

## Service Quality And Teaching Performance At The Instituto Superior Pedagógico Privado Del Centro

Oscar Omar Alcázar Aguilar<sup>1\*</sup>, José Luis León Untiveros<sup>2</sup>, Mario-Jose Vasquez- Pauca<sup>3</sup>, Sauri Yesenia Rincón Calvo<sup>4</sup>, Herbert Alberto Arroyo Davil<sup>5</sup>, Oscar Berrospi Canchaya<sup>6</sup>, Gina Fiorella León Untiveros<sup>7</sup>

<sup>1</sup><https://orcid.org/0000-0002-6430-122X>, Universidad Continental,

<sup>2</sup><https://orcid.org/0000-0002-2923-9168>, Universidad Peruana del Centro;

<sup>3</sup><https://orcid.org/0000-0003-3115-3758>, Universidad Tecnologica del Perú,

<sup>4</sup><https://orcid.org/0000-0003-3259-5515>, Universidad Peruana del Centro,

<sup>5</sup><https://orcid.org/0000-0002-7984-7575>, Universidad Peruana del Centro,

<sup>6</sup><https://orcid.org/0000-0002-5401-1528>, Universidad Peruana del Centro,

<sup>7</sup><https://orcid.org/0000-0001-9936-7221>, Universidad Peruana del Centro

**Citation:** Oscar Omar Alcázar Aguilar, et al (2024), Service Quality And Teaching Performance At The Instituto Superior Pedagógico Privado Del Centro, *Educational Administration: Theory And Practice*, 30(5), 6882-6887

Doi: 10.53555/kuey.v30i5.2502

### ARTICLE INFO

### ABSTRACT

Higher education plays a crucial role in the economic, social, and cultural development of a country. However, it is facing several challenges at present. Professors are directly responsible for providing good service quality in higher education institutions, and evaluating teaching performance demonstrates the institutional interest in achieving its objectives and goals. Effective management of the institution's service quality can help achieve optimal teaching performance. Objective: The objective of the study was to explore the correlation between teaching performance and service quality at the Instituto Superior Pedagógico Privado del Centro de Huancayo, Peru. Method: This is a correlational study that was conducted on a sample of 50 students who were enrolled during the August-November 2023 academic term. To evaluate the service quality, the SERVQUAL model and the teaching performance questionnaire were used. Likewise, descriptive statistics and Spearman's correlation test were applied to determine the association between service quality and teaching performance. Results: A low significant direct association was found ( $p=0,023$ ;  $\rho=0,321$ ) between the study variables. The level of perceived service quality and teaching performance was high at 48% and 70%, respectively. Conclusions: There is a direct correlation between service quality and teaching performance at the Instituto Superior Pedagógico Privado del Centro de Huancayo.

**Keywords:** instructors; higher education; working conditions; service quality.

### Introduction

Higher education plays a crucial role in the economic, social, and cultural development of a country (Gilavand & Maraghi, 2019). Due to global competition, technological advancements, and the increase in the number of higher education institutions offering a wide range of career options, there have been several changes in higher education to improve the quality of its institutional services (Ramírez-Hurtado et al., 2021), and to ensure the survival, growth, success, and sustainability of higher education institutions (Aboubakr & Bayoumy, 2022; Moosavi et al., 2017).

Professors are directly responsible for providing good service quality in higher education institutions. Thus, evaluating teaching performance demonstrates the institutional interest in achieving its objectives and goals (Gonzales Olivera, 2021). Evaluations also help in recognizing the efforts of instructors who excel in providing high-service quality to future professionals (Morales Gamarra, 2018). Moreover, these evaluations allow the identification of instructors' training and development needs for further improvement while offering a quality service (Dal Corso et al., 2019).

Similarly, optimal teaching performance requires managing the institutional service quality (Poma Custodio, 2023). Different factors associated with the functioning of the institution can influence the development of

professors' work (Saldaña Arenas, 2022). It has been proven that the working conditions influence their motivation in their job performance (Iwu et al., 2018). Hence, a favorable work environment can help improve teaching performance and, as a result, the service quality provided (Kumari & Kumar, 2023).

