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ABSTRACT

The creation of new and innovative tourism products in El Salvador has become a fundamental pillar for entrepreneurs in these times because people are getting interested more in how the entrepreneurs redesign and give another perspective in business. The project is located in the department of San Salvador in the municipality of San Miguel Tepezontes where the Poza Verde and different isles are the main sources to develop the activity. This document shows how the project takes into consideration different items to assure success such as the creation, alliances, government support, environmental responsibility, sport, marketing, logistics, values, ethic, laws and regulations. The main objective of this project is to be a new option of tourism in El Salvador that boost economy in the community, to transport the people to a different place where they can be in contact with nature, fun and traditions in an educational sense to preserve hydric resources in the county.

Keywords: entrepreneurs; tourism products; kayaking; tourism; environmental responsibility.

INTRODUCTION

In the vibrant and ever-evolving world of international tourism, Poza Verde Tours distinguishes itself not merely as a contender but as a vanguard, skillfully integrating sustainable practices with dynamic entrepreneurial strategies in El Salvador. Our comprehensive report, unfolding over four detailed chapters, delves into a tourism model that expertly harmonizes the latest global travel trends with a deep-seated dedication to environmental stewardship and outstanding entrepreneurial innovation.

The journey begins with Chapter I, an exploration of the unique experiences offered by Poza Verde Tours. This chapter presents an intimate view of our guided boat tours across the stunning Lake Ilopango. Here, we emphasize our unwavering commitment to unveiling the lake's magnificent natural beauty, its rich biodiversity, and the deep-rooted cultural heritage of the area. This section sets the stage for an enriching, comprehensive, and eco-conscious tourism experience, meticulously designed to cater to the diverse curiosities and interests of our clientele.

In Chapter II, we continue by delving into the historical and cultural fabric of El Salvador. This chapter illuminates the evolutionary journey of tourism in the country, spotlighting the pivotal role tourism plays in national development and bringing into focus the significant contributions of natural and cultural landmarks. This narrative navigates through key destinations like San Francisco Chinameca and San Miguel Tepezontes, showcasing their vital contributions to the distinctiveness of Poza Verde Tours' offerings.

Chapter III scrutinizes the crucial roles and responsibilities borne by entrepreneurs in the tourism industry, offering insights into the diverse array of entrepreneurs, with particular attention to agribusiness entrepreneurs who mirror our project's dedication to rural and nature-centered tourism. Furthermore, the chapter traverses the Entrepreneurial Ecosystem of Poza Verde Tours, underscoring our strategic approaches in areas such as financial management, market

comprehension, cultural innovation, human capital cultivation, networking, and political engagement. Moreover, it addresses the essential competencies, characteristics, and challenges of entrepreneurship, reinforcing our commitment to Corporate Social Responsibility at every operational level.

The concluding Chapter IV presents an essential and transparent overview of our cost plan, a cornerstone in understanding the financial framework of our tourism services. It offers a comprehensive breakdown of direct and indirect costs, operational expenses, and service-related expenditures, reflecting our dedication to transparent, ethical, and sustainable business practices. Additionally, the chapter delves into our strategies for niche marketing and customer management, focusing on identifying and catering to specific market segments, deploying innovative tactics, and establishing strategic partnerships to amplify customer experiences and elevate service standards.

In essence, Poza Verde Tours stands as a paradigm of innovation and responsibility in the tourism sector of El Salvador. Our approach, interlacing a deep commitment to environmental sustainability with a keen understanding of entrepreneurial dynamics and strategic financial acumen, transcends the ordinary journey. We offer experiences that are transformative, celebrating and honoring the natural splendor and rich cultural heritage of El Salvador

Objectives

General Objectives

Improve the competitiveness of the tourist sector of the municipality by promoting a tourist initiative that produces economic, social, and environmental profitability in the medium and long term.

Specific Objectives

- o To promote and guarantee the promotion of tourism in Poza Verde Tours.
- To implement on the territory, the action plan developed for the promotion of tourism in the area.
- To provide outdoor recreation for the population of the region and for tourists to take advantage of the attractions and natural beauty that it offer

Justification

Ecotourism impacts on the social relations of its participants, in the same way that it impacts on all economic sectors, both in the town in which it is developed and in the places of origin of visitors who become promoters of the place visited.

Because of this, we speak of ecotourism as an activity that requires work with integration of different economic and social sectors, with contribution of diverse disciplines that involve processes, social, economic, and ecological.

For all the above-mentioned activities require a lot of attention in its design, in that design it is particularly important to keep in mind:

- o The characteristics of the potential visitor.
- Wealth that can be used and shared.
- The means available for delivery.
- Human resources training.

CHAPTER I:

TOURISM PRODUCT PROFILE

Service description

Poza Verde Tours invites you to embark on a captivating journey to explore the natural beauty of Lake Ilopango. Our guided boat tours offer an immersive and unforgettable experience, allowing visitors to discover the wonders of this magnificent lake. As you step aboard our well-equipped boats, you will be greeted by the pristine waters, breathtaking landscapes, and abundant wildlife that inhabit the lake's ecosystem.

During the tour, our knowledgeable guides will share fascinating insights into the history, ecology, and significance of Lake Ilopango. They will provide valuable information about the formation of the lake, its geological features, and the diverse flora and fauna that call it home. Whether you are a nature enthusiast, a bird watcher, or simply seeking adventure, our guided tours cater to all interests, ensuring an enriching and educational experience for every visitor.

One of the highlights of the tour is a visit to Cerro de los Patos, where you can witness panoramic views of the surrounding area. From this elevated vantage point, you will be captivated by the awe-inspiring vistas of Lake Ilopango and its picturesque surroundings, creating a lasting impression and allowing for breathtaking photo opportunities.

At Poza Verde Tours, we are committed to promoting sustainable tourism and environmental conservation. Located in the San Miguel Municipality, Department of La Paz, near San Salvador, our tours emphasize the importance of preserving the fragile ecosystem of Lake Ilopango. By raising awareness among visitors about the significance of environmental stewardship, we strive to create a positive impact on the long-term sustainability of the region.

With convenient access to this remarkable destination, our tours are perfect for nature enthusiasts, families, and adventure seekers alike. Immerse yourself in the beauty of Lake

llopango, where tranquility and natural wonders await. Discover the interconnectedness of the lake's ecosystem, appreciate its biodiversity, and gain a deep appreciation for the delicate balance that sustains this remarkable natural treasure.

We invite tourists to join us on a memorable journey with Poza Verde Tours, where you will not only explore the splendor of Lake Ilopango but also contribute to the preservation and conservation of this invaluable natural heritage.

