Analysis of the Corporate Social Responsibility (CSR) of Mipymes before the implementation of the Mayan train. A studio in the northern area of Campeche

Análisis de la Responsabilidad Social Empresarial (RSE) de las MiPymes ante la implementación del tren Maya. Un estudio en la zona norte de Campeche

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Abstract

This work focuses on determining the potential that MSMEs (micro, small and medium-sized businesses) in the northern area of the state of Campeche have to implement corporate social responsibility (CSR) in the face of the construction of the Maya train. This work seeks to identify what strategies are established by companies to be able to remain in the market, in the face of the national development plan (PND) seeking to improve the local economy of the State; Part of these implementations have been actions related to CSR as a defensive strategy to compete in the business market, based on local idiosyncrasy, reporting constant cases of failure due to misguided administrations, as well as inadequate socio-cultural and environmental practices. (Urriolaguita, Murillo and Lozano, 2009).

Resumen

Este trabajo se enfoca en determinar el potencial que tienen las MiPymes (micro, pequeñas y medianas empresas) de la zona norte del estado de Campeche para implementar la responsabilidad social empresarial (RSE) ante la construcción del tren Maya. Este trabajo busca identificar que estrategias se establecen por las empresas para poder permanecer en el mercado, ante el plan nacional de desarrollo (PND) buscando mejorar la economía local del Estado; parte de estas implementaciones han sido acciones relacionadas con la RSE a manera de estrategia defensiva para competir en el mercado empresarial, basada en la idiosincrasia local, reportándose constantes casos de fracaso debido a las desatinadas administraciones, así como a prácticas socio-culturales y ambientales inadecuadas (Urriolaguita, Murillo y Lozano, 2009).

Corporate social responsibility, MSMEs, Mayan Train, Benchmarking

Responsabilidad social empresarial, MiPymes, Tren maya, Benchmarking

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Introduction

It is important to mention that the structure of local MSMEs is based on family organisational structures, where they do not accept other members outside the family, which allows them to implement socially responsible actions, even without realising or knowing the concept of CSR. For this reason, they may not be aware that these actions can be measured and evaluated to identify whether they have a positive impact within the company. CSR is not unrelated to the local economic development of each of the communities, especially with the existing implementation of the Mayan train, since, despite the great effort of the government, its social impact is not perceived. Furthermore, by not evaluating them, it is not possible to determine whether or not these actions have an effective impact on the communities.

Considering that CSR can generate a multiplier effect of development in local communities, specifically in MSMEs from an approach, based on the implementation that exists in the region of the Mayan train and its impact on CSR for the benefit of the development of the state, without affecting the communities, together with the participation and effect that MSMEs have on the economy, the impact of these companies could agree on some of its intrinsic elements that provide greater competitiveness.

However, due to the complexity of this type of companies adopting this philosophy, a great effort will be required from the different sectors involved, both from the governmental and private sectors, non-governmental organisations and academia, to corroborate that this approach generates positive results in the companies.

Faced with the demands and rapid changes in today's world, organisations must adapt to their environment as quickly as possible, but in a sustainable manner. Managers or owners are aware that their actions and operations have a profound impact on the society around them, positively or negatively, and that something must be done to build a better and sustainable society (Rochlin, 2005).

For Porto and Castromán (2006), it is true that a commonly accepted definition of SR has not been achieved, as there is still confusion about its actual scope. As Rochlin (2005) points out, some confuse it with philanthropy or acts of goodwill, such as building schools in the places where the organisation operates, be it a company, government agency, church or civil society organisation. However, this concept is gradually being refined and its character of voluntary initiatives is highlighted in three aspects: environmental, labour and the ethics of organisational behaviour with the various groups with which the organisations relate. The author argues that organisations must go beyond the immediatist approach of simply complying with the established rules, as it is not enough to comply with them in order to be socially responsible. It would be like accepting that what is legal is always what is fair.

Nor is it a fad; it is about aligning economic activity with social and environmental activity (Rochlin, 2005). The measures adopted are expected to mitigate environmental impacts without affecting the profits of their shareholders, generating an increase in the value of the organisation, with the impact of the Mayan train. It is about being able to cope with the onslaught of globalisation by improving their families and dealing ethically with everyone involved in the business beyond the bottom line. However, for organisations, CSR is often synonymous with improving the working environment, marketing or customer acquisition, which means that for them it has a practical purpose, as a tool, rather than a working philosophy (Barroso, 2008).

