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Presentation of the content

In the first article we present, *Shrinkage loss analysis, retail store and creamery company Toni* by FLORES-AGUILAR, Fernando, BELTRAN-ROMERO, Maria De Lourdes, MARTINEZ-REYES, Silvestre, RAMIREZ-CORTÉS, Elva Patricia and GONZALEZ-ADÁN, Gerardo, with adscription in Universidad Tecnológica de Izúcar de Matamoros, as the next article we present, *Innovation and digital transformation index in the use of information and communication technologies in the management of Micro, Small and Medium Enterprises in the city of Xalapa, state of Veracruz of Mexico* by GUZMÁN-COUTIÑO, Héctor & SUÁREZ-GUTIÉRREZ, Manuel, with adscription in the Universidad Veracruzana, as the next article we present, *Identify the most effective method of competitive small businesses* by DE LA GARZA-CIENFUEGOS Sandra, ZAMARRÓN-OTZUCA, Nathalia, AGUILAR-SANCHEZ, Ana María and GONZALEZ-DE LA GARZA, José Gerardo, with adscription in Universidad Autónoma de Coahuila, as the last article we present, *Administrative and financial diagnosis of miscellaneous stores classified as microenterprises, in Izúcar de Matamoros, Puebla* by PALMA-BERMEJO, Yetzabel, GUERRERO-MENTADO, Sonia, GUERRERO-HERNANDEZ, Oscar Esteban and REYES-MARTINEZ, Lucia, with adscription in Universidad Tecnológica de Izucar de Matamoros.

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Shrinkage loss analysis, retail store and creamery company Toni

Análisis de pérdida por merma, de venta al detalle empresa tienda y cremería Toni

FLORES-AGUILAR, Fernando†, BELTRAN-ROMERO, Maria De Lourdes, MARTINEZ-REYES, Silvestre, RAMIREZ-CORTÉS, Elva Patricia and GONZALEZ-ADÁN, Gerardo

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Abstract	Resumen
<p>In this paper is analyzed that a company's inventory is a non-monetary asset that represents the financial engine for the cash flow necessary for its operation, therefore, everything that directly affects it must be detected, corrected and supervised. Everything starts from its order to its reflection in the results or profits. That is why in this paper the analysis of the main causes that originate the loss in the inventory due to the loss or deterioration of the products in a company that sells to the general public due to the displacement , packaging, handling and expiration, identifying the degree of percentage impact on sales, by type of product, as well as the circumstances in which the staff causes them when it is related to inventory logistics, the customers themselves and also the causes in that the suppliers that supply the products affect their deterioration. The method for the investigation is mixed since it contains qualitative and quantitative aspects identified through the sources that have previously developed the subject and in the operational field of the company to finally obtain the impact that it causes to the utility of the company.</p>	<p>El inventario de una empresa es un activo no monetario que representa el motor financiero para el flujo de efectivo necesario para su operatividad, por lo que, todo aquello que lo afecta directamente debe ser detectado, corregido y supervisado, desde su pedido hasta el reflejo en los resultados o utilidades, por lo anterior el objeto de estudio de la presente investigación es el análisis de las principales causas que originan la pérdida en el inventario por concepto de merma o deterioro de los productos en una empresa comercializadora al público en general por el desplazamiento, embalaje, manipuleo y la caducidad, identificando el grado de afectación porcentual a las ventas, por tipo de producto, así como las circunstancias en que el personal las ocasiona cuando está relacionado con la logística del inventario, los propios clientes y además las causas en que los proveedores que suministran los productos inciden en su deterioro. El método para la presente investigación es mixto ya que contiene aspectos cualitativos como cuantitativos identificados a través de las fuentes que previamente han desarrollado el tema y en el campo operativo de la empresa para obtener finalmente el impacto que ocasiona a la utilidad de la empresa.</p>
Shrinkage, Inventory, Loss, Financial	Contracción, Inventario, Pérdida, Financiero

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† Researcher contributing as first author.

Introduction

In Mexico, the standard that regulates the valuation, presentation and disclosure of inventories is Financial Reporting Standard C-4, which considers as inventories the items acquired for sale, those produced and in process, raw materials and other materials, on which the economic entity already has the risks and benefits. In particular, the present research was developed on one of the most pressing risks of the inventories of trading companies, the shrinkage or deterioration of the products, which causes a decrease in the expected economic benefits.

The problem that occurs in most companies with this activity is the high percentage of shrinkage that will become an expense according to the aforementioned standard, therefore the main causes were analyzed during their displacement in their showcases, the damages in the packaging, in the handling or loading of the same and the validity of their expiration before their sale, the above shows the importance, validity and actuality of the subject for MSMEs and the decrease of the impact on their profits through the correction and control of the circumstances that originate it internally and externally.

Hypothesis:

Losses due to shrinkage have a serious impact on the finances of a commercial enterprise.

Theoretical Framework

Shrinkage is the loss of value of inventories consisting of the difference between the stock of inventories as shown in the accounting

The difference between the stock shown in the accounting records and the actual stock in the company's warehouse.

The difference between waste and shrinkage is that waste has a resale value while shrinkage does not. In other words, both wastage and shrinkage are losses in inventory. However, wastage has a resale value (i.e., the stock can be sold at a lower price even though it has that wastage), while shrinkage does not (a stock with a shrinkage cannot be sold) (Donoso, 2017).

Shrinkage is also understood as the loss of any of the physical characteristics of the products obtained or, of any of the factors used to obtain them: their weight, volume, length, etc., when this occurs the company calculates the cost directly, obtaining the value of the products manufactured at the exit of the process, dividing the applicable costs of the period (Consumption of raw materials + Direct labor + General expenses) corresponding to the department where the shrinkage occurs, by the number of units at the exit of that center, discounting, therefore, the shrinkage.

A shrinkage can be caused by humidity, fire or theft, or also due to handling, logistics or storage errors, or even in the reception of the goods themselves, accepting deliveries of defective products and, therefore, unusable for sale or the production process. It is also possible that the error lies in the accounting itself, in which case the solution to the shrinkage is the same: the error does not always have to be in the actual stock count, although this is actually the most likely cause. (Software Delsol, n.d.)

Problem Statement

In every company, in the activities of industrialization and commercialization of a product, shrinkage occurs during production, storage and distribution operations.

A shrinkage is a loss or reduction of a certain number of goods or the updating of a stock that causes a fluctuation, that is, the difference between the content of the inventory books and the actual quantity of products or merchandise within an establishment, business or company that leads to a monetary loss.

The problem detected is a high percentage of shrinkage that represents a cost, which must be assumed by the company, so it is necessary to make an analysis for the detection of the causes, in order to identify, attack, reduce and control them, because they cause that in the production process, storage operation and distribution (sale), exceed the percentages of shrinkage allowed.

It is therefore essential to reduce the percentage of wastage, in order to increase productivity in the processes and activities that are carried out in order to have the necessary supply to meet market demand.

Methodology to be developed

One of the problems faced by micro, small and medium-sized companies is the losses caused by the shrinkage of merchandise, which in large sizes can even lead to the closure of many of them.

Research method

The research method is a mixed process since at the beginning the problem will be evaluated and the theoretical review of books, magazines and web sites that talk about the subject of merchandise shrinkage and the second stage will have a quantitative model where the factors that affect the losses of the businesses will be measured.

Procedure

It is a sequential type of research where the objective is of the first part was carried out through a qualitative and interpretative design, with varied and theoretical samples of documentary type, which determined the selection procedure, access and registration of the documentary sample to determine and analyze the causes or factors that affect the objective of this project, where the initial phase is the collection and analysis of qualitative data on shrinkage, losses, merchandise, inventory turnover, resulting in the State of the Art that was used to determine the instrument that will be used to obtain information to be analyzed and thus determine the risk factors in the companies. In a second quantitative stage, we focused on applying a diagnostic instrument where we could find all the risks due to shrinkage and analyze the causes for which many companies lose money or close their businesses.

