

Analysis of Problems in the Work Areas of Micro and Small Businesses in Santa Cruz Rosales, Chihuahua




Análisis de problemas en las áreas de trabajo de micro y pequeños negocios en Santa Cruz Rosales, Chihuahua

Valles-Alarcón, Isela Adriana^{a*}, Palafox-Bolivar, Marisol Priscila^b, Molina-Lara, Elia Angélica^c and Mata-Carrasco, Hermila^d

^a  Universidad Autónoma de Chihuahua •  3018-2023 •  0000-0001-9138-748 •  1337904

^b  Universidad Autónoma de Chihuahua •  3673-2023 •  0000-0003-1922-3792 •  507240

^c  Universidad Autónoma de Chihuahua •  0265-2022 •  0000-0002-9323-7597 •  997750

^d  Universidad Autónoma de Chihuahua •  7260-2025 •  0000-0002-8101-0897

SECIHTI classification:

Area: Social Sciences

Field: Administration and Business

Discipline: Administration and Management

Subdiscipline: Business Administration

 <https://doi.org/10.35429/EJRP.2025.11.19.1.1.11>

History of the article:

Received: January 08, 2025

Accepted: December 04, 2025

*  ivalles@uach.mx













Abstract











In the state of Chihuahua, micro and small businesses are essential for the local economy. The objective of this research was to analyze their structure and functioning, identifying problems in work areas to propose improvements that optimize performance. The applied methodology had a mixed approach, applied, non-experimental, cross-sectional, and documentary, with a deductive method. Surveys were used as the main technique, applied in the municipality of Santa Cruz Rosales through an 18-question questionnaire designed in Google Forms, complemented with field observations. The results revealed deficiencies in inventory control, management of income and expenses, and poorly structured organizational charts. It is concluded that micro and small businesses lack sufficient information and adequate tools to improve their processes, limiting their quality and competitiveness. Entrepreneurs agreed on the need to implement administrative and technological processes to strengthen their businesses and improve their sustainability in the regional market.

Resumen

En el estado de Chihuahua, los micro y pequeños negocios son esenciales para la economía local. El objetivo de esta investigación fue analizar su estructura y funcionamiento, identificando problemas en las áreas de trabajo para proponer mejoras que optimicen su desempeño. La metodología aplicada fue de enfoque mixto, de tipo aplicada, no experimental, transversal y documental, con un método deductivo. Se utilizaron encuestas como técnica principal, aplicadas en el municipio de Santa Cruz Rosales a través de un cuestionario de 18 preguntas elaborado en Google Forms, complementado con observaciones de campo. Los resultados evidenciaron deficiencias en el control de inventarios, en la gestión de ingresos y egresos, así como organigramas poco funcionales. Se concluye que los micro y pequeños negocios carecen de información y herramientas adecuadas para mejorar sus procesos, lo que limita su calidad y competitividad. Los empresarios coincidieron en la necesidad de implementar procesos administrativos y tecnológicos para fortalecer sus negocios.

Analysis of Problems in the Work Areas of Micro and Small Businesses in Santa Cruz Rosales, Chihuahua		
Objectives	Methodology	Contribution
 Analyze the structure and functioning.	 Mixed approach: Applied, Non-experimental, Cross-sectional.	 Evidence of administrative weaknesses.
 Identify main problems in inventory, revenues, expenses, and organizational data.	 Documentary research and fieldwork.	 Need for training and tech tools.
 Propose improvements to optimize performance.	 Surveys (18-20 items) applied to 30 businesses.  Google Forms analysis.	 Recommendations to strengthen competitiveness and sustainability.

Inventory control, and microbusinesses, organizational charts

Análisis de problemas en las áreas de trabajo de micro y pequeños negocios en Santa Cruz Rosales, Chihuahua		
Objetivos	Metodología	Contribución
 Analizar la estructura y funcionamiento de los micro y pequeños negocios.	 Enfoque mixto (aplicado, no experimental, transversal).	 Evidencia de debilidades en los procesos de gestión.
 Identificar los principales problemas en inventarios, ingresos, egresos y organigramas.	 Investigación documental y trabajo de campo.	 Necesidad de capacitación y uso de herramientas tecnológicas.
 Proponer mejoras para optimizar el desempeño.	 Encuestas (18 - 20 ítems) 30 negocios.  Análisis en Google Forms.	 Recomendaciones para fortalecer la competitividad y sostenibilidad.