Due to the particular characteristics of MSMEs, they have very few possibilities of implementing CSR-related activities, or they carry them out, but without a particular methodology or without documenting them, making this situation a problem that makes it difficult to link them to quantifiable CSR actions that contribute to their business growth.

Since MSMEs play a fundamental role in the state economy, it is necessary to carry out studies to verify whether they have the capacity to implement CSR actions, as well as to determine the areas susceptible to development and/or improvement in this area, taking into account the implementation of the Mayan train in the south-southeast of the Mexican Republic, especially the impact on the state of Campeche, with the aim of influencing the increase in their competitiveness.

In view of the above, the following research questions arise: Do MSMEs in the northern part of Campeche carry out actions related to CSR, linked to the impact of the Mayan train in this region? What is the compliance of MSMEs in relation to CSR indicators and their impact through the Mayan train?

Justification

The identification of the reasons why CSR efforts are not working in the participating MSMEs could be common to others in the region or across the country, and identifying them can help them to propose plans to improve socially responsible behaviour towards sustainability. The findings can also be incorporated into curricula in the subjects of entrepreneurship development in Campeche or other states, social responsibility or related subjects. De la Cruz (2010, 2011). In addition, the methodology followed can be useful for monitoring and follow-up of actions, so that the practice of CSR becomes a philosophy, whether for educational institutions, governmental, non-governmental or private initiative.

The contribution of this work lies in presenting a preliminary analysis to verify the feasibility of MSMEs in the state of Campeche integrating the CSR philosophy into their actions, so that they can align their social, economic and environmental behaviour in order to contribute to the improvement of the environment without sacrificing their profitability, with the consequent benefit to their workers, customers, investors and all those who have an interest in the company.

Overall objective

To analyse the extent to which MSMEs in the northern part of Campeche comply with the indicators of the CSR axes proposed in view of the impact of the Mayan train in this region.

Theoretical framework

Corporate social responsibility (CSR)

CSR is a concept that allows organisations to add value through the implementation of actions that benefit all stakeholders, particularly those who are affected, benefit or could be affected by the activities carried out by a company (Freeman, 1984). According to Nieto and Fernández (2004), the adoption of social responsibility criteria allows companies to resolve conflicts and distribute the value created among the different stakeholders. Despite the complexity of philanthropy and business complementing each other, Porter and Kramer (2002) argue that there is a point of convergence of interests that will influence both social and economic benefit.

Until relatively recently, it was assumed that the responsibility of business was only to generate profits; today, this is neither sufficient nor acceptable. In addition to generating profits for its shareholders, business must take into account that its activities affect, positively or negatively, the quality of life of its employees and the communities in which it operates. As a consequence, a growing number of companies perceive that social responsibility is not only restricted to the social or environmental actions developed by the organisation in the community, but also involves dialogue and interaction with the various publics related to the company. For the company to act with social responsibility, from a systemic and broad perspective, it is necessary that this concept is incorporated into its management processes and, therefore, that it becomes an integral part of its business strategies and its internal planning system.

Although Corporate Social Responsibility (CSR) is inherent to the company, it has recently become a new way of managing and doing business, in which the company ensures that its operations are economically, socially and environmentally sustainable, recognising the interests of the different groups with which it relates and seeking the preservation of the environment and the sustainability of future generations. It is a business vision that integrates respect for people, ethical values, the community and the environment with the management of the company itself, regardless of the products or services it offers, the sector to which it belongs, its size or nationality.

Corporate Social Responsibility (CSR) is the conscious and consistent commitment to fully comply with the purpose of the company, both internally and externally, considering the economic, social and environmental expectations of all its participants, showing respect for people, ethical values, the community and the environment, thus contributing to the construction of the common good.

