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## Competitiveness of the leading companies in the ice cream market in Colombia, through the case study methodology to strengthen decision-making in Business Administration students.

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### Summary:

Competitiveness is often considered as competition, although they are related, they are not the same thing. Competitiveness generates in companies, a lifestyle, linked to progress that with perseverance achieves success in personal and family well-being. The Crem Helado case, which has managed to remain in the market for 68 years, standing out for its focus on variety, innovation and retrobranding strategies and changes in the brand image, can be applied as a pedagogical strategy that, through the use of learning methodologies, allows students of Business Administration to build reflective analyses that contribute to business decision-making.

**Keywords:** Analysis, case study, manager, learning methodologies

### 1. Introduction

Colombia is composed of various types of small, medium and large companies, with a variety of market, where entrepreneurs are willing to persevere with their businesses, among such diversity this article is directed to the ice cream sector, taking as a reference the company Crem Helado that, in its beginnings in the 50s, was a Bogotano restaurant and became the most famous ice cream factory in the country, transforming the dream of an American Horace Day of American nationality who decided to invest in the country, with the intention of generating a new fashion of trade 'Dinners Gringos', bringing a bit of his country to the style of the famous.

Day businessman who with effort and dedication despite the ups and downs due to circumstances beyond his restaurant's control, went from being a renowned business to its definitive closure; But the dream was still there, allowing in 1982 to become Meals de Colombia, the most important industry of cold products in Bogota, creating strategic alliances with other companies, such as ice cream source who became part of the company, also, its business model has remained over time giving trajectory, economic solvency, generating employment and conquering the Colombian market which has allowed it to prevail and strengthened every day.

Taking into account the cases that are a social reality, from the Technological Units of Santander, the teacher is a reference of knowledge and knowledge that provide through learning methodologies, teaching strategies that generate in students a lot of opportunities that encourage their progress and quality of life, one of them is the active learning methodology (MAA) that during classes real problems are raised between students and teachers to build discussions, knowledge, soft skills for the world of life.

For this reason, this research describes the strategy of cases in the subject of Competitiveness, allowing students to generate bright expectations of personal and family growth with the purpose of getting to know great entrepreneurs who only had a dream and set it in motion to the point of becoming benchmark companies for any entrepreneur, in addition to strengthening their career as a Business Administrator in managerial decision-making.

### 2. Literature Review

In the learning theories mentioned by the authors Saldarriaga, N, Bravo, G, Loor, M (2016), articulated by Jean Piaget (2012), he constructs a meaning where he relates concepts such as.

'For the relationship that exists between psychological development and the learning process; this development begins when the child is born and evolves towards maturity; but the steps and the environment differ in each child, although their stages are quite similar. He alludes to time as a limiting factor in learning because certain events occur at certain stages of the individual, step by step the child evolves towards a more mature intelligence (p.26).

This means that the development of teaching from a teacher-led classroom allows learning to be planned and planned, with the aim of developing structured methodologies that target the achievement indicator, the learning outcomes, followed by evaluation of the experience through the delivery of products and the construction of instruments to measure the impact of the methodological strategy.

Active learning methodologies (ALM), is a university strategy led by the Technological Units of Santander, with the aim of implementing and evaluating learning outcomes, from the training environment, aimed at teachers as a tool to strengthen teaching in students; These methodologies known as learning based on classroom and/or integrative projects (ABPr), learning based on analysis or case studies (ABC) and learning based on problems (ABP), are related to the approach in the teaching and learning processes built with coherence, cohesion and relevance, allowing to promote in students strategies that stimulate their academic, social and personal development, taking into account that the contents are related to achieve competences for decision making, critical and reflective thinking, teamwork, among others.

From the significant learning cited by Pérez (2023), evoked by Ausubel (1983) mentions that 'the student depends on the previous cognitive structure that is related to the new information, "cognitive structure" should be understood as the set of concepts, ideas that an individual possesses in a given field of knowledge, as well as its organisation' (p.120). This leads to a planning of the cases according to the subject, starting from the pre-knowledge acquired throughout the professional career where the students, through the teacher, can relate the knowledge so that at the end the students build their own disciplinary knowledge, developing skills in competitiveness, processes, decision making, leadership, in such a way that between the knowledge they bring and the new ones, a fluency is generated in the administrative and business field.