Despite the importance of studying the service quality and teaching performance, the Regional Bureau of Education for Latin America and the Caribbean highlights that teaching is still viewed as a low-status profession. This is due to inadequate conditions and salaries, limited opportunities for development, and poor initial training quality (Quispe Mendoza, 2021). Furthermore, although in Peru the Ministry of Education (Minedu) and the National System of Evaluation, Accreditation and Certification of Educational Quality (Sineace) are responsible for ensuring service quality provided by higher education institutions (Minedu, 2023; Rocha Gonzales, 2020), several Peruvian higher education institutions have not implemented any processes to enhance their educational service (Silva, 2021).

Based on the above, it is necessary to conduct research that evaluates the service quality and teaching performance in higher education institutes in Peru. Therefore, the objective of this study is to describe the correlation between service quality and teaching performance at the Instituto Superior Pedagógico Privado del Centro in Huancayo, Peru during 2023. This will help in proposing improvements to the working conditions of instructors, which will eventually enhance their performance and improve the service quality of the institution.

## Methodology

This study aimed to evaluate the service quality and teaching performance at the Instituto Superior Pedagógico Privado del Centro. The research method used was correlational, where the relationship between variables was analyzed. Specifically, the study examined the perceived teaching performance by students based on factors such as mastery of the subject matter, enthusiasm, and student satisfaction. It also evaluated the service quality perceived by students based on factors such as tangibles, reliability, response time, assurance, and empathy (Luna et al., 2021). The study population consisted of 50 students from the first to the fifth year enrolled in the different academic schools of the Instituto Superior Pedagógico Privado del Centro for the 2023 August – November term (Matsumoto, 2014). The study had a confidence level of 96 %. The data was collected using a Likert-type scale survey based on the SERVQUAL model, which measures the service quality (Mackay Donald, 1989). The instrument consisted of 22 items under 5 dimensions, and teaching performance was also assessed using a 30-item questionnaire and 3 dimensions (Quispe, 2021). SPSS 27 statistical software was used to process the data, obtaining a Cronbach's reliability coefficient of 0,955 (Pineda et al., 1994). Quality estimation model (Hurley et al.).

The SERVQUAL model is a useful tool for evaluating the perception of quality. Notwithstanding, it's necessary to identify control variables to determine their relationship with each of the dimensions of the model (Supo, 2012). Since this model is widely used in literature to measure service quality, an adaptation was made (Hugo Sánchez & Reyes Meza, 2015). Descriptive statistics and Spearman's correlation test were used to determine the association between service quality and teaching performance. The descriptive statistics obtained are presented below.

## Results

The research sample included 50 students from the first to the fifth year enrolled in the different academic schools of the Instituto Superior Pedagógico Privado del Centro for the 2023 August – November term, with a majority of senior students representing 32 %. Out of the total participants, 46 % (n=23) were female and 54% (n=27) were male. Their average age was  $31,08 \pm 7,65$  years.

The service quality was high reaching 48 % (n=24). Similarly, 70 % of the students perceived teaching performance as high (n=35).

For the inferential analysis, a Spearman correlation coefficient was used to determine the correlation between the variables of service quality and perception of teaching performance. With a significance level of 0.05, the correlation was found to be significant ( $p=0.023$ ;  $\rho=0.321$ ), indicating a low direct relationship between the two variables, as shown in Table 1.

**Table 1. Relationship between service quality and perception of teaching performance**

<b>Teaching Performance</b>	<b>Service Quality</b>			<b>Total</b>	<b>p</b>
	<b>Low</b>	<b>Medium</b>	<b>High</b>		
Low	2 (4 %)	2 (4 %)	2 (4 %)	6 (12 %)	0.023
Medium	2 (4 %)	5 (10 %)	2 (4 %)	9 (18 %)	
High	2 (4 %)	13 (26 %)	20 (40 %)	35 (70 %)	
Total	6 (12 %)	20 (40 %)	24 (48 %)	50 (100. %)	

\* Spearman correlation coefficient;  $\rho=0.321$ ;  $p<0.05$

Table 2 shows the frequencies of service quality dimensions, obtaining a high level in all dimensions: tangibles (54 %), response quality (48 %), safety (58 %), reliability (50 %), and empathy (60 %).

