



UNIVERSIDAD
EL BOSQUE

Facultad de Ciencias
Económicas y Administrativas



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Vol. 29 - No. 01 Ene. Mar. 2023 | ISSN: 2027 - 7911

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Editorial

Reseña de las publicaciones científicas de la Universidad El Bosque

Mario Hernán González Bríñez¹

Elsevier, casa editorial fundada en 1880 en Holanda, es la propietaria de Scopus y de Sci Val. Elsevier es la mayor editorial de literatura científica global. (Villareal, 2018) incluye las revistas *Cell* y *The Lancet*.

Por su parte Scopus (Semaan Llurba, 2018)

- Es una base de datos bibliográfica iniciada en 2004, de resúmenes y citas de artículos de revistas científicas. Contiene, aparte de artículos, más de 3.700 revistas indexadas de Gold Open Access, más de 210.000 libros y más de 8 millones de actas de congresos, más de 8 millones de documentos en open access, también incluye “articles in press” de más de 5.500 títulos, y cubre 40 idiomas. (parr. 1).

Nuestra Universidad cuenta con acceso a Scopus y Sci Val a través de la biblioteca. En cuanto a Sci Val, es una plataforma que se alimenta de los datos generados por Scopus (exclusivamente) y que permite realizar análisis de producción científica, a partir de “entidades” esto se puede interpretar como: grupos de investigación, autores, instituciones, países y campos de investigación entre otros.

Con base en lo anterior, se presenta a continuación una breve descripción de los resultados obtenidos por la Universidad El Bosque, entre los años 2012 a 2021 (último año con información registrada en Sci Val a la fecha de esta publicación).

La Universidad ha publicado en esta ventana de tiempo 1924 artículos (indexados en Scopus), por un total de 1598 autores. El impacto de citas ponderadas por campo -que indica cómo la cantidad de citas recibidas por las publicaciones se compara con la cantidad promedio de citas recibidas por todas las demás publicaciones similares- se encuentra en 0.98 es decir, muy cercana a lo esperado (que equivale a 1.0).

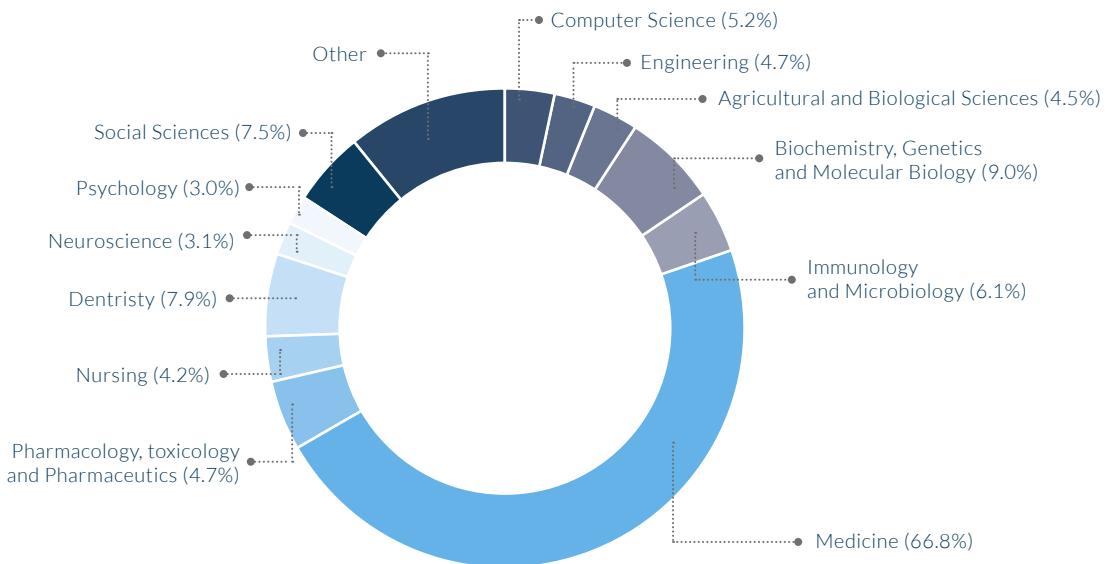
La distribución de publicaciones por disciplina, aparece en la figura 1.

Si usted no tiene un objetivo justo, con el tiempo
se verá afectado. Al hacer lo correcto, por la razón
correcta, el resultado correcto espera.

Chin Ning Chu.

1 Editor

Figura 1. Publicaciones por disciplina Universidad El Bosque 2012-2021



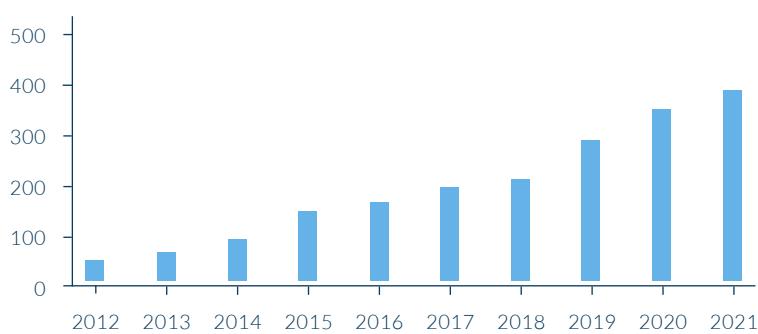
Fuente. Elaboración propia con base en Sci Val (2023).

Se puede observar cómo medicina ocupa el 66.8% del total de publicaciones mientras que negocios, gestión y sostenibilidad aparece con el 1.1% (que en valores absolutos equivale a 21 publicaciones).

De los 1924 artículos mencionados anteriormente, el 8,8% se posicionan dentro del 10% de los más citados en el mundo. Por encima del porcentaje país que es del 8.1%. Si se observa la métrica denominada Cite Score (medida que arroja el promedio por año de citas de artículos recientes publicados en las revistas top -10% mejor posicionadas), la Universidad alcanza un 17%, 0,5% del promedio nacional.

En la figura 2 se puede observar de forma desagregada la producción de artículos por año.

Figura 2. Publicaciones por año de la Universidad El Bosque.



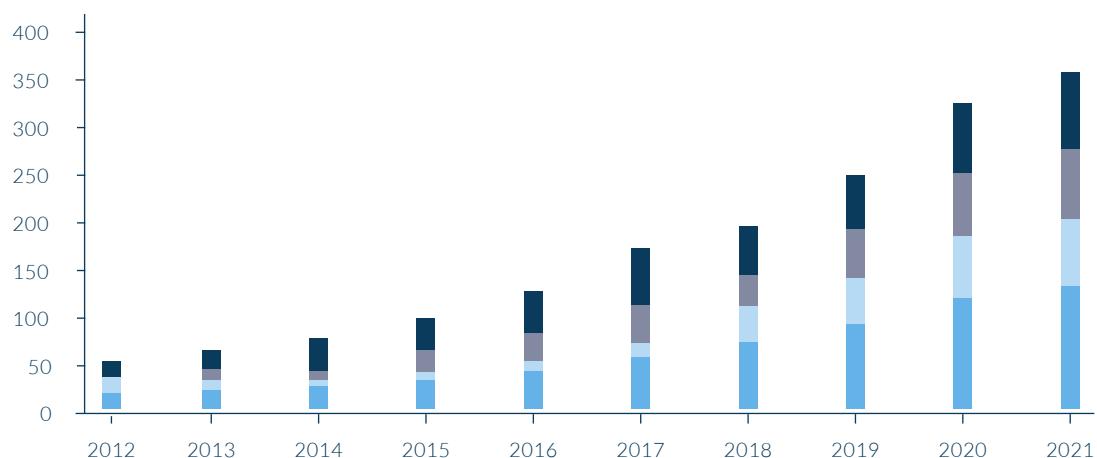
1.924
Número de publicaciones
de autores en la
Universidad El Bosque



Fuente. Elaboración propia con base en Sci Val (2023).

Las revistas científicas se encuentran clasificadas a partir del cuartil que ocupan dentro del conjunto disciplinar al que pertenecen, existen al respecto varias indexaciones internacionales, una de las cuales es generada por Scopus, se puede consultar en Scimago Journal & Country Rank <https://www.scimagojr.com/>. Las publicaciones generadas por autores pertenecientes a la Universidad, entre los años ya señalados, desagregadas por cuartiles se pueden ver en la figura 3.

Figura 3. Publicaciones por cuartiles en Scopus de la Universidad El Bosque



Cuartiles	Publicaciones	Cuota de publicación (%)
■ Q1 (25% superior)	600	34,4
■ Q2 (26%-50%)	332	19,0
■ Q3 (51%-75%)	380	21,8
■ Q4 (76%-100%)	434	24,9
Cuartiles	Publicaciones	Cuota de publicación (%)
Q1 a Q2 (50% superior)	932	53.4
Q1 a Q3 (75% superior)	1,312	75.1

Fuente. Elaboración propia con base en Sci Val (2023).

Es interesante observar como por un lado la producción se ha venido incrementando de forma sostenida con aumentos significativos del 2016 en adelante, pero, además, el 34.4% de la producción se ubica en Q1 que es el cuartil que ocupan las publicaciones con mayor cantidad de citas. Para nuestra Facultad es un orgullo encontrar que dentro de los artículos Q1 y de acuerdo al número de citas que han alcanzado, se encuentra en el décimo tercer lugar con 150 citas, un producto del profesor Boris Cendales Ayala, titulado *Factores psicosociales relacionados con el estrés en el trabajo, la fatiga y el comportamiento de conducción de riesgo en conductores de autobuses de transporte rápido (BRT)*. Con fecha de publicación 2017.

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Investigación aplicada de nuestros estudiantes

Cocoa International Marketing Plan

Vanessa Himmel, Camilo Forero, Christian David Morón, Sebastián Burbano, Juan David Fandiño y Tomás Martínez

Product Definition

Colombian cocoa is considered a highly valued product due to its unique flavor and aroma, making it a special cocoa. According to the web Procolombia (*n.d.*), Colombia has a wide variety of special cocoas thanks to the regional climatic and genetic diversity that produces a broad palette of flavors. Additionally, cocoa cultivation is a driver of employment and sustainable, environmental, and economic development in Colombia. According to Procolombia (*n.d.*), 90% of cocoa crops in the country have forestry arrangements that capture 4.3 tons per hectare annually, and the cocoa production structure has a high social impact that benefits over 65,000 families. Procolombia (*n.d.*) states that Colombia is one of the world's main suppliers of fine-flavor cocoa and is positioned in the most sophisticated markets due to its quality and ESG commitments. Furthermore, the Colombian government has prioritized the cocoa sector to boost its growth and consolidation. Finally, Procolombia (*n.d.*) notes that Colombia offers a friendly environment for foreign direct investment and an attractive policy of incentives for investments in cocoa, including tax exemptions and other benefits. All of this makes Colombian cocoa highly relevant and advantageous in the international market.

Figure 1. Photograph of an Example of Cocoa Powder



Source. Pexels.com Free Stock Photos.

We intend to present an internationally marketing plan. For our international marketing plan, we will use Cocoa in its ground presentation under our brand name CocoaCo. Cocoa powder is obtained from cocoa beans that have been roasted, peeled, and ground in a process known as "pressing". The result of this process is a solid mass of cocoa known as "cocoa paste", from which cocoa butter is extracted and ground to obtain cocoa powder. Consumption of cocoa powder has been associated with various health benefits, such as reducing blood pressure, improving blood flow to the brain, and enhancing mood. Additionally, it can be used in the preparation of a wide variety of foods and beverages, such as smoothies, desserts, breads, and much more. Cocoa powder is a rich source of antioxidants, especially flavonoids, which can help protect the body against damage caused by free radicals and reduce the risk of chronic diseases such as heart disease. It is also rich in iron, magnesium, and other essential nutrients.

Market selection section

A. *Explain the model you developed – which variables did you use and why? Which weights did you use and why?*

The model developed to analyze the most favorable international markets for the Colombian cocoa international marketing plan is based on a rigorous assessment of three key variables: market size, market wealth, and the likelihood of consumption. Market size refers to the number of potential consumers of the product in the country. In this case, population size has been used as an indicator of market size, as the number of potential consumers directly influences the demand for cocoa-containing products.

The second variable, market wealth, refers to the population's purchasing power in the country. In this case, the value of cocoa imports in the top 20 cocoa-importing countries worldwide in 2021, expressed in US dollars, was investigated, and divided by the population of each country to calculate per capita spending on cocoa-containing products. This indicator is useful for determining a product's competitive position in the market and establishing effective pricing strategies in different countries. Evaluating market wealth helps us understand consumers' purchasing power and determine the market potential for cocoa products.

The probability of consumption variable refers to the inclination of the population towards the consumption of a product. To evaluate this variable, the number of cocoa imports in kilograms was measured in the same 20 countries as in the previous variable, divided by the population of each country to calculate the per capita consumption of cocoa. Knowing this per capita consumption is important as it provides information about the amount of cocoa each inhabitant can consume in a year and, therefore, their predisposition towards the consumption of the product.

Regarding how variables are weighted in the model, a subjective weighting approach was used where each variable is assigned a weight based on its relative importance in determining market opportunity. It was considered that both the probability of consumption and the wealth of the market were equally important, and they were assigned a weight of 30% each. On the other hand, the size of the market was considered a more relevant variable as it represents the number of potential consumers of a product or service in a given region. If the market is large, it means more people can be reached with a product or service, increasing sales opportunities and potential profits. For this reason, it was assigned a weight of 40%. See table 1.

Table 1. Weighting of Each Variable

Weighting of each variable		
1	Market Size 40%	Refers to the number of potential consumers of the product in the country. In this case, population size has been used as an indicator of market size
2	Market Wealth 30%	In this case, the value of cocoa imports in the top 20 cocoa importing countries worldwide in 2020, expressed in US dollars, was investigated, and divided by the population of each country to calculate per capita spending on cocoa-containing products.
3	Likelihood to Consume 30%	To evaluate this variable, the amount of cocoa imports in kilograms was measured in the same 20 countries as in the previous variable, divided by the population of each country to calculate the per capita consumption of cocoa.

B. If you had data problems (e.g., missing data, need for currency translation), how did you deal with those.

In case of data issues during the analysis process, specific measures were implemented to effectively address them. For missing data, efforts were made to find alternative sources that would allow for the estimation of the missing values for the variables in the analyzed countries. If not possible, the country in question was eliminated from the list of evaluated market opportunities.

The variables used in the international marketing plan for Colombian cocoa were carefully selected to identify the most favorable international markets for the product's commercialization. The choice of these variables was based on their importance to the product's demand, and on the availability of reliable and up-to-date data to measure them. In this sense, the market size was chosen because it is a key factor in the product's demand, as the greater the number of potential consumers, the higher the demand for the product. Market wealth was selected because it is a variable that indicates the purchasing capacity of the product's population, which translates into a higher demand for the product. Finally, the probability of consumption was chosen because it is a variable that indicates the population's propensity to consume the product, which in turn affects the product's demand.

To search for imports both in quantity and value, we used the official website of the United Nations Food and Agriculture Organization and its statistical database called "FAOSTAT." This database contains updated and reliable information on food production, trade, and consumption worldwide, which is collected and verified by experts in the field.

Regarding currency conversion, we did not have major difficulty, since the data we found had a value expressed in dollars, so we preferred to leave them in that currency due to its stability in the global currency market. On the other hand, when we searched for the number of cocoa imports for each country, we found the measurement in tons and needed them in kilograms, as working with kg also allows for greater precision in evaluating the per capita demand for products containing cocoa, since kg is a unit that is easier to relate to a country's population.

C. Results of the analysis and the list of your top 10 or 25 countries depending upon whether you think your expansion will be many countries to start – then 25 – or one country at a time – then 10).

According to the variables we chose, this is the list of 20 countries with the highest probability of success for our product, organized in descending order from the country with the highest probability to the country with the lowest probability based on the weight of each variable. See table 2.