### **Learning based on the analysis and study of cases.**

This learning consists of the study of complexity as Paiva, (2004) points out to Morin (1990), where he quotes Complexity is not a foundation, it is the regulating principle that never loses sight of the reality of the phenomenal fabric in which we are and which constitutes our world. There has also been talk of monsters, and I believe, indeed, that the real is monstrous. It is enormous, it is outside any norm, it escapes, in the last analysis, our regulatory concepts, but we can try to govern this regulation as much as possible (p. 146).

This theory generates principles of thought where the reasoning, the complicatedness of life, the uncertainty is appearance, promotes seeing the whole, since the teacher as a researcher can only show what he wants to show, but the student can navigate, meditate and interpret documents, until discovering new ideas with other people and other experiences.

The cases are didactic tools that the teacher promotes to introduce the business world, capable of stealing glances and encouraging students to believe that it is possible to achieve the goals set; In the business field, many of the case studies reveal that their companies have gone through a variety of situations since their beginnings, and many of them have even closed their establishments for good, but it is also known that they are still motivated not to let their dreams die and persevere until they become successful personalities and companies; this leads the teacher to make known and build an idea that differentiates their classes when it comes to teaching. The teacher in his vocational work through his being can help to mould personalities, thoughts in his students, also make them discover their competences and capacities, even their shortcomings, help them to believe and be part of their professional future is part of his work.

The phenomena that produce business cases will always be complex, this portion of real knowledge brought into a training environment allows to study, analyse and reflect on the specificity of something, the case requires interpretation and construction of a system. It is also the designed strategy of a teacher describing situations, facts, decisions, strategies together with their results. The Crem Helado case is composed of its history, value proposition, strategic planning, the market, market segmentation, ice cream categories, distribution channels, innovation and retrobranding strategies, social responsibility, the brand, the new image and its competitive relationship, within this process the students after their analysis and reflection in a round table formulate discussions based on the real facts and their problems, allowing the expression of their knowledge and exchange of ideas, concepts, demonstrating the ability to make decisions.

### **Actor process**

In the pedagogical context, classes generate multiple actions and at the same time communicative situations through oral and written languages of interpersonal relationships. These significant learning spaces are developed so that the student as an individual considers himself as a social being, which allows him to make himself known, to work with others, to teach and to learn. These effects of an affective nature are important as they allow for the moulding of the personality, have an impact on their own self-esteem and mitigate fear of other individuals.

This collaborative and cooperative learning implies a model of social construction, which in turn are useful for problem solving; in their distinction they are different, as mentioned by Martínez (2021) with authors such as Zañartu (2000) and Panitz (2001) 'the collaborative implies greater student autonomy, and little teacher interaction', Lobato (1998) defines cooperative learning as 'A set of theoretical principles and a modality of organisation of groups, according to which students should work to achieve more significant results for all'. According to the author, in the joint construction of learning and its meanings within the socio-constructivist epistemology.

In this sense, the teacher with his student is respectful of the freedom of thought and his critical capacity, which at the moment of the learning exchange, the reasoning is above prevailing, since the communication allows to conjugate the emotions and does not accede to the discrimination of the pairs, as Martínez (ob.cit), through the author Mir (1998) mentions that 'The cooperation can be understood as a methodological resource of learning, but it is itself object and content of knowledge' (p. 179)'. The pedagogical work enriches a series of actions in the training environment, developing social relations, educational didactics, leadership, even experimentation of ethical values, participation, reflection and solidarity.

It is therefore important that the teacher constructs academic spaces for learning and teaching, giving meaning to the content, and processes and interprets the conceptualisation obtained from the students, as well as motivating and encouraging collaborative work and working together. It is also necessary not to punish the gifted student, bearing in mind that many times those who contribute are punished in a certain way, as opposed to others who contribute nothing.

On the other hand, although students do not have the same level of performance, cooperative learning benefits teaching, from the point of view of Ovejero (1990), he cites that it 'increases the quality of life within the classroom, the performance of students and their critical thinking skills, as well as their well-being and their long-term success. But it is not easy to implement it' (p. 57); in this discursive thread the subjects can integrate and perform within a group based on the teacher's planning with clear goals and reaching achievement indicators which are the learning outcomes.

