

Innovating The Culture Of Flavor In The Colombian Caribbean. Mulegé, Craft Beer

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Palabras clave:	ABSTRACT
Innovación, Cerveza artesanal, Negocio, Cultura de consumo, Espacio temporal.	Mulegé S.A.S. es una idea que innova la fabricación y comercialización de cerveza artesanal, ubicada en el mercado de la región caribe colombiana con sede central en la Ciudad de Montería capital del departamento de Córdoba. En esta región caribe por su clima ardiente y cultura de la población, las personas consumen cerveza en todos los niveles económicos desde la mayoría de edad; la población que más se anima a probar los sabores de la cerveza son los jóvenes y adultos en edades entre los 18 y los 55 años. Se ha demostrado que la cerveza artesanal llega a gustos mucho más exquisitos generándose una cultura de consumo en los niveles económicos desde medio hasta lo más alto. El fin principal de este estudio innovador es conquistar a la población adulta de interés en la costa caribe colombiana, colocando a su disposición cervezas tipo “Mulegé” en distintas variedades y tamaños, como el tipo rubias y morenas, en distintas dimensiones: botella de vidrio: 330 cc, 250 c.c., litrones de 520 c.c. y en Jarrones de 1.5 l y 2,5 l. También empacadas en latas de 270 cc y 330 cc. Las proyecciones de ventas en un espacio temporal de cinco (5) años dan como resultados una venta de más de 100 mil litros de cerveza, generándose una utilidad promedio neta por año de más del 25%, sin tener en cuenta que en ese espacio de tiempo se

puede expandir el negocio en toda la costa caribe colombiana y se podría multiplicar este estimado.

KEYWORDS

Innovation, Craft Beer, Business, Consumer Culture, Time Frame.

ABSTRACT

Mulegé S.A.S. is an innovative company focused on the manufacture and marketing of craft beer, operating in the Caribbean region of Colombia, with headquarters in the city of Montería, capital of the department of Córdoba. In this Caribbean region, due to its warm climate and cultural culture, people at all economic levels consume beer from the age of majority. The population most likely to try the flavors of beer are young people and adults between the ages of 18 and 55. It has been proven that craft beer reaches much more exquisite tastes, generating a consumer culture at the middle to the highest economic levels. The main objective of this innovative study is to reach the adult population of interest on the Colombian Caribbean coast, making "Mulegé"-style beers available in different varieties and sizes, such as blonde and brown beers, in different dimensions: glass bottles: 330 cc, 250 cc, and 520 cc liters. and in 1.5 l and 2.5 l jugs. Also packaged in 270 cc and 330 cc cans. Sales projections over a five (5) year period result in sales of more than 100 thousand liters of beer, generating an average net profit per year of more than 25%, without taking into account that in that period of time the business can be expanded throughout the Colombian Caribbean coast and this estimate could be multiplied.

Introduction

Craft beer is an emerging sector in Latin America that has gained great strength in recent years. On the one hand, we find those who have been involved in its production, the new brewers, who work enthusiastically to give it an identity of their own. They are leaving nothing to improvisation and consider the craft beer market to be attractive and profitable.

On the other hand, craft beer consumers are gaining more and more followers, regardless of age. They are millennials as well as mature people, willing to try the number of nuances, densities, flavors and aromas that allow multiple combinations and interpretations that contribute to consumers enjoying a good pairing. For producers, a more demanding consumer offers a challenge to produce a better beer.

The main objective of this business plan is to develop an innovative venture for the manufacture and commercialization of craft beer called "Mulegé S.A.S.", whose idea is born from the mixture of two (2) cultures, Mexican and Colombian; an exhaustive review of comparative studies that have led to the success of other companies is carried out, as Rosete Álvarez (2023) points out, where the strategy is to take those actions that have obtained very good results to have a better and broader outlook in the business described; that is, the business is clearly defined and interest is generated in its potential customers by clearly pointing out the factors that allow the viability and sustainability of this project.

It is a product made and obtained, according to the culture of the Colombian burning coast, which offers a drink with natural ingredients and inputs of characteristic origin and authentic flavors of this same region; Its center of operations will be the city of Montería and it needs to expand quickly to the entire Colombian coast with its competitive and comparative advantages ensuring a very attractive profit margin.