Table 2. Standardization Process Excel Table

International Marketing Plan for Colombian Cocoa Powder									
# Countries	20					Population registered on 2021	Annual Per capita cocoa expenditure of cocoa.	Annual average per capita consumption of cocoa on KG	
Weight	10	4	3	3	# std Dev of population	# std Dev of spending	# std Dev of consumption		
Country	Ranking Results	# std Dev of population	# std Dev of spending	# std Dev of consumption					
Netherlands	19.73	- 0.53	- 3.29	- <.00		17.511.378	\$ 143,45	58,08	
United States	12.08	- 3.68	- 0.44	- 0.43		332.915.073	\$ 5,65	0,92	
Belgium	7.73	- 0.61	- 2.37	- 1.02		11.632.186	c 109,52	19,68	
Mexico	0.81	- 0.97	- 0.56	- 0.47		130.222.815	\$ 1,40	0,45	
Japan	0.63	- 0.91	- 0.54	- 0.47		125.507.472	\$ 2,15	0,50	
Germany	0.40	- 0.34	- 0.07	- 0.26		33.190.556	\$ 19,41	3,21	
Switzerland	- 1.56	- 0.65	- 0.26	- 0.08		8.654.622	\$ 31,66	7,60	
France	- 1.91	- 0.13	- 0.41	- 0.10		57.113.000	\$ 6,76	1,31	
United Kingdom	- 2.00	- 0.13	- 0.43	- 0.41		57.081.234	\$ 6,08	1,25	
Italy	- 2.11	- 0.04	- 0.37	- 0.38		50.461.826	\$ 8,19	1,56	
Canada	- 2.49	- 0.26	- 0.21	- 0.28		38.067.903	\$ 14,34	2,90	
Denmark	- 2.65	- 0.69	- 0.05	- 0.09		5.834.054	\$ 20,05	7,63	
Spain	- 2.93	- 0.13	- 0.41	- 0.39		17.131.256	\$ 7,04	1,43	
Norway	- 3.03	- 0.69	- 0.09	- 0.00		5.441.235	\$ 18,75	6,54	
South Korea	- 3.18	- 0.08	- 0.53	- 0.42		51.305.186	\$ 2,48	1,04	
Austria	- 3.54	- 0.64	- 0.22	- 0,10		9.058.845	\$ 13,80	5,23	
Poland	- 3.67	- 0.26	- 0.43	- 0.33		37.846.611	\$ 3,96	1,51	
Sweden	- 3.89	- 0.63	- 0.29	- 0,17		10.449.361	\$ 11,29	4,30	
Czech Republic	- 4.15	- 0.62	- 0.33	- 0,23		10.742.547	\$ 9,87	3,61	
Australia	- 4.25	- 0.42	- 0.48	- 0.38		25.885.205	\$ 4,29	1,64	

Source. Own Elaboration.

After analyzing the data in the table, we deduced several things, primarily that there are 6 countries with a high probability of acceptance for our product based on the assigned weights and data. These six countries are the Netherlands, the United States, Belgium, Mexico, Japan, and Germany. Each of these countries has a high likelihood of acceptance for Cocoa Powder, as they have large markets due to their high populations, or although they may not have high populations, their per capita consumption and spending on cocoa are very high.

Firstly, the Netherlands appears to be a country with high consumption and spending on cocoa by its inhabitants, indicating that our product may have high demand in the market as each person can spend a large amount of money per year on cocoa. However, the country has a lower population density than average, which may be a risk factor, but it is attractive due to its high demand for our product.

Secondly, the United States has a per capita consumption and spending on cocoa below average, which may indicate that its inhabitants do not consume too much of this product. However, the country's high population density is attractive as it can have a large market in which even if each person does not consume too much cocoa, given the number of inhabitants, they consume slowly but in large quantities when considering national consumption.

In third place, we found Belgium, but we decided to change it to Switzerland as it was easier to learn about the latter. Switzerland is the seventh country in the ranking results. So, in this country, something similar to what happens in the Netherlands occurs, with a very low population density. However, we can observe that per capita spending and consumption of cocoa surpass that of the United States, making it an attractive country for our product.

In fourth place, we have Mexico, which is similar to the United States in that its inhabitants do not consume or spend too much on cocoa. However, the country's dense population makes it attractive to enter this market due to its high number of inhabitants, where combining all the national consumption and spending adds up to large quantities of cocoa bought and consumed.

In fifth place in the ranking results, we have Japan, which, similar to Mexico, does not have high levels of cocoa consumption and spending. However, it is attractive due to its high population density, which greatly exceeds the average of all countries on the list, indicating that it has a fairly large market for our product.

For the sixth place, we have Germany, which is the most balanced country on the list as it has a higher population density than average, indicating a broad market in this country. Moreover, we found that per capita spending and consumption of cocoa is quite high, approaching the average, which is not the case in countries like the United States or Japan.

D. For each team member, describe one national market for your product or service (Size, Wealth, likelihood to consume).

1. Netherlands:

- Who are the customers?

According to the Netherlands Office for Economic Affairs, consumers of chocolate and chocolate products are very diverse in terms of age, gender, income and educational level. That is, there is no specific consumer profile in terms of age or profession. However, the per capita consumption of chocolate in the Netherlands is one of the highest in the world, and its inhabitants are known to be huge lovers of chocolate and cocoa.

On the other hand, cocoa powder is an ingredient widely used in the preparation of desserts and sweets, both at home and in the food industry. One of the main reasons is its characteristic chocolate flavor, which makes it a popular choice for making hot drinks like hot chocolate. Furthermore, cocoa powder is a common ingredient in the production of confectionery products, such as pralines and chocolates. See figure 2.

Figure 2. Example of Muffins Made with Cocoa Powder



Source. Pexels.com Free Stock Photos.

Another common use for cocoa powder is in the manufacture of baked goods such as cakes, cookies, and brownies. Cocoa powder is an essential ingredient in most of these recipes, as it provides flavor and color to the final product. It is also used to make ice creams as it adds flavor and texture to the mix.

- What are your purchasing habits regarding your type of product (decision making, purchase location, etc)?

Cocoa powder is a very popular ingredient in cooking and baking, especially in the preparation of desserts and chocolates. Many people buy cocoa powder to use in homemade recipes, such as brownies, cakes, and chocolate truffles. Some buyers also use cocoa powder as an ingredient in hot drinks, such as hot chocolate or mocha.

Figure 3. Example of Cocoa Drink



Source. Freepik.com Free Stock Photos.

When it comes to buying habits, some shoppers may prefer specific brands of cocoa powder, while others may choose to shop at specialty stores or online. Prices can also influence consumer buying habits, with some shoppers willing to pay more for high-quality brands.

As for producers of cocoa products, such as bakers and chocolatiers, the quality of cocoa powder is very important to them. Bakers may use cocoa powder to make cakes, biscuits, and other desserts, while chocolatiers use it to make bonbons and chocolates. For these producers, the quality and consistency of the cocoa powder are essential to obtain consistent results in their products.

- **How are the products or services being used?**

Cocoa is a fundamental ingredient in the food industry, since it is used in the preparation of a wide variety of products. For example, cocoa powder is used in the preparation of cookies, cakes and chocolate drinks. Cocoa liquor, for its part, is essential in the production of chocolates and other sweets.

As for the final products, cocoa is used to make chocolate in all its forms, be it dark, milk or white. In addition, cocoa is used to decorate and flavor cakes and other desserts. In this way, cocoa is not only used in the production of chocolates and sweets, but also in confectionery in general.

It is important to highlight that the use of cocoa in the preparation of confectionery products is highly valued by consumers, who are looking for products that contain high-quality ingredients and with intense and authentic flavors.

- **If the market is changing, how is it doing it?**

In the Dutch cocoa market, important changes are taking place in the demand for chocolate products. Consumers are increasingly interested in high-quality chocolate products, with natural and sustainable ingredients. This has led to increased demand for single-origin and dark chocolate, and increased awareness of the ethical and sustainable production of cocoa beans.

In addition, consumers are also interested in chocolate products that suit their dietary and health needs, such as low-sugar or lactose-free chocolates. Another important change in the Dutch cocoa market is the growing importance of fair trade and UTZ certification (a certification program for the sustainable production of coffee, tea and cocoa), which means that consumers are willing to pay more for Cocoa products produced in sustainable and ethical conditions.

- **What is the distribution system or entry structure of other foreign competitors?**

In the Netherlands, the cocoa distribution system is very wide and diverse. Cocoa products can be found in supermarkets, specialized chocolate stores, natural product stores, organic product stores, online stores, among others.

In addition, there is a strong presence of local and international brands on the Dutch market. Companies such as Callebaut, Nestlé, Valrhona and Barry Callebaut have significant market presence and compete directly with local and regional companies.

Regarding the entry structure of other foreign competitors, the Netherlands has an open and attractive economy for foreign investment. The country has a long history as a center of commerce and transportation, which makes it easy for new competitors to enter. However, the cocoa market in the Netherlands is highly competitive and the entry of new entrants can be difficult due to the strong presence of established brands.

- Who are your competitors and how do they communicate with customers?

In the Dutch cocoa market, there are several companies already positioned, such as Barry Callebaut, Cargill, and Dutch Cocoa. These companies have extensive presence and experience in the cocoa industry and use various strategies to communicate with customers and maintain their position in the market.

One of the most common ways these companies communicate with customers is through their presence at trade shows and expos, where they can showcase their products and connect with potential buyers. They also use online and print media advertising to promote their products and increase their visibility in the marketplace. In terms of direct communication with customers, these companies often work with distributors and wholesalers to reach a wide range of customers.

- Are there different concepts or categories of products/services in the target country? If yes, what are they?

Indeed, in the Netherlands there are different concepts and categories of products / services in relation to cocoa. For example, "hagelslag" is a traditional bread mix with granulated chocolate that is eaten for breakfast or as a snack in the Netherlands. Also, the Dutch are known for their love of chocolate and sweets, so there are a wide variety of products made with cocoa and chocolate available on the market, from chocolate bars to cakes and bonbons.

Figure 4. Hagelslag, bread mix with granulated chocolate



Source. Shutterstock.com Stock Images.

Another concept that has become popular in the Netherlands in recent years is the “bean-to-bar”, which refers to a trend in which chocolate producers control the entire production process, from the selection of the beans to cocoa until the elaboration of the final chocolate. In this way, it seeks to offer a more authentic and high-quality experience to consumers.

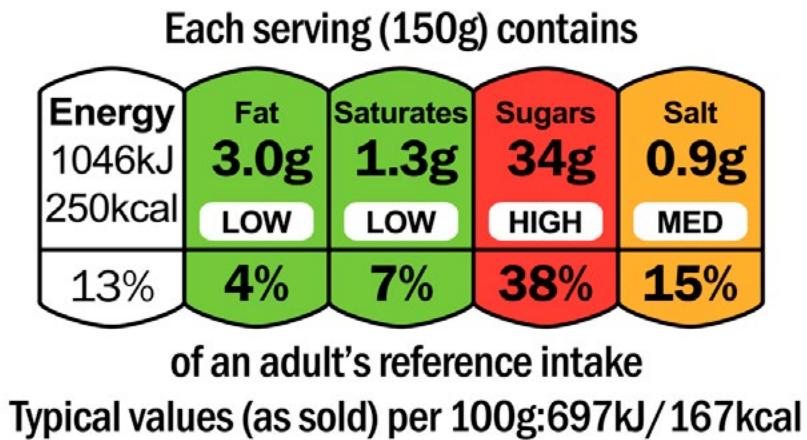
- **What are the political restrictions / regulations?**

In the Netherlands, one of the main regulations is the labeling of food products, including cocoa and chocolate products. Imported products must comply with European Union regulations regarding the information that must be provided on the label, such as the origin of the product, cocoa content, and sugar content. In addition, the Netherlands is one of the countries that is committed to the fight against child labor and modern slavery in cocoa production. Therefore, companies that import cocoa or chocolate must ensure that their supply chain is free of child labor and modern slavery.

Another important regulation is the legislation on safe food and compliance with hygiene standards in the production and marketing of food, including cocoa and chocolate products. In addition, companies wishing to operate in the Netherlands must comply with regulations related to company formation, paying taxes, and meeting license and permit requirements.

Other important regulations include consumer protection laws, which set requirements for the labeling of cocoa products and the information that must be provided to consumers, such as the list of ingredients and nutritional information. There are also regulations related to food safety and environmental protection, which set requirements for the production and processing of cocoa and cocoa products in the EU.

Figure 5. Example of Food Labeling



Source. Shutterstock.com Stock Images

- **What are the market risks associated with the sales of your product/service?**

The cocoa and chocolate industry in the Netherlands faces several risks in the market. Here are some of the main risks to consider when selling cocoa in the Netherlands:

- » **Competence:** The cocoa market in the Netherlands is highly competitive, with numerous companies offering a wide variety of cocoa products. Finding ways to differentiate yourself from competitors is important to attract customers and maintain market share.
- » **Changes in regulations:** Government regulations on the trade and production of cocoa can change at any time, which may affect companies operating in the cocoa market in the Netherlands. It is for this reason that we must be aware of any changes in regulations and ensure that we comply with them to avoid penalties and fines.
- » **Quality problems:** Cocoa products may be vulnerable to quality issues, such as contamination and the presence of allergens. That is why our product must maintain high quality standards to avoid food safety problems and the loss of consumer confidence.

Netherlands Interview: In this case we use a fragment of a video on YouTube to answer the question "Do you like Cocoa or similar things like Chocolates?"

2. Germany:

- Who are the customers?

As per the market development plan from Germany, it is the largest organic market in Europe and the second largest globally, following the United States. In 2012, the German market for organic products reached a sales volume of US\$ 9.2 billion, while sales for the year 2013 reached a volume of US\$ 9.8 billion, which represented an increase of 7.2% compared to the previous year. Germany is the main market for chocolate and confectionery in the EU, with prominent industries.

According to Mordor Intelligence Cocoa doesn't have any specific target audience in Germany because it is a product that all kinds of people like to consume, for example in chocolates, cakes, or other types of desserts but for the chocolate seller, the best clients would be the parents because they are the ones who buy the products for his children's but we have also manufacturers, food industry, Cafes, and restaurants, etc.

In comparison to other European countries, German consumers have a significant affinity towards sweet chocolate. In 2021, the per capita consumption of chocolate in Germany was approximately 9.1 kilograms of chocolate per capita per year, which means that the average consumption is 2.2 kilograms lower than in the chocolate nation of Switzerland. The market is segmented into various channels, such as supermarkets and hypermarkets, specialty retailers, convenience stores, online platforms, and other distribution channels.

- What are your buying habits regarding your type of product (decision making, purchase location, etc.)?

The purchasing behavior of chocolate consumers in Europe is largely driven by impulse buying, gifting, or the desire to satisfy sweet cravings. Within Europe, Germany remains one of the top markets for chocolate in Europe, with a particular preference for impulse buying among German consumers.

Regarding purchasing location, Germans tend to buy chocolate products from the nearest store, in order to consume them more promptly, whether it be cocoa powder, chocolate bars, or other products containing cocoa.

The Germans like to cook very much during the Christmas season and often utilize cocoa powder for cakes and other desserts, that's why at Christmas time the Supermarkets are saturated with a lot of clients that want to buy these products at the end of October and December. During this time of year, Germans typically prefer to purchase these products from supermarkets rather than their nearest store.

- **How are the products or services being used?**

In Germany, cocoa is mainly consumed as confectionery/chocolate sweets, chocolate-covered products (cookies, ice cream, etc.), or other foods containing cocoa powder, such as drinks, cakes, and snacks, among others.

The intermediate products that are mostly produced in this market are cocoa couverture and cocoa liquor. The main use of the coating is for bakery products, while the cocoa liquor is intended for making chocolates. Which denotes the importance of Germany as a cocoa processor.

In this market, the importance of health continues to grow, a trend that leads consumers to learn more about the type of food they should eat for their care, promoting the consumption of so-called super foods, such as quinoa, amaranth, goji berries, among others, dark chocolate is considered part of this category, thanks to the antioxidant properties attributed to cocoa, generating an increase in chocolates with a high percentage of this fruit.

- **If the market is changing, how is it doing it?**

In Germany, there are no cocoa crops. However, it is considered one of the most important countries for the processing of this product. Germany achieved a market share of 27% (420,000 tonnes), making the country the second-largest cocoa processor in the EU. In addition, during the same period, it experienced significant growth in terms of the treatment of cocoa-based products.

People are informed more every day about their health, and this is why people begin to consume healthier food so the cocoa industry also has to change and begins to release healthier cocoa calling them raw cocoa. Because of this, products with cocoa already show a broader bar of calories that the product contains, if it's lactose-free and if it contains fiber, etc.