Control de inventarios, y micro negocios, organigramas

Area: Promotion of frontier research and basic science in all fields of knowledge

Citation: Valles-Alarcón, Isela Adriana, Palafox-Bolivar, Marisol Priscila, Molina-Lara, Elia Angélica and Mata-Carrasco, Hermilad. [2025]. Analysis of Problems in the Work Areas of Micro and Small Businesses in Santa Cruz Rosales, Chihuahua. ECORFAN Journal Republic of Peru. 11[19]1-11: e11119111.



ISSN: 2414-4819 / © 2009 The Author[s]. Published by ECORFAN-Mexico, S.C. for its Holding Republic of Peru on behalf of ECORFAN Journal Republic of Peru. This is an open access article under the CC BY-NC-ND license [<http://creativecommons.org/licenses/by-nc-nd/4.0/>]

Peer review under the responsibility of the Scientific Committee MARVID®- in the contribution to the scientific, technological and innovation Peer Review Process through the training of Human Resources for continuity in the Critical Analysis of International Research.



1. Introduction

Micro and small businesses are a fundamental pillar of the local and regional economy, especially in municipalities such as Santa Cruz Rosales, Chihuahua. Their importance lies in the generation of jobs, the revitalisation of the domestic market, and the possibility of offering products and services tailored to the needs of the population. However, despite their relevance, many of these businesses have deficiencies in their administrative and management processes that limit their competitiveness.

The added value of this study compared to other approaches lies in its comprehensive analysis of key areas such as inventory control, income and expenditure, and organisational structure, elements that are often overlooked in research focused on micro-enterprises. By focusing specifically on these areas, the research provides a clear picture of the difficulties faced by entrepreneurs and the possible solutions applicable in similar contexts.

The problem to be solved is the lack of formal processes and management tools in micro and small businesses, which leads to low efficiency and sustainability. The central hypothesis is that the implementation of basic administrative processes and the use of technological tools contribute significantly to improving the performance of these economic units. The article is organised into several sections. First, the theoretical framework and research background are presented. Next, the methodology used is described, with details of the instruments and techniques applied. The third section presents the results of the analysis, highlighting the main problems identified. Finally, the conclusions are discussed and recommendations are made to strengthen the competitiveness and sustainability of micro and small businesses in the region.

2. Theoretical framework

2.1. Background of micro and small businesses in Mexico

MSMEs in Mexico need to strengthen their competitiveness in order to remain in the market. Many of them focus solely on reducing costs, sacrificing quality, without addressing key aspects such as operational efficiency, sales growth and profitability.

Given their relevance to the economy and the challenges they face, we propose to analyse their business permanence in order to propose actions that improve their environment, promote their growth and consolidate their competitiveness.

Among the main obstacles are limited access to financing, low profitability, and poor integration into value chains. Although public policies have led to progress, financial support remains insufficient. It is therefore essential to redesign the Mexican government's support policies to focus them on sustainable development and the strengthening of MSMEs (Romero, 2020).

2.2. Microbusinesses in Mexico

Mexico is distinguished by the creativity and improvisational skills of its citizens, who constantly generate quick solutions and seek alternative employment. With an unemployment rate of nearly 5% of the economically active population, many Mexicans find microenterprise to be an option for subsistence and economic development.

The relevance of microbusinesses is remarkable: according to INEGI (2020), they contribute around 52% to the national GDP. This phenomenon, however, is not always the result of a strategic decision, as in many cases it arises as a temporary alternative in the absence of job opportunities or because of the convenience of starting a small-scale business (Avilés, 2021).

Given the global economic situation and the reduction in hiring by large companies, microbusinesses in Mexico continue to be a pillar of economic sustainability, although they face structural challenges that condition their permanence and growth.