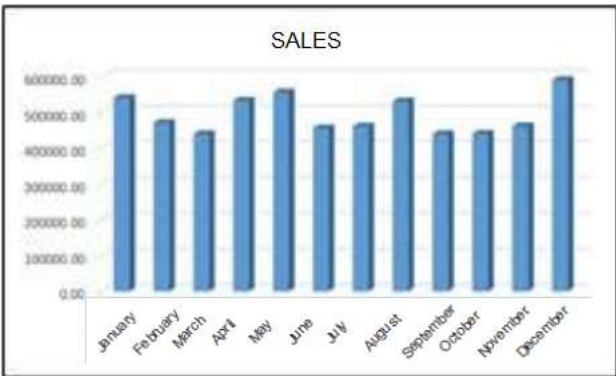
Results

Monthly sales 2019

After collecting the corresponding data on sales and shrinkage during 2019, the following results were obtained. Graph 1 shows the variations in monthly sales obtained during 2019, with January, April, May, August and December being the months with the highest sales.

Monthly sales:

January	\$540,122.01
April	\$532,092.00
August	\$530,230.00
December	\$590,231.11



Graph 1: monthly sales during the period 2019

Monthly shrinkage 2019

The loss generated by the concept of shrinkage did not vary greatly during the months of January through November, and although the loss was not reduced to an amount lower than the authorized amount of \$1700.00, it was absorbed thanks to the high sales generated in each month, without exceeding the percentage of 0.90% of the respective sales.

In contrast, in December there was a notable increase in the loss of \$10,032.29 and 1.70% of the total sales for the month. This is due to several factors that intervene, mainly the loss of merchandise, the bad capture of merchandise, that at the moment of receiving a larger quantity is captured than the one that is being reviewed, generating a shortage, directly impacting my inventory, the product damaged by packaging or handling.

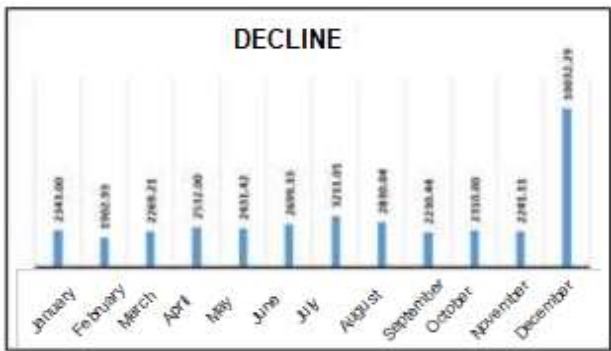
Shortages by category

In the current period, with respect to the pre-inventories carried out during the weeks elapsed, the following results were obtained regarding shortages in the different categories

Expired products by category

Of the total merchandise and with a lesser degree of commercialization of some products in sales, we can observe the total of expired products, because they have reached the limit of the date for their consumption.

Affecting three of the categories in TIENDA Y CREMETIA TONI, smoothies, yogurt, dairy products and soft drinks.



Graph 2 monthly decline during the period 2019

This generally happens due to the misapplication of the purchasing tool; when generating the purchase order, the sales for each product are not taken into account, the maximum stock is ignored, and since the products are products with little movement, this causes the merchandise in the warehouse to reach its expiration date.

As the products in the category of smoothies, yogurt and dairy products are perishable foods, they must be refrigerated or frozen for proper conservation in good condition, thus slowing the growth of microorganisms that are harmful to health.

Daily sales by category (soft drinks)

Daily sales of soft drinks are detailed, focusing on products with low sales and products with excess inventory, exceeding the maximum stock limit.

Product with the highest sales Coca cola 400ml: monthly sales of this product is 52 pieces per month, generating an average of 1.67 daily sales, based on the sales generated in March, based on the theoretical inventory, there are 45 pieces in stock, considerably exceeding the maximum stock which is 7 pieces.

Based on the estimated sales per day and according to the stock of the product, it can be said that the store could continue without making any purchase for more than 20 days without being out of stock.

Product with lower monthly sales

Coca cola light 600ml: unlike the other products, this is the one with the smallest displacement, with only 4 products sold during the whole month of March, generating an estimated daily sale of 0.13 pc. This directly affects the sale and stock of the 37-piece product. As a result, the company's excess product has no movement and reaches its expiration date.

Unlike the soft drinks category, which, although it also has the same facility for exchanges or returns due to expiration, this only applies up to a maximum amount of \$800 per expired product. This affects \$710.50 directly in loss due to shrinkage.

As can be seen in the previous graphs, weekly sales and the lack of product movement, resulting in overstocking and excess merchandise. This has a direct impact on the shrinkage loss.

Damaged by handling

It refers to the action and result of manipulating or manipulating, in executing, making, operating or elaborating by means of the hands a thing and object in manipulating to influence voluntarily to obtain an end. It is observed that there is a very serious problem in the company's collaborators, the loss by maneuver is too much in a month, this refers to the carelessness of the same staff when handling the product to take it to the sales floor or to the cold room, there is no care towards the merchandise.

There is a protocol for handling merchandise, but the practice is not carried out or the necessary care is not taken.

1. Take the box and take it to the sales floor (if the product has space on the sales floor and in the cold room, the product must be rotated and the merchandise with the shortest shelf life must be displayed in the cold room and the product with the longest shelf life must be displayed on the sales floor).
2. Use the blue safety cutter, so as not to damage the product and avoid any accident.
3. In case of bag, use the scissors with round tip.

Shrinkage due to handling or damage is not allowed, since they are provided with the necessary material and instructions on how to operate the merchandise in each replenishment of merchandise.

The product damaged by supplier, or any damage in the packaging, is considered as countable product for the specific month in the monthly inventory, for the next inventory if the change has not yet been made, it will be considered as damaged product due to handling and will directly affect the shrinkage loss.

Discussion

The above shows that there is a very serious problem in the company's collaborators, the loss due to handling is too much in a month, this refers to the carelessness of the same personnel when handling the product to take it to the sales floor or to the cold room, they do not take care of the merchandise.

Shrinkage due to handling or damage is not allowed, since they are provided with the necessary material and instructions on how to operate the merchandise at each restocking of merchandise.

The product damaged by the supplier, or any damage in the packaging, is considered as countable product for the specific month in the monthly inventory, for the next inventory if the change has not yet been made, it will be considered as damaged product due to handling and will directly affect the loss of shrinkage.

Financing

Funding: This work was financed by the Universidad Tecnológica de Izúcar de Matamoros.

Conclusions

Based on the analysis of the information obtained, four points of major importance were identified:

Displacement: a list of the products with the least displacement during this period was drawn up, based on daily sales per product.

Packaging: the products with the most damage due to the misuse of factory and transport packaging were identified, taking evidence and drawing up a total graph of damaged products due to handling.

On the expiration due to the use of the PEPS method (first in, first out) by not giving it the corresponding rotation.

Purchase order: one of the causes for having a high number of expired products is the excessive ordering, by not consulting the maximum stock generated by the purchasing tool. It is suggested to put in practice the induced sale to increase the displacement of some products, making packages or discounts. Placing a display and thus reduce the loss.

Give a course to store personnel on the use of the purchasing tool, how to consult the maximum stock of each product based on the daily sales of the last month and the application of the display process to reduce damage due to handling.