Implementation of strategies for human development and sustainability Economy

First, we have to know the mechanism in order to get sustainability is to get income in different types of tourism. However, we need to work in order to accomplish our purposes in our study field. We have to overcome different challenges. Tourism is one of the world's fastest growing industries and an important source of foreign exchange and employment, while being closely linked to the social, economic, and environmental well-being of many countries.

Especially developing countries. Maritime or ocean-related tourism, as well as coastal tourism, are for example vital sectors of the economy in small island developing States (SIDS) and coastal least developed countries (LDCs) (see also The Potential of the Blue Economy report as well as the Community of Ocean Action on sustainable blue economy).

On the other hand, we are going to focus on dynamizing the sector on which we can launch the publicity through digital methods such as Facebook, Instagram, Twitter, etc. This will help us to contribute to local economies and it can be an incredible step to substantially increase the economy at Poza Verde. The local can transform Tourism neither local nor International if not that being for people from around the world, but we have to dynamize with affordable prices to get incentives from all the collaborators that it made the thing better in many senses.

Guidelines and management practices are applicable to all forms of tourism in all types of destinations, including mass tourism and the various niche tourism segments. Sustainability principles refer to the environmental, economic, and socio-cultural aspects of tourism development, and a suitable balance must be established between these three dimensions to guarantee its long-term sustainability.

Thus, sustainable tourism should:

- Make optimal use of environmental resources that constitute a key element in tourism development, maintaining essential ecological processes and helping to conserve natural heritage and biodiversity.
- Respect the socio-cultural authenticity of host communities, conserve their built and living cultural heritage and traditional values, and contribute to inter-cultural understanding and tolerance.
- Ensure viable, long-term economic operations, providing socio-economic benefits to all stakeholders that are fairly distributed, including stable employment and income-earning opportunities and social services to host communities, and contributing to poverty alleviation.

Ecosystem

Ecotourism has become a popular form of tourism development and marketing in the past ten years, often harnessing the growth in public concern over the wise use of natural resources. In most cases, however, impacts on the ecosystems that are the resource base for ecotourism products are either externalized or their consequences incorporated into the natural evolution of tourism products.

This paper is an attempt to stimulate debate on the role that more holistic resource management should play in ecotourism developments. We contend that this can only be achieved through an understanding of ecological science. Credible ecotourism must be firmly based on scientific ecological principles that define ecosystem integrity, especially the resilience of ecosystem processes to disturbance.

Such tolerance should be the fundamental measurement against which ecotourism products are monitored. We introduce the term 'ecosystem tourism' to summarize this agenda to define truly sustainable ecotourism development as well as preserving the environment without damaging the groundwater reserves, the aquatics animals, and the tourists around us to guarantee internal stability, and this way we can attract local and international tourism.

The ecosystem at Poza verde it was incredible because many tourists can enjoy the incredible landscape that this place can offer us, Although, have had many unpleasant moments that there are many international tourists can make complains about our incompetent reaction

whenever we throw the garbage in an ecosystem that it has been protected by the government that's why we have to work on it seriously.

The tactics that we are going to be make inspirational conversation between the local tourists and the people arrive from many parts of this country in order to make conscience that we have to protect our ecosystem and as well as putting around the Poza verde warnings that we can advise what we should protect and we can help us to give us a favorable solution to this urgent issue.

International Tourists should know rules as well to preserve the Poza Verde so we must be attentive about what they do if they follow the instructions in order to avoid misunderstanding towards the tourist or even though a bad experience on which the other people can have an unfortunate situation.

Heritage tourism

Heritage tourism is not only a special case of a heritage industry, but its numerical and economic importance has generated special management and scientific and political attention. Tourism treats much heritage as a zero-cost, freely accessible, flexible, and inexhaustible resource. The resource providers are likely to see it as costly, multi used and in danger of damage or depletion. The ubiquity and flexibility of the heritage resource renders it ideal for the creation of tourism products, many of which are linked specifically to places.

The urban geography of heritage tourism is considered elsewhere, in the concept and management of the 'tourist-historic city'. These place-products are consumed selectively, rapidly, and fashionably by tourists, which necessitates a constant extension and differentiation of the product line. Successful heritage tourism places are in a process of continuous reinvention of their

imagined pasts in response to their changing markets.

Poza verde we need to take the Heritage that this lagoon gives us, as a Salvadorian then be aware of local and International Tourism getting to importance to preserve our culture. Mostly learning with social networks and social speeches the importance of nature.

CHAPTER II:

CONDITIONING ELEMENTS OF THE TOURIST PRODUCT OR SERVICE

History of tourism in El Salvador

This document will provide information about the creation and development of tourism in El Salvador showing the most important actions to transmit the knowledge to new generations to generate interest. The readers could use this document as general culture or resource for an investigation.

El Salvador is a country that invests in tourism to create employment and incomes, but this is not a new practice. Always has been a strategy to reach different objectives along the time. Since the beginning, political characters have been important for the development of tourism even when tourism was innovative. Some actions may have never been thought of as tourism and howthey could become important for the country because the context at that time was very different, and some other actions were made just for adaptation.

Alfonso Quiñones Molina, president of the republic, made the first initiative of tourism in 1924. He created The Agricultural and Industrial Tourism Board to motivate people to do tourism. (Reyes, Alvarado, Hernández, Granados, 2013)



Source: Elsalvadormipais.com

Subsequently, Pio Romero Bosque in 1930 created an initiative pro- tourism that benefits the economy in San Salvador. This measure facilitated the transit of tourists in popular districts or important places.

Also, the Ornamental Boards were created in 1939 to manage roads, spas and public gardens of each jurisdiction. It is unclear what the functions were when it comes to tourism, but it meant the National board was closed. However, these entities did not comply with their responsibilities and were substituted by the National Department of Tourism in 1946.

This was an archaic period where the country did not have the infrastructure to handle visitors even in the most important cities. There was a lack of hotels and information about destinations in the country. The transportation was not prepared to receive a massive influx of tourists and there were no stores to sell daily life products.

A relevant measure developed by Coralia de Lemus promoted family trips along the territory as a measure to promote social inclusion from 1956 to 1960. This political practice inspired people from each district or neighborhood to visit the most important parks created by the government such as Parque Balboa, Cerro Verde or Puerta del Diablo in Panchimalco. Aquatic parks were available for tourists such as Los Chorros, Apulo, Ichamichen and Atecozol that were created in less than a decade between 1948 and 1956.

The creation of parks allowed the family trip policy to be more popular.