2.3. Competitive strategies in food processing micro-businesses in a marginalised locality

Self-employment in marginalised areas is emerging as an alternative to improve living conditions, driving the creation of micro-businesses dedicated to food processing. These economic units, which were previously linked to informal trade, are now recognised as relevant actors in job creation and local economic development.

However, their contribution is limited due to structural problems such as low productivity, lack of financing, poor management skills and a lack of strategic vision.

Although micro-businesses provide socio-economic benefits, they face difficulties in competing in markets dominated by large companies and conditioned by economic policies that do not promote equitable growth. In this context, the implementation of competitive strategies becomes essential, as most microentrepreneurs prioritise personal subsistence over business growth. It is concluded that strengthening strategic planning and administrative capacities is key to increasing the competitiveness and sustainability of these microenterprises (Benítez, 2019).

2.4. An integrated agenda to promote productivity and formalisation

MSMEs are key players in job creation in Latin America and the Caribbean; however, they have low levels of productivity and high rates of informality. This sector is heterogeneous: it ranges from subsistence units to dynamic and innovative companies with participation in international markets. However, those with low productivity predominate, which limits their contribution to economic growth.

The region maintains a model of productive specialisation focused on primary goods, with little diversification, low technological content and weak linkages. Factors such as limited financing, competition from the informal sector, inflexible tax systems and a poorly trained workforce exacerbate the problem.

Informality is concentrated in low-productivity enterprises, confirming that this is the main cause of job insecurity. Overcoming this situation requires an integrated agenda that promotes productivity, formalisation and better working conditions, supported by effective institutional and labour policies (Ferraro, 2020).

2.5. Operational efficiency: necessary but not sufficient

Operational efficiency and strategy are essential elements for achieving superior performance in companies, although they operate differently.

Competitive advantage is only sustainable when the organisation manages to differentiate itself in a way that generates greater value for the customer or similar value at a lower cost. This allows for higher prices per unit to be set by delivering better service or reducing unit costs through greater efficiency.

Differences in costs or prices between companies originate in the multiple activities that make up the value chain: production, sales, customer service and employee training. Performing these activities more efficiently than competitors provides cost advantages, while the strategic choice of which activities to perform contributes to differentiation. In this sense, operational efficiency consists of performing the same tasks better than the competition; however, it does not in itself ensure sustainability, as it must be complemented by a clear strategy (Porter, 2008).

2.6. Business, management and administrative process

A business is an organisation created by one or more people for the purpose of carrying out economic activities that generate goods and services to meet social needs and, at the same time, obtain profits that ensure its continued existence. Its importance lies in the fact that, in addition to producing economic value, it is a fundamental axis of social development and employment.

Businesses can be classified by economic sector: primary (agriculture and livestock), secondary (industry), tertiary (services) and quaternary (technology and knowledge). According to their size, they can be classified as micro, small, medium and large enterprises, depending mainly on the number of employees and the volume of operations. Likewise, according to their legal form, they can be structured as cooperatives, public limited companies, limited liability companies or sole proprietorships.

In this context, the administrative process becomes the key tool for planning, organising, directing and controlling the company's resources, in order to ensure competitiveness and sustainability (Vélez, 2018).

3. Conceptual Framework

3.1. International Accounting Standard 2 (IAS 2)

This standard establishes the criteria for the presentation and valuation of inventories in financial statements, which is essential for companies that manage this type of asset. Its correct application ensures a true and fair view of the economic situation by defining how costs should be recognised and subsequently recorded as an expense in the income statement.

In Mexico, Financial Reporting Standard C-4 'Inventories,' issued by the CINIF, complements these guidelines by setting clear rules for accounting treatment, cost calculation, and timely recognition. In addition, it requires periodic reviews and provisions to prevent losses due to obsolescence or deterioration.

Compliance with these international and national standards is essential to ensure transparency and reliability in financial reporting, promoting the comparability of financial statements and strengthening business decision-making (Borges, 2024).

3.2. Commercial Area

The commercial area is fundamental for any company, regardless of its line of business or size, as it involves identifying and understanding customers, as well as using promotional strategies aimed at capturing their attention. Organisations must develop actions that increase the attractiveness of their products or services, while conducting a comparative analysis of the competition to recognise strengths and weaknesses and generate competitive advantages that allow them to position themselves in the market.