- **What is the distribution system or entry structure of other foreign competitors?**

In Germany, finding cocoa in different presentations is easy. For this reason, it is easier for many companies to distribute their products and sell them in different stores, for example supermarkets, online channels, nearby stores, etc.

The chocolate market in Germany is highly fragmented due to the presence of many companies offering a wide product portfolio. Mars Incorporated, Ferrero, Hershey's, Mondelez International, and Nestlé, are the most active companies in the German chocolate market. New product launches, mergers and acquisitions, and partnerships are some of the key strategies adopted by major market players such as Ferrero and Nestlé.

Germany likes to collaborate with foreign competitors. They don't see it as a threat because Germany has an open economy, and they see it as a business and mutual collaboration for both companies national and international.

- Who are your competitors and how do they communicate with customers?

In Germany, several companies produce and sell cocoa and chocolate products. Some of the main competitors of cocoa in Germany include Lindt & Sprüngli, Milka, Ritter Sport, and Kinder.

These companies communicate with customers through a variety of channels, including advertising, social media, and in-store promotions. They also use packaging and branding to differentiate their products and appeal to specific customer segments.

Lindt & Sprüngli, for example, uses premium packaging and high-quality ingredients to position their products as luxury items, while Milka focuses on their heritage and tradition of using Alpine milk in their chocolate. Ritter Sport uses its distinctive square shape and playful branding to appeal to younger consumers, and Kinder emphasizes their products as a treat for children.

All of these companies also have a strong online presence, with active social media accounts and e-commerce platforms that allow customers to order products directly from their websites. They may also use targeted advertising and promotions to reach specific customer segments and drive sales.

- Are there different concepts or categories of products/services in the target country? If so, what are they?

In Germany, cocoa can be categorized into different concepts. Here are some common categories of cocoa:

- » **Cocoa powder:** Cocoa powder is obtained by grinding roasted and defatted cocoa beans. It can be natural or processed with alkali to reduce its acidity. It is mainly used to make chocolate drinks and in the production of confectionery products.
- » **Chocolate:** Chocolate is produced from a mixture of cocoa paste, cocoa butter, sugar, and other ingredients. There are different types of chocolate, such as milk chocolate, dark chocolate, and white chocolate, among others.
- » **Organic Cocoa:** Organic cocoa is produced without the use of pesticides and other synthetic chemicals and is sustainably grown. It is certified by regulatory bodies and is becoming increasingly popular with consumers concerned about sustainability and the environment.
- » **Unsweetened cocoa:** Unsweetened cocoa is pure cocoa powder without added sugar. It is often used in baking and cooking.

- What are the political restrictions/regulations?

Germany, as a Member Country of the European Union (EU), applies the requirements and benefits established in the multiple trade agreements reached by this economic bloc with its trading partners worldwide.

The EU economic bloc enjoys a wide trade opening as it has free trade agreements in force with 28 countries. These agreements vary according to the conditions established with each country or group of countries.

Germany has strict purity laws for food products, including chocolate and cocoa. These laws prohibit the use of certain ingredients, such as vegetable fats and oils, in chocolate products. Germany has strict food safety including cocoa and chocolate. These laws require manufacturers to list ingredients, nutritional information, and allergen information on product packaging. There are labels for the cocoa. These labels show us the Ingredient list, Nutrition information, Allergen information, Expiration date, and Origin information.

- **What are the market risks associated with sales of your product/service?**
 - » **Regulatory risk:** Regulations related to the production, processing, and marketing of cocoa can vary by country, and changes in these regulations can impact the market for cocoa.
 - » **Quality risk:** Cocoa quality can vary depending on factors such as growing conditions, harvesting methods, and post-harvest processing. If the quality of the cocoa is poor, it may be difficult to sell at a competitive price, or it may not meet the requirements of buyers.
 - » **Reputation risk:** The cocoa industry has faced criticism over issues such as child labor, environmental degradation, and exploitation of farmers. Negative publicity or media attention on these issues can impact the reputation of the industry and the demand for cocoa products.

Germany Interview: In this Interview the questions were the next:

- » Do you know what cocoa is?
- » Do you know of any products that contain cocoa?
- » How often do you consume cocoa?
- » What products do you consume that contain cocoa?
- » Do you know of any brands that sell cocoa?

3. Japan

- **Who are the customers?**

Chocolate and candy manufacturers: Japan is an important market for chocolate and candy products. Companies that manufacture these products are a good option for cocoa exports.

- » **Beverage manufacturers:** Japan is also a large market for beverages such as tea and coffee. Beverage manufacturers use cocoa as an ingredient such as hot chocolate and chocolate milk.
- » **Restaurants and coffee shops:** Restaurants and coffee shops in Japan have customers that consume cocoa exports if they use chocolate in their products.
- » **Retailers:** In this type of store people can buy cocoa to make recipes at home, making them a good target
- » **Ordinary people:** Customers who buy in supermarkets, and retail stores, for daily consumption.

- What are their buying habits with respect to your type of product decision making, purchase location, etc.)?

In general, Japanese consumers tend to be very demanding in terms of the quality of the food products they buy and consume. They look for fresh, healthy, and high-quality products. They also value products that are safe and ethical in terms of their production and distribution.

As for imported products, Japanese consumers tend to prefer products that are exclusive or not easily found in the local market. They also value products that offer a unique experience, such as products with unique flavors or interesting stories behind them.

In terms of shopping channels, Japanese consumers value convenience and ease of purchase. Japanese shoppers often prefer to buy products in physical stores, but they are also increasingly willing to shop online.

- How are products or services being used?

- » **Beverages:** Cocoa is also used in the production of beverages in Japan. For example, hot chocolate is a popular drink in winter and is usually made with milk and cocoa. Cold chocolate drinks can also be found in convenience stores and restaurants.
- » **Desserts:** Chocolate desserts are very popular in Japan. Cocoa is used in the production of desserts such as cakes, brownies, ice cream, and other sweets.
- » **Bakery products:** Cocoa is also used in the production of bakery products such as chocolate bread, chocolate croissants, and chocolate buns.
- » **Cocoa powder:** Cocoa powder is used as an ingredient to make chocolate products and is also used to make cocoa drinks.
- » **Chocolate:** Japan is known to be an important market for chocolate products. Japanese companies manufacture a wide variety of chocolates, from milk chocolates to dark and bitter chocolates. Cocoa is a key ingredient in chocolate production, so it is widely used in the manufacture of chocolate products in Japan.

- If the market is changing, how is it changing?

The cocoa market in Japan could be experiencing changes due to an increased focus on health, origin, and sustainability, changes in purchasing habits, and increased competition.

Increased interest in health: In recent years, there has been an increased interest in Japan in health and functional foods, and this could be affecting the cocoa market. Japanese consumers may be looking for cocoa products with a higher content of flavonoids (compounds with antioxidant properties) and other health-promoting nutrients.

Increased interest in origin and sustainability: Japanese consumers are increasingly interested in the origin and sustainability of the food they consume, and this could be affecting the cocoa market. There could be an increased interest in cocoa products with fair trade certifications and single-origin products, allowing consumers to know the story behind the product they buy.

Changes in shopping habits: Japanese consumers' shopping habits could be changing, with a greater focus on online shopping and convenience. This could be affecting the way cocoa is marketed and distributed in Japan.

Increased competition: The cocoa market in Japan is highly competitive, and local and foreign chocolate manufacturers are competing for consumers' attention. Cocoa manufacturers could be responding to this competition by offering new products or focusing on differentiation through product origin, sustainability, taste, and quality.

- **What is the distribution system (if applicable) or the entry structure of other foreign competitors (if applicable)?**

The distribution system of companies selling cocoa in Japan varies by company and distribution channel. Companies may sell cocoa directly to consumers through physical or online stores, or they may sell their products through intermediaries such as distributors, wholesalers, and retailers. In addition, companies can also sell their product to food and beverage manufacturers that use cocoa as an ingredient in their products.

As for the entry structure of other foreign competitors, Japan has an open import system and foreign companies can enter the cocoa market by following standard import procedures. However, the cocoa market in Japan is highly competitive, with a wide range of local and foreign brands and products competing for consumers' attention. Foreign companies may need to differentiate themselves through product quality, taste, sustainability, origin, and other factors to succeed in the Japanese market.

In addition, companies wishing to enter the Japanese market may need to understand regulatory requirements and import procedures. It is important for foreign companies to understand the specific requirements for cocoa products in Japan, such as quality and food safety standards and labeling regulations. They may also need to establish relationships with local distributors and retailers to help distribute and promote their products in the Japanese market.

- **Who are your competitors and how do they communicate with customers?**
 - » Lotte Co., Ltd. - a South Korea-based food and confectionery company that also has a significant presence in the cocoa market in Japan.
 - » Meiji Co., Ltd. - a Japanese food and confectionery company that produces a wide range of products, including chocolate and other cocoa products.
 - » Callebaut - a Belgian company that produces high-quality chocolate and other cocoa products for the food industry, which are sold through distributors and food and beverage manufacturers in Japan.
 - » Nestlé Japan Ltd. - the Japanese subsidiary of Nestlé, a Swiss food and beverage company that produces a wide range of cocoa products, including chocolate and cocoa powder.
 - » Barry Callebaut - another Belgian company that produces chocolate and other high-quality cocoa products for the food industry, which are sold through distributors and food and beverage manufacturers in Japan.
- **Are there different concepts or product/service categories in the target country? If so, what are they?**

In terms of cocoa product categories in Japan, most cocoa products are classified by the percentage of cocoa powder they contain, the type of sweetener used, and the presence of other added ingredients, examples of this could be Instant cocoa: Instant cocoa is a pre-

mixed version of cocoa powder with added sugar and other ingredients, which dissolves easily in hot water.

You can also see a lot of ready-to-drink cocoa drinks: In Japan, you can also find ready-to-drink cocoa drinks in individual containers, which are heated in the microwave or a cup of hot water. These drinks may contain different percentages of cocoa and sweeteners, depending on the brand.

- **What are the restrictions / policy regulations?**

- » **Labeling regulations:** The government of Japan requires that food products, including cocoa, be properly labeled with information on ingredients, nutritional content, and the name of the manufacturer. In addition, manufacturers of food products must follow established guidelines for the use of health and nutritional claims in labeling.
- » **Quality standards:** The government of Japan sets quality standards for food products, including cocoa, to ensure product safety and quality. These standards set limits for contaminants, food additives, and other aspects related to the quality of food products.
- » **Import standards:** To import food products into Japan, exporters must comply with food safety standards set by the Japanese government. These standards apply to raw and processed food products and cover aspects such as pesticide residues, radiation levels, and microbiological safety.
- » **Import tariffs and quotas:** The Japanese government also sets import tariffs and quotas for food products, including cocoa. Tariffs and quotas may vary depending on the country of origin and type of food product.

Figure 6. Japan Labeling



Source. Image taken from survivingnjapan.com

- **What are the market risks associated with sales of your product/service?**

- » **Competition risk:** The market for cocoa sales in Japan is highly competitive, with a wide range of manufacturers and suppliers offering similar products. This can make market penetration difficult for new entrants and can increase pressure on the profit margins of existing manufacturers.

- » **Risk of change in government regulations:** Government regulations may change at any time, which may affect the way cocoa products are marketed and sold in Japan. Changes in government regulations may also increase compliance costs for manufacturers and suppliers, which may affect market profitability.
- » **Risk of change in consumer tastes and preferences:** Consumer preferences may change over time; this is already being seen a lot in Japan as they prefer healthy products and also prefer. Changes in consumer tastes and preferences can also affect market profitability and the competitive position of manufacturers.

Japan Interview: In this Interview the following questions were?

- » Do you know what cocoa is?
- » Do you know of any products that contain cocoa?
- » How often do you consume cocoa?
- » What products do you consume that contain cocoa?
- » Do you know of any brands that sell cocoa?

4. United States

- **Who are the customers?**
 - » **Chocolate and confectionery manufacturers:** Companies that produce chocolate and other sweets are the main potential customers for cocoa in the United States. Companies such as Hershey's, Mars, Nestlé, and Cadbury use large quantities of cocoa to produce their products.
 - » **Beverage manufacturers:** Cocoa-based drinks are becoming increasingly popular in the United States. Companies such as Starbucks, Dunkin', and Nestlé use cocoa to produce hot or cold cocoa beverages.
 - » **Baked goods manufacturers:** Baked goods that contain cocoa are very popular in the United States. Companies that produce cookies, brownies, cakes, and other baked goods use cocoa as a key ingredient.
 - » **Health and wellness product manufacturers:** Cocoa is also used in health and wellness products such as protein bars and nutritional supplements.
 - » **Ice cream manufacturers:** Many ice cream companies use cocoa in the production of flavors such as chocolate and dark chocolate. Some examples of ice cream companies in the United States include Ben & Jerry's, Baskin Robbins, and Häagen-Dazs.
 - » **Coffee shops and cafes:** In addition to Starbucks and Dunkin', other coffee shops and cafes use cocoa to prepare chocolate-flavored coffee drinks and mochas. Some other coffee companies in the United States include Peet's Coffee, Caribou Coffee, and Tim Hortons.
 - » **Cereal manufacturers:** Many popular cereals in the United States contain cocoa, such as General Mills' Cocoa Puffs and Post's Cocoa Pebbles.

- » **Sports nutrition product manufacturers:** Companies that produce sports nutrition products, such as protein shakes and energy bars, often use cocoa as a key ingredient. Some sports nutrition companies in the United States include Quest Nutrition, Optimum Nutrition, and MusclePharm.
- **What are their buying habits with respect to your type of product (decision making, purchase location, etc.)?**

Consumer decision-making in the United States regarding cocoa products can vary depending on the type of product and the consumer's profile. Generally, consumers have a wide range of options to choose from, including chocolates and sweets, beverages, and sports nutrition products. When it comes to cocoa chocolates and sweets, consumers usually make their purchase decision based on the brand, taste, quality, presentation, and price. Many consumers look for high-quality chocolates and sweets and pay attention to the ingredients used, such as the amount of cocoa and sugar. Additionally, some consumers may have preferences for specific brands or organic or sugar-free products.

The place of purchase can also be an important factor in consumers' buying decisions. Some consumers prefer to buy cocoa chocolates and sweets at specialized chocolate stores, where they can find a wide variety of products and receive advice from experts. Others may opt for supermarkets or convenience stores due to convenience and accessibility. There are also online stores that sell cocoa chocolates and sweets, and these may be an option for those looking for specific products or who do not have access to physical stores. Regarding cocoa beverages, such as hot chocolate or chocolate shakes, consumers can choose from different flavors and brands. Some consumers prefer high-quality drinks made with natural ingredients, while others may opt for cheaper, processed drinks. The places of purchase for cocoa beverages are usually coffee shops, supermarkets, convenience stores, and online stores. As for sports nutrition products, such as protein shakes and energy bars, consumers may make their purchase decision based on the quality of the ingredients, product effectiveness, and price. Many consumers look for high-quality products with natural ingredients and no additives, while others may opt for cheaper, processed products. The places of purchase for these products are usually sports nutrition stores, supermarkets, and online stores.

- **How are products or services being used?**
 - » **Chocolate:** Cocoa is a primary ingredient in chocolate products, including chocolate bars, chocolate chips, and chocolate syrup.
 - » **Hot cocoa:** Cocoa powder is used to make hot cocoa, which is a popular drink in the United States, especially during the winter months.
 - » **Baked goods:** Cocoa is commonly used in baked goods such as brownies, cakes, and cookies to add flavor and texture.
 - » **Ice cream:** Cocoa is used in the production of chocolate-flavored ice cream and other frozen desserts.
 - » **Beverages:** Cocoa is used to flavor a variety of beverages, including coffee drinks, smoothies, and milkshakes.
 - » **Health and wellness products:** Cocoa is used in many health and wellness products

such as protein bars and supplements due to its high antioxidant content and potential health benefits.