One of the most important references for the application of CSR principles is the European Community Green Paper (2001), which suggests the application of this concept in organisations and seeks to promote a reference framework, highlighting its implementation in MSMEs. For their part, Sotelo and Durán (2014) mention that at the international level, the ISO 26000:2010 Standard identifies the Fundamental Subjects of Social Responsibility. With a total of seven axes, this guide aims to ensure that, on a voluntary basis, both public and private organisations obtain benefits from operating and governing themselves with this philosophy (see Figure 1).

Figure 1 Fundamental Subjects of Social Responsibility
Source: Based on Sotelo and Durán (2014), based on ISO 26000:2010

MSMEs and CSR

It is important that the management and/or ownership of the company understand and assume the commitment to improvement that a process to systematise the introduction of CSR entails. Making this commitment explicit from the outset is fundamental both for dealing with the successive phases and for establishing the criteria of transparency and dialogue that CSR entails.

A company's socially responsible behaviour is measured by the degree of business excellence achieved in the three fundamental dimensions of sustainability: economic, environmental and social.

Figure 2 Dimensions of CSR. from the ISO 26000:2010 Standard

There are various indicators that guide organisations in understanding their corporate performance. However, relating CSR actions as an indicator of corporate performance represents a great difficulty for MSMEs.

Although some research has been conducted on CSR particularly in SMEs, such as those presented by Au and Tse (2001), Thompson and Smith (1991), as well as Brown and King (1982), it is necessary to know the relationship between the competitiveness variables that CSR brings to this type of organisation, its impact on corporate performance and its effect on the economy. Due to the fact that the strategies implemented in the direction and management of companies have a particular interpretation in SMEs, it is necessary to make considerations according to their context that are much more concrete and specific (Rives and Bañon, 2008).

Business model based on the Mayan train and CSR

The Mayan Train project is located in the Yucatan Peninsula, a region rich in natural and cultural resources such as beaches with crystalline waters, cenotes, Mayan ruins and other tourist attractions; the region is also characterised by extensive agricultural production in crops: corn, chili, tomatoes, beans, fruits and vegetables; in species: cattle, sheep, poultry and horses. The fishing industry is characterised by the exploitation of grouper, octopus and shrimp and the production of goods derived from the manufacturing industry of food products, textiles, footwear and leather goods.

The willingness of governments to develop infrastructure projects to improve conditions for the transport of goods and passengers is vital for the development of the regions. In the case of Mexico, the Gulf region and the Isthmus Axis are immersed in diverse tourist attractions, including historical, religious, recreational, nature and cultural attractions, which could be developed and marketed nationally and internationally as a means of economic development.

An example of this is what is happening with the Mayan Train project in Mexico, which seeks to enhance the tourist and nature attractions of the Yucatan peninsula, promoting social, cultural and economic development, enabling transformations in the environment of the population, and improving people's living conditions. Through the interconnection of the states of Tabasco, Campeche, Chiapas, Yucatan and Quintana Roo where the Mexican government is committed to achieving sustainable development in the southeast of Mexico.

The business model is an element that shows the way in which organisations are managed. Magretta (2002) defines it as the stories that explain how the company works. Drucker (1954) conceptualises it as the way of generating income in a business. For Amit and Zott (2001), the business model explains the content, structure and the way of governing the transactions that create value by exploiting the opportunities that a business has.

In this regard, Chesbrough and Rosebloom (2001) identify the functions of a business model as: developing the value proposition, identifying the market segment, determining the structure of the value chain, defining the costs and potential benefits, describing the desired positioning, and formulating the competitive strategy.

The business model becomes a conceptual tool that integrates a set of elements and their relationship, allowing the business logic to be expressed (Osterwalder, Pigneur and Tucci, 2005). Currently, these models have had to innovate according to the trends in markets and industries. CSR has been involved in this evolution.

For Mair and Martí (2004), the importance of the social entrepreneur as the main component of innovative business models implies that they include within their offer of goods and services, the orientation and focus towards solutions that allow them to be effective and self-sufficient in the face of social and environmental problems. For his part, Manfredi (2005) points out that the social enterprise formulates a self-sufficient business model and that its strategy has a vision of improving society.

CSR management tools

The concept of sustainability thus arises as a questioning of the economic model in which the economy is at the centre and ecological systems such as the environment and social systems are outside this economic system, which uses them for its own benefit.