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Innovation and digital transformation index in the use of information and communication technologies in the management of Micro, Small and Medium Enterprises in the city of Xalapa, state of Veracruz of Mexico

Índice de innovación y transformación digital en la utilización de las tecnologías de información y comunicación en la gestión de las Micro, Pequeñas y Medianas Empresas en la ciudad de Xalapa, estado de Veracruz de México

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Abstract	Resumen
<p>The general objective of the research is to identify the rate of innovation and digital transformation that Micro, Small and Medium Enterprises (MIPYMES) currently have with the use of information and communication technologies TIC's). We believe that after what happened to all organizations and companies with the COVID19 pandemic and the return to a new reality of organizing, operating, managing and directing companies, it is necessary for the personnel of the different hierarchical levels to get involved. with the use and mastery of information and communication technologies. The following questions help us to establish our hypothesis: Does the use of TIC's in the organization influence decision-making at the management level? Is the age of the managers or owners of MYPYMES related to the use of TIC's in the organization? Our study has a quantitative and qualitative approach; we will look at various pertinent data on variables and contexts in the study. For all of the above, we are interested in carrying out this research on MYPYMES since they represent a high impact on the economy of the city and if there is any relationship between innovation and business well-being.</p>	<p>El objetivo general de la investigación es identificar cuál es el índice de innovación y transformación digital que tienen actualmente las Micro, Pequeñas y Medianas Empres (MIPYMES) con la utilización de las tecnologías de información y comunicación (TIC's). Consideramos que después de lo que les paso a todas las organizaciones y empresas con la pandemia del COVID19 y el regreso a una nueva realidad de organizar, operar, gestionar y dirigir a las empresas, es necesario que se involucren el personal de los diferentes niveles jerárquicos con el uso y dominio de las tecnologías de información y comunicación. Las siguientes preguntas nos sirven para establecer nuestra hipótesis: ¿El uso de las TIC's en la organización influye en la toma de decisiones a nivel directivo?; ¿La edad de los directivos o dueños de las MIPYMES está relacionada con el uso de las TIC's en la organización? Nuestro estudio tiene un enfoque cuantitativo y cualitativo; observaremos varios datos pertinentes sobre variables y contextos en el estudio. Por todo lo anterior nos interesa realizar esta investigación sobre MIPYMES ya que representan un alto impacto en la economía de la ciudad y si existe alguna relación entre la innovación y el bienestar empresarial.</p>
<p>Innovation, Digital transformation and Information and Communication Technologies</p>	<p>Innovación, Transformación Digital y Tecnologías de Información y Comunicación</p>

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Introduction

The pandemic caused many companies that did not use information and communication technologies (ICTs) in their processes and activities to close down and stop operating. For other companies it was a challenge to use ICTs to survive and move forward. The use of ICTs has a positive effect on the innovation of the organization, helps to make better decisions at the management level and consequently a business growth.

It is important to carry out this research to help companies to get involved in the use of ICTs, innovation and digital transformation, according to their possibilities and available resources, and to be part of this business change.

MSMEs represent a high impact on the economy of the city of Xalapa. There is a relationship between innovation and business welfare.

In a more globalized and competitive economy and with more demanding customers and users, MSMEs cannot stand idly by and just observe how the world is changing and how to do business and offer their services and products.

1.- Theoretical Framework

According to the information provided by the National Institute of Statistics and Geography (INEGI) in its definitive results of the 2019 Economic Census, there were a total of 438,214 establishments in the state of Veracruz, with 1,701,915 people employed in them. 46.7% of the establishments correspond to the Commerce sector, 40.7% to Services, 10.5% to Manufacturing and 2.1% to the Rest of economic activities. Of the total number of establishments, 96.1% are Micro size (0 to 10 people employed); 3.8% are SMEs (11 to 250 people) and 0.1% are Large (more than 251 people).

The 2019 Economic Censuses reveal, among other aspects, that our state economy is dominated by Micro businesses (0 to 10 employed persons), which represent 96.1% and these employ 52.2% of the employed personnel in the entity.

On the other hand, the PYMES businesses (11 to 250 people) represent 3.8% of the establishments and employ 32.2% of the personnel, while the Large businesses (251 and more people) represent only 0.1% and their employed personnel represent 15.5% of the jobs in the state. According to figures presented by the Observatory of Public Finance and Regional Development of the Universidad Veracruzana, in its bulletin 188 of 2021, in the municipality of Xalapa there are a total of 24,717 companies, of which 9,286 (37.6% of the total) are located in Retail Trade. Another 4,518 companies (18.3%) are located in the provision of Other services and 3,264 (14.7%) in Accommodation and food preparation services. This means that these three activities account for 70.5% of the municipal total.

It is important to consider innovation as a fundamental factor for MSMEs, which according to González et al, (2014:110), can be applied in "different sizes, items", spaces, mainly in companies that want to achieve business success; innovation is oriented to the transformation of value to obtain an improvement, making changes in the way of doing things, testing new options to optimize aspects such as: economic, functional, aesthetic, operational, among others, or creating new processes, or used in other fields.

It can be said that innovation uses resources to find new opportunities, it is also used for a product, a service or a process, making changes in technologies, in management that mean an innovation for the company or market, "innovation is more than pure and simple capacity to generate new ideas" (Sainz, 2006:33).

The above, is complemented by the thinking of Mesa (2015:29), who mentions that business innovation corresponds to a new value and not specifically to something new, but it is important to consider Bernal & Frost (2015: 253) who analyze that, "to respond to the demands of the new environment of organizations, in the field of innovation, the open innovation approach has emerged, which makes explicit the need for openness on the part of companies in their innovation processes and emphasizes processes such as the practice of external knowledge search routines as one of the main sources to contribute to enhance competitive capacity".

2. Research objectives

The objectives of the research are the following:

- To determine if innovation and digital transformation has an important influence on the use of ICT's in MSMEs.
- To analyze the type of ICT's used by MSMEs for proper decision making in the organization.
- To evaluate which of the factors such as innovation, digital transformation and the use of ICT's have importance in decision making at the managerial level.

3. Research questions

The central research question is the following:

Does the use of information and communication technologies impact the rate of innovation and digital transformation in the decision making of MSMEs?

What is the degree of innovation and digital transformation that MSMEs have?

Does the use of ICT's in the organization influence decision making at the managerial level?

Is the age of the managers or owners of the MSMEs related to the use of ICTs in the organization?

Justification

We consider that after what happened to all organizations and companies with the COVID19 pandemic and the return to a new reality of organizing, operating, managing and directing companies, it is necessary to involve personnel at different hierarchical levels with the use and mastery of information and communication technologies.

Methodology to be developed

Data collection will be carried out in three closely interrelated activities:

- a) Select or develop a data collection instrument or method. This instrument must be valid and reliable, otherwise we cannot accept the results.
- b) Apply that instrument or method to collect data.
- c) Prepare the data, observations, records, and measurements for analysis.

In the quantitative approach, in the study to be carried out, among what we are going to measure is the use of ICT's in the organizations, the ages of the managers, the amount of technology that each company has.

Here we can elaborate a questionnaire of closed options based on the INEGI questionnaires and apply it to all managers.

In the qualitative approach, we are going to observe subjects, contexts or situations, for example: if innovation and digital transformation has an important influence on MSMEs' decision making.

In this approach we are going to meet with managers and through personalized interviews and open-ended questions to observe the behaviors and experiences they have had at the head of the organizations.

Any measurement or data collection instrument must meet two essential requirements essential:

1. The reliability of a measurement instrument refers to the degree to which its repeated application to the same subject or object produces the same results.
2. Validity, when they also measure what they are intended to measure.

Once the collected data have been compiled and worked on, we move on to their systematic interpretation and analysis, with this it is possible to answer those questions that had been raised at the beginning of the empirical research.

The stages of data interpretation that we are going to use are the following:

1. Basic count: the analysis of the data begins with the basic count that serves to determine the frequency distributions of the various values of the variables. This stage already resolves an important part of the research project when it is a question of accurately describing some circumstance.
2. Interpretation of scales: if scales of the summed rating scale or Likert scale type are used, it is necessary to add the corresponding values of the scale.
3. Extrapolation calculation: in representative studies, the aim is to find out in what proportion the calculated absolute values are found in the universe as a whole. A calculation of this type is only admissible if the probability sample was carried out accurately.
4. Bivariate analysis: the determination of relationships, type formation and hypothesis testing requires the combination of at least two variables; hypothesis testing requires the combination of dependent and independent variables.

Conclusions

We hope that this research will help companies to get involved in the use of ICT's, in innovation and digital transformation, according to their possibilities and available resources and to be part of this business change in a more globalized world.