**Table 2. Service Quality Dimensions**

<b>Service Quality Dimensions</b>	<b>Low</b>	<b>Medium</b>	<b>High</b>
Tangibles	5 (10 %)	18 (36 %)	27 (54 %)
Response Quality	8 (16 %)	18 (36 %)	24 (48 %)
Assurance	9 (18 %)	12 (24 %)	29 (58 %)
Reliability	12 (24 %)	13 (26 %)	25 (50 %)
Empathy	6 (12 %)	14 (28 %)	30 (60 %)

As for the teaching performance dimensions, these were perceived as high, where mastery of the subject matter, enthusiasm and student satisfaction presented percentages of 72 %, 66 % and 70 %, respectively (Table 3).

**Table 3. Perceived Teaching Performance Dimensions**

<b>Teaching Performance Dimensions</b>	<b>Low</b>	<b>Medium</b>	<b>High</b>
Mastery of the subject matter	6 (12 %)	8 (16 %)	36 (72 %)
Enthusiasm	8 (16 %)	9 (18 %)	33 (66 %)
Student satisfaction	7 (14 %)	8 (16 %)	35 (70 %)

Table 4 shows a direct significant relationship between the service quality and the dimensions of teaching performance perceived by the students: the mastery of the subject matter dimension was the most significant in relation to the service quality. There is a direct relationship: the higher the mastery of the subject matter of professors perceived by the student, the higher the service quality ( $p=0.009$ ;  $\rho=0.365$ ).

**Table 4. Correlation between Teaching Performance and Service Quality**

<b>Teaching Performance</b>	<b>Service Quality</b>	
	<b>rho</b>	<b>p</b>
Mastery of the subject matter	0.365	0.009
Enthusiasm	0.344	0.014
Student satisfaction	0.302	0.033

Spearman correlation coefficient;  $p<0,05$

## Discussion

This study aimed to assess the correlation between service quality and teaching performance at the Instituto Superior Pedagógico Privado del Centro. The findings revealed a low significant direct correlation ( $p=0.023$ ;  $\rho=0.321$ ) between service quality and teaching performance, which agrees with the study conducted by Orellana in Pucallpa-Peru. Orellana found a low significant positive correlation ( $Rho=0.277$ ) between the two variables (Orellana Maldonado, 2021). However, other studies conducted at the Universidad Nacional Daniel Alcides Carrión in Pasco by Poma (2023) and at the Universidad Nacional del Centro de Perú in Huancayo by Quispe (2021) reported a significant positive correlation between service quality and teaching performance, which was high. On the other hand, Saldaña (2022) reported a medium positive association ( $r = 0.522$ ) between the two variables.

To the best of our knowledge, there is limited research specifically investigating the connection between service quality and teaching performance. However, studies, such as the one conducted by Gonzales, have demonstrated a positive mean correlation ( $r=0.166$ ) between teaching performance and educational quality (Gonzales, 2021) (which is embedded in the quality of service). Similarly, Li S argues that the job satisfaction of instructors produces a significant mediating effect on the quality of education, which can be considered as the level of the institution's organizational performance in compulsory basic education (2019), i.e., service quality management-. It has also been proved that institutions can attract, develop, and retain proficient and effective professors by improving working conditions, which, in turn, leads to high-quality education (Ngwenya, 2021). In addition, this study found a significant positive correlation between the service quality and the different aspects of teaching performance. Quispe reported a significant positive association between both variables (2021), while, Saldaña argues that there is a significant positive correlation between teaching performance and all dimensions of service quality (2022). These results indicate that the variables have a bidirectional.

As mentioned earlier, evaluating teaching performance and service quality is crucial for institutional success. This study found that most (70 %) of the students perceived a high level of teaching performance, with the mastery of the subject matter aspect ranking the highest, followed by student satisfaction and enthusiasm dimensions. These results differ from those in a study conducted by Quispe on students of the Universidad, where a medium level of teaching performance was reported. Here, the enthusiasm dimension was ranked first (2021).

Research, carried out at the Honoria Méndez Zambrano Educational Unit in Guayaquil, Ecuador, revealed that 95 % of students reported that their instructors made classes clear and understandable, treated them in a friendly and warm manner, and were committed to following up on their progress through planning and

evaluation managing processes (Briones, 2020). Likewise, students from the School of Education at Central Luzon State University expressed high satisfaction with their instructors' performance in areas such as teaching planning and organization, mastery of the subject matter, teaching methods and techniques, classroom management and learning assessment (De la Rosa & Vargas, 2021).