Although there was no lodge service, people spent a lot of time in these places, having fun with relatives and friends. Most people concurred in this place because there was not a restriction for people with limited resources. (Barraza, 2011)

The social situation in El Salvador was struggling; politicians were debating the power and mandate of the country. In the middle of this fight, the population was expecting a change in the

legislature and tried to live as usual. Jose Maria Lemus was elected as president in 1956 but he was a unique candidate during elections. He was president until 1960 when he was overthrown due to the collapse of coffee and the economy. (Pineda, 2014)

After the overthrow of Jose Maria Lemus, president of El Salvador, new leaders thought La Junta de Turismo needed to be independent from the government due to the continuous changes of legislation in the country. A law was established in 1961 to create the Tourism Salvadorian Institute ISTU, this institution should grant the projects be efficient during its performance. The ISTU created conditions to develop tourism such as the hotels categories by stars from 1 to 5 which was a strategy of industrialization in the country.'

The ISTU was in charge of regulations, development of projects, reports and touristic heritage. During 1960 and 1970 industrialization was boosted in El Salvador due to the new technologies and access to modernization. One example of this was the improvement in public transportation, the massive creation of routes, restyling of parks and important cities based on incomes generated by the exportation of agricultural goods such as high-quality indigo, cotton and coffee.

In the 70's, the private business sector invested in building numerous hotels along the most important cities and destinies. Over this period there was an increase of tourists coming from the United States and Mexico matching with the Miss Universe celebration in 1975. Also, beaches such as Costa del Sol, Garita Palmera, and a new airport in Comalapa were created.

However, the country was in the middle of civil conflicts that were growing due to the repression and power abuse from the government against disadvantaged people due to militarism. This social aspect triggered the boom of the civil war in El Salvador from 1980 to 1992, which was a dark era where tourism did not have any improvement because there was an international warning when visiting El Salvador.



Source: elblogdemiguelfernandez.wordpress.com/

The civil war ended in 1992 due to the peace agreement between the guerilla and government. This was the end of a difficult time for tourism because no one would like to visit a country that suffers an internal war. However, the peace agreement helped to start the flow of visitors in the country and the flow grew year by year. This allowed visitors to explore the country in different areas such as the beach and mountain. (Francisco, 2022)

The country needed to find a strong item to generate incomes and generate social development because exportation was not profitable as in previous decades. The government bet on tourism due to the increasing fluency of tourists in El Salvador and this is how the Tourism Salvadorian Corporation (CORSATUR) initiated operations in 1997.

The post war period in El Salvador was very interesting because along the way the infrastructure was rebuilt to connect towns and cities in a faster way. Also, there was a social movement that was interested in escalating the ladder to get incomes. For example, the north region of the country was immersed in the past in violence due to the social conflict, but they found a way to be independent due to the local entrepreneurship.

There were towns such as La Palma, Chalatenango, Suchitoto, Lempa's River that are surrounded by mountains with such beautiful views where people started to value the relationship between tourism and nature. Locals started to offer services such as lodgings and exploration of nature. (Francisco, 2022)

CORSATUR organized and developed the information related to tourism in the country, gathering information for resources and destinations for leisure. In addition, the creation of routes, management of utilities, administration of recreational centers and publishing of reports of incomes boosted El Salvador internationally.

2000's were very important for Central America because there was an increase in tourism due to alliances between countries in the region. According to CORSATUR the rural, adventure and ecological tourism campaign helped to attract more visitors to El Salvador. Since the country needed more acceptance towards international visitors the government decreed the creation for the Ministry of Tourism in June 1st of 2004that manages the compliance of politics and marketing related to tourism in the country. (Barraza, 2011).

2009 was crucial for the development of tourism, The Ministry of Tourism in El Salvador created the project Pueblos Vivos to attract more visitors through cultural tourist attractions. Municipalities were enhanced showing their values such as gastronomy, history and culture to create employment opportunities locally.

In other words, the purpose was to create a strategy for local tourism to discover destinations, taking into consideration the history from El Salvador and at the same time promote the plan internationally. The project was launched with 56 municipalities participating in a contest selecting 3 winners with a prize given by the government that includes wooden gazebos, billboards and promotions. (Anonymous, 2012)

According to the report from MITUR, Statical Report of Tourism 2010 'the International tourism had a strong recovery in 2010" arrivals grew to 8.3% more compared to 2009which motivated the government to keep Pueblos Vivos running and included more municipalities on this program.

The creation of routes was very systematic and friendly, this allows tourists to visit El Salvador in an organized way. Until 2013, there were 8 routes, 3 circuits and 3 tours subscribed in Pueblos Vivos program. In 2013 was created the Tourism Police to provide protection to the visitors when they perform activities in towns or touristic destinations. (MITUR, 2014). 2015 there were modifications to reach a larger audience when it comes to marketing.

The bet was to stimulate visitors with the country brand "EI Salvador Impressive", tis campaign had success due to the increase of visitors that look at EI Salvador as an accessible destination. There were important events related to sports such as tournaments of Beach Soccer, Volleyball and Surf.

At the same time was launched the campaign of Vive Tu Pais" where the target was Salvadorians that live outside of the country. Additionally, efforts were made to develop the "stop



over" culture, which means tourists would visit El Salvador between escalations with a cheaper price on tickets. (Gálves, 2014)

Source: Elsalvadormipais.com

Source WordPress Since 2019 digital marketing has been crucial in tourism campaigns such as the one that was performed in Surf City, promoting the environment in the coast with the quality. of waves which is one of the best in the world. The tournament Surf City El Salvador ALAS Latin Pro-2019 and Surf City El Salvador ISA World Sup and Paddleboard Championship was shown with international participation with surfers., security climate and at the same time the gastronomy and culture.



Source: mitur.gobierno.sv

The bitcoin law was approved by the legislation as an economic strategy to seduce international investors and tourists that use crypto currency in 2021. (BBC NEWS,2021) In 2022 Sunset Park was created to boost the coast in the country, this is the first theme park in Central America. The Park was built in the area of the port of La Libertad (Mi pais SV, 2022). Also, a new road network was created to become a renovated country with different projects to connect people from distant areas. This network will help tourism because it will be possible to go through the country in a faster way (MOP, 2021).

Nowadays, there is a very important increase of infrastructure due to the sustainable policies that have been performed to generate incomes. Projects such as Surf City, Sunset Park, recovering areas such as Centro Historico, creation of tours, modernization of transportation, facilities for entrepreneurs as the access to educational finance, the creation of a bank for entrepreneurs, social integration, lodging and new routes with new destinations. El Salvador has a lot of values and strong bases for tourism that have been explored hand by hand by the government support and the entrepreneurs that bring creativity to the tourism.