The Brutland report defines sustainability as: "Development that meets the needs of present generations without compromising the ability of future generations to meet their own needs". Simply put, sustainability is a frame of reference, a set of values, a set of principles, which give rise to an open-ended process of sustainability. This search for sustainability applies both to the design of the development model and to the natural environment, with the aim of maintaining and improving the living conditions of current and future generations, while safeguarding the environment, i.e. sustainability is a commitment to the future of the planet in every sense.

It is from this mentality that other initiatives emerge through which it is intended to articulate this important change of direction in the model of growth and development. Therefore, what we find with this sustainable development is a questioning of the economic systems and the predominant systems in Western societies, and the need for a paradigm shift towards a system that really rethinks our ethical foundations.

The development experienced in recent years in terms of CSR and the growing challenges in environmental matters lead today's societies to demand mechanisms and tools that allow them to ensure a symbiosis between management and the values of the organisation.

Being able to meet these demands of society and the environment, responding in terms of creativity and innovation (designing more energy-efficient organisations or promoting the integration of diversity, equal opportunities and professional development of employees) is not an action exclusive to large companies, but involves all types of organisations regardless of sector, size or location. The integration of CSR in the management of organisations has been consolidated as an indispensable element.

The development of a management system that integrates the economic, social and environmental variables of business activity seems to be a good alternative and the multi-stakeholder nature of the standard makes it possible to respond to the following 5 dimensions: Ethics and Good Governance, Environment, Community, Workplace and Market.

Any management system is focused on continuous improvement. The most important tools available to the company to ensure this process are the following:

The Framework, which includes the Reporting Guidelines, sets out the principles and indicators that organisations can use to measure and report their economic, environmental and social performance. GRI is committed to the continuous improvement and increased use of these Guidelines, which are freely available to the public.

Benchmarking

Benchmarking is a strategic tool that allows companies to analyse their performance. Joyner and Raiborn (2005) indicate that companies should carry out benchmarking, both competitive and functional, which allows them to obtain information from their direct or indirect competitors that are trying to develop in public responsibility, as it establishes a competitive environment between companies because it acts as an incentive for improvement (González, Alén and Rodríguez, 2011).

Graafland, Eijffinger and Smid (2004) mention the main advantages resulting from the application of benchmarking in CSR, which are: promoting transparency, improving measurement, making it possible to compare companies and simplicity in the procedure. The systemic approach to judge the company's contribution without depending on incidents carried out by external bodies guarantees a more objective and impartial view of the results and requires the company to provide the necessary information for the construction and/or contribution to the indicators proposed. The problems identified by Graafland et al. (2004) are the following: monism and measurement, intentions, subjectivity of evaluation, ethical concerns, context of moral action and communicative damage.

Method

Type of research

The present study is descriptive with quantitative approach and non-experimental cross-sectional design, as the information was obtained in a single period of time.

Research design

The design is non-experimental, as there is no interference in the results (Hernández, Fernández and Baptista, 2014). The study method is field and the technique used is the survey.

Population

Prior to this study, research was carried out to identify a company that had a recognition related to corporate social responsibility.

For this purpose, the database of the Mexican Centre for Philanthropy (CEMEFI) was used. With this, a company with fiscal domicile and corporate identity in the state of Campeche was identified.

In order to determine the participating companies, firstly, it was considered that they were classified as micro, small and medium-sized companies (DOF, 2009), as the type of companies to be promoted in order to develop CSR actions. As a second element, it was considered that they should be included in the list of companies in the Mexican Business Information System (SIEM, 2023). From a total of 6,546 companies in the three municipalities under study, a sample of 283 companies was taken, with a confidence level of 95 % and a margin of error of 5 %, which was distributed according to the contribution of each municipality in terms of the number of companies (see table 1).

Municipality companies sample

Calkiní	4442	193
Hecelchakán	1434	62
Tenabo	670	28
Total	6,546	283

Table 1 Distribution of the sample in relation to the contribution of companies by municipality
Source: SIEM (2023)

Table 1 represents the distribution of the sample in relation to the contribution of the number of companies by municipality in the state of Campeche. Own elaboration based on information provided by SIEM (2023).