3.3. Raw Materials

Raw materials are natural resources that are essential for the production of food, energy and textiles, making them a pillar of the economy. They are typically characterised by mass production and standardised quality and quantity, which facilitates their commercialisation at uniform prices. In stock markets, these inputs are traded similarly to shares, highlighting their strategic importance in global trade.

3.4. Human Resources

Human resources are essential to business management, as they involve planning functions, selection processes, hiring, remuneration and staff motivation. They also encompass the creation of a safe working environment, compliance with administrative and legal responsibilities, internal communication and continuous training, all of which contribute to organisational development and productivity.

Marketing and Sales

The marketing area focuses on designing strategies for specific market segments, including product planning, product life cycle, and the marketing mix (product, price, communication, and distribution). Its main purpose is to achieve organisational objectives through effective communication and customer acquisition.

3.6. Management

The management area is the central axis of the organisation, as it is responsible for establishing strategic objectives, making important decisions and coordinating the overall functioning of the company. Its role involves supervising and coordinating all operational areas, ensuring that activities are carried out in a coherent and efficient manner to fulfil the organisational mission.

3.7. Investment, Financing and Administrative Area

Every company, regardless of its size, needs to manage income and expenses, make investments, seek financing, issue invoices, keep accounts and comply with tax obligations. These functions, which are fundamental to organisational sustainability, are concentrated in the administrative area and must be strategically coordinated by management.

3.8. Administrative Accounting

Administrative accounting is an information system geared towards internal management needs, whose purpose is to support planning, control and decision-making.

Its applications include budgeting, calculating production costs and evaluating organisational and managerial performance, making it a key tool for managers and area leaders.

3.9. Diagnosis

Organisational diagnosis is an analysis process that provides insight into the current situation of the company, identifies problems and designs interventions for change. Its periodic application facilitates the detection of deficiencies in administrative, financial, productive or commercial areas, with the aim of correcting them and improving profitability. To this end, tools such as the SWOT matrix, problem and objective trees, and financial statement analysis are used, which strengthen internal control and strategic decision-making.

3.10. Production

The production area is responsible for transforming raw materials into finished goods and services, ensuring the efficient use of resources and compliance with quality standards. Its management involves the appropriate selection of materials, quantities and suppliers, in order to optimise processes and guarantee results that meet market demands (Talancón, 2006).

3.11. SWOT Analysis

SWOT analysis is a strategic tool that allows the internal situation of an organisation to be evaluated by identifying its strengths and weaknesses, as well as its external context through opportunities and threats. Its application offers a comprehensive and simple view of the company's strategic position.

4. Methodology

4.1. Research Approach

The approach of this research was mixed because an 18-question questionnaire was used to obtain the information.

4.2. Research method

Applied, as the results obtained are intended to provide alternative solutions to the problems identified here.

4.3. Type of research

The type of research was non-experimental, non-experimental exploratory cross-sectional because the study variables were not manipulated, i.e. it investigated existing facts, cross-sectional because it was carried out over a specific period of time, and exploratory because the subject matter is relatively new.

4.4. Research method

The mode was documentary, because information sources such as books, magazines and websites were used to support this research, and fieldwork, because questionnaires were administered and supplemented with the use of social networks.

4.5. Method

The method was deductive, because the research flowed from the general to the specific.

4.6. Research techniques

The techniques used were surveys with observation.

4.7. Research design

The research was carried out in the municipality of Santa Cruz Rosales, Chihuahua.

The population of interest with which we worked were micro and small businesses within the municipality.

4.8. The sampling frame

The sampling frame was developed taking into account the INEGI database, DENU (National Statistical Directory of Economic Units). In it, micro and small businesses in the municipality of Santa Cruz Rosales can be found and identified, which will allow these businesses to be located once they are selected and the measurement instrument is applied. Eighty businesses were identified within this sector and will be numbered to facilitate their selection once the unit of analysis has been defined.

