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Presentation of Content

In the first article we present, *Marketing plan of a private institution of higher secondary education in the city of Villahermosa, Tabasco*, by ROSADO-LUNA, Juan Luis, MOREJÓN-SÁNCHEZ, Juana María, ELISEO-DANTÉS, Hortensia and HUERTA-RAMÍREZ, Alex Iván, with ascription in the Instituto Tecnológico de Villahermosa, as next article we present, *Management of the life and career plan to improve the organizational climate in SMEs*, by PEÑA-MONTES DE OCA, Adriana Isela & ESPARZA-ZÚÑIGA, Juan Gerardo, with ascription in the Universidad Tecnológica de Jalisco, as next article we present *My digital business: Domy case*, by DEL CARMEN-MORALES, Yucels Anaí, DEL CARMEN-MORALES, Heidi, FELIPE-REDONDO, Ana María and MARTÍNEZ-MAGOS, Juan Carlos, with ascription in the Universidad Tecnológica de la Huasteca Hidalguense, as next article we present, *Case studio of material topics for a Spanish logistics enterprise*, by SOTO-HERNÁNDEZ, Ana María, ALDAPE-CASTILLO, Zaida, MALDONADO-SOTO, Otilia Georgina and BETANZOS-TLAPA, Brenda Aracely, with ascription in the Tecnológico Nacional de México - Instituto Tecnológico de Ciudad Madero.

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Marketing plan of a private institution of higher secondary education in the city of Villahermosa, Tabasco

Plan de mercadotecnia: De una institución privada de nivel Medio Superior, en Villahermosa Tabasco

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Abstract

The objective of this work is to develop a marketing plan in order to improve the productivity and market positioning of a private institution of higher secondary education, located in the city of Villahermosa, Tabasco. The marketing plan aims to increase student enrollment and improve the financial situation of the institution. The methodology used was a mixed methodology, since qualitative and quantitative data were used. Carrying out this work will help other institutions of this type to create and implement their own marketing plans to improve their positioning in the market.

Resumen

El objetivo de este trabajo es elaborar un plan de mercadotecnia con el fin de mejorar la productividad y el posicionamiento en el mercado de una institución privada de educación media superior, ubicada en la ciudad de Villahermosa, Tabasco. Mediante el plan de mercadotecnia se pretende incrementar la matrícula de alumnos y mejorar la situación financiera de la institución. La metodología utilizada fue una metodología mixta, ya que se utilizaron datos cualitativos y cuantitativos. Con la realización de este trabajo se contribuirá a que las demás instituciones de este tipo puedan crear e implementar sus propios planes de mercadotecnia para mejorar su posicionamiento en el mercado.

Marketing, Institution, Positioning

Mercadotecnia, Institución, Posicionamiento

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Introduction

The present project of a marketing plan was designed for a private institution of higher secondary education in the city of Villahermosa, Tabasco, in order to increase the enrolment of students in the school system incorporated to COBATAB (Colegio de Bachilleres de Tabasco), and in the technological system incorporated to DGETI (Dirección General de Educación Tecnológica Industrial). To achieve this, an external and internal analysis of the organisation will be carried out. In the external factors we will analyse the market, the environment, the competition and how the economic, political, cultural, social and technological variables impact positively and negatively on the organisation. In the internal factors, we will analyse whether certain deficiencies in the administration have a negative impact on the organisation's image and, therefore, on attracting more students, and we will analyse the organisation's strengths that have allowed it to remain in the private education market for more than 30 years.

Once the threats, opportunities, weaknesses and strengths have been analysed, we will proceed to carry out a SWOT study in order to correct the weaknesses, address the threats, maintain the strengths and take advantage of the opportunities.

Marketing plan for a private institution of higher secondary education in the city of Villahermosa, Tabasco:

- Introduction.
- Background of the institution.
- Situation analysis.
- Objectives.
- Strategy development and definition.
- Action plan.
- Budget.
- Control system.
- Annexes.
- Conclusion and recommendations.

- Bibliography.

Methodology to be developed

An analysis of the current situation of the institution was carried out by means of a SWOT analysis, in order to know the strengths, weaknesses, opportunities and threats of the institution.

The analysis of the situation is the initial phase of any marketing plan in which all the factors that positively and negatively affect the organization must be analyzed, always starting with the external analysis and then the internal analysis.

External analysis

Threats

- High competition
- Non-payment culture in certain sectors of the Tabasco population.
- In the semi-school system, due to the very nature of the people who enter this system, there is a very high percentage of student desertion.
- The extreme overcrowding that the government allows in public schools affects enrolment in private institutions.