### **Analysis and systematisation of the Crem Helado case in the subject Competitiveness in the Business Administration programme.**

The subject of competitiveness in the business administration programme is aimed at acquiring competitive behaviour in an ethical manner, since it is not about competing by annihilating the market, but learning to be competitive in its actions. According to the author Mathews, J. (2009), he mentions that

'Being competitive means competing in a spirit of coexistence, respecting the other, in a climate of fair play. Whoever competes in order to drive his opponents out of the market, with the aim of remaining alone and then not worrying about providing quality service to his customers, is not being competitive', (p.10).

It is understood that competitiveness is a permanent commitment, constant struggle to strive every day to be better, giving customers the best results of their products, this philosophy allows to permeate the competition to build society. The competitive culture consolidates the vision of each entrepreneur, their service, establishes productive goals, development of strategic planning, technology, occupational safety, application of sustainable development, in addition to the improvement of their public relations to generate business, empathy with suppliers and employees, resource management, social responsibility, among others.

This allows the student to build an ethical competitiveness, based on principles and values that are reflected in their business, where each human being as individual or group subjects, builds their own conditions for the world of life.

This section of the investigation, it is opportune to emphasize on the part of the investigator that this set of categories shelter the sustainability of the strategy used in the classroom for the subject competitiveness of the career Business Administration developing the methodology active of learning (MAA), which is reflected its results of the contributions of the social subjects that allow to recognize the entailment between them and the results that emerge for their theorisation.

### **1. Preliminary Phase: Problem or case presented**

The Crem Helado case is a recognised brand in Colombia as it is the most important ice cream brand, being the national icon, its brand consolidates a value proposition together with a robust social content that has identified it through time, its history is part of the valorisation strategy of the Colombian ice cream brands, thanks to its wide distribution coverage and the permanent innovation in the development of its products and in its communication and marketing strategies. It is one of Colombia's emblematic brands; its products and sub-brands are part of the life of every Colombian. We grew up with Heladino, we fell in love with Polet, we share with the family with homemade and artisanal ice creams. There is a fridge and a Crem Helado trolley always on the road, in every city, in every neighbourhood, in every town, in every shop or drugstore.

In the different companies of the economic sector, there is no preliminary detailed analysis of the brand context and the new market trends required to establish its philosophy, brand, the meaning of its symbol, the distribution channels, customer service through experiences, the promise of value, the strategic axes and also the increase of its consumption, which are essential for the normal functioning of a company in the market segment. In most cases, accurate information is not available and therefore affects the normal functioning of the company.

Therefore, we ask ourselves: What is competitiveness for companies in the economic sector in the city of Bucaramanga and its metropolitan area; what are the success factors of the economic sectors in Bucaramanga and its metropolitan area; what is their product, brand, price, marketing and cooperation strategy; what is the importance of the brand in international positioning; and what is the importance of the brand in international positioning?

### **Justification**

The realisation and determination of the promise of value are a priority for any type of company in the achievement of the expected results together with the vision and well-structured goals are crucial as they affect the achievement of results.

The benefit of proposing strategic axes lies mainly in the company in the sustainability focused on the business model, reflecting as one of the main strategic objectives, in the case of Crem Helado, is to generate shared value among its allies such as coffee growers, employees, consumers, shareholders and business partners which allows the proper functioning leading them to good social and environmental practices. In the development of the subject of Competitiveness, the student of Business Administration will have a solid foundation that allows them to perform and have the skills and abilities to make decisions according to the information provided.

Finally, achieving in them the development of critical analysis, improves their reading comprehension, synthesis, evaluation of information and enables solutions by developing innovative creative skills and teamwork.

### **Objectives of the implementation of the methodology**

Align the vision of the top management, which allows through the methodology of Cases the reality of the operation of the business of the company Crem Helado, so that, through their needs, experiences and expectations of customers, students of Business Administration Uteistas acquire skills and abilities for managerial decision making.