4.9. The unit of analysis

Will be all businesses in the municipality of Santa Cruz Rosales, Chihuahua, that have the following characteristics:

Valles-Alarcón, Isela Adriana, Palafox-Bolivar, Marisol Priscila, Molina-Lara, Elia Angélica and Mata-Carrasco, Hermilad. [2025]. Analysis of Problems in the Work Areas of Micro and Small Businesses in Santa Cruz Rosales, Chihuahua. ECORFAN Journal Republic of Peru. 11[19]1-11: e11119111.

<https://doi.org/10.35429/EJRP.2025.11.19.1.1.11>

1. They are located in the urban area of the municipality of Santa Cruz Rosales, Chihuahua.
2. Have no more than 10 employees.
3. Are up to date with their tax obligations.
4. Have been in business for 5 years or more.

Based on the above, 80 companies with these characteristics were identified, and the sample will be selected.

4.10. The sampling type was non-probabilistic

In accordance with the characteristics of the work and its objectives, the elements, observation units, analysis units, or sampling units were worked with using a sample, according to the corresponding formula.

4.11. Sample size

This was determined by applying the following formula:

Finite populations

$$n' = \frac{1}{\left(\frac{1}{N}\right) + \left(\frac{1}{n}\right)}$$

Where:

n' = sample adjusted according to the population

N = population

n = sample obtained from the infinite population

A 95% confidence level will be used, with a margin of error of 5%, and the values of p and q will be the maximum for each:

$$n = \frac{(1.96)^2 * (.5)(.5)}{(0.05)^2} = 384$$

The sample is adjusted, as the population is known (point 9):

$$n = \frac{1}{\left(\frac{1}{80}\right) + \left(\frac{1}{384}\right)} = 30$$

This means that we will work with 30 companies out of the 80 that meet the characteristics mentioned in the unit of analysis.

The sample selection was done through volunteers.

ISSN: 2414-4819

RENIECYT-SECIHTI: 1702902

ECORFAN® All rights reserved

4.12. Delimitation of the research

This research is limited to the state of Chihuahua and sought to cover different micro and small companies within the municipality of Santa Cruz Rosal in the state of Chihuahua, using physical and digital surveys to complement the research, with a time period from February to June 2024.

This research adopted a mixed approach, combining quantitative and qualitative techniques. The information was collected through the application of a structured questionnaire with 18 questions and was complemented by direct observation, which allowed the data obtained to be contrasted with the real context of micro and small enterprises (MyPES).

In terms of its form, it is classified as applied research, as it seeks to generate alternative solutions to the problems detected in the access to financing of the companies analysed. The type of research was non-experimental and cross-sectional in nature, as the study variables were not manipulated, but rather existing facts were analysed over a specific period. Exploration of the subject was necessary given that empirical evidence in the municipality under study is still limited.

With regard to the research method, two approaches were used: documentary, based on bibliographic sources (books, scientific articles, journals and specialised websites), and fieldwork, through the application of questionnaires and the use of social networks as a complementary means of collecting information. The method adopted was deductive, moving from the general to the specific, to explain how the structural conditions of financing are reflected in the reality of local micro and small enterprises.

The research techniques used were surveys and observation, allowing perceptions and administrative practices to be correlated with the data obtained.

The research design was developed in the municipality of Santa Cruz Rosales, Chihuahua, considering micro and small enterprises located in its urban area as the study population. To define the unit of analysis, four comparative criteria were established:

Article

1. Location in the urban area of the municipality.
2. Number of employees equal to or less than 10 people.
3. Being up to date with tax obligations.
4. Having been in operation for at least 5 years.

These criteria made it possible to distinguish between companies with operational stability (more than five years and tax compliance) and those in a vulnerable stage (less than two years of operation or without complete records), thus establishing a relevant comparison for the analysis.

The sample frame was developed based on information from the INEGI's DENU, from which 80 companies that met the described characteristics were identified. These units were numbered to facilitate the sample selection process. The type of sampling was non-probabilistic, in accordance with the research objectives and restrictions on the availability of information.

Finally, the analysis variables were defined in two main dimensions:

- Independent variable: available sources of financing (government, private and mixed).
- Dependent variable: the development and sustainability of MyPES in the municipality of Santa Cruz de Rosales.