Instrument

A diagnostic instrument proposed by ADEC (2009) was used, which presents 10 self-assessment axes: Organisational governance, Human rights, Labour practices, Fair operating practices, Corporate image, Consumer affairs, Community development, Productivity and responsible competitiveness, Fiscal formality and Supplier and consumer management (see Figure 1).

The scale is represented as follows: "Strongly Agree", "Agree", "Indifferent", "Disagree" and Strongly Disagree".

The score achieved is then divided by the total number of items in the indicator to obtain the final score. With this, the performance per indicator and per axis can be identified, comparing the score achieved with the maximum score to be obtained. Finally, the results are weighted by indicator and by axis to visualise the company's performance.

The validation of this instrument by content was carried out by expert judgement when it was designed (Hernández et al., 2014). Cabero and Llorente (2013) define expert judgement as a validation methodology that consists of asking a group of people to make a judgement regarding an object, instrument, teaching material or some specific aspect. To verify the reliability of the instrument, a sample of 43 companies (12.16% of the sample) was applied, covering only in Calkini (24), Hecelchakán (15), and Tenabo (4) for being the most representative, obtaining a Cronbach's Alpha of 0.8712, which indicates that the instrument is reliable.

Procedure

Companies were visited in person. As a strategy with local students, it was identified that during the implementation of the instrument they were included in the classification of micro, small and medium enterprises, based on the information provided by the SIEM (2022) and compared with the stratification of enterprises provided in the DOF (2021). As a second filter, it was verified that they were located in the state of Campeche, which is located in the southeast of Mexico. Subsequently, the instrument was applied, 100% of which was distributed in person. The people who responded to the instrument were, at the time of the study, the managers or owners of the enterprises.

For data management, the averages of the participating MSMEs were taken and Excel utilities were used.

Results

The results of the performance of each of the axes are presented in a general and specific way, in order to identify the fulfilment of the indicators.

Results of the qualitative phase

The answers and open questions at the end of the themes of the quantitative phase were taken for each of the actors.

CSR is understood as making managers, owners or administrators responsible, promoting issues that have an impact on society, in search of social harmony, healthy interaction and social and economic benefit. In general, although there is agreement on the existence of programmes to promote care for the environment and support for the community in general, long before the federal Mayan Train project was proposed as a mega-project of millions of dollars, the local communities or populations did not perceive that there was a real governmental commitment to their environment. Incidentally, they often demonstrated a lack of knowledge about CSR actions, as well as not knowing what the term refers to in concrete terms, which led them to get confused on several occasions when trying to define the concept.

Participation has involved designing and implementing CSR actions, recycling strategies, environmental management systems, anti-corruption, health and addiction prevention. Efforts have been made to get communities involved in community projects in which support is provided in the form of toys, personal items and visits to shelters, providing people in need with eyeglasses, legal advice, courses, blankets and other items. Health brigades are also carried out. However, it is rarely mentioned that the population is involved in the activities, as there is a certain apathy among them to participate in CSR actions. It is likely that this is due to the lack of interest of young people in the subject. Of course, it is relevant to mention that parents do not assume the responsibility of being examples for their children, they no longer participate, some are interested and it is noticeable with the sowing lives programme, but others are indifferent. There are some MSMEs that highlight their participation in supporting the cultural sphere. It is worth commenting that it was mentioned, although few times, that community support activities have also been implemented, contemplated in the temporary employment programme in some communities, but in recent years no authority at different levels supports social responsibility, because there are programmes established throughout the year.

However, if the communities had enough possibilities to carry out different actions, they would support projects for vulnerable people with scarce resources, as well as give different courses to the society, in different areas of development and not only in the economic one. Most of them agree on the need to create projects that support the communities in general, which means actions aimed at health, drug addiction, alcoholism and security of society. It is striking that MSMEs rarely knew what to answer, they were confused and the answers they gave often fit into the framework of philanthropy. It is also striking that there were responsible managers, albeit few, who responded that the authorities do not manage to get involved in CSR actions, i.e. their involvement is not perceived.

Actions for the care of the environment

The villagers mentioned that there have been reforestation campaigns promoting responsibility on the part of the authorities, but not on the part of the MSMEs, since they do not commit themselves to improving their ecosystem or preserving the environment, only to participate in courses of the Ministry of the Environment and Natural Resources (SEMARNAT), public transparency, service and support to the community.