Overview of innovative entrepreneurship

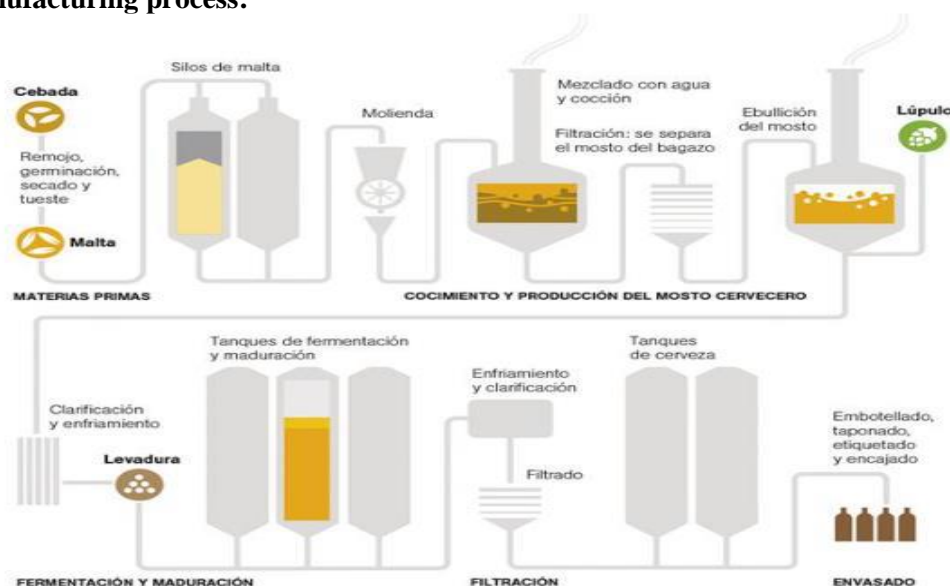
The beer that has been manufactured and developed over the centuries and in different parts of the world, allows to have a large number of recipes and stories that mark its evolution; this is how the mixture of two cultures, the Mexican and the Colombian, the name of the company "MULEGÉ" is born.

Its products arise from a drink that is cooked from four basic elements: water, some type of malt, hops and yeast. These foods are essential for the production of any beer around the world.

In Colombia, beer has been gradually included in its culture, as this drink is almost part of people's daily lives. In addition, it has been acquiring political and social weight within the country, where the large companies that manage the beer business sponsor different events and different public figures.

In this way, the position of craft beer in Colombia does not differ from the situation in the rest of the world. Beer in this country is playing an increasingly important key aspect, both in economic and social issues, with its contributions to the promotion of public events, contributions to the public health system and others, it has been increasing with the new reforms in this country. Its image has been changing, since the impression that was had of a person who consumed beer was of someone who only used it to drink alcohol. But, over the years and due to a generational change, this image has changed and has now taken a more intellectual place, especially craft beer consumers.

Manufacturing process:



FOUNTAIN: www.nationalgeographic.com

According to the graph above and what was pointed out by Comadrán (2019), the process of obtaining craft beer is as follows:

1. Malting: wheat or barley cereal grains undergo a process in which they are transformed into malt.
2. Grinding and maceration: the cereal is ground and mixed with water to extract its sugars and obtain the must.
3. Cooking: the wort is boiled together with the hops.
4. Fermentation: yeasts are added to transform the sugars in the must into alcohol.
5. Maturation: the liquid rests in the cold so that the aromas and flavours settle.
6. Filtering: the yeast is removed to lighten the beer (blonde and brunette)
7. Packaging and labeling: Mulegé beer is placed in different packages to be marketed.

They will be marketed (blonde and brown beers), in different glass bottle sizes: 330 cc, 250 cc, liters of 520 c.c. and in vases of 1.5 l and 2.5 l. Also packed in 270cc and 330cc cans.

This innovative business idea, located on the Colombian Caribbean coast, will have a mission, vision and business objectives in accordance with the following:

Mission

To produce beers of high demand to the palate, complying with high standards of safety and food quality; promoting responsible consumption, taking care of the environment and delivering our product in a timely manner, using Continuous Improvement Management tools.