### Specific objectives

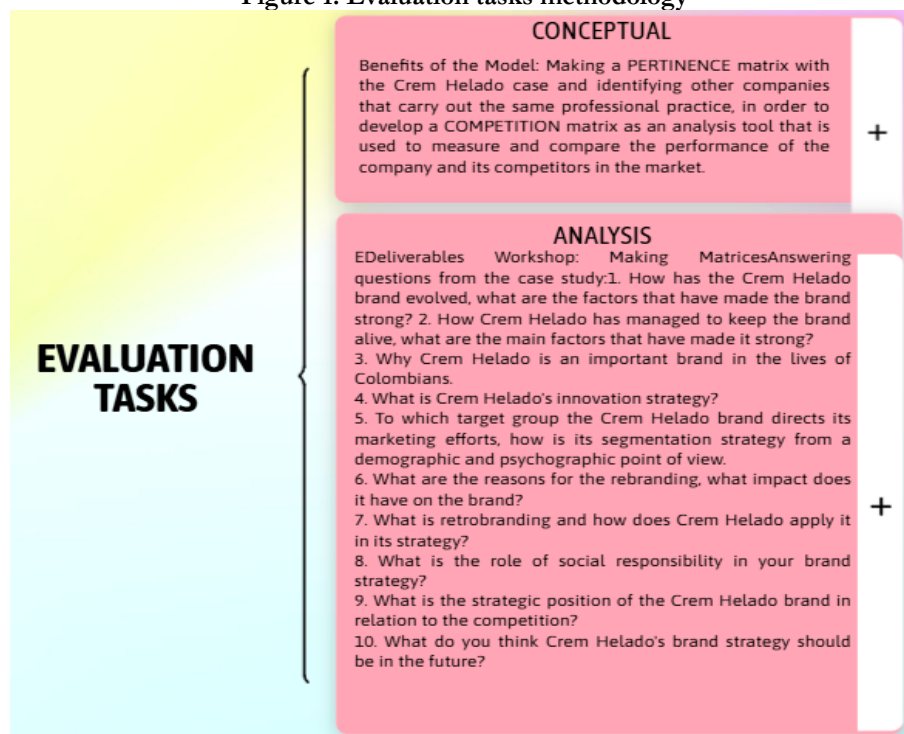
- Identify the promise of value by means of a Relevance matrix and competition matrix with the Crem Helado Case as an analysis tool used to measure and compare the performance of the company and its competitors in the market. to determine the marketing for strategic development that are required by each of them in the process of business competitiveness.
- Analyse the data obtained in the calculations to enable good decision making in the development of business processes.
- Align the brand strategy, value promise, marketing and their respective analysis by means of practical exercises that give the expected results as a response to the development of the case methodology.

### 1.1. Implementation of the methodology

A case study of a real company is carried out where initially an identification, conceptualisation and characteristics of the administrative and business elements are carried out by means of a report, subsequently a workshop is developed where the student analyses each of the data obtained as results, giving answers to the questions generated and constructing a Canvas model, to finally develop a case study workshop where the student delivers the development of the exercise with its respective conclusions, which have an impact on the decision making process for any company.

#### 1.1.1. Description of assessment tasks per course

Figure 1. Evaluation tasks methodology



Note: Own

### 1.2. Description of assessment tasks per course

#### Assessment tasks

Report where the student will make with the Crem Helado Case, the matrices with Porter's 5 Forces Model, risk matrix, comparative competition matrix with other leading companies in the sector in Colombia, to analyse, measure and compare the performance of the company and its competitors in the market.

#### Report

In which the student develops the questions of the case from its conceptualisation and classify them according to the different matrices of crem helado, helados colombina for the taking of managerial decisions such as:

1. Porter model of competitive forces
2. Risk matrix
3. Comparative analysis matrix of the crem helado and colombina ice cream companies.
4. Corporate analysis matrix of crem helado and colombina ice creams
5. Chart of leading companies in the ice cream market in Colombia.
6. Graph of ice cream consumption
7. Graph of sales figures to the final consumer
8. Graph of sales history in retail over 10 years
9. Graph of how much the ice cream market moves per year.