Opportunities

- Large potential market.
- Increase of the population of Tabasco decade by decade.
- With the system of online classes, the possibility of reaching a market outside the state opens up.
- The growth of ICTs in Mexico benefits the institutions in the growth of their demand.
- Availability of facilities for new lines of business.

*Internal analysis***Weaknesses**

- The facilities where the high school is located are not owned by the institution, the building is rented.
- Lack of green spaces or sports facilities in the building.
- Currently there is a low enrolment of students in the school system.
- Lack of parking
- Low income due to low enrolment.
- The technological semi-school system is not 100% owned by the institution.

Strengths

- Excellent location of the school facilities
- Currently has a well-equipped chemistry laboratory.
- Currently has a well-equipped computer centre.
- Teachers with many years of experience and who are proficient in the subject they teach.
- The institution is well positioned in the market for its academic quality.
- Affordable tuition fees compared to the competition.

Results

Once the SWOT analysis has been carried out, we proceed to the analysis of the following results.

Analysis of external threats

Currently in the state of Tabasco, there are many private institutions at all levels of education, and there is not enough demand, so some of them have had to close.

According to state government data (Table 1), during the 2022-2023 school year in Tabasco there are a total of 375 higher secondary education institutions, of which 81 are private (21.6% of Tabasco's high schools are private) and 294 are funded by some level of government.

There is a student population of 116769 students, of which 7% (8115 students) are enrolled in private institutions and 93% (108654 students) are enrolled in public institutions. Analysing the data provided above, we realise that the population willing to pay for private educational services is small according to the supply. Assuming that upper secondary students enrolled in private institutions were divided equally among all private institutions, each private high school would have 100 students, which would make it very difficult for many private upper secondary institutions to stay in the market.

Another factor to consider is the delinquency of certain sectors of the population. Some sectors of the population have a culture of non-payment or late payment. In the case of private upper secondary education institutions, many of the students enrolled are late in paying their tuition fees, which in the long run causes them to accumulate several monthly payments and they end up dropping out of school. This cultural factor affects both systems (school-based and semi-school-based) in the private upper secondary education institution in the city of Villahermosa, Tabasco. This cultural factor is very marked in the semi-school system. Most of the people enrolled in this system are people over 20 years old, who did not finish high school in due time, therefore, they are usually people from low social strata, with low level of responsibility and jobs with very low incomes, which causes a very high student dropout rate, for example, there have been cases where they start groups of 30 students and have not even finished the first term and 10 students have already dropped out.

The political factor also plays a role. Currently in the state of Tabasco, the state government allows extreme overcrowding in public high schools (bachillerates and federal institutions), which reduces the market for private high schools, since many parents prefer to have their children in classrooms of 60 students or more, instead of paying for a public school where they would receive a better education and a more personalised treatment.

Analysis of opportunities

According to data from the government of the state of Tabasco, there is a population of 134,160 young people who are studying high school in the school period 2022-2023 (table 1), once all these young people finish high school they become a target market for private institutions of higher secondary education in the state, either for the school-based or semi-school-based system. In Annex 1 we can also see that there are currently 116769 students studying high school, which is a very large potential market. If a small percentage of the current population of high school students could be enrolled, the opportunities for growth could be enormous.

Another important fact to consider is the steady growth of Tabasco's population. According to INEGI data (graph 1), Tabasco has shown a clear upward trend in total population from 1900 to 2020. In annex 2, we can see that in 1930 the population of Tabasco was barely 0.2 million inhabitants, 20 years later (in 1950) the population had already doubled, reaching a total of 0.4 million inhabitants. Fifty years later (in the year 2000) the population of Tabasco had already reached 1.9 million inhabitants, which represents a population increase of 375% compared to 1950. Today, population growth is no longer as rapid as it was 50 years ago, but the total population will continue to grow, and with it, the market for private educational institutions.

With the worldwide pandemic caused by the COVID-19 virus, which started in 2020, many shops and places where many people gathered, including schools, were closed all over Mexico. The phenomenon of the pandemic combined with the growth of ICTs in Mexico gave way to online classes, through the internet and an electronic device (computer, mobile phone, Tablet, etc.).

To continue with the teaching process for students, classes were implemented using online platforms such as zoom, Google meets, Microsoft teams, etc. Online teaching allows the flexibility to offer educational services anywhere and at any time. Today, with the major negative effects of the covid-19 pandemic behind us, online classes are still widely used and have enabled educational institutions to reach markets beyond their physical facilities. The reach of the private higher secondary education institution in the city of Villahermosa, Tabasco, would be enormous if it were able to position itself in cities outside of Villahermosa. This opportunity is especially for the semi-school system, since classes in this system are held only once a week.