Vision

To be the best Craft Brewery in Colombia by 2024, implementing our business management system with order and discipline, passionately promoting the sense of ownership and belonging, creating more moments to toast.

Business Objectives

Generic Strategy

Mulegé develops several differentiation strategies, although it is true, the culture of drinking craft beers is not wide, every day the trend and consumption of it is growing, it is aimed at the niche market, that is, to cover and grow in the beer industry, providing 100% Colombian craft beers with variety and innovation, which will be obtained starting from base styles with the differentiator of the addition of innovative inputs within each preparation, resulting in characteristic aromas, body and colors.

For its strategic objectives, it is necessary to distinguish fundamental attributes of the product in its various styles with efficient communication to the end consumer using various channels, thus functioning:

-Corporate - Growth - Integration - Vertical (backwards) making strategic alliances with suppliers of fermenters, gasifiers and relevant equipment for brewing. It will seek to associate with suppliers of fermenters and/or gasifiers, in order to reduce costs, favoring the production and profitability of Mulegé beer.

- Corporate - Growth - Concentration - Product Development; Varying in the presentations of the product and implementing presentations in barrels in order to facilitate the sale in bars, restaurants and hotels that use the draft system (pipes connected to the barrels).

- Functional - Operations - Maquila Production; facilitating production to potential customers in order to be able to use the maximum production capacity of the equipment, elements and installed capacity, and thus generate additional income to obtain better margins.

Legal and Operation Plan

National and local tax aspects for companies

According to (Cámara de comercio de Bogotá, s.f.), every company must comply with the following fundamental tax commitments:

- RUT and RIT registration in one of the two regimes, namely: Simplified and/or Common. Initial and changes (made and required).
- Collection of VAT and Withholdings Common Regime.
- Truthful declarations and timely payments of National Local Taxes.
- Billing or collection accounts.
- Registered accounting books or tax operations book.

According to (Cámara de comercio de Cali, s.f.), every company must comply with the following legal obligations, such as:

- Preparation of the articles of incorporation and statutes.
- Defines economic activity, ISIC code.
- Check for homonymy.
- Apply for commercial registration with the chamber of commerce.
- Request the visit of the municipal health secretary.
- Request sanitary registration with Invima.
- Request the use of land, before the secretary of municipal planning.
- Safety certificate, before the fire brigade.
- Labor affiliation to everything that is social security and parafiscal.
- Presentation of the internal work regulations to the Ministry of Labor.

To start a business in Colombia, the initial requirement involves preparing and executing the Power of Attorney (POA) document for your authorized legal representative.

When the shareholders are persons or entities from foreign countries, the Colombian government may require complementary documentation from abroad. Both the additional documents and the power of attorney must be legalized by a notary public, apostilled, and physically sent to Colombia. This is just one of the requirements to start a business in Colombia legally.

To ensure that the name you want for a company is available, you need to check its availability in the government's public database, specifically in the Single Business Registry or RUE. It is crucial to note that the

legal name of the company may differ from its brand name, so both aspects should be carefully considered. This is an imperative legal requirement to start a business in Colombia.

Adequate legal structure of strategic marketing:

You must choose the type of social structure that fits the needs and economic activity of the business. Please note that depending on the structure, specific documentation or additional legal and accounting processes may be required.

The 3 most common legal structures when creating a company in Colombia are:

- Simplified Joint-Stock Company or SAS: Unlimited number of shareholders, and corporate documents do not need to be publicly available.
- Public Limited Company or SA: The capital is divided into shares of equal value and are represented by a negotiable instrument.
- Foreign Company Branch: Extension of a Foreign Parent Company.

To establish the company in Colombia, it is necessary to draft the bylaws, which serve as the incorporation of the company. These articles of association should include all relevant information about the company, such as its operations, economic activities, capital, number of shares, shareholders, and legal representative(s).

The articles of association document provides a framework for the operation of the company, describing its internal processes, the scope of its activities, and the roles and responsibilities of the shareholders and the legal representative(s).

The creation of comprehensive bylaws ensures a solid foundation for the company's governance and promotes transparency in its operations. It is advisable to seek advice from a local legal expert to ensure that the articles of association meet all legal requirements and accurately reflect the specific details and objectives of your business. This is crucial when creating a company in Colombia.