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Identify the most effective method of competitive small businesses

Identificar el método más efectivo de pequeñas empresas competitivas

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Abstract	Resumen
<p>The main objective of the study is to identify the most effective method that makes a company competitive. Exploratory and descriptive research was carried out based on a mixed, qualitative research scheme with documented foundations of descriptive type, observation, interviews, elaboration of an instrument applying a sample of 75 surveys to managers or owners of small companies of different segments, with a confidence level of 95% and a margin of error of 5%, using a quantitative approach for the analysis of the most effective strategies axes. The results indicate that good practices show an effective relationship with competitiveness and that the implementation of the strategies will improve them.</p>	<p>El objetivo principal de estudio es identificar el método más efectivo que hacen que una empresa sea competitiva, Se realizó investigación exploratoria y descriptiva apoyada en un esquema de investigación mixta, cualitativa con fundamentos documentados de tipo, Descriptivo, observación, entrevistas, elaboración de un Instrumento aplicando una muestra de 75 encuestas a gerentes o dueños de pequeñas empresas de diferentes segmentos, con un nivel de confianza del 95% y un margen de error 5%, utilizando un enfoque cuantitativo para el análisis de los ejes de estrategias más efectivas. Los resultados indican que las buenas prácticas muestran una relación efectiva con la competitividad y que la implementación de las estrategias permitirá mejorarlas.</p>
Competitiveness, Method, Strategies	Competitividad, Método, Estrategias

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Introduction

According to Leyva, Cavazos, Espejel (2018) the human resource is the most important value to take care of, it is the weak point of most small businesses that have disappeared or are in the survival status. A competitive advantage is to have a management with creative skills, seeking excellence through strategic planning, determining actions and goals that contribute to business competitiveness.

Souza & Janissek, 2018 made it clear that the factors that influence the culture of intelligence in organisations is the human factor and information systems focused on teamwork with an appropriate communication culture with intelligent processes that strengthen the innovation of ideas towards excellence. The results of Fernández, Martos & Miño (2016) made it clear that small businesses are important for the growth of the Latin American economy, affecting their competitiveness due to the limitations of intellectual capital is defined as intangible assets that give value to the customer, generally being a source of competitive advantage, taking into account three dimensions human capital values, attitudes, aptitudes and skills generating value to the company, structural capital that internal knowledge that the company giving value to the company even if it is not present because of its rest schedule and specific relational capital with the environment, suppliers, customers and without losing sight of the competitors.

The results of (Sepúlveda Aguirre, Arboleda Jaramillo, Pérez Sánchez, & Quirama, 2018) made clear the critical factors of surveillance for the competitiveness of a technology-based company. In recent years, knowledge has been associated and incorporated, in the right way, to competitiveness and business economics, which has required special attention to be paid to changes in the environment, and to the treatment and analysis that must be given to information, for strategic decision-making within organisations, the most important external factors for the sustainability of the company become elements to intervene in the short and medium term.

It was concluded that the company must carry out processes of vigilance and renewal of its critical factors, with continuous observance, in order to enable it to.

It is possible to highlight the process of analysis of the critical factors as viable, useful and competent tools, by means of a vigilance of the environment. Similarly, the studies of. Luciani Zambrano & González (2019) show that a key factor to achieve competitiveness in small businesses is technological innovation, actions aimed at economic performance, increased sales and production, small businesses have the need to train and educate staff in all areas and levels; this allows the development of knowledge, skills and abilities, so that the organisation is more efficient and competitive. The instruments that the company can use for the education and training of its personnel can be: lectures and courses, didactic material, specialised technical literature, instructional manuals, training in other areas, job rotation, job enlargement, among others.

General Objective

To define factors that influence the competitiveness of micro and small enterprises.

Specific Objectives

- Deduce what firms do when they are competitive.
- Analyse factors that affect unprofitable companies.
- Define corrective measures to improve organisational competitiveness.

Development

(Chamorro Mera & Tato Jiménez, 2005), Knowledge is the heart of the new economy, which is characterized by globalization and the use of new technologies, and it is not knowledge itself that is important, but man's creativity. Ethics and moral values are very important; without these they run the risk of becoming vicious and dehumanized instead of ethical and human. However, they are an essential strategic option so that organizations can compete in a global and faster environment, these being the elements that add the most value to a company. (Sepúlveda Aguirre, Arboleda Jaramillo, Pérez Sánchez, & Quirama, 2018),

The competitiveness of a technology-based company. In recent years it has been associated and incorporated, in a successful manner, critical surveillance factors as viable, useful tools, in the search for the improvement of the organization through environmental surveillance, the perceived information becomes knowledge for decision making. only if there is an incorporation of why the surveillance is done, if it is timely and makes sense. (Otero Flores & Taddei Bringas, 2018),

A determining element for the development of an organization are external and internal factors, which in turn affect the activities and dynamics of each organization. The approach is convenient to demonstrate and differentiate the influence and intervention of the family, the measurement of performance through indicators and models, the identification of competitiveness factors show its usefulness. (Karimi, Irandoost, & Khosravi, 2013) Investigating the Factors Affecting the Competitiveness of Small and Medium Companies in Sanandaj,

It was concluded that there are indeed several factors that are related to making small businesses competitive, some such as negotiation power, administrative control, suppliers, our competitors, marketing and sales, among others. (Salazar & Romero, 2007) make it clear that technology is revealed as a dynamic process of irreversible march, changing critical factors for the success of any company regardless of whether it is micro or framework, creating a competitive advantage. (Ibarra, Gonzalez & Demuner, 2017). Competitiveness is increasingly important and transcendent towards success in organizations. Its importance is to constantly analyze social factors, market segments, growth and constant innovation. (Leal & Miranday, 2007); One of the main advantages for organizations is to use computer software for the processing and dissemination of information.

However, not all companies have automated information systems, mainly small and medium-sized ones. In the current era and with the arrival of the pandemic, technology was a great lifeline for micro and small businesses, resulting in a competitive advantage that is here to stay. (Villarreal Segoviano 2012), a significant percentage presents organizational deficiencies and little interest in investing in technology.

However, with times of pandemic the situation that in some cases derives from family administration, since they do not offer the inputs that the world market demands. This causes the National manufacturers, especially in the fashion footwear industry, resort to imported supplies or through online catalogs. The quality of Mexican leather is recognized, but it is considered that its prices are beginning to be uncompetitive; hence some medium-sized companies resort to supplying imported products and large companies have vertical chains. Regardless of their size, successful companies are those that follow the principle of competing and cooperating at the same time.

Alliances, networks, that help them embark on new paths and reduce the risks of venturing alone or trusting solely in their individual capabilities. These companies demonstrate that it is possible to shed jealousy over their processes, technologies and strategies to put them at the service of potential allies, who in turn will do the same.

Vargas & Castillo 2008 make it clear that small enterprises that currently stand out for healthy growth seem to be those that develop the ability to manage knowledge, drive innovation, attract more creative and committed employees, associative movements, aggregation and

The individual efficiency in the small business stratum is much lower than the collective level of efficiency and productivity, which implies the ability to complement efforts for the benefit of all and gain bargaining power to improve their costs, set their prices and embark on new directions prices, and undertake new directions and technology absorption initiatives.

(Biancolino, Maccari & Pereira, 2013), 17% of the service companies surveyed do not have a culture and find it difficult to innovate, one of the indispensable parameter to involve personnel in new ideas, which can generate a competitive advantage for the company. (Pérez Cruz, 2019) research centres have a positive impact on innovation in the country.

However, even though these effects are significant, technology transfer efforts are still in their infancy in Mexico, so this avenue of sustained growth can have an impact on the country's economy. (Dávila, León & Preciado, 2019) An input programme for the quality of market-driven innovation with proposals for diversified capabilities with the stimulus programme for the application of instruments aimed at the company's objectives.

The concept of emerging markets became more relevant from the eighties onwards, the market is defined as the area of interaction between buying and selling. Different buyers and sellers therefore carry out a commercial exchange, without it having to be with currency, barter or payment for services. (Aliedan, 2021).

Methodology

The methodology is based on descriptive and explanatory enquiry in a mixed research scheme, qualitative with documented foundations of descriptive type, quantitative analysis of the critical factors of vigilance for competitiveness.