Qué hacer **■** Hoteles Gasolineras Estaciones de recarg... Universidad de El Salvador, Final, 25 Av. 0 Mariposario Alas Y Flores, Carr. Panoran 0 0 Restaurante El Cerrito Panorámico, Carr 0 Playa Poza Verde, Poza Verde, San Migu Isla Cerro Los Patos, JXXC+4PG, Lago de 0 Añadir destino San Salvadoi (H) Enviar indicaciones al teléfono por RN-5 y Carr. Panoramica 1 h 23 min sin tráfico 46,3 km Playa Poza Verde Buscar cerca de Isla Cerro Los Patos

Natural Resources Location of the tourist map of El Salvador

Custom and traditions

San Franscisco celebrates with joy its patron saint festivities from October 1st to October5th and it is Patron San Francisco Chinameca. Another celebration that for them it is really important is holy cross which it is held every single 3rd of May. They do offer to the Holy Cross grace in helping the productivity work of the land. Craftsmanship is a tradition in San Francisco Chinameca. An example is the creation of various utensils and ornaments decorated with beautiful designs using the fruit of the morros.

Something else you can view from the Francisco Chinameca Ilopango lake, and you come up easily to that place. Furthermore, they make the realization of the festival of handmade balloonsmade by paper and also the festival of Guineo on May 4th. However, there is an incredible curiosity, they are really expert in manufacturing ribbons used

mainly by the markets. Approximately 18 or 20 ribbons are made daily. Additionally citrus fruits and grains are also grownin the land, as well as tablecloths and blankets.

Meaning and origin of San Fransisco Chinameca

Pre- Columbian town whose meaning is the place of Chinamas. This place was populated by native indigenous. The major's office was made by tils of roof so then it was adorned by an amate shadow in the town there was no electric lighting so they had a candle that had gas.

The Mariposario Alas y Flores

It is located in San Francisco Chinameca, in the department of La Paz. There are only twoother butterfly farms in El Salvador one in the Tin Marín museum and the other in San Vicente. "As it is a project of the Association, it is not for profit, although it has generated employment for people in the area, he says.

The Butterfly Garden "Alas y Flores" opens its doors to the public from Tuesday to Sundayfrom 800 a.m. to 4 p.m. at the cost of \$3.00. Most abundant species in the Butterfly Garden "Alasy Flores" there are species heliconius hecale, native from Mexico to the Peruvian Amazon, characterized by black, white and orange colors, heliconius charitonius with black or white combinations; heliconius ismenius, which are usually seen with yellow, orange and black shadesor other species such as Fatima, caligo memnon (weeping owl), phoebis philea, myscelia ethusa, greta oto (crystal wings), papilio cresphontes, papilio anchisiades, among others.

In order to supply more species, they have butterfly suppliers and others that reproduce in the Butterfly Farm. Luis Orellana (2022, January 10th) Mariposario Alas y Flores, a tribute to these colorful species.

Cultural Identity San Miguel Tepezontes Origins

The tepezontes are towns with Hispanic colonization with two principal towns are San Juan Tepezontes and San Miguel baptized or placed under such patronages by the Castilian missionaries in order to distinguish them.

Around 900 A.D. there was a strong Nonualca migration from Mexico to settle in the centralzone of El Salvador, more specifically in what is now the department of La Paz, between the Jiboa and Lempa rivers. Moreover, we have the descendants indigenous Nahuatl despite of the time they have kept the meaning of the flourish culture.

History

On November 20, 1542, the Barcelona Ordinances or New Laws were promulgated in Spain. Such Ordinances consisted of forty Articles of Law. In its eleventh article, the Real Audiencia de los Confines entre Tierra Firme (Nicaragua) and Guatemala was created.

This important organism, representative of the royal dominion, would be governed by four legal oidores, one of them serving as president. Alonso de Maldonado was appointed to this position, while Diego de Herrera, Pedro Ramírez de Quiñónez and Juan Rogel were appointed as oidores. On January 15, 1543, once the Royal Audience of the Confines was established in the city of Gracias a Dios, Honduras, it agreed to confer the category and title of Town to 182 Salvadoran localities 5, among them San Miguel Tepezontes.

With the Spanish colonization, there were two towns in the area that received the names of San Miguel, the main one, and San Juan. By 1550 it had a population of 700 inhabitants. PedroCortés y Larraz established its population at 572 inhabitants in 1770, and also stated that most ofits inhabitants spoke Nahuatl.

In 1740, according to the mayor of San Salvador Don Manuel de Gálvez Corral,

San Miguel Tepezontes had a population of 76 tributary Indians, or about 380 souls.

Archbishop Cortésy Larraz, already cited, found that in 1770 San Miguel Tepezontes was an annex town of the Parish of San Pedro Mazahuat, with 572 inhabitants distributed among 117 families, most of whom spoke the Nahuatl language, although the men understood Spanish. (Municipios de ElSalvador, December 2014).

Legend tapada del cuche

There were historians said there were witches in the town, and they practiced the magic black, suddenly they transformed in animals with the power they had which it was the case of the Tapada del cuche. Based on the short story said that after 600 pm until midnight it appeared the Tunca and if you opposed her.

They run follow you as long as she could reach you, so they let a mark on you face with sever grounds, for they had a supernatural force; However, they stood up with their two big fangs, so the most affected who were the ones that she came up to their home late, young guys that they liked spend until midnight in parties, and for the ones who were alcoholics. Moreover, they had to avoid being catch by La Tapada del cuche.

On the other hand, it showed up in the streets that there were not lightning at all and it was really simple to be attacked with her beauty, because they rumors said that she was really beautiful but then when she had on her power, she became an ugly and disgusted witch.

Therefore, the residents started to face her with sharp-edged weapons, knives, and arms, so thatwho had faced her it was residents who believed in the white magic to counter her and beat her with their stunning power.

One day, they decided to fight with her, fortunately she was wounded and she was throwing blood on the floor when she walked between of the branches, so her mother cured

her with all them wounds; However, the next day she appeared again with her beauty as usual but the residents lean out of her residence, the mother started to get dementia while they were askingabout her daughter.

Finally, because that she was deeply and painful wounds since that day, she could not support her injuries and died with the name of Tapada del cuche. Poza Verde as Internal and International Tourism.

San Miguel Tepezontes enjoys with Fauna and Flora and biodiversity it was incredible so the environmental sustainability attracting the recognition of many of state institutions. This municipality is one of the most paradisiacal places in all of El Salvador, captivating every year all the people who have the opportunity to visit these lands, who do not he sitate to encourage their acquaintances to pack their bags and head for such a beautiful tourist stop.

Indeed, in San Miguel Tepezontes defends the particularly, embracing the hospitality withtheir guesses so as residents they want to attract people for around the world to demonstrate whatthey can do in the poza verde, curiously they have vast of Tilapia, so they organized on June 3THthe Tilapia Festival where you can enjoy of her beauty of the place in the celebration.