Registration with the Chamber of Commerce assumes the regulatory function of supervising the establishment of companies in the country. To set up a company in Colombia, you must submit a set of documents that outline the company's activities, including bylaws and power of attorney, as well as information about shareholders. The Chamber of Commerce carefully reviews these documents to ensure compliance with legal requirements and company incorporation policies in Colombia. Once the registration is submitted, the approval process usually takes only 24 hours. After receiving approval, your company is authorized to start operations and conduct business activities.

The assignment of a tax identification number, known as "NIT", to your company is in charge of the National Tax and Customs Directorate, DIAN. This unique number serves as identification for the company in all tax and accounting matters, including filing monthly and annual tax returns. After the Chamber of Commerce approves your registration, the NIT may be automatically generated in certain cases. However, in other cases, the company's legal representative is required to personally visit the DIAN offices to complete the NIT application process. Obtaining the NIT is another legal requirement to start a business in Colombia that must be met.

Marketing Plan

For the marketing plan, it can be started according to Douglas da Silva (2020) where he points out that the target market, target market or target group as that group of people to whom your product or service is directed. Individuals belonging to this group have similar characteristics to each other. For example: geographical location, age, gender, socioeconomic level, behavioral or lifestyle aspects, among others; and that is where the aforementioned plan should be focused.

Likewise, Sierra (2017) says that marketing is not only a function of the company, it is also the ability to build lasting relationships with its customers by providing them with superior value (p. 85); which not only refers to goods and services but in all the other dimensions that make customer satisfaction a reality.

In addition to finding the most appropriate channels to establish communication with your customers according to their purchasing behavior and preferences, this translates into greater effectiveness of the company's business plan. For this reason, Estrada et al. (2017) cited by Gallo (2023) states that the marketing plan is a tool that serves to predict what the commercial behavior of the company will be over a period of time. It is a guide for marketing that will take the necessary path to make products profitable and generate an image (p. 20).

Competitive advantages

When you want to determine the target market, you must differentiate the target group to which the company's product or specific service is directed, seeking to generate, according to Zhagui (2023), also generate competitive advantages that help the positioning and competitiveness of the company in its environment and also achieve its expansion to other interesting markets; then these competitive advantages make the company recognizable in the market, and protects against the effects of competitive forces.

Originally, target markets were groups of individuals who were grouped by age, gender, or social profile.

It could be summarized then that, under the influence of these 4 authors, the marketing plan must contemplate that target market and the competitive advantages guaranteed by this set of potential buyers where the human concept must be taken into account, in addition to the usual environmental factors that surround it.

Identification of the competition

In Colombia, there are four craft beer brands most recognized by consumers: Bogotá Beer Company (BBC), 3 Cordilleras, Beer Pub and Apóstol; not to mention other foreign companies that have also entered Colombian markets (Vásquez y Solano, 2022).

Basically, these 4 companies share the largest market (70%) for the marketing and sales of craft beers in Colombia, which highlights that each of them handles a wide variety of beers: blonde, red, dark beers (BBC); White, mestizo and mulatto (3 Cordilleras); traditional, premium and seasonal beers such as blonde, red, amber and black (Beer Pub); Premium craft beer with fine yeasts and European hops with German technology that gives it exceptional aroma and flavor.

These 4 craft beer companies have managed to make agreements with the main supermarket chains in the country such as: Carulla, éxito, jumbo, olímpica, etc.

As in the city of Montería where MULEGÉ will be located, these four brands are in the city's supermarkets and in the main liquor stores in the city.

Development of competitive advantage that will give differentiation in the market

Hidalgo and Salazar (2015) cited by Vásquez and Solano (2022) carried out an analysis of craft beer activity in Bogotá based on sociocultural trends, where it was highlighted that the craft beer sector is beginning to see growth in the market, thanks to the way it reaches the consumer, which consists of offering characteristics such as flavor, aroma, and body with many more styles to enjoy the freshness of it, which makes this beer more attractive to the consumer (p. 24).