Another great opportunity is that there is enough space in the facilities to set up new lines of business. Strategic alliances can be sought with other schools to implement new educational offerings or diploma courses in different areas of knowledge.

Analysis of weaknesses

The facilities where the high school is located are not owned by the company; the building is rented, which means that a large part of the income is spent on rent. A monthly rent of \$50 000 mxn is currently paid, due to the size of the building and its location. Another factor to take into account is the building, as it is an enclosed building, there are no outdoor areas or sports facilities such as courts, football fields, etc. Some students, especially in the school system, do not like this. Some years ago, this was solved by letting students out into the light zone during the break, but this had the problem that many students did not return to their classes, so the decision was taken to restrict the students' access to the light zone during the break.

We must also take into consideration the low enrolment. There is currently a student population of 85 students in the school system and 120 in the semi-school system. This is a very low number of students compared to previous years.

However, low enrolment is a problem that has recently hit all private education institutions. In the private institution of higher secondary education in the city of Villahermosa, Tabasco, it has caused major problems due to the high operating costs of paying rent for the building. The covid-19 pandemic had a direct impact on the number of students enrolled in both systems (school-based and semi-school-based), and there is still no recovery from this event.

Another factor that impacts on the institution's income is that the semi-school system offered (weekend classes only) is not 100% owned by the institution. For each student enrolled in this system, a monthly fee of \$350 mxn per month has to be paid to DGTI, which means that a large part of the income from the semi-school system does not end up within the institution.

All the factors mentioned above, together with the low income due to low student enrolment, mean that the institution is just above the break-even point economically speaking, which means that it has little room for manoeuvre to invest in other aspects, for example, in a comprehensive marketing plan to improve its market positioning.

Strengths analysis

The school facilities are located in one of the most important areas of the city of Villahermosa, in the historic centre or "zona luz". It is the oldest part of Villahermosa, an area closed to vehicular traffic where the visitor can find different types of commercial establishments, restaurants and hotels. One of the most representative parts is Juarez Street, which is where the high school facilities are located. The aforementioned area has a great influx of people at all hours. This makes it an area suitable for commerce and for attracting new clients. Likewise, the school facilities are equipped with a chemistry laboratory and a computer laboratory, audio-visual rooms (equipped with projector and speakers) and comfortable classrooms for the well-being of the students.

The teachers at the school are people with many years of experience and extensive knowledge in the subjects they teach, resulting in a good academic preparation of the students. During the years of service of the educational institution there have been outstanding students with very good grades. Due to the good academic level, it is very common for former students to bring their acquaintances, friends and relatives to enrol in the high school. We can say that most of them are satisfied customers and come back to require the educational services.

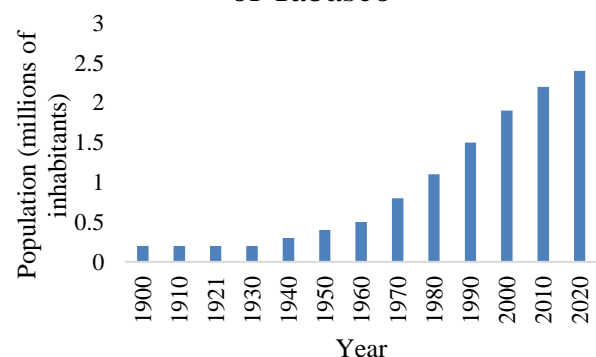
The educational institution has been in the market for more than 30 years and thousands of students have graduated during the time of service, which makes the high school already known and has a certain position in the market.

Tuition fees are quite affordable compared to other public schools operating in the state of Tabasco.

As a result of the analysis, it is determined that the school lacks a well-defined marketing structure, so it is necessary to implement marketing strategies to improve competitiveness.

Annexes

Population growth in the state of Tabasco



Graphic 1 Population growth in the state of Tabasco

Source: INEGI (National Institute of Statistics and Geography)

Students, teachers, groups and schools in the state education system by service and level. Start of school year 2022-2023		
Service and level	Students	School
School-based and non-formal education services	740 631	5 646
Initiala	4 249	156
Preschool	105 905	2 051
Primary	278 171	2 094
Secondary	134 160	852
Basic education	522 485	5 153
Upper secondary	116 769	375
Higher	101 107	118
Service and level	Students	School
Other educational services	55 583	364
Special	25 778	200
Training for workb	29 805	164

Table 1 Students, teachers, groups and schools in the state education system by service and level. Beginning of school year 2022-2023

Source: Basic statistics of the state education system

Acknowledgement

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Conclusions

The situation for public schools in the city of Villahermosa, Tabasco is somewhat complicated at present. Full recovery from the negative effects caused by the COVID-19 pandemic has not yet been achieved. It is because of this situation that a well-structured marketing plan becomes more relevant.