Diving in Quemada's Land

One of the most attractions is to diving which it is formed by volcan eruption and it was called as well island of the Three Virgins because of the years ago, a team of divers several yearsago they submerged three sculptures of the virgin, those represents the virgin of Fatima, virgin ofGuadalupe, and the virgin of Dolores, consequently, the motivation of this it was more divers were interested in diving in the lake This peculiar attraction makes llopango Lake one of the most popular tourist attractions near San Salvador.

Touring the panoramic route

The panoramic route there are stunning views so you can come up with all your family andenjoy all the attractions that these places bring to you; there are lot of restaurants to spend unbelievable moments last but not least, the llopango lake that for everyone it can be a relax moment to forgive all your concerns in your daily routine.

These points not only allow you to appreciate the beauty of the lake, but also to get to know other neighboring towns. The San Jacinto hill, the San Salvador volcano and the extensive surrounding vegetation are a sample of some of the things you can admire. In addition, if you have time, you can visit each of these municipalities and learn about their customs and traditions.

Ecotourism

As you know, the flora and the fauna of the llopango lake have thousands of maritime livesso that the lake can be attributed as well as a protective place several types of endemic and migratory birds often visit the lake area. Furthermore, the Poza Verde does not go unnoticed, so that international tourists can get attracted by the beauty of this magic place.

Strategic Plan, Quality Control and Customer Satisfaction.

| Action | Responsibles | Improvements |
|--------------------------------|-----------------------|---|
| Advertisement on social media. | Roberto Avilés | Distribute coupons via social media. |
| Flyers. | Miguel Quintanilla | Offer various promotions through flyers to tourists to enhance their overall service and quality |
| Monthly promotions. | Ricardo Méndez | experience. |
| | | Establish partnerships with local businesses to highlight the importance of what is offered at the given location, whether it's a product or service. |
| | | Create packages that allow tourists access other options, such as local products. |
| | | Issue customer satisfaction surveys with incentives for those who complete them. |

Poza Verde Tours' Quality Scheme is anchored in two key areas: Customer Service and Continuous Improvement. These pillars intertwine to ensure that every client's experience is not just satisfactory but memorable. The following sections outline how transparency, customer feedback, and constant enhancement drive our commitment to excellence.

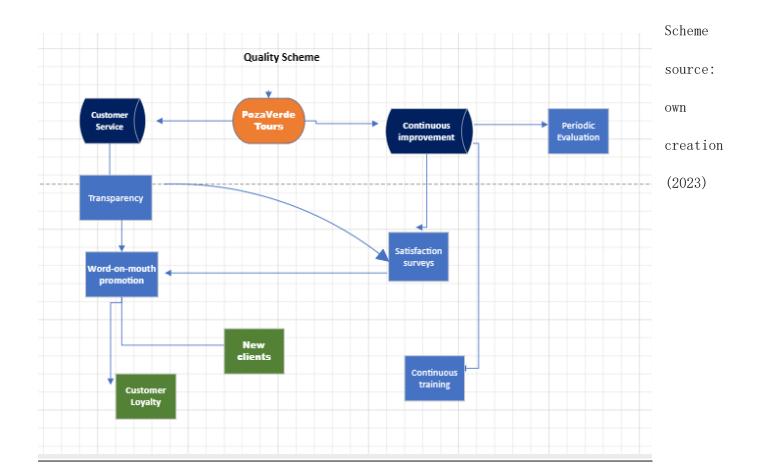
Customer Service:

- 1.1 Transparency: This involves clear, honest communication with customers, ensuring they are well-informed about our services and expectations. This transparency is directly linked to our approach to satisfaction surveys, where we seek genuine customer feedback to enhance our service quality.
 - 1.2 Word-of-Mouth Promotion:

- 1.2.1 New Clients: Positive experiences, bolstered by our transparent communication and feedback through satisfaction surveys, help in attracting new clients via referrals.
- 1.2.2 Customer Loyalty: Fostering a loyal customer base by continuously improving and exceeding expectations, which is further enhanced by insights gained from satisfaction surveys.

Continuous Improvement:

- 2.1 Periodic Evaluation: Regular assessment of operations and customer feedback, including the analysis of data from satisfaction surveys, to identify improvement areas.
- 2.2 Satisfaction Surveys: Key in gathering comprehensive customer feedback, these surveys not only inform our transparency in communications but also fuel our word-of-mouth promotion by providing customers with a platform to express their satisfaction and areas for improvement.
- 2.3 Continuous Training: Ongoing training for staff to improve service delivery, informed by insights gathered from both transparency efforts and satisfaction surveys.



CHAPTER III: ENTREPRENEUR'S RESPONSIBILITY

PROFILE OF THE ENTREPRENEUR

Concept of entrepreneur

"The entrepreneur is understood as the individual who develops the ability to implement opportunities from basic ideas, innovates from this process and circumvents the environments until achieving the objective that gives rise to his motivation". Max Olivares (2017) cited in (Rodríguez & Jiménez, 2005, p. 78) outline in their study that, "The entrepreneur is capable of creating new ways to solve problems, creatively, in a specific environment". In the same perspective, Nelson (1997) considers that entrepreneurship is a cognitive process of transforming an innovative idea into a value-added product or creating a new company. Continuing with this conceptual analysis authors such as Saldarriaga & Guzmán (2018, p. 129).

3.1.2 Type of entrepreneur

Having clarified the concept of entrepreneur, it is logical to ask ourselves how many types of entrepreneurs exist? Or with which ones do we identify ourselves? There are many types of entrepreneurs, each taking different criteria, some of which have become more popular than others as the concept of entrepreneur have undergone changes in this regard. With respect to our project, we identify with:

Agribusiness entrepreneurs

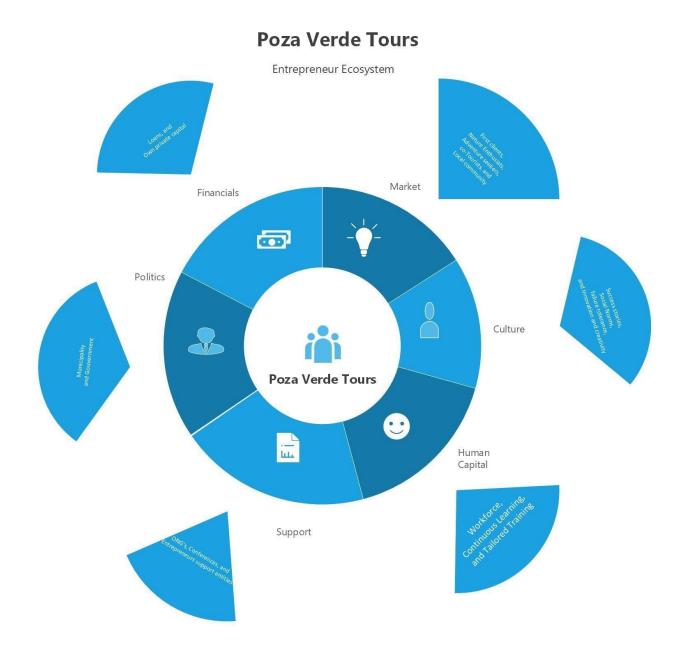
These entrepreneurs focus on an activity with increasing profitability and application of knowledge and innovation. Technology or science-based projects or initiatives linked to rural and adventure tourism. cited in (Manual_Emprendedorismo_Solo_Lectura.FH11 (jica.go.jp) p. 13). Our project identifies with this type of entrepreneur since this type of entrepreneur focuses on activities related to tourism in rural and natural areas, taking advantage of the

growing demand for outdoor experiences and connection with nature.