According to the results obtained on the service quality, a majority of students (48 %) at the Instituto Superior Pedagógico Privado del Centro perceived a high level of service quality in all dimensions, ranking the empathy dimension at the top. This is an indicator that the staff of the institution is concerned about the student's needs and interests, providing personalized care and convenient schedules. This treatment of students has likely allowed this institution to differentiate its results in terms of service quality as compared to other institutions. For example, studies carried out by Rocha at the Universidad Nacional de Ucayali (2020); by Carpio at the Instituto de Educación Superior Tecnológico Privado de Ciencias Empresariales de Cutervo (2019); by Vásquez at the Instituto Superior de Educación Pública Nuestra Señora de Chota (2019); by Vilcapoma at the Universidad Nacional del Centro del Perú de Huancayo (2020); and by Silva at private institutes in Surco (2021) reported a medium level of service quality.

Systematic reviews and meta-analyses made by Maoosavi et al. (2017) and Gilavand and Maraghi (2019) in Iran, have shown a significant negative gap between expectations and perception of service quality. Similarly, Asefi et al. (2017), Tehranineshat et al. (2022), and Tavakoli et al. (2019) reported a significant negative gap, where tangibles, and responsiveness were the dimensions with the highest gaps, respectively. These studies have demonstrated that pre- and post-classroom measurement is a more reliable way to evaluate the service quality. However, this study could not evaluate expectations regarding service quality. Future research could further examine this issue.

It should be noted that questionnaires used to assess teaching performance, such as the one used in this study, are commonly chosen due to their ability to gather data from a larger group of people in a shorter amount of time and at a lower cost (Silva, 2023). However, one limitation of using these questionnaires is that they do not consider the creation and transformation of teaching tasks, and the context (Gómez & Valdés, 2019).

## Conclusion

This study shows an overall evaluation of service quality and teaching performance at the Instituto Superior Pedagógico Privado del Centro. This reveals that there is a direct relationship between service quality and teaching performance, and both variables scored highly. This indicates that the institution is committed to providing the best possible working conditions for its professors, who, in turn, are interested in performing their roles effectively while providing high-quality service.

## References

1. Aboubakr, M. & Bayoumy, H. M. M. (2022). Evaluating educational service quality among dentistry and nursing students with the SERVQUAL model: A cross-sectional study. *Journal of Taibah University Medical Sciences*, 17(4), 648-657. <https://doi.org/10.1016/j.jtumed.2022.01.009>
2. Asefi, F., Delaram, M. & Deris, F. (2017). Gap between the Expectations and Perceptions of Students regarding the Educational Services Offered in a School of Nursing and Midwifery. *Journal of Clinical and Diagnostic Research : JCDR*, 11(4), JC01-JC04. <https://doi.org/10.7860/JCDR/2017/21483.9640>
3. Briones, V. (2020). Incidencia de la calidad educativa en el desempeño docente en proceso de gestión educativa. <http://repositorio.ug.edu.ec/handle/redug/52796>
4. Carpio, A. (2019). "Calidad del servicio y su relación con la satisfacción de los alumnos de las carreras de administración de empresas y contabilidad del Instituto de Educación Superior Tecnológico Privado Peruano de Ciencias Empresariales" de cutervo: 2017 [https://repositorio.uap.edu.pe/bitstream/handle/20.500.12990/4531/Tesis\\_Calidad\\_Relaci%c3%b3n\\_Satisfacci%c3%b3n.pdf?sequence=1&isAllowed=y](https://repositorio.uap.edu.pe/bitstream/handle/20.500.12990/4531/Tesis_Calidad_Relaci%c3%b3n_Satisfacci%c3%b3n.pdf?sequence=1&isAllowed=y)
5. Dal Corso, L., De Carlo, A., Carluccio, F., Girardi, D., & Falco, A. (2019). An Opportunity to Grow or a Label? Performance Appraisal Justice and Performance Appraisal Satisfaction to Increase Teachers' Well-Being. *Frontiers in Psychology*, 10, 2361. <https://doi.org/10.3389/fpsyg.2019.02361>
6. De la Rosa, R., & Vargas, D. (2021). Performance of teachers relative to the five components of teaching (SSRN Scholarly Paper 3816616). <https://doi.org/10.2139/ssrn.3816616>
7. Gilavand, A., & Maraghi, E. (2019). Assessing the Quality of Educational Services of Iranian Universities of Medical Sciences Based on the SERVQUAL Evaluation Model: A Systematic Review and Meta-Analysis. *Iranian Journal of Medical Sciences*, 44(4), 273-284. <https://doi.org/10.30476/IJMS.2019.44946>
8. Gómez, F. & Valdés, M. G. (2019). La evaluación del desempeño docente en la educación superior. *Propósitos y Representaciones*, 7(2), 479-515. <https://doi.org/10.20511/pyr2019.v7n2.255>
9. Gonzales, A. (2021). Relación entre desempeño docente y calidad educativa en las facultades de la Universidad Para el Desarrollo Andino – UDEA – Huancavelica 2019 [https://repositorio.usmp.edu.pe/bitstream/handle/20.500.12727/7794/gonzales\\_opa.pdf?sequence=1&isAllowed=y](https://repositorio.usmp.edu.pe/bitstream/handle/20.500.12727/7794/gonzales_opa.pdf?sequence=1&isAllowed=y)
10. Hugo, C. & Reyes Meza, C. (2015). Metodología y Diseños en la Investigación Científica (5ta ed.). Business