- » **Candy:** Cocoa is used to make a variety of candy products, including chocolate truffles, chocolate-covered nuts, and chocolate-covered fruit.
- » **Breakfast foods:** Cocoa is used in some breakfast foods such as chocolate-flavored cereal and oatmeal.
- » **Alcoholic beverages:** Cocoa is used to flavor a range of alcoholic beverages, including chocolate liqueurs and beer.
- » **Cosmetics:** Cocoa is used in some cosmetics, such as moisturizers and lip balms, due to its antioxidant properties and ability to hydrate and nourish the skin.
- » **Nut butters:** Cocoa is sometimes added to nut butters, such as peanut butter or almond butter, to create a chocolate-flavored spread.
- » **Snack foods:** Cocoa is used in a variety of snack foods such as chocolate-covered pretzels, popcorn, and trail mix.

- **If the market is changing, how is it changing?**

The market for cocoa in the United States is undergoing significant changes, driven by a range of factors that are reshaping the way that consumers view and consume chocolate products.

One of the most notable changes in the market for cocoa is the growing demand for premium and artisanal chocolate products. In recent years, consumers in the United States have shown a greater willingness to pay more for high-quality chocolate that is made with sustainably sourced cocoa and has unique flavors and textures. This has led to the emergence of a new wave of chocolatiers and chocolate makers who are producing small-batch, artisanal chocolate products that appeal to consumers looking for something different from the mass-produced chocolate bars and candies that have dominated the market for many years. At the same time, consumers are becoming more aware of the social and environmental impacts of cocoa production.

Many chocolate products are made with cocoa that is grown in developing countries, where farmers often struggle to make a living wage and may rely on child labor to harvest the cocoa beans. As a result, there is growing demand for chocolate products that are produced in a way that is ethical and sustainable, and that do not contribute to deforestation or other negative impacts on the environment. This has led to the rise of certification programs such as Fair-trade and Rainforest Alliance, which aim to ensure that cocoa is produced in a way that is socially and environmentally responsible. Another trend that is shaping the market for cocoa in the United States is the growing interest in health and wellness products. Cocoa is seen as a beneficial ingredient due to its high antioxidant content and potential health benefits. This has led to the emergence of a new category of chocolate products that are marketed as healthy or functional foods, such as chocolate bars that are fortified with vitamins or minerals, or protein bars that are made with cocoa.

Finally, changing demographics in the United States are also influencing the market for cocoa. The country has a growing Hispanic population, and Latin American countries are major producers of cocoa. This may lead to increased demand for cocoa-based products that are popular in Hispanic cultures, such as hot chocolate and chocolate confections.

- **What is the distribution system (if applicable) or the entry structure of other foreign competitors (if applicable)?**

The distribution system for cocoa in the United States is a complex and multi-layered process that involves multiple players along the supply chain. Cocoa beans are typically grown and harvested in tropical regions, such as West Africa, Latin America, and Southeast Asia. The beans are then transported to cocoa processors, which may be located in the same region as the cocoa bean producers or in other parts of the world. Cocoa processors play an important role in the supply chain, as they process the cocoa beans into cocoa powder and cocoa butter, which are then sold to chocolate manufacturers.

Chocolate manufacturers purchase cocoa powder and cocoa butter to make various chocolate products, such as chocolate bars, truffles, and cocoa mixes. Many chocolate manufacturers use a blend of different cocoa beans from different regions to achieve a specific flavor profile or quality level. Once the chocolate products are manufactured, they are sold to distributors, who purchase them in large quantities and sell them to retailers and wholesalers. Distributors may specialize in certain types of chocolate products, such as organic or fair-trade chocolate, and may have established relationships with specific chocolate manufacturers. Retailers, such as grocery stores, specialty food stores, and online retailers, sell the chocolate products directly to consumers.

The distribution system for cocoa in the United States is highly competitive, with numerous domestic and foreign companies vying for market share. Domestic companies include well-known chocolate brands such as Hershey's, Ghirardelli, and Godiva, while foreign companies include Nestle, Lindt, and Ferrero. Some foreign companies have established a strong presence in the US market by forming partnerships with local companies, while others have chosen to export their products directly to retailers or through distributors. In recent years, the cocoa industry in the United States has faced a number of challenges, including increasing demand for sustainably produced cocoa, concerns about child labor in cocoa production, and rising cocoa prices.

As a result, many chocolate manufacturers and retailers have begun to offer organic, fair-trade, and sustainably sourced chocolate products. Additionally, some chocolate manufacturers have begun to invest in programs to improve the sustainability and livelihoods of cocoa farmers in developing countries.

- **Who are your competitors and how do they communicate with customers?**

There are several companies that import cocoa to the United States. Some of the major importers of cocoa in the US that could be our potential competitor include Cargill Inc, Olam International, Barry Callebaut, Blommer Chocolate Company, ECOM Agroindustrial Corporation Ltd, Guittard Chocolate Company, JB Foods Limited, Petra Foods Limited, Touton SA, Atlantic Cocoa Company.

The distribution system of cocoa in the USA involves several channels. One of the most common channels is direct sales to customers, which can take place through various methods,

such as e-commerce platforms or physical stores. Some cocoa companies may have their own online store where customers can purchase their products directly. They may also have physical stores in key locations where customers can come in and purchase their products. Another distribution channel for cocoa companies in the USA is sales through distributors. Distributors have established relationships with retailers and food manufacturers and can help cocoa companies reach a wider audience.

Cocoa companies may choose to work with one or more distributors depending on their needs and the target market. Some distributors may specialize in certain types of cocoa products or specific regions, which can be beneficial for cocoa companies looking to expand their reach in a targeted manner. In addition to sales through distributors, cocoa companies may also sell their products to retailers and food manufacturers. This typically involves working with a broker or sales agent who can help the cocoa company connect with potential customers and negotiate favorable terms. Cocoa companies may work with brokers who have existing relationships with retailers and food manufacturers, or they may choose to hire their own sales agents to represent them. When it comes to foreign competitors entering the US market, they must comply with various regulations related to food safety, labeling, and importation.

The US Food and Drug Administration (FDA) regulates food products, including cocoa, to ensure they meet safety and labeling standards. Foreign cocoa companies must comply with these regulations to sell their products in the USA. Foreign competitors may also face competition from established domestic cocoa companies. Many US-based cocoa companies have a long history in the market and have built strong relationships with retailers and food manufacturers. New entrants into the market may need to invest in marketing and distribution channels to build brand awareness and gain market share. To gain a foothold in the market, some foreign cocoa companies may choose to partner with US-based distributors or acquire existing US-based cocoa companies. This can provide them with a ready-made distribution network and established relationships with retailers and food manufacturers. Other companies may choose to invest in marketing and advertising campaigns to raise awareness of their products and build their brand recognition in the US market.

- Are there different concepts or product/service categories in the target country? If so, what are they?
 - » **Chocolate confectionery:** This includes products such as chocolate bars, chocolate truffles, and chocolate candies. Chocolate confectionery is a large and mature market in the USA, with many well-established brands and a wide range of products available.
 - » **Baking and culinary use:** Cocoa powder and cocoa butter are commonly used in baking and culinary applications, such as cakes, cookies, and brownies. This category also includes chocolate chips and other chocolate products designed for baking.
 - » **Health and wellness:** Cocoa and dark chocolate are often promoted for their potential health benefits, such as antioxidant properties and their ability to improve mood. As a result, there is a growing market for cocoa-based supplements and functional foods in the USA.
 - » **Beverages:** Cocoa powder is commonly used as a base for hot chocolate and other chocolate-based beverages. In addition, there is a growing market for premium chocolate-based beverages, such as chocolate milk and chocolate-based energy drinks.

- » **Specialty and artisanal products:** There is a growing market for specialty and artisanal chocolate products in the USA, including single-origin chocolate bars, craft chocolate confections, and chocolate made with unique ingredients such as chili peppers or sea salt.
- » **Beauty and personal care:** Cocoa butter is often used as an ingredient in beauty and personal care products, such as moisturizers and body lotions. It is valued for its ability to hydrate and nourish the skin.
- » **Fair trade and sustainability:** With increasing consumer awareness of social and environmental issues, there is a growing market for fair trade and sustainable cocoa products. This includes products that are certified as Fair Trade, Rainforest Alliance, or organic.
- » **Flavors and seasonings:** Cocoa powder is sometimes used as a flavoring or seasoning ingredient in savory dishes, such as mole sauce. Cocoa is also used as a component of spice blends and rubs for meat and poultry.
- » **Snack foods:** Cocoa is a common ingredient in snack foods, such as chocolate-covered pretzels, chocolate-covered nuts, and chocolate-coated fruit. These products are often marketed as indulgent treats or convenient snacks.
- » **Education and awareness:** There is a growing movement to educate consumers about the history and cultural significance of cocoa, as well as the challenges facing cocoa farmers. This includes educational programs for children, as well as events and initiatives aimed at raising awareness of cocoa-related issues among adults.

- **What are the restrictions / policy regulations?**

Import regulations related to cocoa in the USA are designed to ensure that imported cocoa and cocoa-based products meet US safety and quality standards. The import of cocoa and cocoa products into the USA is regulated by several government agencies, including the US Customs and Border Protection (CBP), the Food and Drug Administration (FDA), and the US Department of Agriculture. One of the key import regulations is the requirement for cocoa and cocoa products to be labeled accurately and clearly. All imported cocoa products must comply with the labeling requirements of the FDA, which include information on the ingredients, nutritional content, and any potential allergens. In addition, imported cocoa products must comply with US packaging requirements, which include regulations on the size and type of packaging, as well as the use of appropriate labeling and warning labels. Importers of cocoa and cocoa products must also comply with US import duties, which are tariffs imposed on imported goods.

These duties vary depending on the type of cocoa product and the country of origin, and they are set by the US government to protect US businesses and industries. Importers may be required to pay additional fees, such as customs brokerage fees, to clear their products through US customs. Another important aspect of import regulations related to cocoa is the requirement for phytosanitary inspections. Imported cocoa products must be inspected by the USDA to ensure that they are free from pests and diseases that could harm US agriculture. If the products are found to be contaminated, they may be subject to quarantine, re-exportation, or destruction.

The US government also regulates the import of cocoa through trade agreements and negotiations with other countries. For example, the US is a signatory to the World Trade Organization's Agreement on Agriculture, which sets out rules for international trade in agricultural products, including cocoa. The US government also negotiates bilateral and multilateral trade agreements with other countries to promote trade in cocoa and other agricultural products.

In addition to these regulations, the US government also has programs in place to promote sustainable and ethical cocoa production and trade. For example, the US Agency for International Development has implemented programs to promote sustainable cocoa production in West Africa, where much of the world's cocoa is produced. The US government also supports initiatives to combat child labor and other labor abuses in the cocoa industry.

- **What are the market risks associated with sales of your product/service?**

The market risks associated with sales of cocoa in the USA can have a significant impact on cocoa companies' operations and profitability. These risks can arise from a variety of sources, including price volatility, competition, changing consumer preferences, regulatory risks, supply chain risks, and climate change. Price volatility is a major risk factor for the cocoa industry, as the price of cocoa is subject to fluctuations due to various factors such as weather, supply and demand, currency fluctuations, and political instability.

Cocoa companies that rely on a single source of cocoa or a single supplier can be particularly vulnerable to price volatility, as any disruptions in supply can lead to sharp price increases. Competition is another major risk factor for the cocoa industry in the USA. The industry is highly competitive, with many domestic and foreign companies vying for market share. This competition can lead to price wars and aggressive marketing campaigns, which can put pressure on profit margins and market share. Changing consumer preferences and trends in the food industry are constantly evolving, and cocoa companies must stay attuned to these changes to remain competitive. For example, there has been a growing demand for healthier and more sustainable food products, which has led to the development of new cocoa-based products and production methods. Cocoa companies that fail to adapt to changing consumer preferences risk losing market share and becoming less competitive. Regulatory risks are another major concern for cocoa companies in the USA.

The industry is subject to a range of regulations and policies, including those related to labeling, food safety, and environmental standards. Changes in these regulations can have a significant impact on cocoa companies and their operations. For example, changes in labeling requirements can lead to increased costs and decreased sales if consumers are confused or misinformed about a product's ingredients or nutritional value. Supply chain risks are another major concern for cocoa companies operating in the USA. Cocoa is primarily produced in developing countries, many of which are prone to political instability, social unrest, and environmental challenges. As a result, cocoa companies face supply chain risks such as price volatility, supply disruptions, and quality issues. For example, political unrest in Ivory Coast, the world's largest producer of cocoa, can lead to supply disruptions and sharp price increases.

Climate change is a major risk factor for the cocoa industry, as it can affect crop yields, quality, and sustainability. Increasing temperatures and changing rainfall patterns can lead to lower crop yields and a decline in quality, which can affect the profitability of cocoa companies. In

addition, climate change can lead to increased pest and disease pressure, which can further reduce crop yields and quality.

United States Interview: In this Interview the questions were the next:

- » Do you know what cocoa is?
- » Do you know of any products that contain cocoa?
- » How often do you consume cocoa?
- » What products do you consume that contain cocoa?
- » Do you know of any brands that sell cocoa?

5. Mexico

- **Who are the customers?**

Mexico was known a few years ago as a country in which cocoa consumption was quite low, however, over time, products made from this ingredient are the ones that have taken an important role in the market.

- **Main customers:**

- » **Companies in the food industry:** They are the main consumers of cocoa in the country, because they use it as an ingredient to make other products such as chocolates, candies, and drinks.
- » **Supermarkets:** There are a variety of large and important supermarkets where this product is sold in different presentations and from different brands. Such as, Walmart, Bodega aurrera, Chedraui, HEB, Alsuper, Soriana, OXXO and Smart.
- » **Cosmetic and pharmaceutical industry:** A growing demand of cocoa by the cosmetic and pharmaceutical industry, which uses cocoa in the production of skincare and health products.

- **What are your purchasing habits regarding your type of product (decision making, purchase location, etc.)?**

Cocoa purchasing habits in Mexico have been changing over the last few years, there is evidence of greater consumer interest in the quality and origin of cocoa, as well the diversification of cocoa-derived products. These are some important aspects for purchasing habits and decision-making about this product.

First of all, Mexicans are increasingly interested in artisanal chocolate, where traditional techniques are used, wanting to know its origin and the demand for a high-quality product, also, there is evidence of a greater interest in products derived from cocoa, such as candies, drinks, medicinal products and cosmetics.

On the other hand, Mexican cocoa consumers are inclined towards sustainable products, it is preferable to the environmental impact of the products they consume, this is generated by the concern for sustainability seeking certifications of sustainable production in the products.

In summary, cocoa consumption habits in Mexico are mainly influenced by the quality and origin of cocoa, the diversification of cocoa-derived products and a greater concern for sustainability and the environmental impact of the products that are consumed.

- **How are the products or services being used?**

Cocoa is a very versatile ingredient and is used in many ways in Mexico. Some of the ways in which cocoa is used in Mexico are:

- » **Chocolate:** Chocolate is the most popular product made from cocoa. In Mexico, a wide variety of chocolates are produced, from the sweetest to the most bitter, and are used in the preparation of desserts, drinks, and other food products.
- » **Drinks:** Cocoa is also used to make drinks, such as the traditional hot chocolate, champurrado (hot drink made with chocolate and corn), and tejate (cold drink made with cocoa, corn and other ingredients).
- » **Candies:** Cocoa is used in the preparation of various candies, such as the traditional besos de moza, almonds and muffins.
- » **Medicinal:** In some regions of Mexico, cocoa is used for medicinal purposes and is attributed to antioxidant and nervous system stimulant properties.
- » **Cosmetics:** Cocoa oil is used in the manufacture of cosmetics, such as creams and lotions, due to its moisturizing and softening properties for the skin.

In summary, cocoa is a very valuable ingredient and is used in various ways in Mexico, such as gastronomy, medicine, and cosmetics.

- **If the market is changing, how is it doing it?**

- » **Increased production:** In recent years, there has been a significant increase in cocoa production in Mexico. This is due to the implementation of new cultivation techniques, as well as the growing demand for cocoa-derived products.
- » **Product diversification:** The cocoa market in Mexico has diversified in recent years, with the appearance of new products and brands.
- » **Artisanal Chocolate Boom:** The market for artisan chocolate has grown in recent years, with the emergence of small producers making high-quality chocolate using local ingredients and traditional techniques.
- » **Increased awareness about the origin of cocoa:** Consumers in Mexico and around the world are increasingly interested in knowing the origin of the products they consume, including cocoa. For this reason, there has been an increase in the demand for cocoa and chocolate with certifications of origin and sustainable production methods.