This type of entrepreneur could identify opportunities to develop new tourism products in natural environments, offering unique and sustainable experiences for visitors. In addition, he/she could apply knowledge and innovation in the management of nature-related tours and activities to develop new markets and attract an audience interested in Eco-tourism and adventure.

Entrepreneurial Ecosystem

The Entrepreneurial Ecosystem of Poza Verde Tours is a harmonious blend of six integral components that together form the backbone of our venture. This ecosystem is more than a business model; it's a reflection of our holistic approach to creating a sustainable, innovative, and community-oriented tour service. Each element - Financials, Market, Culture, Human Capital, Support, and Politics - plays a crucial role in our journey towards becoming a leader in eco-tourism. This description delves into how these components interact and contribute to the growth and resilience of Poza Verde Tours.



Source: own creation (2023)

Financials: Our financial strategy hinges on prudent learning and management of private capital, ensuring a stable foundation and resources for growth and innovation.

Market: We cater to a diverse clientele, including first-time clients, nature enthusiasts, adventure seekers, co-tourists, and the local community. Understanding and responding to the

needs of these varied groups allows us to offer tailored and meaningful experiences.

Culture: The culture at Poza Verde Tours is built on success stories and embraces social norms that foster innovation, creativity, and failure tolerance. This progressive culture fuels our pursuit of excellence and sets us apart in the eco-tourism sector.

Human Capital: Our workforce is our most valuable asset. We invest in continuous learning and tailored training programs, ensuring our team is not only skilled but also passionate and aligned with our mission.

Support: We actively engage with NGOs, participate in conferences, and collaborate with entrepreneur support entities. This network of support amplifies our capabilities and opens doors to new opportunities and insights.

Politics: Navigating the political landscape is essential for our operation. We maintain strong relationships with municipalities and government bodies, ensuring compliance and advocacy for beneficial policies and practices in the eco-tourism industry.

Each of these components is a vital cog in the machinery of Poza Verde Tours, working together to create a robust and thriving entrepreneurial ecosystem. This synergy is the key to our ability to adapt, grow, and make a positive impact in the realm of eco-tourism.

competencies and characteristics as an entrepreneur

| Competencies | Characteristics | Characteristics | | |
|-----------------------|--------------------|---|--|--|
| | Opportunity search | As tour operators, we can say that it is a clear example that we can go further with a lot of effort and attitude. The search to be able to grow the business or company is due to the interest of the members who participate in it. | | |
| Linked to achievement | Perseverance | In this part we are sure that we will work under the data of the first word, which we would not like to work and would be "failure" but as a team we can move forward, and to achieve the goal we have set from the beginning. | | |
| | Demand for quality | El favor de mediocridad no iría en ningún momento dentro esta parte, ya que perdiéramos el objetivo que nos hemos propuestos. Sin Embargo, puedo decir que habría siempre tropiezos esos nos harían mucho más fuertes para poder mejorar en las áreas de oportunidad | | |

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| | que se nos presenten. |
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| Linked to leadership | Constant search | The initiative and proactivity | |
|-----------------------|--------------------|---|--|
| | for opportunities | will be an essential part in our tour | |
| | | operator since we will always be | |
| | | looking for new opportunities for | |
| | | business alliances with different | |
| | | businesses in the area and thus | |
| | | anticipate possible future changes | |
| | | and be able to act in advance to any | |
| | | kind of inconvenience and also to | |
| | | anticipate the competition with | |
| | | different offers of our service that will | |
| | | be directed to clear objectives to | |
| | | reach. | |
| Linked to commitments | Information search | Since the resources at the | |
| | | beginning of our venture are scarce, | |
| | | we are highly committed in the | |
| | | search of different resources and | |
| | | alliances with different businesses in | |
| | | the sector to be the main tour | |
| | | | |
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|---|
| operator for which tourists can |
| choose as the first tourist option, it |
| will also be very important to study |
| the local market to know the |
| competition and look for the right |
| skills to be the leaders in the sector. |
| |

Barriers to entrepreneurship

Barriers to entrepreneurship are some of the drawbacks that must be faced when starting a business as it is known "Barriers to entry" is a common term in business to refer to the obstacles that may exist to enter the market. There are several opinions on this topic, much debated among entrepreneurs, several opinion leaders have exposed the results of the conclusions and analysis, they have even written books, however no one better than the entrepreneurs themselves who have experienced this route to create a company, can tell so clearly what involves the winding road to success of creating, surviving and growing a business. Entrepreneurs often give their opinions about this" quoted in Manual_Emprendedorismo_Solo_Lectura.FH11 (jica.go.jp) p. 27). some of the main barriers we have dealt with when starting a business are:

Lack of knowledge of the market

Of the sector, competition, suppliers and future customers. Distrust of the close environment, if our environment distrusts our idea, project or business, it is easy that they do not support you. You may feel that you are going against the current, that you are alone. Hence the idea of looking for partners to rely on, coworking places (local businesses) to feel supported by an environment in which everyone is in a similar situation

Lack of preparation It is essential to have or acquire professional knowledge about the activity we want to develop, the market and sector in which it is developed, technical aspects and seek contacts.

3.1.6 Success factors

Staff and work team In this part I can say with all frankness, that we have a teamwork that always goes hand in hand at all times and when there are ideas, we always share them with everyone, in order to make good decisions and take the project in the most exceptional way possible.

Style This is the best way, since we can communicate to each other the type of strategy we are implementing, and thus reach the summit of success without stumbling.

Shared values We have the part of the values where we really implement, the good atmosphere among the members and there is no kind of discrimination that hinders the work We are doing, and so we create a sector in which all parties are in harmony. What is your responsibility as an entrepreneur? As entrepreneurs of Poza Verde Tours, we fully recognize our responsibility in promoting Corporate Social Responsibility (CSR) in the tourism sector. We understand that tourism companies play a crucial role in society and the environment. Therefore, our main obligation is to implement CSR practices that not only reduce our negative impact on the environment but also expand our positive contribution.