- Support Aneth SRL.
11. Hurley, W., Denegar, C., & Hertel, J. (s. f.). *Métodos de investigación* (3er ed.). Wolters Kluwer.
  12. Iwu, G., Ezeuduji, O., Iwu, I., Ikebuaku, K. & Tengeh, K. (2018). Achieving Quality Education by Understanding Teacher Job Satisfaction Determinants. *Social Sciences*, 7(2), Article 2. <https://doi.org/10.3390/socscit020025>
  13. Kumari, J. & Kumar, J. (2023). Influence of motivation on teachers' job performance. *Humanities and Social Sciences Communications*, 10(1), Article 1. <https://doi.org/10.1057/s41599-023-01662-6>
  14. Li, S. (2019). Mediating role of job satisfaction between teacher qualifications structure and education quality. 444-447. Scopus. <https://ieeexplore.ieee.org/document/8940193>
  15. Luna, E., Moreno, O. & Zurita, R. (2021). Evaluación de calidad en los servicios de salud: Un análisis desde la percepción del usuario. *Horizonte sanitario*, 20(3), 329-342. <https://doi.org/10.19136/hs.a2on3.4183>
  16. Matsumoto, R. (2014). Desarrollo del Modelo Servqual para la medición de la calidad del servicio en la empresa de publicidad Ayuda Experto. 34, 181-209. <https://www.redalyc.org/pdf/4259/425941264005.pdf>
  17. Minedu. (2023). Educación Superior Tecnológica | Minedu <http://www.minedu.gob.pe/superior tecnologica/>
  18. Moosavi, A., Mohseni, M., Ziaifar, H., Azami-Aghdash, S., Gharasi Manshadi, M. & Rezapour, A. (2017). The Quality of Educational Services from Students' Viewpoint in Iran: A Systematic Review and Meta-analysis. *Iranian Journal of Public Health*, 46(4), 447-455. <https://www.ncbi.nlm.nih.gov/pmc/articles/PMC5439033/>
  19. Morales, R. (2018). La evaluación del desempeño docente como insumo para el mejoramiento del proceso de enseñanza aprendizaje en la Universidad Autónoma Juan Misael Saracho. *Revista Investigación y Negocios*, 11(18), 72-85. [http://www.scielo.org.bo/scielo.php?script=sci\\_abstract&pid=S2521-27372018000200008&lng=es&nrm=iso&tlang=es](http://www.scielo.org.bo/scielo.php?script=sci_abstract&pid=S2521-27372018000200008&lng=es&nrm=iso&tlang=es)
  20. Ngwenya, C. (2021). Job performance: Working conditions of urban teachers in Zimbabwean schools. *SA Journal of Human Resource Management*, 19. Scopus. <https://doi.org/10.4102/sajhrm.v19i0.1454>
  21. Orellana, R. (2021). Desempeño docente y calidad de servicio en los estudiantes de educación secundaria de la Institución Educativa Marko Emilio Jara Schenone Nº 64912—Pucallpa 2018. Universidad Nacional de Ucayali. <http://repositorio.unu.edu.pe/handle/UNU/5059>
  22. Pineda, E., De Alvaro, E., & De Canales, F. (1994). Metodología de la investigación (2da ed.).
  23. Poma, A. (2023). El nivel del desempeño docente y la valoración de la calidad del servicio educativo en los estudiantes de la Escuela de Formación Profesional de Educación Secundaria de la UNDAC - Pasco. Universidad Nacional Daniel Alcides Carrión. <http://repositorio.undac.edu.pe/handle/undac/3640>
  24. Quispe, R. (2021). Desempeño docente y calidad educativa en la Universidad Nacional Del Centro Del Perú, Huancayo — 2019 <https://repositorio.unheval.edu.pe/bitstream/handle/20.500.13080/7688/PIDS00351Q77.pdf?sequenc e=1&isAllowed=y>