## Evaluation Rubric: Final Product Report

Figure 2. Evidence of implementation

Evaluation Indicator	Evaluation Criteria	Levels of Mastery		
		Excellent	High	Under
It recognises the processes of any company, in a satisfactory manner in terms of meeting organisational goals.	. It develops holistic thinking of the organisation through the processes and determines the added value of each of them. . Identifies the types of processes existing in any organisation and maps them in a process map creating the relationships between each one of them.	It identifies all the elements such as customer segments, value proposition, distribution channels, customer relationship, revenue sources, key resources, key activities, key partners and strategic allies, cost structure, with which the right decisions can be made for the company in the development of its procedures.	It identifies some elements such as customer segments, value proposition, distribution channels, customer relationship, revenue sources, key resources, key activities, key partners and strategic allies, cost structure, with which the right decisions can be made for the company in the development of its procedures.	It does not mention, nor does it relate to, the concepts seen in the first cut.
Weighting	5 - 4.5	4.4. 4-0	3.9 - 3.0	2.9 - 1

Note: own

## 2. Analysis phase - results

In this case study, students in teams must analyse, compare and measure the performance of the company Crem Helado, its important aspects of the company and its main competitors at national level. The analysis will show the factors, risks, aspects that surround this market segment, the commercial dynamics, its strategies, its innovations, and its growth in the market. In the results developed by the work teams, the aspects that were most highlighted in the learning methodology are theorised.

## 2.1. Belonging matrix of crem helado and colombina

Table 1. Relevance Matrix of Crem Helado and Colombina

ASPECT	Company: CREM HELADO	Company: COLOMBINA
<b>Presence in the Colombian market</b> <b>Leader in the ice cream market in Colombia.</b>	Leader in ice cream branding in Colombia.	One of the main ice cream brands in Colombia, with a consolidated presence.
<b>Variety of products</b>	It offers a wide variety of ice creams, popsicles and desserts.	It has a wide range of cream ice creams, popsicles and frozen desserts.
<b>Innovation</b>	It constantly innovates new flavours, presentations and consumer experiences.	It stands out for its constant innovation in the development of new products and flavours.
<b>Marketing strategies</b>	It has implemented retro-branding strategies and changes in its brand image to transmit modernity and proximity.	It uses various marketing and advertising techniques to promote its products.
<b>Distribution</b>	It has an extensive distribution network that includes neighbourhood shops, drugstores and other outlets.	It established an efficient distribution network covering the whole country and reaching different points of sale.
<b>Emotional closeness with consumers</b>	It seeks to connect emotionally with consumers through products that generate magical moments and unforgettable experiences.	It focuses on providing moments of pleasure, fun and celebration through its products.
<b>Focus on nostalgia and tradition</b>	Se enfoca en la diversificación y la innovación constante de sus productos. It stands out for its retro-branding strategy and the rescue of traditional flavours.	Corporate ownership Forms part of Meals Colombia owned by the N Group
<b>Corporate ownership</b>	It is part of Meals Colombia owned by the Nutresa group.	It is an independent Colombian company.

Note: Own

The ownership matrix highlights key similarities and differences between Crem Helado and Helados Colombina in areas such as product variety, innovation, distribution and marketing strategies. These differences can influence how each brand positions itself in the market and engages with consumers. Both brands are market leaders in the ice cream market in Colombia, suggesting that they compete on a level playing field in terms of market share. Both Crem Helado and Helados Colombina offer a wide range of ice cream products, although Crem Helado stands out for its focus on variety and innovation.

Both brands show a commitment to innovation, but differ in the specific strategies they employ. While Crem Helado stands out for its retro-branding strategies and brand image changes, Helados Colombina focuses on the constant introduction of new flavours and presentations. Crem Helado is part of Meals de Colombia, owned by Grupo Nutresa, while Helados Colombina is an independent Colombian company. This difference in corporate ownership may influence the strategies and commercial decisions of each Brand.



### a. Porter's Competitive Forces Model

Porter's five forces model is an analytical framework used to assess competition in a specific industry, model to compare the competition between Crem Helado and Helados Colombina:

#### Rivalry between Existing Competitors:

- Both companies compete in the ice cream market, which may result in intense rivalry.
- Both have an established market presence and compete for market share.
- Aggressive pricing strategies and new product launches can intensify the rivalry.

#### Threat of New Entrants:

- The threat of new entrants entering the ice cream market may be low due to barriers to entry, such as the need for investments in production, distribution and marketing facilities.
- However, the attractiveness of the ice cream market may attract new players, especially with niche strategies or innovation.

#### Threat of Substitute Products:

- The threat of substitute products for ice cream, such as alternative frozen dessert or confectionery products, may be moderate.
- However, ice cream is a popular and traditional product with a loyal consumer base, which may limit the threat of substitution.