The aim of this article is to carry out an analysis of the critical factors of vigilance for the generation of strategic knowledge and business competitiveness, based on a case study, applied in the sphere of a technology-based company. In the analysis carried out, and making use of technology watch, it was possible to establish the most important external factors for the sustainability of the company, and which become elements to intervene in the short and medium term.

It was concluded that the company must carry out processes of surveillance and renewal of its critical factors, with continuous observance, so that it can stay ahead of its competitors and be aware of the trends in the company's target market. From the exercise carried out, it is possible to highlight the technological watch process and the analysis of the critical watch factors as viable, useful and competent tools in the search for the improvement of the organisation.

This is because technology watch made it possible to learn about the dynamics, in terms of publications and the state of the technologies of interest to the company. In particular, the processes of technological processes are optimised if they are fully understood.

The technological monitoring exercise is fully understood, i.e., by monitoring the environment, the information perceived is converted into knowledge for the generation of opportunities and the resolution of technological problems opportunities and the resolution of technological problems, which allow for decision making.

This result will be possible if there is an incorporation of the purpose of the monitoring, if it is timely, mainly to the performance of human capital.

Interviews, a field study with real variables, objective developments and relevant statistical management, an instrument was applied to 75 employees of micro and small enterprises that excelled in the pandemic with the application of technology, a confidence level of 95% and a 5% margin of error, the reliability of the instrument is 0.74 according to Cronbach's alpha formula.

Hypothesis

H₁: Capital or human resources is the most important competitive advantage in a company..

H₀: Technology turns out to be the main factor for competitiveness in companies.

H_a: Marketing is an important factor for business competitiveness.

Sample's size calculation

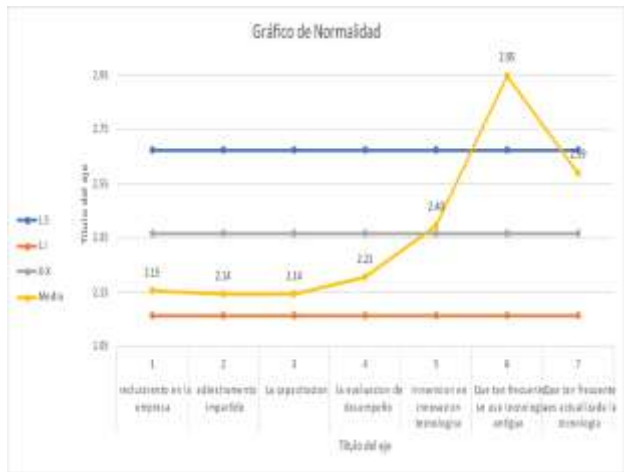
$$n = \frac{N Z^2 1(1-p)}{(N-1)e^2 + Z^2 1(1-p)} = 75$$

where:

- z Confidence interval 95%
- p True proportion 20%
- e Acceptable margin of error 5%
- N Population size 108
- n = 75

Results

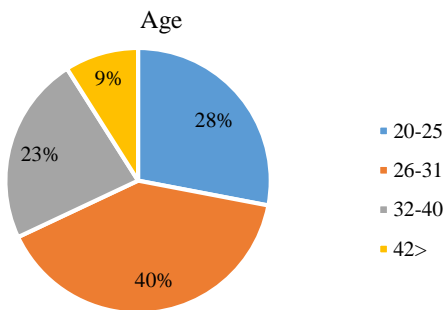
Figure 1. Variables 4,5 and 6 are significant for the study phenomenon and are above the upper part of normality, however variable 6 is above the upper limit, the majority of micro and small businesses do not update the representative technology (Irrelevant) for the Phenomenon of study. The rest of the variables (1,2,3,) are within normality at $\pm 1\delta$



Graphic 1

Age	Percentage	Accumulated
20-25	28%	28%
26-31	40%	68%
32-40	23%	91%
42>	9%	100%

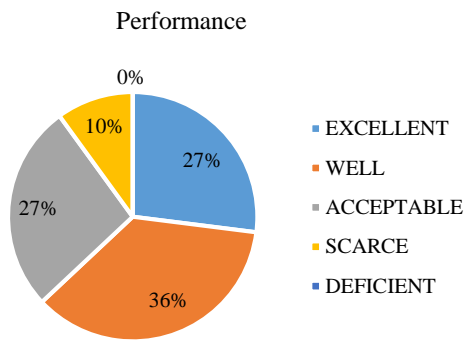
Table 1



Graphic 2 63% of those surveyed are between the ages of 26-40

Performance	Percentage	Accumulated
Excellent	27%	27%
Well	36%	63%
Acceptable	27%	90%
Scarce	10%	100%
Deficient	0%	

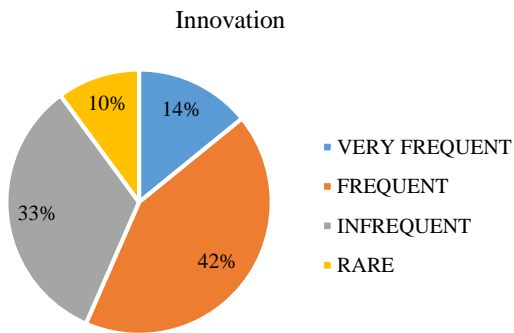
Table 2



Graphic 2 63% of respondents believe that performance evaluation is an important factor for the company to be competitive

Innovation	Percentage	Accumulated
Very frequent	14%	14%
Frequent	42%	56%
Infrequent	33%	90%
Rare	10%	100%

Table 3



Graphic 3 56% of those surveyed agree with innovation as one of the important factors in the competitiveness of companies

Discussion

Thanks to the mixed research carried out, the main hypothesis is accepted, capital or human resources is the most important competitive advantage in a company, it is accepted as the main factor that makes a company competitive, since 64% of Respondents stated that recruitment is between good and acceptable, 41% think that training is good and 36% believe that performance evaluation is good, these factors are essential for the human resources department in charge of carrying out these procedures and are closely related to the personnel on whom the quality of service or product that we have as a company depends, which influences competitiveness.

Another important factor is technology where 42% of those surveyed think that technology innovation is frequent, in 36% the updating of systems is infrequent, technology is currently an indispensable tool for any company that wants to continue innovating. , this must be planned to know what the company's strengths are so that little by little it can be a competitive, quality company with recognition in the market.

Conclusion

The study contributes to administrative sciences by contributing to a more effective method. For a company to be competitive in the market in which it is located, it must have excellent human talent, this is of utmost importance for the organization to achieve satisfaction and fulfillment of the purposes it set out to achieve. For the organization to achieve its objectives, it must have properly trained human talent, which is why the selection and recruitment in companies is very important, since many factors must be taken into account, such as the experience and values of the employees.

Currently, with the pandemic that is being experienced worldwide, organizations have had to modify their way of working, and they have had to implement even more technological resources in order to carry out their work and be more productive, the use of Technology in companies has been very beneficial for them, without technology it would be even more difficult for them to cope with the current situation, because many of the collaborators are communicating through video conferences over the Internet, and another factor is adaptation to any scenario. That arises, with the passage of time, different changes occur that influence companies and they must be prepared for everything and adapt to any situation, If they do not do so, it is possible that they could be closed. One of the factors that make a company competitive are human resources such as recruitment, training, training, evaluation, as well as innovation in technology and maintaining updated technology to well manage the times and functions of each position.

This helps to shape the entire organization so that the company can be competitive and have recognition in the market in a positive way. Karimi, Irandoost and Khosravi (2013),

In this study it was concluded that there are indeed several factors that are related to the company being competitive, some such as negotiation power, administrative control, suppliers, power that our competitors have, marketing and sales, among others. Likewise (Salazar & Romero, 2007) make it clear that technology is revealed as a dynamic process of irreversible progress, changing critical factors for the success of any company, regardless of whether it is micro or framework, creating a competitive advantage.

Globalization and the use of new technologies, in observation of micro and small businesses, a factor that they used in the pandemic contributed to technology such as marketing, sales and home delivery, they joined taxi drivers for delivery. Supporting the service economy and making micro and small businesses competitive.