For the entrepreneurs, several times they answered that environmental care refers to sorting and recycling waste. However, it is striking that the second most frequent response was that they do not know if the government carries out environmental care actions, and that it was said, albeit rarely, that no conservation actions are carried out at all. Although the authorities have CSR programmes under development, they are rarely adequately disseminated among the communities and mainly among MSMEs, leaving aside the intentions to participate that some of them might have. Other comments: Several times it was mentioned that CSR should be promoted with micro enterprises in campaigns of different types, favouring culture, in the 4 fundamental axes and supporting socially and economically vulnerable groups.

Quantitative results

Overall performance by Axis

The general results of the MSMEs studied by CSR axis in relation to the indicators that comprise them are: Axis Governance of the organisation 58% totally agreed and 33.87% agreed, establishing very high parameters of corporate responsibility; In the axis of Human Rights 46% totally agreed and 40% agreed being the second highest in compliance and responsibility by MSMEs; In the axis of Labour Practices 31% totally agreed and 43% agreed, establishing the conditions of irresponsibility and failing to give the importance; On the Fair Operating Practices axis, 34% strongly agreed and 43. In the axis of Corporate Image 42% agreed and 26% were indifferent, giving it very little importance; In the axis of Consumer Affairs 38% totally agreed and 27% agreed, retaking the interest in consumers and the sense of responsibility towards them; In the axis of Community Development 42% agreed and 28% were indifferent, being the second axis where businessmen do not perceive or do not give it the importance it has; In the axis of Productivity and responsible competitiveness 46% totally agreed and 27% agreed, retaking the importance of the update and competitive validity in the enterprise scope; In the axis of Fiscal Formality 47% totally agreed and 30% agreed, coinciding but generating many doubts in the responsibility; and in the axis of Management of suppliers and consumers 48% totally agreed and 34% agreed, there it is facilitated to them since they exist portfolio of suppliers established in the region. (see figure 5).

With regard to the age of the companies, they are practically distributed within their age range, with young companies between 1 and 5 years old being the ones that with 35% had the highest participation in the surveys, with greater relevance in mentioning that despite the years they continue to remain as MSMEs, establishing a lack of growth, corroborating the responses generated and supporting the lack of interest in growing, related to several factors, among the most relevant being the fiscal axis, as they do not want to commit to compliance (see figure 3). (see figure 3).
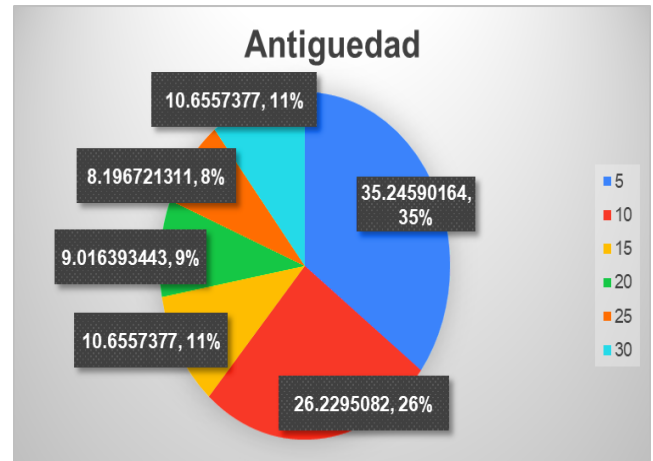

Figure 3 Age of the MSMEs surveyed
Source: Own elaboration (2023)

Of the companies surveyed, those in the commercial sphere had the greatest participation, being the most active those involved in the purchase and sale of goods or products in low volume to retail customers or families, establishing immediate income and short-term current assets, as most MSMEs depend on daily sales to establish conditions for feeding each of the families of the micro-entrepreneurs, conditioning growth and establishing a business dwarfism.