#### Bargaining Power of Suppliers:

- Key raw materials for ice cream production, such as milk, sugar and flavours, can be subject to price fluctuations.
- However, companies may have multiple supplier options and can seek agreements to secure supplies at competitive prices.

#### Bargaining Power of Customers:

- Customers have some bargaining power, especially if there are many competitors in the market offering similar products.
- Brand loyalty, product quality and pricing strategies can influence customers' bargaining power.
- Promotions and special offers can influence customers' purchasing decisions.

Overall, competition between Crem Helado and Helados Colombina is influenced by these factors, and the success of each company will depend on how they manage these dynamics and develop their commercial strategies.

### c. Matrix of potential risks between Crem Helado and Colombina

Table 2. Matrix of potential risks between Crem Helado and Colombina.

POTENTIAL RISKS	CREM HELADO	COLOMBINA
<b>Operational risks</b>	Problems in the supply chain of key ingredients such as milk, fruit, and sugar. - Production equipment failures that could halt production and affect the ability to meet market demand.	Distribution failures that may affect the timely delivery of products to points of sale.
<b>Financial risks</b>	Fluctuations in ingredient costs due to changes in the raw material market. - Financial impact of natural disasters or unexpected events that may disrupt operations.	Financial impact of economic crises that may affect consumer purchasing power and reduce demand for dairy products. - Need for investment in technology and machinery to improve operational efficiency and reduce costs.
<b>Compliance risks</b>	Compliance with food safety regulations and government regulations regarding food production and marketing. - Ensuring compliance with quality standards and product labelling.	Food safety regulations. Inspections seeking high certifications in food handling and production processes.
<b>Strategic risks</b>	Changes in consumer preferences and market demand for healthier products or ice cream alternatives	Introduction of new competitors in the dairy market with innovative proposals or competitive prices.
<b>Reputational risks</b>	Product quality issues that may damage brand reputation and diminish consumer confidence.	Incidents related to corporate social responsibility, such as environmental or labour issues in the supply chain.

Note: Own

In summary, both Crem Helado and Colombina face a number of similar risks due to the nature of their business in the food and beverage industry. However, the specific risks may vary depending on each company's operations, supply chain and business strategies. A more detailed assessment would require access to specific information on each of them. It highlights critical areas where Crem Helado and Colombina must focus their efforts to mitigate risks and maintain their competitiveness in the ice cream market. The continuous analysis of these risks and the implementation of preventive and contingency measures are essential for the long-term success of both companies.

**d. Comparative analysis matrix of the company Crem Helado and its competitor Helados Colombina.**

For a more detailed comparative analysis between Crem Helado and its competitor, Helados Colombina, we can explore different aspects of their operations, strategies and market performance. Here is a more complete analysis:

**Table 3. Comparative analysis matrix between Crem Helado and Colombina.**

<b>STRATEGY AND PERFORMANCE ASPECTS</b>	<b>ICE CREAM</b>	<b>COLOMBINA</b>
<b>History and Market Positioning</b>	It is a local company with a deep-rooted history in the region. It has gained a loyal customer base over the years due to its quality and variety of products.	It is a larger, nationally established company. It has a strong presence throughout the country and has developed a reputation for the quality and reliability of its products.
<b>Product Variety</b>	It offers a wide range of flavours and presentations, with an emphasis on innovation and the introduction of new products.	It also has a variety of products, although possibly with less choice compared to Crem Helado. However, it can offer greater consistency in the quality and availability of its products throughout the country.
<b>Product Quality</b>	Both companies are known for using high quality ingredients in the manufacture of their ice cream. However, the perception of quality may vary according to consumer preference and region.	Both companies are known for using high quality ingredients in the manufacture of their ice cream. However, the perception of quality may vary according to consumer preference and region.
<b>Geographical Coverage</b>	Its geographical coverage is mainly local, with own and partner shops in the region where it operates.	It has a wider national coverage, with a nationwide presence through an extensive distribution network.
<b>Marketing Strategies</b>	Stands out for its social media presence and participation in local events. It uses more modern marketing strategies and targets specific consumer segments.	It tends to use more traditional marketing strategies, such as mass media advertising and participation in large-scale events.
<b>Innovation and Product Development</b>	It stands out for its constant innovation in the introduction of new flavours and presentations, which maintains the interest of its customers.	It also invests in innovation, although it may be less frequent compared to Crem Helado, focusing more on optimising its product line.
<b>Distribution Channels</b>	Both companies have their own distribution channels, but Helados Colombina may have a more extensive network that includes distribution in supermarkets, convenience stores and other retail outlets throughout the country.	Both companies have their own distribution channels, but Helados Colombina may have a more extensive network that includes distribution in supermarkets, convenience stores and other retail outlets throughout the country.