1. Society

- Promote ethical practices and contribute to the welfare of society.
- Engage in activities that foster social development and inclusivity.
- Collaborate with various societal stakeholders to promote common good.

2. Community

- Actively participate in community development through the support of local projects and initiatives.
- Offer employment opportunities and engage in practices that contribute to economic development.
- Build strong relationships with community members and local organizations to collaborate and support mutual growth.

3. Clients

- Ensure that services are delivered with the highest standards of quality and ethics.
- Maintain transparency and openness in communication, keeping clients informed about CSR initiatives.
- Listen to client feedback and adapt services and practices to meet their needs and expectations.

4. Ourselves (Entrepreneurs)

- Commit to continuous learning and improvement to keep our business practices updated and relevant.
 - Maintain a high level of professionalism and integrity in all business dealings.
- Foster a work environment that encourages creativity, innovation, and personal growth.

5. Environment

- Implement practices that reduce negative impacts on the environment, like waste management and energy optimization.
- Promote environmental awareness and education to encourage sustainable practices among clients and communities.
- Actively participate in conservation efforts, such as supporting biodiversity and environmental protection initiatives.
- How will the Corporate Social Responsibility (CSR) of your venture be implemented?

At Poza Verde Tours, our pledge to Corporate Social Responsibility (CSR) is more than a verbal commitment; It is a promise that materializes through deliberate and tangible actions that reverberate throughout our operations and interactions. Central to our CSE initiatives is a steadfast focus on environmental stewardship. Recognizing the intrinsic connection between our business and the environment, we diligently work towards mitigating our ecological footprint.

Through efficacious waste management strategies and judicious energy use, we not only conserve resources but also foster a business model that symbiotically flourishes alongside nature. Beyond internal practices, our environmental advocacy extends to the broader public. Through comprehensive awareness campaigns, we strive to instill a robust understanding and appreciation of sustainable practices among our visitors, encouraging a collective movement towards environmental mindfulness and preservation. Engaging proactively in conservation efforts, our actions, such as sponsoring beach clean-ups and championing local biodiversity, further underscore our unwavering dedication to protecting and nurturing the environment.

Our CSR commitment also encompasses a strong focus on societal and community upliftment. We actively seek to be conduits of economic and social prosperity in the local communities where we operate. By intertwining the community in the fabric of our operations, we cultivate opportunities for local employment, economic invigoration, and the bolstering of community projects. In essence, our operational philosophy is deeply rooted in a community-centric approach, where mutual growth and development are at the forefront. Transparency is a cardinal pillar in our CSR approach, enabling us to communicate our initiatives, values, and objectives effectively to our clients and the community. Such open communication not only fortifies the trust of our clients and community but also enhances our reputation, enabling us to navigate the realm of tourism with integrity, reliability, and a sense of shared responsibility and purpose.

3.3.1 The Market Niche

The niche market is a small market, in which customers seek to meet their needs within global markets. However, we cannot let competitive companies take advantages of small businesses, for that is very important to seek strategies and acquire the necessary knowledge so

that the cost of products can be available for customers and thus to form a much broader market, and that can be attractive and can generate more income.

"The market Niche (as opposed to market segments, which are larger, easily identifiable groups) is a smaller group of individuals, companies or organizations with specific needs and/or desires, the will to satisfy them and the economic capacity to make the purchase or acquisition." (Kotler, 2019)

3.3.2 Strategy for identifying a market niche (Blue Ocean)

The market niches are those that have not been explored yet by the trade and that can be adapted to have much more development in all the areas that seek to be able to have that income. However, Kim and Mauborgne state that the best tool to reach these oceans is innovation. Thus, in these spaces, the classical representation system of development strategy can be redefined to describe the way in which a company can free itself from competition and continue on a path of evolution.

Industry Road

"In this part we have the option to maximize, inside and outside your business as with creative ideas you will be able to perform better and be able to attract the attention of companies interested in your business potential." (Sordo, 2022)

Path with a strategic group

As Poza Verde Tours, we have the obligation to listen to our clients, so we can improve in the areas of attractions that we can offer and also in the way we can look for other ways to achieve the success we want with our tour operators.

Walking with a group of buyers

We can talk about the tourists who are our main bet, and also the part of looking for new strategies that can give a new peak to our sector both the boating sector, landscapes, aquifers, and cultural heritage. Poza Verde is a place linked to exploring Duck Island and other attractive places for the whole family.

Product or service offering reach pathway

"Think about the buyer's journey and buying habits to create alternative products or services that also appeal to the consumer or user." (Sordo, 2022)

Functional-emotional orientation

"Rethink the way in which the brand appeals to the function-emotion duality that the product or service itself offers. You can make adjustments to this balance, as it suits your company's interests" (Sordo, 2022) Additionally, we can say that the part of the emotion is a

characteristic feature in our Poza Verde Tours project, since we are looking for a better approachto our tour operator.

Determine the problems you can solve

As Poza Verde, our duty has always been to manage, to know the complaints that may be presented by tourists, so we have enabled the management of social networks so that they can write their dissatisfaction in the way we can improve.

Research your competition

"The Internet is an excellent tool for researching your competition, as it will allow you to analyze the characteristics of their products and services or discover the keys to their marketing strategy. This way you will be able to check if there are neglected needs that you can satisfy. It is also important to try to predict how your competition will react when you launch a new product or service." (Cesgar, 2021

Analyze the future of the niche market

In this part it is essential that you can identify profitability factors whether amazon, Netflix, Alibaba, etc. in which you can have a greater enhancement in our part as a tour operator, On the other hand, we show profitability either from the tourist area, and we accommodate based on the local economy of the place is how we have begun to see how we can go improving based on prices that fit the needs of tourists to our place.

Analyzes the future of the market niche

"Analyze the likelihood that the niche market you've found will dry up or stagnate in a short time. With Google's trend analysis tool, you can check the interest in certain products or services over time and, with a little luck, determine whether it will be stable in the future, or you will have to refocus your business in a few years." (Cesgar, 2021)

Test your idea.

"The idea is to create a minimum viable product, with which you can reach potential customers and sound out their interest, without having to invest too much time and resources."

(Cesgar, 2021)

3.3.3 Elements of Niche Marketing:

Market segmentation

One of the first steps in developing an overall marketing strategy is to perform a market segmentation analysis, as a way to manage the strategy development process and ensure its effectiveness and success. The concept behind market segmentation is intuitive and relatively simple." (Shrivas, 2014).

According to the market segmentation we need to focus on market needs. Therefore, we have to get an idea how to improve in Marketing, reduce the low prices in order to the competition can grow up and attract more new clients to our Niche Marketing, also we can demonstrate the innovation because as Poza Verde we need to work on this to get more incomes and keep the leadership into our company.

Research-based segmentation This method has been used by many people who have been interviewed in order to get their attitudes, preferences, behaviors, and motives.