In summary, the cocoa market in Mexico has evolved in recent years, with an increase in production, greater product diversification, and greater awareness of the origin and quality of cocoa.

- What is the distribution system (if applicable) or the entry structure of other foreign competitors (if applicable)?

The foreign cocoa distribution system in Mexico depends on several factors, such as the origin of the cocoa, the quantity, quality of the product, among, and others. In general, there are different distribution channels for imported Cocoa in Mexico, including the following:

- » **Wholesale distributors:** Wholesale distributors are companies specialized in importing and distributing products to different points of sale in the Mexican market. These distributors usually purchase large quantities of imported cocoa and distribute it to other intermediaries or to final points of sale.
- » **Direct buyers:** Some companies buy foreign cocoa directly from producers or exporters in the country of origin, for use in the manufacture of cocoa-derived products. These direct buyers usually establish commercial agreements with the producers or exporters for the acquisition of large quantities of cocoa and its subsequent importation into Mexico.
- » **Specialized importers:** There are companies specialized in importing cocoa and cocoa-derived products, which are responsible for managing the entire process of importing and distributing the product. These importers usually have technical and logistical knowledge to ensure the quality of the product and its distribution in the Mexican market.
- » **Electronic commerce:** In recent years, there has also been an increase in the sale of foreign cocoa through electronic commerce platforms, which allow the direct purchase of the product to final consumers.

In summary, the foreign cocoa distribution system in Mexico includes wholesale distributors, direct buyers, specialized importers, and online sales, and depends on various factors that influence the choice of one distribution channel or another.

- Who are your competitors and how do they communicate with customers?

In Mexico, the cocoa market is very competitive, and there are several competitors in the sale of cocoa products. Below are some of the main competitors:

- » **Local Producers:** There are several local cocoa producers in Mexico, especially in the Tabasco, Chiapas, Oaxaca, and Guerrero regions, who compete in the sale of cocoa beans, cocoa paste, cocoa butter, and other products.
- » **Chocolate companies:** Mexico has various chocolate companies, which make chocolates of different types and qualities, and which compete in the national and international markets.
- » **Importers:** There are also cocoa importing companies in Mexico, which bring cocoa from other countries, such as Ecuador, Colombia, Venezuela, Peru, among others, and which compete in the sale of cocoa beans, cocoa paste, and other products.
- » **Distributors:** Distributors of cocoa products in Mexico also compete in the market, offering different brands and types of cocoa products to consumers.
- » **Supermarkets and specialty stores:** Supermarkets and specialty gourmet and organic stores also compete in the sale of cocoa products, offering different brands and types of chocolates, beverages, and other products to consumers.

In summary, in Mexico, the cocoa market is very competitive, and there are various competitors in the sale of cocoa products, such as local producers, chocolate companies, importers, distributors, supermarkets and specialized stores.

- **Are there different concepts or categories of products/services in the target country? If so, what are they?**

Cocoa products in Mexico can be categorized in different ways, depending on the criteria used. Here are some of the more common categories:

- » **According to its origin:** Cocoa products can be classified according to their geographical origin, whether they come from a specific region or country, such as cocoa from Chiapas, Tabasco, Venezuela, Ecuador, etc.
- » **According to its presentation:** Cocoa products can also be classified according to their presentation, such as cocoa powder, cocoa beans, cocoa paste, cocoa butter, among others.
- » **According to its manufacturing process:** Cocoa products can be categorized according to the manufacturing process they have followed, such as raw cocoa, roasted cocoa, dark chocolate, milk chocolate, white chocolate, etc.
- » **According to its use:** Cocoa products can also be classified according to their specific use, such as cocoa for making chocolate, cocoa for making beverages, cocoa for making desserts, among others.
- » **According to its quality:** Cocoa products can also be categorized according to their quality, which depends on factors such as flavor, aroma, texture, purity, among others. In this sense, high-quality cocoa products can be found, such as fine aroma cocoa, which is valued for its distinctive flavor and aroma.

In summary, cocoa products in Mexico can be categorized according to their origin, presentation, manufacturing process, use, and quality, among other criteria.

- **What are the political restrictions / regulations?**

In Mexico, there are various regulations and political restrictions related to the production, commercialization, and export of cocoa and cocoa-derived products. Some of these regulations and restrictions are as follows:

- » **Certification of origin:** To export cocoa and cocoa-derived products from Mexico, it is necessary to have a certification of origin that certifies that the product has been produced in the country. This certification is granted by the Ministry of Agriculture and Rural Development.
- » **Quality standards:** In Mexico, there are quality standards for cocoa and cocoa-derived products, established by the Ministry of Economy. These standards establish the quality requirements that products must meet to be sold in the Mexican market.
- » **Price regulation:** The Mexican government establishes minimum guaranteed prices for cocoa producers, with the aim of protecting producers and ensuring a fair price for their production.

- » **Protection of biodiversity:** Cocoa is a species protected by the General Law of Wildlife in Mexico, and its production and commercialization must comply with the regulations established for the protection of biodiversity.
- » Taxes and tariffs: The trade of cocoa and cocoa-derived products in Mexico is subject to taxes and tariffs, both for national production and for the import and export of these products.

In summary, in Mexico there are regulations and political restrictions related to the production, commercialization and export of cocoa and cocoa-derived products, with the objective of protecting quality, biodiversity and the rights of producers.

- **What are the market risks associated with the sales of your product/service?**

Exporting Colombian cocoa to Mexico involves certain risks and challenges. Some of the main risks are:

- » **Competition:** Mexico is a very competitive market for the sale of cocoa products, and there are various local and foreign competitors that offer similar products. Colombian cocoa may have to compete with products from other origins and established brands in the Mexican market.
- » **Tariff barriers:** Mexico has a tariff system for the importation of agricultural products, including cocoa. These tariffs can increase the cost of Colombian cocoa and decrease its competitiveness compared to other products.
- » **Sanitary and phytosanitary regulations:** Mexico has strict sanitary and phytosanitary regulations for the importation of agricultural products, including cocoa. It is important to ensure compliance with these regulations to avoid rejections or losses of merchandise.
- » **Exchange rate fluctuations:** Fluctuations in the exchange rate between the Colombian peso and the Mexican peso can affect the profitability of Colombian cocoa exports to Mexico.
- » **Logistics and transportation:** Transportation and logistics are critical factors for the export of Colombian cocoa to Mexico. It is important to have an effective and reliable transportation and logistics plan to ensure timely and good condition delivery of the merchandise.

In conclusion, exporting Colombian cocoa to Mexico involves certain risks and challenges, such as competition, tariff barriers, sanitary and phytosanitary regulations, exchange rate fluctuations, and logistics and transportation. However, with proper planning and identification and mitigation of risks, it is possible to carry out successful exports of Colombian cocoa to Mexico.

Mexico Interview: In this Interview we use the following questions:

- » Do you know what cocoa is?
- » Do you know of any products that contain cocoa?
- » How often do you consume cocoa?
- » What products do you consume that contain cocoa?
- » Do you know of any brands that sell cocoa?

6. Switzerland

- Who are the customers?

- » **Chocolate and confectionery manufacturers:** Chocolate and confectionery companies are the main potential customers for cocoa in Switzerland, companies such as: Maison Cailier, Cocoa Valley, Heidi Chocolaterie suisse SA, Sweet Basel AG, and Hemmi Kaffee Ag use large quantities of cocoa for their products.
- » **Retailers:** In these stores people can buy cocoa for personal use as recipes, which makes the distribution of the product as efficient as in supermarkets.

Figure 7. Chocolate Shops



Source: Images taken from official websites

- What are your buying habits with respect to your product (decision making, purchase location, etc.)?

Switzerland manufactures, sells, and buys chocolate, making chocolate and cocoa consumption a daily occurrence. Associating Switzerland with chocolate is a cliché that reflects an indisputable reality: with 11.9 kilos per person per year, the Swiss consume more chocolate than any other country in the world, although the art of making chocolate comes from Italy, milk chocolate was invented in Switzerland.

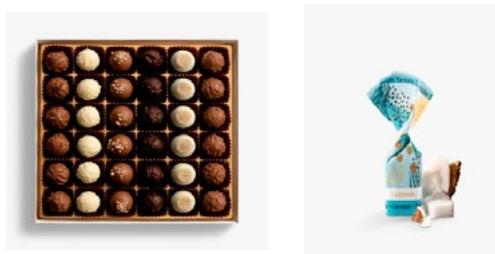
This is the alpine country; it is also the world's largest producer of chocolate-based products. It is home to the world leader in the sector, Barry Callebaut, which supplies a wide range of basic ingredients that its customers transform into finished products for consumption.

- How are the products or services being used?

The Swiss are connoisseurs of chocolate and promote the Swiss chocolate industry generously, as it is one of the pioneer countries in chocolate production as well as one of the largest consumers of cocoa.

Cocoa in Switzerland is an important product for the elaboration of its famous chocolate, since they use an innovative technique which makes the texture of the chocolate smooth and creamy by elaborating "the conching"

Figure 8. Product Examples



Source: Images taken from Shutterstock.com

- **What is the distribution system (if applicable) or the entry structure of other foreign competitors (if applicable)?**

Switzerland imports mainly cocoa to produce chocolate. Currently, more than 25 different types of chocolate are produced annually. Other products such as cocoa powder and cocoa butter represent a small percentage of total imports. With approximately 68,000 tons of chocolate consumed by the Swiss population, a per capita consumption of almost 12kg per year is reached. 23% of chocolates sold in Switzerland are imported directly. On the other hand, the Swiss chocolate industry exports 42% of its production. The main export markets for Swiss chocolate are Germany, England, Austria, and the United States.

In Switzerland, the main product is chocolate bars, which account for 50% of total sales. The Coop and Migros supermarket chains account for two thirds of chocolate bars sales in the Swiss market. The current situation of the organic cocoa market for Switzerland is that there is a low supply especially of cocoa produced under BIOSUISSE standards. The main suppliers of organic cocoa with the BIOSUISSE seal are in countries such as Bolivia, Peru, the Dominican Republic, and Costa Rica. However, only small quantities imported from Costa Rica.

In 2021, Switzerland exported \$887M in Chocolate, making it the 11th largest exporter of Chocolate in the world as well as the 42nd most exported product in Switzerland.

Switzerland's top export destinations for chocolate are Germany (\$188M), France (\$102M), the United States (\$73.9M), United Kingdom (\$70.7M), and Canada (\$70.6M). The fastest growing export markets for Chocolate in Switzerland between 2020 and 2021 were the United States, Germany, and China

- **Who are your competitors and how do they communicate with customers?**

As a major competitor in chocolate manufacturing, we find Nestlé, which manufactures various products such as baby milk, porridge, cereals, coffee, beverages and chocolate. The company has great leadership in the sector as they manufacture their products with passion and pampering to meet the expectations of their audiences and in terms of communication with the customers, they use relationship marketing that is unlike traditional communication. Uses personalized communications, in which the consumer is treated according to their preferences and their lifestyle, this company competes with Lindt & Sprüngli is a Swiss company specialized in luxury chocolate.

Figure 8. Competitors Brands



Source: Images taken from official website of these brands

- Are there different concepts or categories of products/services in the target country?
If so, what are they?

Indeed, in the Netherlands there are different concepts and products /services categories related to cocoa. For example, the “Conchao” the conching process is the final step in the manufacture of chocolate, whether milk or bitter chocolate, and is an essential process that contributes to the development of viscosity, final texture and especially flavor, It was discovered in 1879 by the Swiss chocolatier Rudolph Lindt.

- What are the political restrictions / regulations?

For cocoa to be imported as organic, it must comply with the European Union regulation (CEE N°2092/91) and the Swiss regulation on organic production, respectively. Cocoa can also be produced under private standards such as BIOSIJISSE, Naturland and others. In the processing of organic products, it must be guaranteed that the goods have not been contaminated during its elaboration, packaging, storage and transport. For this reason, products recognized as organic must bear a specific, clearly marked destination. In the case of fair trade cocoa, fair trade criteria and standards must be met from production to marketing. In general, the same quality standards are relevant for organic products as for conventional fair-trade products.

Table 3. Maximum levels for certain contaminants in foodstuffs

Products	Maximum permitted levels of Cadmium (ppm)
Milk chocolate with a total cocoa dry matter content < 30 %	0.10 from January 1, 2019
Chocolate with a total cocoa dry matter content < 50 %	0.30 from January 1, 2019
Milk chocolate with a total dry matter cocoa content ≥ 30 %	0.30 from January 1, 2019
Chocolate with a total cocoa dry matter content ≥ 50 %	0.80 from January 1, 2019
Cocoa powder sold to the final consumer or as an ingredient in sweetened cocoa powder sold to the final consumer (drinking chocolate)	0.60 from January 1, 2019

Source: Annex to the Regulation (CE) No 1881/2006

In addition to the general rules on food labeling, Directive 200/36/CE establishes specific rules for the labeling of cocoa and chocolate products.

Only products made according to the composition standards established in this directive may be marketed under one of the following names:

- » Cocoa butter
- » Cocoa powder, cocoa
- » Lean cocoa powder, lean cocoa, defatted cocoa powder, defatted cocoa
- » Chocolate powder
- » Powdered drinking chocolate, sweetened cocoa, sweetened cocoa powder (if applicable, with the indications lean or defatted)

- **What are the market risks associated with the sales of your product/service?**

In Switzerland, the market risks are low, since it is committed to the manufacture of chocolate depending on cocoa, which highlights the strong link that Switzerland has with the cocoa and chocolate value chain. In addition, chocolate is part of Swiss culture and has gained international recognition for the quality, innovation and tradition of its chocolate industry.

Switzerland is one of the countries with the highest per capita consumption of chocolate in the world, so it is very committed to the sustainable development of the cocoa and chocolate value chain, proof of which is that it has set itself the goal that by 2030, 100% of its cocoa-based imports must be produced sustainably. By 2021, 70% of registered imports already meet this condition.

Switzerland Interview: In this Interview the questions were the next:

- » Do you know what cocoa is?
- » Do you know of any products that contain cocoa?
- » How often do you consume cocoa?
- » What products do you consume that contain cocoa?
- » Do you know of any brands that sell cocoa?

6. Marketing strategy for the expansion of your product or service.

Dear Marketing Director,

We are pleased to share with you our marketing strategy for the expansion of our cocoa powder product into new international markets. Our approach focuses on the sprinkler strategy, with an indirect importation entry model for the countries of the Netherlands, Germany, Japan, the United States, Mexico, and Switzerland.

Product standardization is key, as cocoa powder is a raw material that serves as the main ingredient in the production of other products such as confectionery, pastries, and more. To communicate with companies that purchase cocoa powder, we will contact companies such as Cargill, Barry Callebaut, Olam, Nestlé, and other chocolate companies that purchase cocoa powder from specialized

producers and suppliers to make their own chocolate and confectionery products. We will also reach out to companies that manufacture cocoa powder-based beverages, bakery and pastry products, dietary supplements, and more.

As our product is a raw material, we will use the global market price to sell our cocoa powder, offering discounts for high volume purchases. For communication, we will use a website, www.CacaoCo.com, to receive purchase orders from the companies that buy from us, and we will use digital advertising channels to promote our brand, such as Google Ads and participating in business events in the countries we are entering.

We hope that this marketing strategy meets your approval, and that we can work together to achieve a successful expansion of our cocoa powder product internationally.

Sincerely,

The CocoaCo Team.

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Registro Calificado: No. 005617 del 30 de marzo de 2021
Vigencia de 7 años

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Créditos: 144

Duración: 8 semestres

Nivel de Formación: Pregrado

Modalidad

Investigación aplicada de nuestros estudiantes

Inscripción y recaudo fiscal del régimen simple de tributación (2019 a 2021)

Gheraldine Vanessa Castellanos Sánchez¹

Resumen

El Régimen Simple de Tributación (RST) fue creado a partir del 1 de enero de 2020 (Ley 2010 de 2019) como un impuesto unificado que facilita el cumplimiento de las obligaciones tributarias del contribuyente. Anteriormente, a partir del 1 de enero de 2019, el RST había sido creado por la Ley 1943 de 2018 (art. 66; ley declarada inexequible). Con la puesta en marcha del RST en 2019 se simplificó la forma de contribuir por medio del pago consolidado de impuestos por lo cual para el desarrollo de la presente investigación se planteó la siguiente pregunta ¿Cuál ha sido la inscripción y el recaudo fiscal obtenido durante los años 2019 a 2021 a través del régimen simple de tributación?