The relationship between the two variables made it possible to compare the influence of different financing options on the permanence and growth of local businesses.

5. Results

A questionnaire was administered to 30 micro and small entrepreneurs. The results were organised into three blocks: business orientation and control, organisational structure and work areas, and administrative and commercial management.

Box 1

Table 1

Title Guidance on how to operate the business.

Answer	Percentage	Number of responses
Yes	60%	18
No	40%	12

Source Information obtained from questionnaires.

Of those surveyed, 60% said they had received initial guidance on how to run their business, compared to 40% who did not have external support. Similarly, although 70% said they had complete control over decision-making, half of them lacked a formal method to support this process.

Box 2

Table 2

Title Length of time operating the business.

Time operating the business	Percentage	Number of responses
3 years or less	16.7%	5
3 to 6 years	23.3%	7
6 years or more	60%	18

Source Information obtained from questionnaires.

Of the 30 businesses surveyed, most have a consolidated track record: 60% have been operating for more than six years, reflecting stability and permanence in the market. In contrast, 23.3% reported between three and six years of operation, indicating that they are in a stage of growth and consolidation. Finally, only 16.7% of businesses have been in existence for three years or less, representing newly created companies that are still in the process of adaptation.

Box 3

Table 3

Title Decision-making method.

Answer	Percentage	Number of responses
Yes	36.7%	11
No	13.3%	4
Not formally	50%	15

Source Information obtained from questionnaires.

Of the 30 respondents, 50% mentioned that they keep track of inventory but not formally, reflecting the lack of standardised procedures in this area. Some 36.7% said they have structured inventory control, while 13.3% do not apply any type of control. These results show that half of businesses still do not have adequate tools or processes to efficiently manage their stock.

Box 4

Table 4

Title Different areas involved in the business.

Answer	Frequency	Porcentage
Yes	5	16.7%
No	10	33.3%
Only certain areas	15	50.0%
Total	30	100%

Source Information obtained from questionnaires.

Of the 30 businesses surveyed, 50% stated that they had a general idea of the areas that make up their organisation, reflecting a partial understanding of their company's internal structure. On the other hand, 33.3% indicated that they had not identified specific areas of work, which could indicate empirical management or a lack of functional boundaries. Finally, 16.7% of participants reported having clearly defined organisational areas, demonstrating a higher degree of formalisation and administrative planning.

In order to explore this topic in greater depth, a supplementary question was asked regarding the existence of problems or doubts in these areas of work, with the aim of detecting possible knowledge gaps, operational difficulties or business training needs, thus enabling more accurate information to be obtained on the internal management of the businesses analysed.

Box 5

Table 5

Title Problems or queries in the areas

Answer	Frequency	Porcentage
Yes	15	51.7%
No	14	48.3%
Total	29	100%

Source Information obtained from questionnaires.

Of the 30 business owners surveyed, 51.7% reported having some problems or doubts about the management of their areas of work, while 48.3% indicated that they did not have any significant difficulties, reflecting relative operational stability. These results show that more than half of the businesses need to strengthen their internal organisation and define their roles more clearly. Participants were therefore asked whether they considered training in business organisation and management to be necessary.

Box 6

Table 6

Title Training in the areas of work.

Answer	Frequency	Porcentage
Yes	11	36.7%
No	2	6.6%
Possibly	17	56.7%
Total	30	100%

Source Information obtained from questionnaires.

Of the 30 business owners surveyed, a majority of 56.7% indicated that they would possibly require training to strengthen the development of each area of the business, while 36.7% stated that they do consider such training necessary, demonstrating a widespread interest in improving the organisational and operational structure. To complement this analysis, we asked whether business owners would be willing to receive feedback on areas of work with the aim of optimising and restructuring their internal operations. The results are presented below.

Box 7

Table 7

Title Receiving feedback within these areas

Answer	Frequency	Porcentage
Yes	17	56.7%
Possibly	13	43.3%
Total	30	100%

Source Information obtained from questionnaires.