Existing segmentation in this segmentation will be for evaluating the market either with governmental or commercial systems.

Managerial judgment in this market is to define the knowledge of the market and you must have the approach to getting good results with the competitors.

Positioning: We know as Poza Verde we need to know after the target segment has been evaluated the next important step it will be open up a good image to the company and this way the consumers can definitely make a tour with us and spend a stunning moment in our tour operator.

"Positioning is the act of designing the company's offering and image so that they occupy a meaningful and distinct competitive position in the target customers mind" (Onaolapo, 2000); "the unique image of a product or service in a consumer's mind relative to similar competitive offerings" (Cengage, 2009; Burnett, 2008).

Functional positions

- Solve problems
- Provide benefits to customers
- Get favorable perception by investors and lenders

Symbolic positions

- Self-image enhancement
- Ego identification
- Belongingness and social meaningfulness
- Affective fulfillment

•

Experimental positions

- Provide sensory stimulation
- Provide cognitive stimulation

3.3.4 My market Niche

Target audience

All people who love nature and adventures through a boat ride are interested in a tourist trip to this place. interested in making a tourist trip to this charming place such as the Poza Verde located in San Miguel Tepezontes.

Problem

Lack of knowledge of the place on the part of the tourists and the surrounding places to visit.

Desired result

The clients feel identified with the service provided by our tour operator, then the comfort and quality service provided satisfied their needs and fulfill all their expectations as a result, they will choose us again for future trips.

Secret Sauce

The quality service and comfort create a friendly atmosphere among the tourists. The tourists since the tour guides have the ability to communicate in 3 different languages (Spanish, English and French).

3.3.5 The characteristics of my niche market for my tourism product or service

We are a niche with a high probability of purchase due to the fact that we have, as, certain We have an idea of how we are going to work, based on our motto, vision and mission of the company in order to develop an increase in the local economy, and the interest of the local people. The company to be able to develop an increase in the local economy, and the interest of national and international tourists.

3.4 Customer Management

Basically, customer management is the good relationship with good terms that you have with other companies, and this friendly relationship will give us the path to reach negotiations with tour operators and if it is the productivity is high to look ahead of competitors. Moreover, in our tour operator not only can gain with the local traders, but also with the whole community that they can significantly improve their lifestyle economically, emotionally, but determination to bring it to achievement.

We will focus on the loyalty of our customers that can bring a quick experience for tourists. experience for the tourists, and at the same time we will make a type of agreement with the fishermen in an economic way so that they can help both the business and their families. Respect has to be one of the important values of action, in order to achieve a harmonious environment among all and have the success that we as a tour operator need in our project.

Set expectations In this element is to give our client good expectations of our product both as a tour operator, since as Poza Verde tours we take care to give the best with quality, and offer options to tourists so they can have a pleasant and enjoyable time.

Always be transparent In this part we must be transparent, mutual trust is very important to promote business, we also have an important role for the customer to believe in us and as Poza Verde Tours we have provided a quality service and in a transparent manner.

Keep a positive attitude

We must always maintain a positive attitude, despite the circumstances we must move forward and as Poza Verde, tours we demonstrate to be faithful and attentive to our customers that we have always shown to have a great appreciation with each one of them.

As Poza Verde Tours we treat our clients as a market strategy, because with this we can guarantee that our loyalty and our work we can have better agreements, so that we can have the desired success

3.5 Strategic alliances

strategic alliances are a mutual agreement that companies make with others to generate even more profit productivity, and thus working as a team they can reach great goals, having the guarantee of teamwork.

Vertical strategic alliances

In this case we will use the vertical alliance type because we can create a mutual alliance with the mayors, with the local residents, with the tourism companies, in which Poza Verde can generate a significant change both in the lives of the people, both for the tourists who would be able to enjoy all the benefits that we would impose. We also believe that with other tour operators could generate in either gastronomic aspect, domestic tourism to be able to enhance our companies. Without forgetting that the artisans of the place in which this the product of artisanal fishing could strengthen each aspect so that it can finally give a favorable result.

CHAPTER IV:

COSTING PLAN FOR THE TOURISM PRODUCT OR SERVICE

4.1 Logo



Source: own creation (2023)

Color Palette:

Deep Teal This deep teal color represents the lake's clear water. It symbolizes peace, depth, and our commitment to the environment.

Aqua Mist: Aqua Mist represents clear skies and our dedication to sustainability. It's a calming and inviting color, creating a sense of trust.

Sage Green: Sage Green represents the green surroundings and our mission to protect nature. It signifies growth, harmony, and taking care of our environment.

This simple color scheme blends to create a logo that reflects the lake's calmness, the beauty of nature, and our promise of eco-friendly adventures.

4.2 Slogan

"Unleash Your Adventurous Spirit."

4.3 Mission

At Poza Verde, our mission is to provide exceptional tourism experiences that foster a connection with nature and enrich the lives of our visitors. We strive to offer sustainable and educational tours that promote the appreciation and conservation of the natural and cultural resources of our destinations at lake llopango.

4.4 Vision

Poza Verde Tours envisions becoming the go-to choose for eco-conscious travelers seeking authentic, enriching experiences. We aim to be the driving force behind the growth of sustainable tourism in our country, fostering a sense of pride and stewardship among residents for our natural and cultural heritage. Our local vision is to be a beacon of responsible tourism, showcasing the beauty of our surroundings while preserving them for generations of locals and visitors to enjoy.

4.5 Our Values

Sustainability We are committed to operating sustainably, minimizing our environmental impact, and promoting responsible practices in all our tourism activities.

Connection We value the connection between people and nature. We seek to create experiences that allow our visitors to connect meaningfully with the natural and cultural environment.

Education We believe in the power of environmental education. We strive to inform and raise awareness among our visitors about the importance of conserving and protecting our natural and cultural resources.

Social Responsibility We contribute to the economic and social development of local communities where we operate. We promote equal opportunities and support community projects.

Integrity We act with integrity in all our interactions, maintaining high ethical standards and being transparent in our business practices.

4.6 Poza Verde Tours Service Cost Plan

| Direct Costs | Indirect costs | Other Operating Expenses | Service- related expenses |
|--|--|--------------------------------|---|
| Staff salaries(\$120) | Depreciation of boats \$ \$1000 or \$15000 | Gasoline (\$100) | Entrepreneur's per diem (\$25) |
| The payment of the boatmen for the tour (\$20) | Maintenance of the boats.(\$70.00) | | Personal Equipment (clothing, equipment, shoes) (\$300) |
| Rescuers & First Responders(\$15) | Advertising Marketing(\$20) | | First aid kit. (\$25) |
| Transportation(\$100) | Boat erngine \$3000 | | |

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Annexes