Figure 4 Type of service or activity of the MSMEs surveyed
Source: Own elaboration (2023)
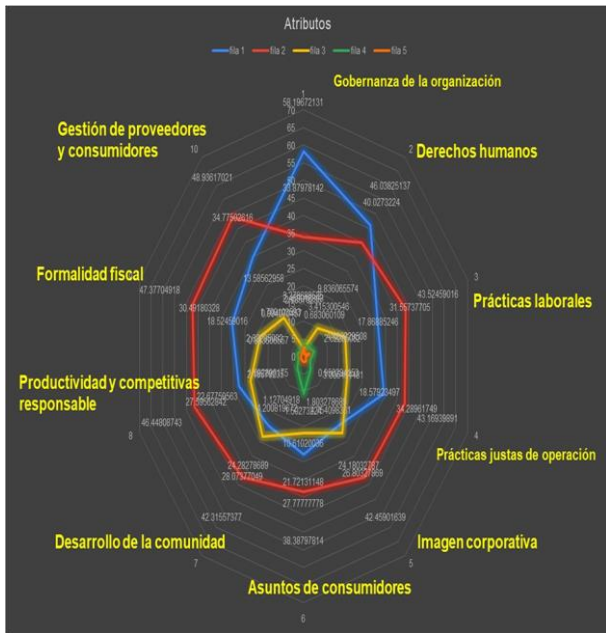
Figure 5 Comparison of performance attributes by CSR axis
Source: Own elaboration (2023)

Overall performance by Axis

Performance of the Governance Axis of the organization

The results of the Governance and Society Axis according to the indicators are as follows: Political participation of MSMEs obtained very high results of 93% in compliance with the Governance of the organisation, based on the family hierarchy, from grandparents to the youngest son; Contribution to political campaigns, MSMEs obtained very high participation from the approach by the federal government in the construction of the Mayan train work with high impact on each of the communities, which are the subject of study; Anti-corruption practices, MSMEs obtained an average of 96% in agreeing to put them into practice; and Participation in government social projects that contribute to the development of communities; and in the Building citizenship indicator, MSMEs obtained very high results in participation.

Performance on the Human Rights Axis

The results of the Human Rights Axis according to the indicators are as follows: Protection of freedom as a business commitment, MSMEs obtained a high commitment, based on the fact that they are family businesses.

Welfare practices, MSMEs obtained on average 88 % as a primary livelihood activity in the family economy; and Impact of dignity, MSMEs obtained on average high impact as family businesses are supported by their children and maintain ties in relation to respect.

Performance on the Labour Practices Axis

The results of the Labour Practices Axis according to the indicators: In Employment generation as business commitment, MSMEs obtained results on average of 4, as these are the average values of family members in this region; in Forced labour practices, MSMEs obtained on average high values as it is based on family commitment, where forced labour is implicit, as it is compulsory because they are children of the family; In the Impact of contracts, MSMEs obtained that they do not exist, as family ties are established and formality is not established; in Recruitment, MSMEs obtained that they do not do it as they agree to do it but to do it with their own family without contemplating external people, as they feel it as a threat, to teach business management.

Performance of the Fair Operating Practices Axis

The results of the Fair operating practices axis indicators are as follows: In Labour practices as business commitment, MSMEs obtained their commitment to personally attend to their business; in Habits and customs practices, MSMEs obtained that it has bad habits and everything they do administratively is by custom and has come from generation to generation, without modifying the forms of operation; Protocol of attention and follow-up of complaints, MSMEs obtained that they do not handle and do not have suggestions to address the problems generated by the attention of the business.

Performance of the Corporate Image Axis

The results of the Corporate Image Axis according to the indicators are as follows: Products and services, MSMEs commented that they do not take into account the products and image management is not significant to them as it is not representative and as management of the service offered; based on culture, MSMEs obtained that they are not interested in developing it, neither in the short nor in the long term.

Performance of the Consumer Issues Axis

The results of the Consumers/Customers Axis according to the indicators: Consideration of customer opinion, the MSMEs obtained an average of 92% where their opinion is considered or taken into account; Complaints process, the MSMEs obtained that there is a very low index since by use and customs it does not exist; in Marketing and communication, the MSMEs obtained that they do not establish elements that promote marketing and advertising; and in the indicator Knowledge of consumers, it was obtained that people are based on the consumption of products from the basic basket of goods.