Of the 30 business owners surveyed, 56.7% said they were willing to receive feedback on areas of work, while 43.3% indicated that they would possibly agree to such guidance, reflecting a significant openness to continuous improvement and organisational restructuring.

In order to gain a deeper understanding of administrative practices, a supplementary question was asked about the existence of inventory controls in businesses, as this information provides insight into how entrepreneurs operate, what tools they use, and whether these tools are truly suited to the current needs and conditions of their companies. The results are presented below.

Box 8

Table 8

Title Inventory control

Answer	Frequency	Percentage
Yes	12	40%
No	6	20%
Not formally	12	40%
Total	30	100%

Source Information obtained from questionnaires.

Of the 30 participants surveyed, a balance was identified in the responses: 40% said they used some type of formal inventory control, while another 40% said they did so, albeit in an unstructured manner; finally, 20% acknowledged that they did not keep track of their stock at all. To gain a deeper understanding of the management and replenishment process, we inquired whether purchases from suppliers were made based on current inventory, with the aim of determining whether businesses applied planning mechanisms to their acquisitions. The results obtained allow us to infer the degree of organisation and systematisation that each economic unit maintains in the management of its material resources.

Box 9

Table 9

Title Control of income and expenditure.

Answer	Frequency	Percentage (%)
Yes	12	40
No	6	20
Not formally	12	40
Total	30	100

Source Information obtained from questionnaires.

The results show that 40% of the businesses surveyed have formal inventory control, while another 40% do so in an unstructured manner and 20% do not keep any records.

This distribution shows that, although a significant proportion recognise the need to control their stocks, informality still prevails in administrative processes, which can affect operational efficiency and strategic decision-making within economic units.

Box 10

Table 10

Title Increase in sales.

Answer	Frequency	Percentage (%)
Yes	26	86.7
No	4	13.3
Total	30	100

Source Information obtained from questionnaires.

The results show that 86.7% of the businesses surveyed have staff who have received training, while 13.3% have not provided training to their employees. This predominance reflects a business commitment to developing human resource skills and competencies, a key aspect of improving organisational efficiency and competitiveness. However, the minority percentage that does not train its staff highlights the need to strengthen the culture of continuous training within the productive sector.

6. Conclusions

The research confirms that micro and small entrepreneurs in Santa Cruz de Rosales face shortcomings in key processes, especially in accounting, inventory control, advertising, and organisational structuring. These deficiencies have an impact on service quality and operational efficiency, validating the general hypothesis.

The specific hypotheses were also accepted:

- There are problems in functional areas, particularly advertising and promotion.
- There are no clearly defined organisational charts, which limits the assignment of tasks.
- The ability to control the business is conditioned by the absence of systematic management methods and a lack of knowledge of technological tools.

Despite this, entrepreneurs show interest in training and openness to feedback, which represents an opportunity to strengthen local competitiveness. It is recommended that this line of research be continued in other municipalities in Chihuahua to identify common patterns and explain the high mortality rate of micro-businesses.

Conflict of interest

The authors declare that they have no conflict of interest. They have no known competing financial interests or personal relationships that could have appeared to influence the article reported in this article.

Contribution of the authors

Valles Alarcón, Isela Adriana: Contributed to the conception of the project, the methodological design, the writing of the manuscript, and the overall coordination of the research. Participated in the critical review of the content and the final integration of the article.

Palafox Bolivar, Marisol Priscila: Collaborated in the application of the data collection instrument, the statistical processing of the information, and the preparation of tables and figures of results.

Molina Lara, Elia Angélica: Participated in the theoretical foundation and writing of the conceptual framework and background sections, as well as in the discussion of the results obtained.

Mata Carrasco, Hermila: Contributed to the literature review, the systematisation of qualitative data, and the drafting of conclusions and recommendations aimed at strengthening the micro and small enterprises analysed.

Availability of data and materials

The data used and generated during the course of this research are available upon reasonable request to the corresponding author. The primary information comes from questionnaires administered to thirty micro and small entrepreneurs in the municipality of Santa Cruz Rosales, Chihuahua, as well as from field observations and records systematised in spreadsheets.