  25. Ramírez-Hurtado, J., Hernández-Díaz, A., López-Sánchez, A., & Pérez-León, V. (2021). Measuring Online Teaching Service Quality in Higher Education in the COVID-19 Environment. *International Journal of Environmental Research and Public Health*, 18(5), 2403. <https://doi.org/10.3390/ijerph18052403>
  26. Rocha, M. (2020). Calidad de servicio y satisfacción de los estudiantes de la Escuela Profesional de Administración, Universidad Nacional de Ucayali, 2018. *Universidad Nacional de Ucayali*. <http://repositorio.unu.edu.pe/handle/UNU/4203>
  27. Saldaña, L. (2022). Percepción de la calidad del servicio educativo y del desempeño docente, en estudiantes de una universidad pública del distrito de Lima. *Universidad Ricardo Palma*. <https://repositorio.urp.edu.pe/handle/20.500.14138/5573>
  28. Silva, A. (2021). La calidad del servicio educativo y su relación con la fidelización de los alumnos de la escuela de banca de institutos privados del distrito de Surco en el 2019. [https://cybertesis.unmsm.edu.pe/bitstream/handle/20.500.12672/17508/Silva\\_ma.pdf?isAllowed=y&sequence=1](https://cybertesis.unmsm.edu.pe/bitstream/handle/20.500.12672/17508/Silva_ma.pdf?isAllowed=y&sequence=1)
  29. Silva, A. (2023). Congruencia entre la práctica docente y la evaluación de la docencia por parte del estudiantado en educación superior: Estudio de casos en la Universidad Veracruzana. *Revista Educación*, 47(1), 119-134. <https://doi.org/10.15517/revedu.v47i1.51978>
  30. Supo, J. (2012). Seminarios de investigación científica. Metodología de la investigación científica para las ciencias de salud. Bioestadístico.com.
  31. Tavakoli, N., Yadegarf, G., Bagherian, H., & Ghasri, F. (2019). Assessing the educational services quality of health information technology students. *Journal of Education and Health Promotion*, 8, 168. [https://doi.org/10.4103/jehp.jehp\\_409\\_18](https://doi.org/10.4103/jehp.jehp_409_18)
  32. Tehranineshat, B., Naderi, Z., Momennasab, M., & Yektatalab, S. (2022). Assessing the Expectations and Perceptions of Nursing Students regarding the Educational Services in a School of Nursing and Midwifery Based on the SERVQUAL and Kano Models: A Case Study. *Hospital Topics*, 100(1), 26-34. <https://doi.org/10.1080/00185868.2021.1913080>
  33. Vasquez, R. (2019). Calidad de servicio y su relación con la satisfacción de los alumnos del Instituto Superior de Educación Pública «Nuestra Señora de Chota»: 2017"

- [https://repositorio.uap.edu.pe/bitstream/handle/20.500.12990/8841/tesis\\_calidad.servicio\\_satisfacci%C3%B3nAlumnos\\_institutoSup.P%C3%BAblico\\_Ntra.Sra.de%20Chota.pdf?sequence=1&isAllowed=y](https://repositorio.uap.edu.pe/bitstream/handle/20.500.12990/8841/tesis_calidad.servicio_satisfacci%C3%B3nAlumnos_institutoSup.P%C3%BAblico_Ntra.Sra.de%20Chota.pdf?sequence=1&isAllowed=y)
34. Vilcatoma, P. (2020). La calidad del servicio y la satisfacción de los estudiantes de la Unidad de Posgrado de la Facultad de Ingeniería Mecánica. [https://repositorio.continental.edu.pe/bitstream/20.500.12394/8375/3/IV\\_FCE\\_309\\_TE\\_Vilcatoma\\_Quispe\\_2021.pdf](https://repositorio.continental.edu.pe/bitstream/20.500.12394/8375/3/IV_FCE_309_TE_Vilcatoma_Quispe_2021.pdf)