The school has a weak marketing and promotion structure, which means that the market is not aware of the quality of study offered. The way in which the school currently recruits students is mostly receptive, where the users are the ones who come to the school to seek information about the educational offerings. In general, the school does not have well-defined strategies for sales promotion, media, public relations and an eye-catching design of the Facebook page to publicise the services digitally.

It is essential that the school implements well-defined marketing strategies in order to increase market positioning. Therefore, it is recommended that the strategies and action plan outlined in this paper be implemented to increase student enrolment and improve the school's position.

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Management of the life and career plan to improve the organizational climate in SMEs

Gestión del plan de vida y carrera para mejorar el clima organizacional en MyPyMES

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Abstract

The purpose of this paper is to develop a strategic model to establish the best mechanisms, tools and policies to implement a Life and Career Plan in order to reduce staff turnover and improve the organizational climate of SMEs. A model was developed, based on gradient such a work, indicators, processes and guidelines, strategic measurements, analysis for staff retention, creation and development of a culture of change, growth and internal development, generating commitment in order to optimize the use of resources and productivity. The model generated a concise, clear and solid base to generate metrics and statistics, save economic resources, ways to increase productivity, make efficient use of new technologies and the Internet of Things, to guarantee sustainability, speed flexibility, privacy of processed information and energy backup, in order to promote change in favour of the development of competitive advantage in SMEs. The results allowed, through a collegiate work between the members of the interdisciplinary team, the construction of a Life and Career Plan Model that achieved a more productive workforce and improved the control and retention of talent between 13 – 17%, although with a residual risk associated with routines due to updates and/or changing needs of SMEs.

Life and career plan, Talent retention, Business belonging

Resumen

El propósito del presente trabajo es desarrollar un modelo estratégico para establecer los mejores mecanismos, herramientas y políticas para la implementar un Plan de Vida y Carrera con la finalidad de disminuir la rotación de personal y mejorar el clima organizacional de PYMES. Se desarrolló un modelo, basado en gradientes como trabajo, indicadores, procesos y lineamientos, mediciones estratégicas, análisis para la retención del personal, creación y desarrollar una cultura de cambio, crecimiento y desarrollo interno, generando compromiso con la finalidad de optimizar el uso de recursos y la productividad. El modelo generó una base concisa, clara y sólida para generar métricas y estadísticas, ahorro de recursos económicos, formas de elevar la productividad, hace uso eficiente de nuevas tecnologías e internet de las cosas, para garantizar, sustentabilidad, velocidad, flexibilidad, privacidad de la información procesada y respaldo de energía, a fin de impulsar el cambio en favor del desarrollo de ventajas competitivas en PyMES. Los resultados permitieron, a través de un trabajo colegiado entre los miembros del equipo interdisciplinario, la construcción de un Modelo de Plan de Vida y Carrera que logró una plantilla más productiva y mejoró entre 13 – 17 % el control y retención de talento, aunque con un riesgo residual asociado en las rutinas por actualizaciones y/o necesidades cambiantes de las PYMES.

Plan de vida y carrera, Retención de talento, Pertenencia empresarial

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Introduction

From this point of view, the company has three dimensions: efficiency, attractiveness and unity (...) Any realistic vision of the company usually recognizes that it has the function of creating wealth, through the application of specific operational capabilities that we call its object to satisfy specific needs that we call external mission (Villegas-González, Hernández-Calzada and Salazar-Hernández, 2017).

Huerta-Bortolotti (2011) pointed out that SMEs have had three stages of evolution: 1st. In the 50's and 60's during the import substitution model. 2^a. In a context of a closed economy and a small domestic market, important achievements were made, although also with some limitations in terms of equipment, organization, training and information; 3rd. In the 90's availability of external financing and internal economic stability, although obstacles in terms of the legal regulatory framework had to be overcome.

Nowadays, there is a monthly staff turnover of more than 10%, among the causes are mentioned the bad working environment, lack of sense and motivation, lack of career plans and / or promotion, competitive salaries etc., for the reasons mentioned above, the labor market in SMEs demands much attention to the management of human capital and makes it urgent training and welfare, as an engine to improve the organizational culture.

According to Hidalgo (2018) and Contreras (2018b) the Bajío region has the biggest challenge in Mexico in terms of talent turnover and retention, as some cities have an annual turnover of 60%.