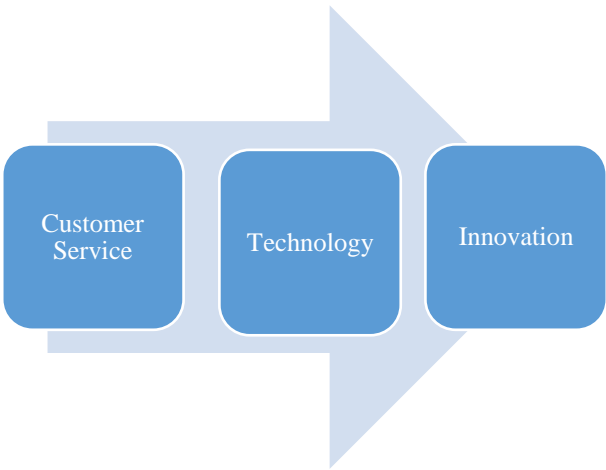
Small businesses that currently stand out for having healthy growth, They seem to be those that develop the ability to manage knowledge, promote innovation, attract more creative and committed employees. In an interview, a manager mentions one of the main strategies used for small businesses to be competitive, a) the customer is number one. in the company and for this reason the treatment of the human resource towards him leads him to feel special, remembering that the client likes him or calling him by his name or profession turns out to be satisfactory, positive and preferential. b) Quality and service of excellence, c) innovation, technology and creativity of human resource performance add value so that small businesses are competitive. Constant training, a pleasant work environment, teamwork and constant growth in them results in development and growth of the company.

Lara & Fernández, 2022 made it clear that the most effective method for small businesses in Mexico is to implement innovative business models, collaborative strategic alliances with other companies, which allow cost savings and increased profits, every time a business is launched.

The strategy must have a clear, measurable objective and the possibility of achieving it, applying a novel model with a creative approach that allows it to capture the market's attention. The market period is very short, which forces companies to immediately think about others. strategies when the current one is launched.

Seeking to conquer other markets inside or outside the country is an assertive strategy, in most cases when the small company has a large number of competitors that do not allow it to advance, so it must focus on finding a market where it is the only purchase option or among a few options and provide the best service and quality in the products offered.

Method for small businesses to be competitive in Mexico. Practical examples of success found in field work that also help to find greater development, deduce what companies do to be competitive.



1. Strategic Planning
2. Production and Operations
3. Quality
4. Bonds
5. Trained Human Resources
6. Social Responsibility
7. Marketing.

Strategic planning	
Production	
Quality	
Finance	
Good competitive level	

Table 4
Own Elaboration

Factors affecting unprofitable businesses according to Saavedra in 2012 made it clear that the following factors affect businesses clear that the lack of regulation of competition, lack of transparency and simplification of the tax regime, lack of protection from insecurity, lack of experience, poor administrative management, difficulty in attracting customers, customer service,

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Administrative and financial diagnosis of miscellaneous stores classified as microenterprises, in Izúcar de Matamoros, Puebla

Diagnóstico administrativo y financiero de las tiendas misceláneas clasificadas como microempresas, de Izúcar de Matamoros, Puebla

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Abstract

In Mexico, 80% of the tobacconists or miscellaneous shops, also known as “corner shops”, are considered within the informal occupation. Taking into account that these microenterprises are a source of employment for a significant percentage of the employed population, we consider it vital to carry out an administrative and financial diagnosis, which allows us to establish the basis for the creation of a business model that allows them to join the sector formal and modernize, which would be a significant advance for the country Trade is the preponderant economic activity in Mexico, since it brings together 50% of the country's economic units. Of the 153 kinds of activities in which the North American Industrial Classification System (SCIAN) divides trade, ten stand out, which accounts for 56.4% of the economic units and 47.7% of the total employed personnel. Among the 10 most outstanding activities of commerce (INEGI, 2009), the activity of grocery stores and miscellaneous stores, represents the highest percentage of economic units with 31.2% and total employed personnel with 19.2%, that is, every 10 commercial establishments, three are grocery and miscellaneous stores and for every 100 people employed in commerce, 19.2% work in this type of economic units. This means that miscellaneous stores represent a significant percentage of employability opportunities for people in Mexico and, if something is not done to modernize and become more competitive, their sales will decrease and, given the competition represented by the chains Convenience stores, such as Oxxo, will continue to lose sales until they disappear and, consequently, people who live from this type of trade will have to look for other sources of income. This research aims to apply the results of the administrative and financial diagnosis of the miscellaneous stores in Izúcar de Matamoros, Puebla (542, according to INEGI data), to design a management and control model that allows them to be strengthened and boost their business development, implementing a control administrative and financial, which also contributes to the job stability of those engaged in this commercial activity and decreases their mortality rate.

MSMEs, Miscellaneous stores, Diagnostic, Financial and administrative contribution

Resumen

En México, el 80% de los estancquillos o tiendas misceláneas, también conocidas como “tienditas de la esquina”, son considerados dentro de la ocupación informal. Tomando en cuenta que dichas microempresas son fuente de empleo para un porcentaje importante de la población ocupada, consideramos de vital importancia realizar un diagnóstico administrativo y financiero, que nos permita establecer las bases para la creación de un modelo de negocio que permita se incorporen al sector formal y se modernicen, lo que sería un avance de significativa importancia para el país. El comercio es la actividad económica preponderante en México, ya que reúne el 50% de las unidades económicas del país. De las 153 clases de actividades en que el Sistema de Clasificación Industrial de América del Norte, (SCIAN), divide al comercio, destacan diez, las cuales concentran el 56.4% de las unidades económicas y el 47.7% del total del personal ocupado. Dentro de las 10 actividades más sobresalientes del comercio (INEGI, 2009), la actividad de tiendas de abarrotes y misceláneas, representa el mayor porcentaje de unidades económicas con el 31.2% y de personal ocupado total con 19.2%, es decir, que, por cada 10 establecimientos comerciales, tres son tiendas de abarrotes y misceláneas y por cada 100 personas ocupadas en el comercio, 19.2% laboran en este tipo de unidades económicas. Lo anterior, significa que las tiendas misceláneas representan un porcentaje importante de oportunidades de empleabilidad para la gente en México y, si no se hace algo para que se modernicen y se hagan más competitivas, sus ventas disminuirán y, ante la competencia que representan las cadenas de tiendas de conveniencia, como Oxxo, seguirán perdiendo ventas hasta desaparecer y, en consecuencia, la gente que vive de este tipo de comercio, tendrá que buscar otras fuentes de ingreso. Esta investigación pretende aplicar los resultados del diagnóstico administrativo y financiero de las tiendas misceláneas de Izúcar de Matamoros, Puebla (542, según datos del INEGI), para diseñar un modelo de administración y control que permita fortalecerlas e impulsar su desarrollo empresarial, implementando un control administrativo y financiero, que, además, contribuya a la estabilidad laboral de quienes se dedican a esa actividad comercial y disminuya su índice de mortalidad. (INEGI, 2019)

Mipymes, Tiendas misceláneas, Diagnóstico, Financiero y Administrativo

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Goals

- Diagnose the current state of administrative and financial control of the miscellaneous stores in Izúcar de Matamoros, Puebla.
- Design an administrative and financial model to strengthen the miscellaneous stores in Izúcar de Matamoros, Puebla.

Methodology

- Obtain information from INEGI, the Colegio de México and the Ministry of Economy.
- Application of a survey to a representative sample of the miscellaneous stores in Izúcar de Matamoros.
- With the information obtained, a value proposal will be developed for grocery stores.

Contribution

Contribute to the solution of the problem caused by the high mortality of miscellaneous stores, due to the lack of a financial administrative model, which allows microentrepreneurs, make timely and effective decisions for the business development of their business and be more competitive and profitable.

Introduction

The "estancillos" or miscellaneous stores, known as "tienditas de la esquina", are an important economic sector in the Mexican economy, due to their high market insertion potential and because they are a traditional distribution channel that favors the labor environment.