Note: Own

In synthesis, while Crem Helado stands out for its local focus, innovation and modern marketing strategies, Helados Colombina has a more established national presence and a wider distribution network. Both companies compete in the ice cream market, each with its own strengths and competitive strategies. While Crem Helado stands out for its focus on innovation and modern marketing strategies, Colombina has greater geographic coverage and can offer greater consistency in the quality and availability of its products nationwide.

**2.5. Corporate analysis matrix for crem helado and colombina****Table 4. Comparative analysis matrix between Crem Helado and Colombina.**

<b>KEY ASPECTS</b>	<b>ICE CREAM</b>	<b>COLOMBINA</b>
<b>History and Geographical Scope</b>	It is a Peruvian company founded in 1970, with operations mainly in Peru. It focuses on the manufacture and distribution of ice cream and frozen desserts, offering a variety of flavours and formats.	It is a Colombian company founded in 1927, with presence in several countries in Latin America and the Caribbean. It specialises in the production and marketing of a wide range of food products, including ice cream, chocolates, biscuits, confectionery, among others.
<b>Product Lines</b>	It specialises in the manufacture of ice cream and frozen desserts, with a variety of flavours and presentations that include ice cream cones, popsicles, ice cream sandwiches, among others.	It offers a wide variety of products, including ice cream, chocolates, confectionery, biscuits, juices and beverages, among others. Its diversified portfolio allows it to reach different market segments.

<b>Market Strategies</b>	It has stood out for its focus on the Peruvian market, where it has established a solid presence. Its strategy focuses on offering high quality products at competitive prices, as well as maintaining constant innovation in its flavours and presentations to meet consumer demands.	It has developed an international expansion strategy, consolidating its position as a recognised brand in several Latin American and Caribbean countries. It has also focused its efforts on product innovation and diversification of its portfolio to adapt to market trends.
<b>Financial Performance</b>	Specific financial information for both companies is not available, but it can be inferred that, given their track record and geographic reach, both Colombina and Crem Helado should have strong financial performance, supported by their diversified operations and focus on product quality.	Specific financial information for both companies is not available, but it can be inferred that, given their track record and geographic reach, both Colombina and Crem Helado should have strong financial performance, supported by their diversified operations and focus on product quality.
<b>Reputation and Brand Recognition</b>	It has gained recognition in the Peruvian market as a reliable and high quality brand, with a notable presence in retail shops and points of sale.	It is a recognised brand in the region, with a long history in the food industry and an established reputation for the quality and variety of its products.

Note: Own

In conclusion, both Colombina and Crem Helado are outstanding companies in the food and beverage industry, each with their own strengths and market strategies. Through them Colombina has expanded internationally with a diverse product portfolio; Crem Helado has also established itself in the Peruvian market, offering high quality products and constant innovation.

According to euro monitor (2024), it establishes competition indicators in the market of the leading ice cream companies in Colombia, identifying that the Nutresa group, leader of the Crem Helado brand, has a 39.4% market share, versus Comercial Allan of Popsy ice cream with 11.7%; likewise Crem Helado moves ice cream consumption with a 39.4% market share, followed by Popsy with 11.7% and Colombina with 3.5%.

In addition, sales in 2014 were 405.8 million dollars with a growth of 19.2%, in 2019 were 48.7 million dollars with a growth of over 19.2% and a projected growth of 7.3%, in 2024 are expected to exceed 519.2 million dollars with a projected growth of over 7.3%, we also note that more than 60% of the market is held by only three brands: Crem Helado, Colombina, Popsy. As for how the ice cream market moves per year, we can see that in 2020 it will reach a figure of \$1.4 billion, in 2021 the figure was \$1.7 billion, in 2022 \$2.1 billion, and in 2023 \$2.4 billion. Its market valuation according to its participation, the Nutresa group with Crem Helado obtained a variation of 5.7%. As for POPSYP, its variation was negative with a -99.0.