All materials were safeguarded for academic purposes and are archived in digital format, ensuring the confidentiality of participants and exclusive use for scientific and educational purposes.

Funding

This research did not receive external funding from any public, private, or institutional body. The authors conducted the study with their own resources and for strictly academic and scientific purposes, without the intervention of funding sources that could influence the development or results of the work.

Abbreviations

APA	American Psychological Association
CONAHCYT	National Council for Humanities, Sciences and Technologies
DENUE	National Statistical Directory of Economic Units
ECORFAN	Financial Science and Technology Ecosystem
INEGI	National Institute of Statistics and Geography
LGAC	General Guidelines for Knowledge Application
MIPYMES	Micro, Small and Medium-sized Enterprises
MyPES	Micro and Small Enterprises
NIF	Financial Reporting Standards
NIC	International Accounting Standard
OE	Subjects of Study
PYME	Small and Medium-sized Enterprises
ROR	Research Organisation Registry
SECIHTI	ECORFAN Scientific, Technological and Innovation Evaluation System

References

Background

Adam, G. (2017). [Crecimiento empresarial & mipymes de Autlán de Navarro.](#)

Aguilar Barceló, J. G. (2021). [La expansión de la microempresa informal: ¿cuestión de desempeño o de empeño?](#)

Article

Avilés, G. (2021). Determinación de factores que inciden en la decisión de emprender un micronegocio en México.

Barrera, C. (2020). Los motivos de emprendimiento en los micronegocios y su relación con la expectativa de continuar.

Guerrero, S. (2011). El fracaso de las micro, pequeñas y medianas empresas en Quintana Roo, México.

Vargas, J. (2011). Habilidades emprendedoras en los jóvenes universitarios zacatecanos.

Essentials

Borges, V. (2024). NIC 02/NIF C-4: Inventarios. Grupo CPCON.

Gherzi, J. H. (2018). Apuntes de contabilidad financiera. UPC.

Mejía, C. (2018). Introducción a la Metodología de la Investigación Científica.

Porter, M. E. (2008). Qué es la estrategia? Harvard Business Review.

Talancón, P. (2006). La matriz FODA. Contribuciones a la Economía.

Huilcapi, S. (2020). Importancia del diagnóstico situacional de la empresa.

LFCE. (2021). Comisión Federal de Competencia Económica.

INEGI. (2015). Esperanza de vida de los negocios en México.

Serna, H. (2005). La empresa familiar, estrategias y herramientas para su sostenibilidad.

Support

Benítez, H. A. (2019). Estrategias competitivas en los micronegocios de elaboración de alimentos en una localidad marginada.

Flores, J. L. (2013). Estrategias de mercadotecnia para impulsar el crecimiento de las microempresas.

Ferraro, C. (2020). Las MIPYMES en América Latina y el Caribe: Una agenda integrada para promover la productividad y la formalización.

Litardo, B. I. (2021). La planificación estratégica como herramienta clave para el desarrollo de las microempresas.

Paz, J. (2023). Fortalecimiento de micronegocios como motor de reactivación económica.

Romero, B. (2020). Factores de perdurabilidad empresarial del sector comercial en el Estado de Nayarit.

Differences

Carballo Barrera, Y. (2016). Metamodelo del Proceso de Incubación de Empresas.

Kirberg, A. S. (2022). Emprendimiento exitoso: cómo mejorar su proceso y gestión.

Flores, Z. (2018). Mejora Continua: Implementación De Las 5S En Una Microempresa.

Ríos, I. (2012). Los micronegocios en México: Razones para emprenderlos, expectativas, tamaño y financiamiento.

Discussions

Novela, G. O., & Saavedra, R. L. (2021). Rendimientos del capital humano en las microempresas de la frontera norte de México.

Mena, C. D. (2020). Obtenido de Forbes México: <https://www.forbes.com.mx/red-forbes-clave-esta-crear-buenos-habitos-empresariales/>

Staff, W. (2024). Pymes mexicanas, quiénes son y qué retos enfrentan.

UNESCO. (2023). Barreras a la implantación de las PYMES: analfabetismo digital e inclusión financiera.