Due to their characteristics and nature, this type of business is today at a clear disadvantage compared to business models such as convenience store chains. However, they also have strengths that, if properly exploited, can turn their weaknesses into competitive advantages that make them more productive and profitable, thus reducing their mortality rate.

Justification

Among the main problems faced by miscellaneous stores in Mexico are: their size, the renovation of the establishment, the scarce use of modern technology and commercial training, problems that are reflected in their informal organization, weak management processes, empirical administration and very short-term vision. The lack of planning and of an administrative model in this type of microenterprise results in decision making guided more by intuition than by objective and reliable information.

This research aims to identify the weaknesses and disadvantages of the miscellaneous stores in Izúcar de Matamoros, Puebla, in relation to their administrative and financial control, in order to have sufficient elements to effectively design and implement strategies to increase their competitiveness and profitability.

1.1 Problem

The mortality rate of the small convenience stores in Mexico is high, a situation from which microenterprises of this type in Izúcar de Matamoros, Puebla, cannot escape. Therefore, in order to remain in the market and develop, it is necessary to adopt an administrative and financial model that makes them more competitive, efficient and profitable, through an optimal management of technological, financial and human resources.

1.2 Hypothesis

Adopting an efficient administrative and financial model, supported by technological tools, will significantly reduce the mortality rate of microenterprises called "Tiendas Misceláneas" in Izúcar de Matamoros, Puebla.

1.3 Objectives**1.3.1 General Objective**

To provide micro-entrepreneurs, owners of miscellaneous stores in Izúcar de Matamoros, Puebla, with an efficient administrative and financial model to reduce their mortality rate.

1.3.2 Specific objective

To design an administrative and financial model to strengthen the miscellaneous stores, classified as microenterprises, in Izucar de Matamoros, Puebla.

Theoretical Framework

The continuous development of organizations is based on the planning and execution of activities at the operative and administrative levels, in which it is necessary to have the capacity to respond to market dynamics, in order to have tools and criteria for decision making in the face of each economic fact. This decision-making process has as an element of great importance the financial information of the organization, with which it is possible to have a control of the income and expenses of the economic entity, in order to provide information so that the administration can improve the processes related to investment, financing and production of the business (Becerra, 2006).

Types of companies in Mexico, according to their size:

Microenterprises: are those that have up to 10 workers and are generally individually owned, their owner usually works in this and their invoicing complies with tax requirements and accounting regulations.

Small companies: they have between 11 and 49 workers, their objective is to be profitable and independent, they are not highly specialized in their work, their activity is not capital intensive and their financial resources are limited.

Medium-sized companies: those with between 50 and 250 workers, usually have areas whose functions and responsibilities are delimited.

Large companies: are those with more than 250 workers, they generally have their own facilities. In addition, these companies have access to important loans and credits.

The classification, assigned by the Ministry of Economy and Industrial Development (SECOFI), today known as the Ministry of Economy, the Ministry of Finance and Public Credit (SHCP), the Ministry of Labor and Social Welfare (STPS), Nacional Financiera (NAFIN) and the National Bank of Foreign Trade, was published in the Official Gazette of the Federation on March 30, 1999..

Definition of small and medium enterprise according to secofi today secretary of economy (SE)			
Stratum	Number of workers		
	INDUSTRY	TRADE	SERVICE
Micro	Up to 30	Up to 5	Up to 20
Small	From 31 to 100	From 6 to 20	From 21 to 50
Medium	From 101 to 500	From 21 to 100	From 51 to 100
Large	More than 500	More than 100	More than 100

Table 1

When comparing the statistics of companies in different countries, there is great confusion as to their classification, but in general, they are called MSMEs to the set of micro, small and medium-sized enterprises or companies that are not large corporate businesses, meaning those with more than 250 workers. (Lambarry, 2016).

According to CONDUSEF data, SMEs turn out to be a very important sector for the Mexican economy; as these micro, small and medium-sized enterprises (MiPyMes) generate nothing more and nothing less; than 72 percent of employment and 52% of the Gross Domestic Product (GDP). Broken down respectively, micro-enterprises, which number approximately 4.1 million, contribute 41.8 percent of total national employment, while the small ones represent 174,800 and generate 15.3 percent. And the medium-sized ones are about 34,960 companies, with an employment contribution of 15.9 percent.

Undoubtedly, the importance of these companies is enormous for the country's economy; this is due to the fact that the activities in which they are concentrated are usually among the most popular and crowded, as most are focused on those related to commerce, services and craft industry, in addition to independent jobs.(CONDUSEF, 2019)

Types of companies

The author of the Accounting II book the C.P, Sastrías Fraudenberg Marcos, gives an extensive overview of the different types of companies and, according to the line of business, classifies them as follows:

1. Commercial companies are those that compose their products or merchandise to resell them with a certain margin of profit or benefit can be specified in:
 - a) Wholesalers; are those that make sales on a large scale to other companies, both retail and retail.
 - b) Retailers: are those that sell a product both in large quantities and per unit, either for resale or for the use of the end consumer.
 - c) Retailers: are those that sell products in small quantities to the final consumer.
 - d) Commission merchants: are those engaged in selling goods that producers give on consignment, in percent for this function a profit or commission.
2. Industrial Companies: These are the ones that start with raw materials, process them and obtain finished products for sale. These in turn are classified as follows:
 - a) Extractive: are those engaged in the extraction of natural resources and renewable or non-renewable asea.
 - b) Manufacturing: are those that transform raw materials into finished products and can be of two types:
 - Companies that produce final consumer goods
 - Companies that produce production goods.
 - c) Agricultural: their function is the exploitation of agriculture and livestock.

3. Service companies, those that provide a social service to the community, such as transportation, telephones, schools, banks, among others.
4. Companies with Specialized Activities, such as agricultural, livestock, fishing, cultural, sports, cooperatives and others.

Classification of MSMEs

Microenterprise: it is a small-sized enterprise, its definition varies according to each country, although, in general, it can be said that a microenterprise has a maximum of ten employees and a limited turnover; on the other hand, the owner of the microenterprise usually works in it. Its capital, number of workers and income are only set at a very personal level. These are businesses that do not have a significant impact on the market (they do not sell in large volumes) and whose activities do not require large amounts of capital (on the other hand, labor is predominant). This type of business is of great importance in the economic life of a country, especially for the most economically vulnerable sectors.

Family-enterprise: this is a new type of exploitation in which the family is the driving force of the business, becoming a productive unit. These enterprises as a whole are often created out of the need to obtain an income for the survival of the family or to face certain risks or expenses. Therefore, they are not programmed to develop but to satisfy the needs of their promoters.

Small: The small company is an independent entity, created to be profitable, which does not predominate in the industry to which it belongs, whose annual sales in values do not exceed a certain ceiling and the number of people that form it does not exceed a certain limit. Like any company, it has the desire to obtain material goods and technical and financial capacities, all of which allow it to engage in the production, transformation and presentation of products and services to satisfy certain needs and desires existing in society.

Medium: The medium-sized enterprise is that economic unit with the opportunity to develop its competitiveness based on the improvement of its organization and processes, as well as to improve its entrepreneurial skills. This type of company involves several hundred people and in some cases up to thousands, which generally have a union, there are well defined areas with responsibilities and functions, which has automated systems and procedures for the benefit of the organization.

Large. They are characterized by handling large capitals and financing, they usually have their own facilities, their sales are several million pesos, they have thousands of trusted and unionized employees, they have an administration and operation system closely at the forefront and can obtain lines of credit and loans with national and international financial institutions.

3. Research Methodology

The research topic will be addressed in three chapters: first, the state of the art will be established, which implies a complete vision of the business sector framed in the MSMEs and the object of study; second, the diagnosis of the current administrative and financial status of the miscellaneous stores in Izúcar de Matamoros will be carried out, in order to identify the problems of the economic entity; finally, the proposal of the administrative model for the miscellaneous stores will be presented.