Likewise, the trend in the acceptance and consumption of craft beer is observed in the department of Córdoba and especially Montería its capital, where business people, entrepreneurs, ranchers, executives want to be a little more comfortable both personally and with their families and friends where they can enjoy a healthy rest and in a safe environment. The same is true when it is said that the "greatest importance for the future sustainability of the business lies in the promotion and massification of the culture around craft beer, which allows customers to make conscious, reflective and experiential consumption" (García et al, 2022).

The main strategy for the craft beer company MULEGÉ will be to market and provide customers with their own and exclusive place where they can enjoy this craft beer in all its presentations to the public; it will also be accompanied by typical food from the coast and Córdoba with an atmosphere focused on the recreation of families and business people.

It should also be taken advantage of the fact that no craft company still has its own direct sales premises in the city of Montería or in the entire department of Córdoba, which will give MULEGÉ the option of breaking in and first impacting directly with customers through several physical sites of exclusive sale of this craft beer.

Administrative plan

Organizational chart Company Mulegé craft beer

Mintzberg (2001) cited by Comadrán (2019) defines the structure of an organization as "the sum total of the ways in which its work is divided between different tasks and then its coordination between these tasks is achieved" (p. 25). In accordance with this, the organizational structure will allow defining the scope and responsibilities of each of the collaborators in this business plan, by which it will be possible to support the

changes generated by the business in its different forms, being socially responsible both with the functions and tasks that each collaborator must fulfill and with the surrounding community in its environmental environment. In the case of the entrepreneurial studio of Mulegé Craft Beer, it will contain fundamental economic and corporate values, initially framed in a simple structure, with work areas that will require not so complex training both in the brewing of the beer and in its packaging, final design and marketing. It is worth highlighting Lozano et al, (2024) where "its essential value of converging between its social and economic objectives is recognized, with environmental responsibility in its context, attending to the needs of the populations of interest where the company operates" (p, 3406). This staff that completes this organic structure will be proposed to develop a work environment that is quite dynamic and demanding with the needs of customers, the needs of the context and corporate social responsibility. The hierarchy that this structure allows tries to be as less vertical as possible, and the decision-making power will be equitable among its three (3) founding partners.



Source: Own elaboration

This organizational chart indicates a structure in 4 dimensions and main areas, where the maximum authority is the three (3) founding partners who as a board make the most transcendental decisions; The general manager who is in charge of energizing and putting into practice the policies of the shareholders' meeting depends on it. This is followed by three (3) fundamental areas for the Mulegé craft beer business, which are: production, accounting and commercial.

Likewise, in the accounting area there will be an Accountant who, due to the beginning of this activity, will be in charge of advising on tax and financial statements.

In the same way, the business begins with five (5) workers who work as follows: One general manager, two in production, one in Accounting and one in the commercial part. Finally, the structures of Mulegé's direct competitors were taken as a point of reference.

Job Analysis

Calderón et al. (2018) point out that the Job Analysis is a subjective or common-sense estimate of the importance that is generally assigned to each position. According to the individual characteristics of each job, according to Santos et al. (2018), the job analysis also analyzes the functions of each position that is part of the company, the responsibilities and, above all, the characteristics of each person who is going to exercise them.

Chiavenato (2009) also shows that training is the process in which information is transmitted, which can be in a general or particular way to a group of people or to a particular person; developing skills in them, modifying attitudes and appropriating the skills that the organization requires. In accordance with this, the training of these personnel who will occupy these jobs is essential for people to apply them, know how to prioritize and develop in the terms that they themselves (the employees) require in the context where the company's businesses operate.

Here's how:

Position 1: General Manager

It reports to the shareholders' meeting and its main functions are: to prepare general plans in accordance with the guidelines of the shareholders' meeting, to define financial strategies and administrative methodologies.

Requirements and profile: be a professional in business administration, industrial engineering, similar with master's degrees or doctorates in similar areas. Have more than five (5) years of experience in the productive and financial sector.

Position 2: Commercial Executive

Reports to the general manager and oversees sales and marketing; Main functions are: to handle different distribution channels and solve all problems; manage customers and portfolio; Responsible for the organization of commercial teams, among others.

Requirements and profile: degree in business administration. Demonstrate more than one (1) year of experience in the marketing and sales industry.