El propósito de la investigación fue analizar la cantidad de contribuyentes inscritos, retirados o excluidos, y el recaudo fiscal obtenido a través del RST a partir de la puesta en el año 2019 hasta el año 2021. La investigación es de naturaleza exploratoria, debido a que aborda alcances descriptivos relacionados con los datos extraídos de las resoluciones de la Dirección de Impuestos y Aduanas Nacionales (DIAN) que informan las personas inscritas al RST, así como de los datos sobre recaudo reportados por la misma entidad. Se observó que la inscripción al RST ha incrementado en el periodo analizado, así como el recaudo; se analiza la inscripción según el tipo de contribuyente y por entidades territoriales para cada año estudiado. Se analiza el recaudo para cada año del periodo estudiado y a través del estudio del caso de Bogotá, se estima el posible impacto del RST sobre la formalización.

Palabras claves: Régimen Simple de Tributación (RST); recaudo fiscal; formalización; impuestos.

Abstract

The Simple Taxation Regime (RST) was created on January 1 2020 (Law 2010 of 2019) as a unified tax that facilitates taxpayer compliance with tax obligations. Previously, on January 1 2019, the RST had been created by Law 1943 of 2018 (art. 66; law declared unenforceable). With the implementation of the RST in 2019, the way to contribute through the consolidated payment of taxes was simplified. For the development of the present investigation the following question was raised: ¿What has been the registration and the tax collection obtained in the years 2019 to 2021 through the simple taxation regime?

The purpose of the investigation was to analyze the number of registered, withdrawn or excluded taxpayers, and the tax collection obtained through the RST from the year 2019 to the year 2021. The investigation is exploratory in nature, because it addresses descriptive

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scopes related to the data extracted from the resolutions of the Dirección de Impuestos y Aduanas Nacionales (DIAN) which report the registered persons in the RST, as well as the data of tax collection reported by the same entity. It is observed that the registration to the RST has increased during the period analyzed as well the tax collection; the registration is analyzed according to the type of taxpayer and by territorial entities for each year studied. The collection for each year of the period studied is analyzed and through the study of the case of Bogotá is analyzed the possible impact of the RST on formalization is estimated.

Keywords: Simple Taxation Regime, tax collection; formalization; taxes

Introducción

El Régimen Simple de Tributación (RST) fue creado a partir del 1 de enero de 2020 como un impuesto unificado (Ley 2010, 2019) que facilita el cumplimiento de las obligaciones tributarias del contribuyente y garantiza beneficios a quienes se acojan y formalicen su actividad comercial (Dirección de Impuestos y Aduanas Nacionales, DIAN, s.f.). Anteriormente, a partir del 1 de enero de 2019, el RST había sido creado a través de la Ley 1943 de 2018 (art. 66) sin embargo, mediante la sentencia de la Corte Constitucional de Colombia C-481/19 (2019) esta Ley fue declarada inexequible.

El RST es un sistema para el pago de impuestos mediante anticipos bimestrales y declaración anual, al cual los contribuyentes pueden acogerse de forma voluntaria (DIAN, s.f.). El modelo de tributación a través del RST sustituye el impuesto de renta e integra el impuesto nacional al consumo y el impuesto de industria y comercio consolidado, el cual comprende el impuesto complementario de avisos y tableros y la sobretasa bomberil (Estatuto Tributario, [E.T.], 1989, art. 903, art. 907; Ley 2010, 2019, art. 74). Asimismo, a través de crédito tributario, el sistema integra los aportes del empleador a pensiones (E.T., 1989, art. 903; Ley 2010, 2019, art. 74).

De acuerdo con los datos reportados en el Boletín Técnico julio-septiembre 2022 de la Gran Encuesta Integrada de Hogares (Departamento Administrativo Nacional de Estadística, DANE, 2022a), la ocupación informal nacional para el periodo referido fue 58,3%, y el indicador para las 23 ciudades y áreas metropolitanas estuvo en un rango de 35,8% a 68,6% (DANE, 2022a). Se incluyen como ocupados informales a salariados o empleados domésticos sobre los cuales no se realiza aportes a pensión ni a salud debido a su vínculo laboral con el empleador, los trabajadores sin remuneración, así como trabajadores por cuenta propia y empleadores clasificados como informales (DANE, 2022a). En este contexto, el RST fue creado "...con el fin de reducir cargas formales y sustanciales, impulsar la formalidad y, en general, simplificar y facilitar el cumplimiento de la obligación tributaria..." (E.T., 1989, art. 903; Ley 2010, 2019, art. 74). De esta forma el RST ofrece beneficios a quienes voluntariamente formalicen su actividad laboral, especialmente pequeños comerciantes.

Previamente a la creación del RST, a través de la Ley 1819 de 2016 se dio origen al Monotributo a partir del 1 de enero de 2017. El Monotributo se había creado con fines similares para los cuales se crea posteriormente el RST (Ley 1819, 2016, art. 165) e incluía beneficios asociados (Ley 1819, 2016, art. 168 a art. 172). Entre los beneficios asociados al monotributo se encontraban la destinación de una parte de la tarifa cancelada del impuesto al ahorro para la vejez mediante el programa de Beneficios Económicos Periódicos, el acceso a aseguramiento por muerte, incapacidad y vejez y la posibilidad de afiliación a Caja de Compensación familiar (Ley 1819, 2016, art. 168 a art. 172). Sin embargo, el mecanismo de Monotributo

falló por diferentes causas, entre ellas la falta de difusión (Moya, 2018) y por las limitaciones que tenían los contribuyentes para su vinculación (Lamprea en Semana, 2021), razón por la cual durante su vigencia “solo 99 contribuyentes se acogieron, de los cuales 13 declararon impuestos y su recaudo fue de 6.6 millones” (Semana, 2021), dando paso al RST y con ello a la formalización laboral de personas jurídicas y naturales.

Ahora bien, si desde la puesta en marcha del RST, se ampliaron las posibilidades de acceso y simplificación de la forma de contribuir al estado por medio del pago consolidado de impuestos, la presente investigación plantea la siguiente pregunta, *¿Cuál ha sido la inscripción y el recaudo fiscal obtenido durante los años 2019 a 2021 a través del régimen simple de tributación?*

El objetivo de la investigación es analizar la inscripción de las personas jurídicas naturales y el recaudo fiscal obtenido a través del RST a partir de la puesta en marcha hasta el año 2021. El texto se organiza en cinco partes: en la primera se presentan brevemente los antecedentes teóricos y regulatorios sobre el régimen simple de tributación; en la segunda se explica la metodología de la investigación; en la tercera se presentan los resultados de inscripción y recaudo del RST de los años 2019, 2020 y 2021, en la cuarta se realiza un análisis de la información y por último se presentan las conclusiones del trabajo.

Marco conceptual

De acuerdo con el Libro Octavo del Estatuto Tributario, el impuesto unificado bajo el Régimen Simple de Tributación es:

...es un modelo de tributación opcional de determinación integral, de declaración anual y anticipado bimestral, que sustituye el impuesto sobre la renta, e integra el impuesto nacional al consumo y el impuesto de industria y comercio consolidado, a cargo de los contribuyentes que opten voluntariamente por acogerse al mismo. (E.T., 1989, art. 903; Ley 2010, 2019, art. 74).

A través del RST se busca apoyar la reactivación económica del país, plantea beneficios, reducciones, incentivos y exoneraciones (DIAN, s.f.). El RST es un instrumento que permite mejorar el flujo de caja del contribuyente, reducir los costos de cumplimiento tributario, reducir cargas administrativas, disminuir los costos de contratación de empleados y en general simplificar los trámites para el pago de los impuestos incluidos (DIAN, s.f.). Asimismo, el RST permite mayor certeza del impacto tributario de las decisiones económicas, incentiva la bancarización, brinda el beneficio de no responsabilidad del IVA para quienes únicamente desarrollen actividades de tiendas pequeñas, minimercados, micro mercados y peluquerías, y de no responsabilidad del impuesto nacional al consumo para quienes realicen actividad de expendio de bebidas y comidas (DIAN, s.f.).

En este contexto, el hecho generador en el RST corresponde a “...la obtención de ingresos susceptibles de producir un incremento en el patrimonio...” (E.T., 1989, art. 904; Ley 2010, 2019, art. 74), mientras que la base gravable está constituida por todos los ingresos brutos, tanto ordinarios como extraordinarios, recibidos en el respectivo periodo gravable (E.T., 1989, art. 904; Ley 2010, 2019, art. 74).

Los requisitos para pertenecer al RST están establecidos por el artículo 905 del E.T. (1989; Ley 2010, 2019, art. 74). En este artículo se establece que para pertenecer al RST, las personas naturales o jurídicas, deberán cumplir las siguientes condiciones:

- » Persona natural que desarrolle una empresa o de una persona jurídica en la que sus socios sean personas naturales, nacionales o extranjeras, residentes en Colombia.
- » Ingresos brutos, ordinarios o extraordinarios, inferiores a 100.000 UVT en el año gravable anterior.
- » Cuando uno de los socios participa en una o varias sociedades inscritas en el RTS, los límites máximos de ingresos se revisarán de forma consolidada.
- » Cuando uno de los socios posea una participación mayor al 10% en sociedades no pertenecientes al RST los límites máximos de ingresos se revisarán de forma consolidada y teniendo en cuenta la proporción de participación.
- » Cuando uno de los socios sea gerente o administración de otras empresas, límites máximos de ingresos se revisarán de forma consolidada con los de las sociedades o empresas que administra.
- » Se debe estar al día con todas las obligaciones tributarias nacionales, departamentales y municipales y con el sistema de seguridad social integral.

En el artículo 906 del E.T. (1989; Ley 2010, 2019, art. 74) se especifican los sujetos que no pueden pertenecer al RST entre los cuales se encuentran personas jurídicas extranjeras, personas naturales sin residencia en el país, personas naturales con contrato laboral, entidades que sean filiales, subsidiarias, agencias o sucursales de personas jurídicas no residentes y las entidades financieras. Asimismo, no será permitido pertenecer al RTS si se realiza actividades de microcrédito, gestión de activos, factoring, asesoría financiera, generación, transmisión, distribución o comercialización de energía, fabricación, importación o comercialización automóviles, importación de combustibles, producción o comercialización de armas, explosivos.

El artículo 908 del E.T. (1989; Ley 2010, 2019, art. 74) establece las tarifas del impuesto unificado RST teniendo en cuenta el rango de ingresos brutos anuales por actividad económica y también las tarifas para el pago del anticipo bimestral, teniendo en cuenta el rango de ingresos brutos mensuales por actividad económica (Tabla 1).

Tabla 1. Tarifas del RST

Grupo 1					
Tiendas pequeñas, minimercados, micro mercados y peluquerías.					
INGRESOS BRUTOS ANUALES			PAGO BIMENSUAL		
Igual o superior (UVT)	Inferior (UVT)	Tarifa Simple Consolidada	Igual o superior (UVT)	Inferior (UVT)	Tarifa Simple Consolidada
-	6.000	2,0%	-	1.000	2,0%
6.000	15.000	2,8%	1.000	2.500	2,8%
15.000	30.000	8,1%	2.500	5.000	8,1%
30.000	100.000	11,6%	5.000	16.666	11,6%

Grupo 2					
Actividades comerciales al por mayor y detal servicios técnicos y mecánicos en los cuales predomina el factor material sobre el intelectual.					
-	6.000	1,8%	-	1.000	1,8%
6.000	15.000	2,2%	1.000	2.500	2,2%
15.000	30.000	3,9%	2.500	5.000	3,9%
30.000	100.000	5,4%	5.000	16.666	5,4%
Grupo 3					
Servicios profesionales o consultoría en los cuales predomina el factor intelectual.					
-	6.000	5,9%	-	1.000	5,9%
6.000	15.000	7,3%	1.000	2.500	7,3%
15.000	30.000	12,0%	2.500	5.000	12,0%
30.000	100.000	14,5%	5.000	16.666	14,5%
Grupo 4					
Actividades de expendio comidas y bebidas y transporte (De acuerdo con el art 908 del E.T se debe sumar el 8% por concepto de impuesto al consumo).					
-	6.000	3,4%	-	1.000	3,4%
6.000	15.000	3,8%	1.000	2.500	3,8%
15.000	30.000	5,5%	2.500	5.000	5,5%
30.000	100.000	7,0%	5.000	16.666	7,0%

Fuente: elaboración propia a partir de la información del E.T. (1989)

El pago del impuesto unificado bajo el RST se reporta y cancela mediante anticipos bimestrales de acuerdo con el art 908 del E.T. (1989; Ley 2019, 2020, art. 74): “los contribuyentes del régimen simple de tributación [...] están obligados a pagar de forma bimestral un anticipo [...], a través de los recibos de pago electrónico [...], el cual debe incluir la información sobre los ingresos que corresponde a cada municipio o distrito.”. Asimismo, los contribuyentes inscritos en el RST deben presentar una declaración anual consolidada de acuerdo con lo establecido en el artículo 910 del E.T. (1989; Ley 2010, 2019, art. 74). El anticipo bimestral se realiza a través de los recibos de pago electrónico mediante el formulario 2593 y la declaración anual consolidada del impuesto unificado se liquida y presenta a través del formulario 260 (DIAN, 2020a). Los contribuyentes que se inscriban al RST deben realizar los respectivos aportes al Sistema General de Pensiones de acuerdo con la legislación vigente y serán exonerados de aportes parafiscales en los términos establecidos por el artículo 114-1 del E.T. (1989; Ley 2010, 2019, art. 74), valor que puede ser descontado en la liquidación de los anticipos bimestrales (E.T., 1989, art. 910, Ley 2010, 2019, art. 74):

El valor del aporte al Sistema General de Pensiones a cargo del empleador que sea contribuyente del impuesto unificado bajo el Régimen Simple de Tributación - Simple, se podrá tomar como un descuento tributario en los recibos electrónicos de pago del anticipo bimestral Simple de que trata el artículo 910 de este Estatuto. (E.T., 1989, art. 903; Ley 2010, 2019, art. 74).

Marco legal

A continuación, se menciona la normativa que regula el régimen simple de tributación.

- » **Estatuto Tributario:** “Por el cual se expide el Estatuto Tributario de los Impuestos Administrados por la Dirección General de Impuestos Nacionales”. Libro Octavo - “Impuesto unificado bajo el régimen simple de tributación (simple) para la formalización y la generación de empleo.” (1989; art. 902 a art. 916).
- » **Ley 1943 de 2018:** “Por la cual se expedan normas de financiamiento para el restablecimiento del equilibrio del presupuesto general y se dictan otras disposiciones”. Artículo 66 - “Impuesto unificado bajo el régimen simple de tributación (simple) para la formalización y la generación de empleo.”.
- » **Ley 2010 de 2019:** “Por medio de la cual se adoptan normas para la promoción del crecimiento económico, el empleo, la inversión, el fortalecimiento de las finanzas públicas y la progresividad, equidad y eficiencia del sistema tributario, de acuerdo con los objetivos que sobre la materia impulsaron la Ley 1943 de 2018 y se dictan otras disposiciones. Artículo 74 - “Impuesto unificado bajo el régimen simple de tributación (simple) para la formalización y la generación de empleo.”.
- » **Resolución DIAN 00035 de abril 22 de 2020:** “Por la cual se prescribe el formulario 2593 para el cumplimiento de las obligaciones tributarias, de los contribuyentes y responsables del régimen SIMPLE en el año 2020 y siguientes” (DIAN, 2020b)
- » **Decreto 1091 de agosto 3 de 2020:** “Por el cual se modifica el Decreto 1625 de 2016, Único Reglamentario en Materia Tributaria, se sustituye el capítulo 6 del título 4 de la parte 3 del libro 2 del Decreto 1068 de 2015, Único Reglamentario del Sector Hacienda y Crédito Público y se reglamentan los artículos 555-2 y 903 al 916 del Estatuto Tributario.”
- » **Ley 2155 de 2021:** “Por medio de la cual se expide la ley de inversión social y otras disposiciones”. Artículo 41 – “Modifíquese el numeral 2 del artículo 905 del Estatuto Tributario...”.
- » **Decreto 1847 de 2021:** “Por el cual se sustituyen los numerales 1.2. y 2.2. del artículo 1.5.8.4.1. del Capítulo 4 del Título 8 de la Parte 5 del Libro 1, los incisos 6, 7 y 8 del artículo 1.6.1.2.14. del Capítulo 2 del Título 1 de la Parte 6 del Libro 1, el inciso 1 del numeral 1 del artículo 2.1.1.20. del Título 1 de la Parte 1 del Libro 2, se adiciona el inciso 3 al numeral 1 del artículo 2.1.1.20. del Título 1 de la Parte 1 del Libro 2 y se modifica el inciso 1 del numeral 2 del artículo 2.1.1.20. del Título 1 de la Parte 1 del Libro 2 del Decreto 1625 de 2016, Único Reglamentario en Materia Tributaria”. (Decreto 1847, 2021).
- » **Resolución DIAN 00026 de marzo 24 de 2021:** “Por la cual se establecen las condiciones para transferir la información relacionada con el Impuesto de Industria y Comercio Consolidado a los municipios y distritos en el marco del Impuesto Unificado bajo el Régimen Simple de Tributación, sus características técnicas y se dictan otras disposiciones.” (DIAN, 2021b).