Performance of the Community Development Axis

The results of the Community Development Axis according to the indicators are as follows: In the management of planning as a business commitment, the MSMEs obtained that they do not manage it as they establish their work at the moment and with the daily sales that they have within the business, which does not allow them to establish plans, as they become immediate; Practices for the benefit of society, the MSMEs obtained that they do not get involved but have expectations that with the arrival of the Mayan train, the government can establish plans and programmes that generate social impact in each of the communities, increasing development indicators; Impact of the Mayan train on the community, the MSMEs obtained that expectations are very high since community growth is proposed in all areas, generating growth and community development.

Performance of the Productivity and Responsible Competitiveness Axis

The results of the Productivity and Responsible Competitiveness Axis, the indicators are as follows: In technological updating, the MSMEs mentioned that they do not handle technology because they are unfamiliar with it and have costs that they do not intend to add to their goods, being the only thing to use a calculator; In the area of security, the MSMEs commented that they do not have, nor do they intend to obtain in the short term since a bureaucracy and fiscal commitment is established that they find it very difficult to comply with; In infrastructure, MSMEs use their own homes as improvised premises to sell or market their products, establishing a lack of infrastructure according to their business needs; Sustainability of the business economy, MSMEs found on average that it is complicated, even to manage the issue of savings because they do not have control of their sales and customers.

Performance of the Tax Formality Axis

The results of the Fiscal Formality Axis according to the indicators are as follows: In the accounting part, MSMEs commented that they do not have any and the few that do it are external, paying for the service and management of their accounts; Fiscal management practices, MSMEs obtained that they do not know the subject and are not committed, although they recognise that the arrival of the Mayan train will force them to document themselves on this subject, complying with their responsibility; On labour formality, MSMEs commented that it is difficult to establish formal mechanisms, even if the Mayan train generates development, they find it difficult to grow and therefore hire people or formalise their status to generate obligations, this being the most important factor in the growth of MSMEs, creating a business dwarfism that does not generate the mentality to grow and therefore they remain as family businesses with no growth objectives despite some having been in operation for more than 30 years.

Performance of the Supplier and Consumer Management Axis

The results of the Suppliers and Consumers Axis according to the indicators are as follows: Supplier selection and evaluation criteria, MSMEs obtained on average; Child labour in the supply chain; and in the indicator Relationships in supply chains, MSMEs obtained on average an informal link established with established formal companies, such as Bimbo, Coca cola, Barcel, Yucatecan grocery shops that are established as intermediaries; Participatory management, MSMEs obtained, not working or applying since as retailers they do not have the capacity to purchase in large volumes, which limits management.

Performance of the Values, transparency and corporate governance Axis

The results of the Values, transparency and corporate governance axis according to the indicators: Ethical commitment, MSMEs obtained on average, that they comply with their values as they are family businesses and have links with their children, this commits them to set an example within their business; Organisational culture, MSMEs obtained on average, do not manage as they are family businesses and their business is based on their culture; Corporate governance, MSMEs obtained; the lack of the use of an internal governmental entity since the hierarchy is established through the relationship between grandfather, father and children and thus establishes vertical hierarchies within the company; and in the Social balance indicator, the MSMEs obtained that many shops or businesses are recognised for the time they have been operating in their business activity.

Acknowledgements

Conclusions

In this work it was possible to evaluate the performance of the MSMEs in the municipalities of Tenabo, Hecelchakán and Calkiní, with which it is possible to visualise the fulfilment of the indicators in the axes proposed by the selected instrument and the difference that exists between them.

With these results, it can be observed that the companies have areas of opportunity to improve their performance and that the MSMEs studied still have to develop actions focused on improving CSR indicators.

Despite the non-existence of a single model of CSR at the international level, this study allows through a benchmarking model to quantitatively establish the current state and/or potential of MSMEs in the state of Campeche, Mexico, through training and generation of performance strategies with the company and seek business growth, although this becomes a problem, since many do not intend to obtain responsibilities starting with the tax.

A fundamental part will be for companies to base themselves on their environment, contemplating the Mayan train as part of their development strategies and thereby establish appropriate practices, as well as considering their organisational capacity for the design, development, implementation, execution and evaluation of these actions.

It should be noted that this research is in its second stage, with the aim of incorporating MSMEs into fully documented CSR practices that may be susceptible to validation, certification and recognition.

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