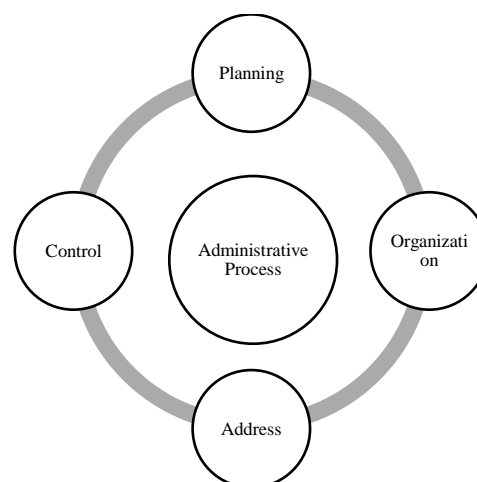
3.1 Administrative Process

Management, as a science, demands in its theoretical and practical development a systematized style of thinking, with solid bases in research and in the elaboration of its theories, which breaks with routine systems and improvisations on the part of those who practice it. These are some of the characteristics of management that result in the use of the most important tool that the manager could have adopted in his practice: the scientific method, and with it, the creation of a true work structure appropriate to his particular way of being: the administrative process.

A process is the set of steps or stages necessary to carry out an activity.

The administrative process is defined as a sequence of phases or stages through which the administrative practice is carried out. At present, the four-part division, of four phases, is the most universally accepted: planning, organization, direction and control.

In convenience stores, it is necessary to implement two elements of the administrative process in order to achieve a higher level of efficiency in the management of their financial and human resources: Planning and Control.



Graph 1 Administrative Process

Source (I C., 2006 Septima Ed.)

Planning is the first phase of the administrative process, since it is essential to determine the results that the social group intends to achieve, as well as the future conditions and the necessary elements for it to function effectively. Planning establishes the basis for determining the risk element and minimizing it. Efficiency in execution depends to a large extent on adequate planning.

For Porter, the essence of planning is based on generic strategies to achieve competitive advantages where the actions to be applied in the different functional areas of the company are created, since, as he states: "a business unit strategy is the means to achieve the competitive advantage that will govern its performance" (M P. , 2009).

Planning is the process of deciding the actions to be taken in the future. Generally in the planning procedure consists of considering the different alternatives in the course of actions and deciding which of them is the best (Robert N. Anthony, 2015, P. 72).

The organization corresponds to the stage of the administrative process that is fundamental in the entity to carry out any event, through the rational ordering and coordination of all the resources that are part of the social group. The word organization has three meanings: an etymological one that comes from the Greek orgaōn meaning instrument, the other refers to the organization as an entity or social group and, finally, it refers to it as a process.

Eugenio Sisto Velazco points out that the organization is: grouping and ordering the activities necessary to achieve the established purposes by creating administrative units, assigning functions, authority, responsibility and hierarchy and establishing the relationships that should exist between these units (Much, 2015). Management in the administrative process also called execution, command or leadership is a function performed by administrators, managers, managers, etc. who must help people to fulfill their personal interests and those of the company, allowing an optimization of resources, considering the tools of management that are focused on the use and optimization of the human factor: motivation, leadership and communication.

Burt K. Scanlan. It consists of coordinating the common effort of subordinates to achieve the goals of the organization.

Joel J. Lerner and H. A. Baker. It consists of directing operations through the cooperation of the effort of subordinates, to obtain high levels of productivity through motivation and supervision.

Control is the last stage of the administrative process, closely related to planning, which is responsible for monitoring and supervising the elements of the administrative process.

Burt K. Scanlan. The purpose of control is to make sure that events go according to the established plans.

Robert C. Appleby. The measurement and correction of the performance of subordinates in order to ensure that both the company's objectives and the plans for achieving them are met efficiently and economically.

3.2 Financial control

Financial information is of utmost importance for management, allowing the identification of the cash flow used in the transactions carried out, in addition to evaluating the management of these resources in order to generate liquidity or economic solvency to support the economic entity in the face of any adversity that may arise. In this way, the identification of the cash flow in the areas of financing, operation and investment, comes from a good administrative and financial control that allows it to be competitive in the market.

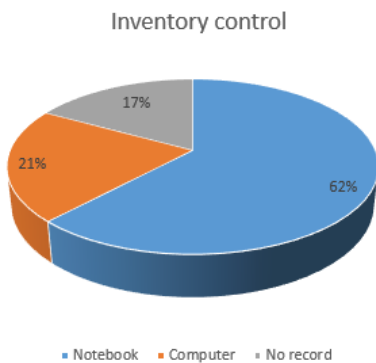
4. Results

This research was carried out during the months of May and June 2019, applying a 25-question questionnaire to 102 miscellaneous stores in Izúcar de Matamoros, Puebla, which represents 18.8% of the universe under study. The results obtained are presented below:



Graph 1
Source: Own

As can be seen, 87% of the managers of the miscellaneous stores keep records of sales transactions and 13% do not keep records. Of all the stores surveyed, only 21% use a computer.



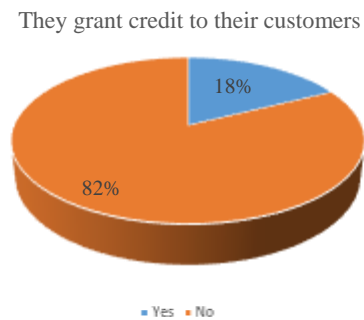
Graph 2
Source: Own

In this case, 17% of the businesses surveyed do not keep any type of inventory control, and logically, those with computers do use them for this purpose.



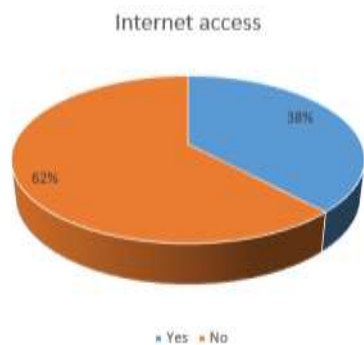
Graph 3
Source: Own

Here we can see that all those surveyed have knowledge or know how to use Office programs, but 88% only have basic knowledge and 12% have greater knowledge, which indicates that 57% of those who use a computer require some training course to enable them to make better use of this resource. On the other hand, we can assume that those who do not use a computer for their records do so because they do not have the resources to acquire one, since they do have basic knowledge.



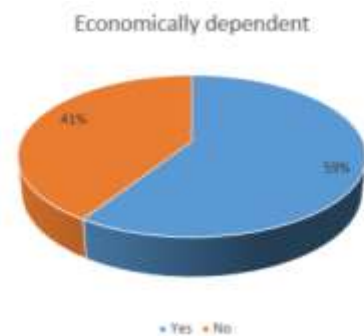
Graph 4
Source: Own

Only 18% of the stores grant credit to their customers, with a limit of \$300.



Graph 5
Source: Own

A significant percentage of the owners of miscellaneous stores have access to the Internet; however, it would be desirable for this percentage to grow to at least 85%, so that they can take advantage of the administrative tools and other resources that can be found on the Internet.



Graph 6
Source: Own

Income from product sales represents, for 59% of the miscellaneous store owners, the main or only source of economic resources to cover their needs. It is therefore imperative to offer a viable alternative to improve business management and increase profitability.

5. Conclusions

At present, for the miscellaneous stores of Izúcar de Matamoros, and we can infer that also for those of the state of Puebla, it is essential to evolve from an empirical administration to a professional administration, implementing the use of administrative tools such as purchase planning, inventory control, scrupulous registration of inputs and outputs, determination of operating costs, price control, minimum and maximum stocks of goods, innovative marketing and communication strategies, including customer service. The efficient use of IT and basic tools such as spreadsheets is linked to the implementation of the aforementioned administrative tools.

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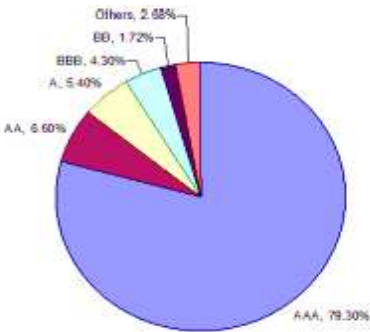


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