Estado del arte

Debido a los altos niveles de ocupación informal en nuestro país (DANE, 2022a), el RST ha sido creado como un mecanismo para fomentar la formalización y facilitar el cumplimiento de obligaciones de los contribuyentes (E.T., 1989, art. 903; Ley 2010, 2019, art. 74). Teniendo en cuenta los factores que dificultan el control fiscal, de acuerdo con González (2006) quien estudió regímenes especiales de tributación en América Latina, hay sectores sobre los cuales, debido a sus características, la administración tributaria no puede ejercer el control adecuado. El autor plantea que, en América Latina, los pequeños y medianos contribuyentes, son particularmente difíciles de controlar, debido a factores como, la actividad económica desarrollada, la alta cantidad de contribuyentes, el bajo nivel educativo, su tendencia a operar informalmente, el deficiente nivel organizativo y la falta de prácticas contables rigurosas (González, 2006). González (2006) concluye que los regímenes simplificados para pequeños contribuyentes deben muy sencillos y no es aconsejable que estos regímenes se basen en clasificar a los contribuyentes por sus ingresos brutos o nivel de facturación. Esta variable es la más difícil de controlar y por lo tanto facilita la evasión. Sin embargo, en Colombia una de las principales características del RST es la categorización de los contribuyentes en grupos de actividad comercial e ingresos obtenidos durante el año inmediatamente anterior (E.T., 1989, art. 908; Ley 2010, 2019, art. 74). Al respecto, Garzón y Moreno (2020) en su análisis sobre el RST, plantean que es una alternativa contra la informalidad y evasión de impuestos, enfocada en el conocimiento de los contribuyentes al integrarse y tributar bajo este nuevo modelo, resaltando que, siendo su vinculación de manera voluntaria, en el momento que se incumpla con el tope de ingresos, tendrá que retirarse del modelo de tributación. Sin embargo, la liquidación, presentación y pago del impuesto unificado reviste riesgos financieros, legales, operativos y tecnológicos y los beneficios del RTS deben ser analizados teniendo en cuenta las características económicas de cada entidad para verificar la conveniencia de acogerse al régimen (Garzón y Moreno, 2020).

En el entorno local, Barrera y González (2020) estudiaron con un enfoque cualitativo, los impactos del RST para regular la informalidad en Medellín tomando como referentes, regímenes similares de América Latina. Las autoras evaluaron el conocimiento y capacitación sobre el RST en microempresarios y contadores públicos concluyendo que aún hay desconocimiento sobre el RST y los índices de formalización pueden verse afectados porque el sector informal no quiere acceder a servicios profesionales necesarios para legalizar su actividad económica (Barrera y González, 2020). Aunque el RST es opcional requiere de capacitación normativa y procedimental para el cumplimiento de las obligaciones, lo cual implica costos económicos (Barrera y González, 2020). Con este mismo enfoque, Neuque y Peralta (2021) analizaron la adopción del RST en minimercados de la Localidad de Suba (Bogotá), concluyendo que en la población estudiada no se perciben las ventajas de acogerse al RST: "... las creencias sobre la corrupción e inefficiencia del Estado, la fragilidad financiera de los negocios, el desconocimiento de las ventajas tributarias y la imposibilidad de acceder a ella hace inviable su implementación." (Neuque y Peralta, 2021).

En relación con la competitividad de las PYME del RTS, Pérez y colaboradores (2019) analizaron este aspecto respecto a las PYME de países pares en Latinoamérica, identificando que la creación de pequeñas y medianas empresas está expuesta a políticas públicas que incentivan la constante informalidad. Como resultado de lo anterior, las actuales cargas tributarias para las PYME colombianas con respecto a las de países pares en la región, incluyen altas tarifas impositivas en Colombia y continuas reformas tributarias, acompañados de inestabi-

lidad jurídica, que promueven la informalidad empresarial impidiendo su progreso real (Pérez et al., 2019). En este sentido, (Auguste y Artana, 2011) mencionan que los efectos indirectos de la informalidad pueden afectar el crecimiento económico y la productividad de un país ya que se disminuye la capacidad del estado de financiar la provisión del gasto público. De esta manera, la informalidad es un factor que influye en el recaudo fiscal y el desarrollo del país. Ahora bien, tomando como base los principios de justicia y proporcionalidad relacionados con el régimen simple de tributación, la legislación pretende que el contribuyente pueda asumir el pago de impuestos acorde a su capacidad contributiva, de la misma forma simplificar la declaración de estos: "...todos los impuestos deben ser recaudados en el momento y la forma que probablemente resulten más convenientes para el contribuyente" (Smith, 1776, p. 747).

Metodología

Esta investigación cuantitativa es de naturaleza exploratoria, debido a que aborda alcances descriptivos relacionados con información extraída de las resoluciones de la DIAN números 000081 de 27 de noviembre 2019 (DIAN, 2019), 000018 de 03 de marzo 2020 (DIAN, 2020c), 000024 del 15 de marzo de 2021 (DIAN, 2021a) y 000093 del 21 de abril de 2022 (DIAN, 2022a), mediante las cuales se informan los contribuyentes que optaron por el RST, aquellos que retiraron su responsabilidad, o que fueron inscritos o excluidos de oficio en los años 2019, 2020 y 2021. Esta información es la base para el análisis de inscripción en el régimen en los períodos 2019, 2020 y 2021. Para extraer la información de las resoluciones, inicialmente se cargaron los archivos en PDF en la página web Smallpdf, donde se aplicó la técnica de conversión para finalmente ser editados en Microsoft Excel. Posteriormente, se analizan los datos de recaudo del RST a partir de las estadísticas de recaudo de la DIAN (DIAN, 2022b).

Resultados

Contribuyentes inscritos en el régimen simple de tributación

Con corte a 31 de diciembre de 2021 se encontraban inscritos en el RST un total de 43.541 contribuyentes entre personas naturales (PN) y personas jurídicas (PJ).

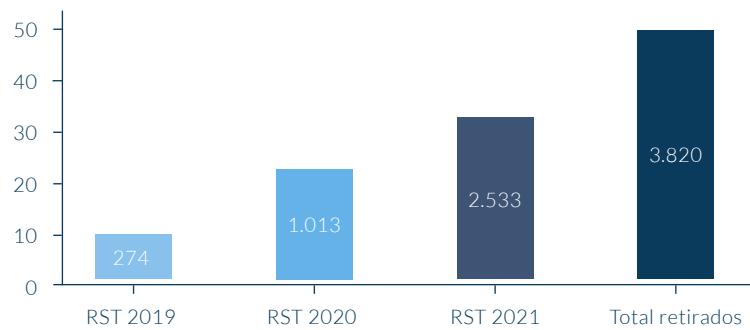
En la figura 1 se presenta la distribución del número de contribuyentes inscritos en los años 2019, 2020 y 2021.

Figura 1. Total de contribuyentes inscritos 2019 – 2021



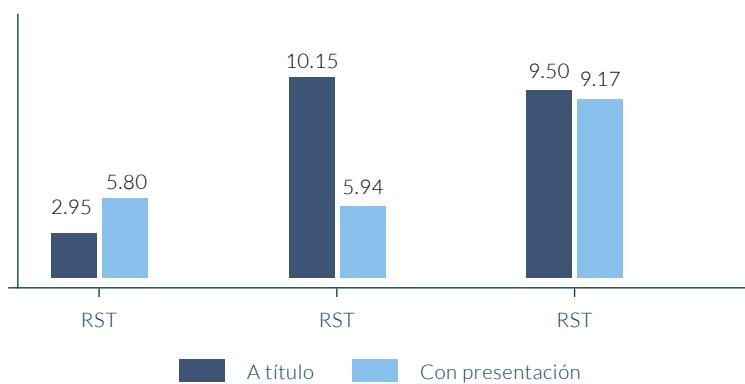
En la figura 2 se presenta la distribución de contribuyentes retirados o excluidos para los años 2019, 2020 y 2021, correspondiente al 3%, 6% y 14% del total de los contribuyentes inscritos para los respectivos años.

Figura 2. Total de contribuyentes retirados o excluidos 2019 – 2021



En la figura 3 se presenta la distribución de personas naturales y jurídicas inscritas para cada uno de los años en el periodo analizado. Puede observarse que el RST cuenta con un acumulado de 22.609 personas inscritas a título propio a 31 de diciembre de 2021 y con representación legal de 20.932.

Figura 3. Personas naturales y jurídicas inscritas 2019-2021



Distribución territorial de personas inscritas en el régimen simple de tributación

En las tablas 2 y 3 se presentan los datos de inscripción de personas naturales y jurídicas por entidad territorial para los años 2019, 2020 y 2021. El promedio de inscripción en el periodo 2019 – 2021 para las 9 entidades con mayores contribuyentes es 1.841 personas naturales y 2.081 personas jurídicas.

La máxima inscripción al RST de personas naturales en el periodo analizado se presentó en Bogotá, con un total acumulado de 6.210, seguido de Antioquia, Valle del Cauca y Atlántico (Tabla 2). Asimismo, la máxima inscripción anual de personas naturales en el periodo 2019 – 2021 se presentó en Bogotá con 2.929 contribuyentes inscritos en el año 2020.

La máxima inscripción al RST de personas jurídicas en el periodo analizado se presentó en Bogotá, con un total acumulado de 9.596, seguido de Antioquia, Valle del Cauca y Atlántico (Tabla 3). De igual forma, la máxima inscripción anual de personas jurídicas en el periodo 2019 – 2021 se presentó en Bogotá con 4.483 contribuyentes inscritos en el año 2021(figura 4).

Es importante señalar que, durante el periodo analizado, en entidades territoriales como Guainía y Vaupés no se registraron inscritos en el RST.

Entidades como Amazonas, Arauca, Caquetá, Chocó, Guaviare, San Andrés y Providencia y Vichada presentan inscripción de 10 o menos personas naturales o jurídicas.

Figura 4. Personas naturales y jurídicas inscritas en los principales territorios 2019 – 2021

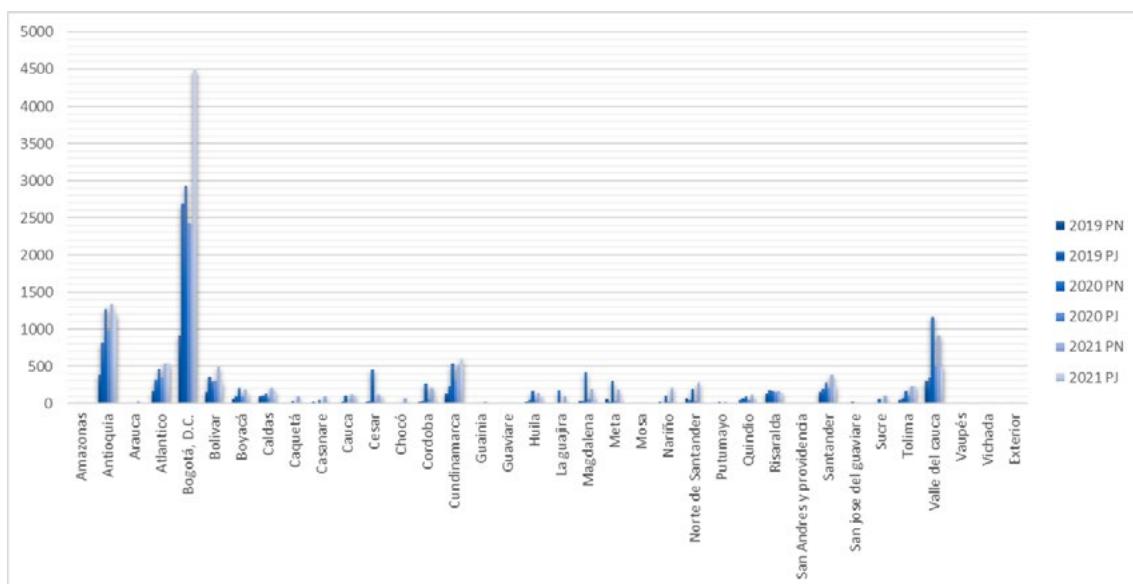


Tabla 2. Total personas naturales inscritas por territorios 2019 - 2021

PERSONAS NATURALES	2019	2020	2021
Bogotá, D.C.	920	2929	2361
Antioquia	384	1273	1343
Valle del cauca	302	1167	915
Atlántico	166	463	537
Bolívar	152	287	495
Santander	150	279	382
Risaralda	135	165	164
Cundinamarca	128	540	502
Caldas	90	131	210
Otros territorios	524	2921	2594
TOTAL	2951	10155	9503

Tabla 3. Total personas jurídicas inscritas por territorios 2019 - 2021

PERSONAS JURIDICAS	2019	2020	2021
Bogotá D.C.	2687	2426	4483
Antioquia	816	983	1212
Bolívar	367	306	294
Valle del Cauca	351	491	501
Atlántico	313	354	536
Cundinamarca	235	311	604
Santander	194	211	233
Risaralda	173	158	146
Caldas	110	82	149
Otros territorios	563	625	1018
TOTAL	5809	5947	9176

Recaudo del RST

El régimen simple de tributación tuvo un recaudo total a nivel nacional acumulado a 31 de diciembre de 2021 de \$993.911 millones, de los cuales en 2019 se recaudaron \$73.645 millones, en el 2020 \$321.165 millones y en el 2021 \$ 599.102, lo que corresponde a un

recaudo del 7%, 32% y 60% respectivamente para los años 2019, 2020 y 2021 (Tabla 4). Es importante tener en cuenta que los datos del año 2019 corresponden a recaudo desde el mes de septiembre, a partir del cual se inició el recaudo del impuesto.

Tabla 4. Recaudo total del RST por territorios 2019 (sep.-dic), 2020 y 2021 (ene-dic).