Position 3: Accounting and Administrative Assistant

Reports to the Accountant who is not linked to the plant but to the provision of services and keeps all accounting movements such as purchase invoices, collection invoices, tax payments, payroll, among others; Main functions are: To keep accounting and financial records, payments made, collections, settlements, among others.

Requirements and profile: degree in business administration. Demonstrate one (1) year of experience in the administrative and sales sector.

Position 4: Brewing Expert Production

Reports to the general manager and supervises the production area; Main functions are: control of production processes, quality of the finished product, among others.

Requirements and profile: degree in industrial engineering. Demonstrate more than one (1) year of experience in the productive business sector.

Position 5: Production Assistant

Reports to the brewing expert and supervises production processes; Main functions are: supports the control and measurements in the raw material and other necessary elements, support in the preparation of the finished product, supervises the proper operation of the machines and other elements of the production area, among others.

Requirements and profile: technician in administrative and industrial areas. Demonstrate one (1) year of industry experience as a craft beer production assistant or assistant.

Financial plan

For Mulegé, it is planned to produce an initial volume of 5,500 liters of beer, acquiring state-of-the-art machinery for this purpose. It is estimated to sell about 35 thousand liters in the first year and to grow steadily by 25% in the craft beer industry. It is projected to grow in the first five (5) years, obtaining a level of sales of approximately 100 thousand liters of beer sold throughout the region of the city of Montería, the department of Córdoba and surrounding areas.

With all this result, it is necessary to benefit the internal human capital, the social environment with corporate social responsibility, trying to add to the improvement in the standard of living of its customers and the most vulnerable community. This would imply not only improving the quality of life of local populations, but also strengthening social cohesion and the governance of authorities (Lozano et al, 2025).

Below are socially responsible and corporate-designed initiatives:

Salary and Benefits Package for Employees and Others:

1. Consulting fees.
2. Maintenance costs.
3. Private Security Services.
4. Monthly Allocated Budget Variances.
5. Impacts of the risk and liability plan.
6. Consumable refurbishment and control.
7. Annual reports (electrical, LP gas, structural, etc).
8. Staff travel.
9. Courses and training.

In cost will be taken into account:

- Domestic and Imported Sales Volume.
- Sales Price.
- Direct and indirect production costs.
- Logistics costs.

Project Net Cash Flow (USD million)

Detail	Year 1	Year 2	Year 3	Year 4	Year 5
Net Cash Flow Investment	\$ (1.5)	\$ (2)	\$ (2.5)	\$ (3)	\$ (3.9)
Net Flow Operation	\$ 0.85	\$ 1.2	\$ 1.8	\$ 2.2	\$ 2.9
Project Net Cash Flow	\$ 0.65	\$ 0.8	\$ 0.7	\$ 0.8	\$ 1.0

Fountain. Own elaboration

Economic evaluation of the project

Net Present Value (NPV)

To evaluate investment projects, there are evaluation instruments through which it will be determined whether the project is profitable or not; Among the main instruments for evaluating projects are: the statement of financial position, the income statement, and cash flow. For this business plan, the net present value of the project must be calculated, this being the value for which you would be willing to cede or negotiate this project today, considering the risks and opportunities of the business.

According to the value obtained from the calculation of the Net Present Value (NPV), the Mulegé S.A.S. project is viable for its implementation and development, because it exceeds the minimum expected profitability, calculated at 25%, therefore, the project will generate value and it is convenient to make the investment.

Conclusions of this applied research

- In this undertaking or business idea proposed, administrative, marketing and financial elements are touched on that are very essential for the proper functioning and control of this company from its inception.
- The Coastal market, more precisely in Montería and Córdoba, craft beer will impact the healthy habits of good families since its quality and price is aimed more directly at the adult population of strata 3 and above, ensuring them tranquility and security at the points of sale and consumption of this craft beer.
- The financial flow indicates a scenario of profits from the second year of operations, making it attractive to investors or people who can invest their resources guaranteeing a good business.
- This business idea has an optimistic scenario of more than 25% approximate growth in annual sales, yielding a positive cash flow from the second year.
- It reflects extensive knowledge on the part of the authors of this business plan in the Brewing market, which guarantees and ensures profitability in this business for potential investors.
- A wide spectrum is left so that more researchers and interested parties obtain good tools to continue strengthening the business sector in any area.

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