## 2.6. Results of the student evaluation:

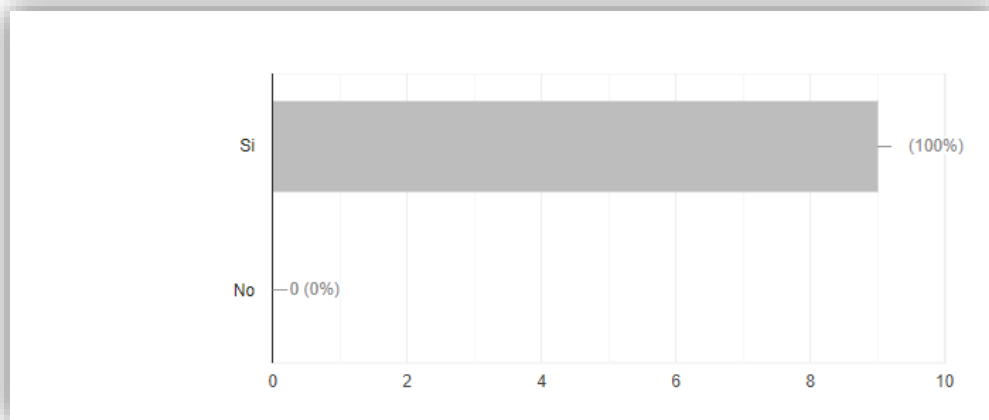
The survey applied to the students participating in the implementation aimed to inquire about their perception of:

1. The understanding of the training purposes of the course (competences and learning outcomes) and the task descriptions socialised.
2. The understanding and impact of the methodology on the achievement of the learning objectives.
3. The accompaniment and guidance of the teacher during the process.
4. The autonomy revealed by the students.

In this sense, the results allow us to conclude the following: 100% of the students of the Costing subject of the Business Management Technology programme determine that the course was implemented according to what was planned by the teacher and in this way achieve the desired learning results, so that at an individual level the student can put them into practice in the production companies and as an experience that allows the student a rational analysis for decision-making.



**Graph 3. Student perception survey MAA methodology Results of the student participant perception survey ¿Considers that the case methodology is appropriate for this area of competitiveness?**



Note: Own

### Conclusions

By means of the active learning methodologies MAA, several conclusions can be drawn regarding the case and the perception of the methodological strategy by the students.

The leadership of Crem Helado is predominant in Colombia as it has a share of 39.4%, also, its position in the market is supported by its extensive distribution network, constant innovation and variety of products.

In addition, competition among leading brands Crem Helado has a clear advantage over its competitors, brands such as Popsy and Mimo's remain important players in the market, with significant market shares of 11.7% and 5.7%, respectively.

In terms of market concentration, it is notable that more than 60% of the market is dominated by just three brands: Crem Helado, Popsy and Colombina, indicating that few companies exert significant control over total sales.

The continued growth in the ice cream market is constant and unstoppable as Colombia is a consumer country of these delicious products, so much so that it is projected that this growth will continue, with sales expected to exceed 519.2 million dollars by 2024, representing a growth of over 7.3%.

In terms of diversification and expansion, as the ice cream market continues to grow, leading companies such as Crem Helado will seek to diversify their products, innovate in flavours and presentations, and expand their presence in new markets and consumer segments to maintain their competitive position and continue to drive market growth.

It can also be highlighted that the Crem Helado case allowed the business administration students to fulfil the purposes described in the course planning, which were developed correctly, allowing the achievement of the expected results for this subject.

Likewise, the development of each of the activities by the students was participatory and in each of the topics the teacher made a clear description of the tasks to be performed, making at the end of the exercise their respective feedback of the topics seen and the analysis of each of the case studies.

The purposes described in the planning of the course are developed in a correct way allowing the achievement of the expected results for this subject.

It is essential to continue with this type of methodology where the student carries out a teaching process based on data analysis and problem solving according to the information provided, which is projected with a learning process oriented towards decision making with the respective arguments.

The projection of technological spaces and programmes is required for the student to put into practice each of the topics seen in the process of competitiveness of a product or service.

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