TERRITORIOS (Cifras en millones de pesos)	2019	2020	2021
ARAUCA	121	37	35
ARMENIA	1.327	5.329	8.396
BARRANCABERMEJA	800	1.973	2.604
BARRANQUILLA	3.416	13.028	32.397
BUCARAMANGA	3.097	12.954	22.920
BUENAVENTURA	91	123	407
CALI	5.188	22.523	50.126
CARTAGENA	2.173	8.803	18.864
CUCUTA	573	2.352	4.562
FLORENCIA	75	740	1.296
GIRARDOT	123	263	722
GRANDES CONTRIBUYENTES BOGOTA	-	-	-
IBAGUE	548	3.429	8.415
IMPUESTOS BOGOTA	34.385	158.250	268.644
INIRIDA	-	-	-
IPIALES	-	-	-
LETICIA	148	114	105
MAICAO	-	-	-
MANIZALES	2.270	7.036	13.018
MEDELLIN	13.148	53.996	108.254
MITU	-	-	1
MONTERIA	134	1.680	3.347
NEIVA	416	1.779	4.660
PALMIRA	308	1.483	3.517
PASTO	116	910	2.762
PEREIRA	2.190	10.380	16.843

TERRITORIOS (Cifras en millones de pesos)	2019	2020	2021
POPAYAN	170	739	1.683
PUERTO ASIS	80	508	625
PUERTO CARREÑO	6	19	46
QUIBDO	21	74	75
RIOHACHA	68	63	421
SAN ANDRES	110	25	55
SAN JOSE DEL GUAVIARE	3	30	59
SANTA MARTA	300	1.904	4.677
SINCELEJO	274	752	1.621
SOGAMOSO	632	2.474	3.580
TULUA	422	1.927	3.124
TUNJA	358	1.933	4.859
URABA	-	-	-
VALLEDUPAR	323	1.662	2.595
VILLAVICENCIO	149	1.566	2.773
YOPAL	81	307	1.013
TOTALES	73.645	321.165	599.102

Recaudo del RST vs otros impuestos

En la tabla 5 se presenta el recaudo de los principales impuestos nacionales, entre ellos el Impuesto de Renta, IVA, GMF, Timbre, Patrimonio, Riqueza, Impuesto al consumo, Gasolina y ACPM, Carbono, Cree, Normalización tributaria, Consumo bienes inmuebles, y Externos (Tabla 5). Para el año 2019 se presentan valores de recaudo a partir del mes de septiembre para que sean comparables con los correspondientes del RST.

Tabla 5. Recaudo impuestos nacionales 2019 (sep.-dic), 2020 y 2021 (ene-dic) (cifras en millones de pesos)

IMPUESTOS	2.019	2.020	2.021	TOTAL
	Sep. - Dic	Enero - Dic	Enero - Dic	
1. Renta	20.505.460	69.741.280	77.581.293	167.828.033
2. IVA	15.401.252	39.498.649	46.605.769	101.505.670
3. G.M.F.	3.183.688	8.108.996	9.856.524	21.149.209
4. Timbre	28.959	41.461	84.432	154.852
5. Patrimonio	465.769	934.832	1.002.538	2.403.138

IMPUESTOS	2.019	2.020	2.021	TOTAL
	Sep. - Dic	Enero - Dic	Enero - Dic	
6. Riqueza	26.490	27.415	33.004	86.910
7. Impuesto al Consumo	810.850	1.469.005	1.530.684	3.810.539
8. Impuesto Gasolina yACPM	563.522	1.322.732	1.799.855	3.686.109
9. Impuesto al Carbono	165.114	294.902	334.309	794.325
10.CREE	29.919	55.295	38.756	123.970
11. Impuesto unificado RST (Simple)	73.645	321.165	599.102	993.911
12. Impuesto de normalización tributaria	1.035.735	627.861	145.303	1.808.899
13. Consumo bienes inmuebles	73.399	5.036	4.231	82.666
B. Externos	9.701.678	23.767.218	33.833.977	67.302.873
C. Por Clasificar	47.920	0	216.185	264.105

El impuesto de renta es el principal impuesto a nivel nacional. Cuando se compara con el recaudo del Impuesto de renta, el recaudo a través del RST en el 2019 corresponde al 0.36%. Para el 2020, comparado con el impuesto de renta, el RST corresponde al 0.46% y para el año 2021 corresponde al 0.77% (Tabla 5).

Análisis de resultados

El total de inscritos al RST con corte a 31 de diciembre de 2021 (43.541) extraído de las resoluciones de la DIAN 000081 de 27 de noviembre 2019, 000018 de 03 de marzo 2020, la 000024 del 15 de marzo de 2021 y 000093 de 21 de abril de 2022, evidencia que la inscripción al RST ha sido superior a la registrada durante la vigencia del monotributo, el cual fue creado con fines similares a partir de 2017 (Ley 1819 de 2016).

El análisis de los contribuyentes inscritos en el RST en el periodo 2019 a 2021 muestra que se ha presentado un incremento en el número de registros nuevos por año (2019:8.760; 2020: 16.102; 2021: 18.679; Gráfico 1). Sin embargo, en el año 2021 fueron excluidos o retirados 2.533 contribuyentes (Gráfico 2). Teniendo en cuenta los retiros o exclusiones, el incremento neto del número de registros en el RST entre los años 2020 y 2021 fue de 44 contribuyentes, lo cual indica que el número de nuevos inscritos en el régimen fue similar entre los dos años y permite resaltar la necesidad de implementar estrategias para la promoción del régimen.

En relación con el tipo de contribuyente (persona natural o jurídica) registrado en el RST, el acumulado a 31 de diciembre de 2021 evidencia que el registro ha sido similar para personas naturales y jurídicas (personas naturales: 22.609 y personas jurídicas: 20.932). La dinámica en el periodo estudiado muestra que inicialmente fueron más las personas jurídicas registradas en el 2019, posteriormente en el 2020, las personas naturales superaron a las jurídicas y para el año 2021 fueron similares los contribuyentes registrados (Gráfico 3). Lo anterior puede responder a diferencias en el direccionamiento de las estrategias de promoción. Este

tipo de análisis aporta para la valoración de la efectividad de las campañas de promoción de formalización y vinculación al RST.

Los datos reportados en el presente estudio derivados del análisis de las resoluciones de la DIAN sobre inscritos, retirados y excluidos del RST para el periodo analizado difieren de aquellos reportados por la DIAN (2022c) en su informe sobre el RST en cifras con corte a 31 de diciembre de 2021. El reporte de la DIAN (2022c) presenta datos superiores a los registrados en el presente trabajo para el total de inscritos, personas naturales y jurídicas a 31 de dic 2021 (total: 44.166, personas naturales: 22.708 y personas jurídicas: 21.458; DIAN, 2022c). Los anteriores valores reflejan una diferencia inferior al 2,5% entre el reporte de la DIAN (2022c) y los datos obtenidos a partir de las resoluciones analizadas (Total contribuyentes 1,42%; personas naturales 0,44%; personas jurídicas 2,45%). Las diferencias entre las dos fuentes pueden explicarse por el uso de una herramienta en línea para la conversión de archivos PDF a Excel, sin embargo, se resalta que la diferencia es mínima y permite el análisis de tendencias generales.

Es importante resaltar que el informe de la DIAN (2022c) presenta datos acumulados a 31 de diciembre 2021, mientras los datos analizados en el presente estudio muestran además los cambios anuales durante el periodo inicial de implementación del régimen, años 2019, 2020 y 2021. Asimismo, como se resaltó anteriormente es fundamental analizar los retirados o excluidos para comprender la dinámica del régimen, datos que no son presentados en el informe acumulados de la DIAN (2022c).

En relación con la distribución territorial del registro en el periodo 2019 a 2021, el mayor número de contribuyentes vinculado al RST se presentó en Bogotá, Antioquia, Valle del Cauca y Atlántico (Tablas 1 y 2), mientras que entidades territoriales como Amazonas, Arauca, Caquetá, Chocó, Guaviare, San Andrés y Providencia y Vichada presentan baja inscripción (10 o menos personas) o ninguna inscripción, como es el caso de Guainía y Vaupés (Gráfico 4).

Estos resultados resaltan la importancia de la promoción efectiva del RST no solo en las entidades territoriales de mayor tamaño o desarrollo, sino también en entidades como Guainía, Vaupés, Amazonas, Arauca, Caquetá, Chocó, Guaviare, San Andrés y Providencia y Vichada. Los datos reportados en el Directorio Estadístico de Empresas 2019- 2021 (DANE, 2022b) evidencian que estas entidades corresponden a entidades territoriales en las cuales hay un bajo número de empresas. Mientras del total de empresas en 2021 en el país (5'704.308), 1'601.897, 747.585, 503.140 y 246.055 se ubicaban en Bogotá, Antioquia, Valle del Cauca y Atlántico respectivamente, en Amazonas, Vichada, Guainía y Vaupés había 8.513, 6.152, 4.145 y 2.829 respectivamente (DANE, 2022b). En estas entidades es importante promover la formalización empresarial y comunicar a los ciudadanos sobre las facilidades y beneficios que puede ofrecer el registro en el RST para apoyar el desarrollo regional.

Uno de los fines fundamentales de la creación del RST es la formalización (E.T., 1989, art. 903; Ley 2010, 2019, art. 74). Tomando como ejemplo Bogotá, entidad en la cual se presentó el mayor registro (Tablas 2 y 3), se analiza a continuación el cumplimiento de este propósito. Se tiene en cuenta, como lo plantea la DIAN (2022c) que los nuevos contribuyentes pueden estimarse a partir de la condición inicial del contribuyente respecto a si contaban o no con RUT al momento de registrarse en el RST. De acuerdo con la DIAN (2022c) el 58% de los inscritos en el RST con corte a 31 de diciembre de 2021 no contaban con RUT previo a su inscripción. En este sentido se asume como supuesto que el 58% de los registros en Bogotá para el periodo analizado corresponden a RUT nuevo. En Bogotá durante el 2019 se crearon

92.273 empresas (Cámara de Comercio de Bogotá [CCB], s.f.), de las cuales se estima que se acogieron al RST 2.092 (58% de 3.607 contribuyentes inscritos al RST en 2019), correspondiente al 2,3% de las empresas creadas; en el 2020 se crearon 42.286 empresas en Bogotá (CCB, s.f.) de las cuales se estima que se acogieron al RST 3.106 (58% de 5.355 contribuyentes registrados como RST en 2020), es decir el 7,3% de las empresas nuevas; y en el 2021 se crearon 81.029 empresas en Bogotá (CCB, s.f.), de las cuales se estima que se acogieron al RST 3.970 (58% de 6.844 contribuyentes registrados como RST), es decir el 4,9% de las empresas creadas.

Lo anterior sugiere que, después de su primer año de implementación, cuando únicamente tuvo una participación mínima en las empresas creadas en Bogotá, el RST pudo tener una influencia mayor en la formalización para el año 2020 ya que el porcentaje incrementó. Sin embargo, los datos sugieren que para el año 2021 la incidencia del RST en la formalización pudo haber disminuido, ya que el análisis muestra una reducción del porcentaje de empresas nuevas con RST. Teniendo en cuenta que las microempresas corresponden al mayor número de empresas creadas en Bogotá en el periodo analizado (80 al 85%; CCB, s.f.) y que este es el tipo de empresas al cual estaría principalmente dirigido el RST en su objetivo de formalización, la participación del RST en la promoción de la formalización no parece ser tan alta. Estos resultados muestran que probablemente se requiere mayor divulgación de los beneficios que puede traer la formalización y de que los contribuyentes se acojan al RST. Asimismo, lo anterior puede estar influenciado también por el análisis particular de cada empresa ya que la conveniencia o no de acogerse al RST requiere un análisis específico de las variables implicadas para cada contribuyente.

Los datos de recaudo total presentados con corte a 31 de diciembre de 2021 extraídos de las estadísticas de recaudo (993.911.000; DIAN, 2022b), difieren de aquellos reportados por la DIAN en su informe sobre el RST en cifras con corte a 31 de diciembre de 2021, en el cual se registra un recaudo de 992.644.000 (DIAN, 2022c). Sin embargo, la diferencia entre las dos fuentes de la DIAN equivale a 1'267.000, lo cual representa una diferencia de 0,13% en relación con el reporte de la DIAN (2022c). Los datos muestran un incremento del periodo en el recaudo para el periodo analizado, siendo importante señalar que en el año 2021 se recaudó el 60% del total. Esta tendencia muestra un incremento en el recaudo, el cual se puede relacionar con el incremento de inscritos nuevos anualmente. En relación con la participación del recaudo del RST en el periodo inicial de su implementación, se observa que para los años 2020 y 2021 (años con recaudo completo en el año) el ingreso por RST representó el 0,2% del recaudo total de los Impuestos Nacionales administrados por la DIAN, mientras que para el 2019 (recaudo solo de septiembre a diciembre) representó el 0,05%. El recaudo por RST para el año 2021 es superior que el correspondiente a timbre, impuesto a la riqueza, impuesto al carbono, impuesto al consumo de bienes inmuebles y normalización. Sin embargo, si se tiene como referencia el impuesto de renta, el cual está incluido en el RST, el recaudo por este último representó solo el 0,46% y el 0,77% de lo recaudado por renta en los años 2020 y 2021 respectivamente. Estos resultados evidencian que aún la participación del RST en el recaudo total de impuestos es baja teniendo en cuenta que se busca potenciar la participación de más personas tanto naturales como jurídicas a través del aporte de impuestos logrado mediante la formalización.

El potencial de incremento del recaudo a través de la implementación del RST dependerá de los beneficios que este régimen brinde a los contribuyentes, como de las estrategias de promoción y comunicación para dar a conocer el régimen. Cabe resaltar que, con la informa-

ción recolectada a corte de junio 2022, de la Dirección de Gestión Estratégica y de Analítica de la DIAN, (DIAN, 2022b), el RST ha recaudado un total de \$ 520.064 millones de pesos, es decir que, durante el primer semestre del año en curso, ha recaudo el 87% en relación con la cifra obtenida en el año inmediatamente anterior.

Conclusiones

El régimen simple de tributación, creado con objetivo de incentivar la formalización y reducir las cargas formales y sustanciales del contribuyente, ha tenido una acogida mayor al Mono-tributo. Con corte a 31 de diciembre de 2021 se inscribieron al RST un total de 43.541 contribuyentes y se recaudaron \$993.911 millones, de los cuales 7% fue recaudado en el año 2019, 32% en el 2020 y 60% en el 2021.

A pesar de las anteriores cifras, el registro neto de los contribuyentes del RST continúa siendo bajo, así como también el recaudo, el cual en los años 2020 y 2021 correspondió a un 0,2% del recaudo total de los Impuestos Nacionales administrador por la DIAN.

Se resalta que aún se requieren estrategias de divulgación de los beneficios para incrementar la inscripción en el RST y promover la formalización, no solamente en ciudades principales de Colombia, sino también en territorios que desarrollan actividades económicas principalmente en el sector agropecuario como es el caso de departamentos como Guainía y Vichada, en los cuales la promoción del RST, la formalización y el consecuente incremento del recaudo fiscal tendrían efecto positivo en el desarrollo económico de esas regiones.

Aunque la mayor inscripción en el RST y recaudo se registra en Bogotá para el periodo analizado, el recaudo es aún bajo con respecto al ingreso total por impuestos de ámbito nacional. Asimismo, la estimación de la incidencia del RST sobre la formalización muestra que esta es aún baja y que es importante la divulgación de beneficios del régimen, ya que la informalidad afecta de forma directa el desarrollo económico y retrasa la inversión en proyectos públicos para el beneficio de la ciudadanía en general.

Declaración ética

El autor declara que este trabajo de grado se acoge a los principios, preceptos, definiciones e indicaciones establecidos en la “Política de propiedad intelectual” vigente en la Universidad El Bosque (Acuerdo No. 12746 de 2014), así como la Circular No. 06 de 2002 de la Dirección nacional de derechos de autor.

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El Programa de Administración de Empresas de El Bosque construye conocimiento administrativo conjunto entre profesores y estudiantes, dándole prioridad a la vida, al individuo y a la cultura del grupo social en que trabaja.

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Ser en el mediano plazo uno de los Programas más destacados, llevando a sus egresados a ocupar espacios importantes en el país, por medio del aporte desde sus propias empresas o desde la organización a la que se encuentren vinculados ya sea de carácter público o privada.

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Construir conocimiento con los estudiantes de la facultad, utilizando para ello los referentes históricos, filosóficos y epistemológicos de la administración, con el fin de alcanzar estándares de desempeño profesional acorde con las necesidades que el entorno de los negocios exige a los Administradores de Empresas, dándole prioridad a la vida y a la cultura del grupo social en que trabaja.

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- Desarrollar en los estudiantes la capacidad analítica y crítica del entorno y la realidad del país y el mundo, de tal forma que puedan actuar y tomar decisiones en la búsqueda del beneficio común, alcanzando estándares de desempeño profesional acorde con las necesidades que el entorno de los negocios exige a los Administradores de Empresas.
- Preparar a los estudiantes para que se desempeñen en los sectores público y privado, desde la perspectiva de la alta gerencia, creando empresas y desarrollando actividades de consultoría e investigación.
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- Trabajar ligados a la realidad empresarial, investigando continuamente las necesidades del mercado y de esta forma garantizar el fácil acceso de nuestros egresados al medio laboral.