In Mexico, the latest estimates indicate that the average labour turnover rate is 16.7%. This percentage places the country as the highest rate in Latin America. Another relevant fact is that 34% of surveyed employers state that candidates lack technical skills and that 3% do not meet the profile 100% for their jobs (CONOCER, 2016).

As is well known, the concept of human capital was devised and developed by Theodore Schulz and Gary Becker, who pointed out that the success of a company depends on the capacity and talent of its staff.

The OECD defines Human Capital as: "the knowledge, skills, competence and attributes embedded in individuals that facilitate the creation of personal, social and economic well-being".

Human capital is a competitive differentiating factor, due to the added value it generates in the business structure. Thus, motivating the development of skills such as assertiveness, tolerance, resilience, motivation, negotiation, decision-making, accelerate growth and productivity (Zahra, Newey and Li, 2014; Guesalaga et al., 2018; Cui et al., 2018), while strengthening businesses for their internationalization (Brown et al. 2014).

In US companies, according to the study conducted by Catalyst, on average, the cost of replacing a position can represent 50% to 60% of the annual salary of the position and the average time to replace it is 52 days, but if it is a CEO that number shoots up much higher.

The costs derived from hiring personnel in Mexico include expenses such as promotion of vacancies, administrative processes, psychometric testing, induction, training, plus operating expenses depending on the learning curve that can extend up to 6 months, therefore, it is estimated between 10,000 and 30,000 pesos per employee annually or in other words, the average replacement cost is approximately 35% of the annual salary of the position to be replaced.

Thus, an improvement in the organization's results can be explained through the company's ability to constantly renew itself by identifying and exploiting new opportunities in response to customer demands and continuous improvement.

The objective of this paper is to develop a strategic model to establish the best mechanisms, tools and policies to implement a Life and Career Plan in order to reduce staff turnover and improve the organizational climate of SMEs.

The importance of this research is based on the fact that there is a lack of procedures, performance indicators, personal and professional development, sense of belonging, defined growth trajectory, among others, that are homologated and standardized, according to the author's knowledge, to evaluate the quality of interactions; This has aroused the concern of the literature and due to its transcendence in the economic development of the country; with the aim of achieving the correct adjustment between the environment and the capacities that organizations must adopt to promote the impulse of business innovation and the generation of competitive advantages in SMEs.

The second section of the paper presents the conceptual framework, as well as a review of the literature and empirical studies focused on the creation of a work culture, sense of belonging, value and innovation. The third section describes the methodology employed, while the analysis and results are presented in the fourth section, to finally present and discuss the conclusions, limitations and implications for future research.

Theoretical framework

Many are the antecedents that are identified in the literature as ideas and determining factors for life and career planning, its impact on improving the organizational climate, self-directing the full development of capabilities, values and beliefs, as they are intrinsic to their performance (Saldivia, 2018).

Martínez (2019) describes a structured plan that includes aspects such as: professional, intellectual, social and family, which is constituted as a stimulus in the present of each person.

The career plan involves attracting and retaining talent in organizations, offering employees training and coaching to climb to job positions with greater responsibilities, according to the skills and potential of each worker (Ramírez, 2018).

According to the research of Robbins and Coulter (2017 and 2018), organizations through strategic planning must define their goals, establish strategies to achieve them, i.e., they are concerned with both what to do and how to do it.

To achieve control in the management of human resources, policies were defined, manuals and guidelines were developed, in a totally proactive approach, which anticipates future situations, taking advantage of the existing capabilities of people, to improve the quality of decisions and achieve competitive advantages.

For Badens (2019) the valuation of human resources, awareness and knowledge of these, can guarantee better achievements and success at a competitive level.

Methodology

The development of a model is proposed, based on gradients such as work, indicators, processes and guidelines, strategic measurements, analysis for staff retention, creation and development of a culture of change, growth and internal development, generating commitment in order to optimize the use of resources and productivity.

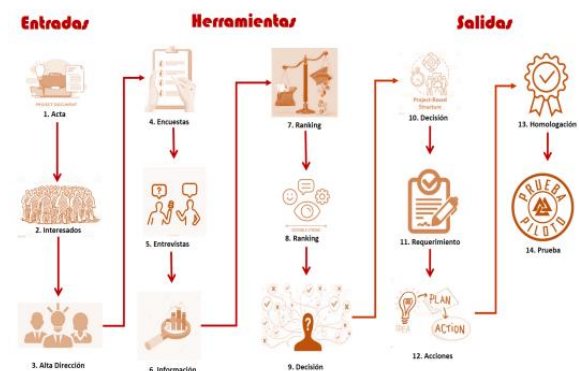


Figure 1 Process pictogram

The model to reduce staff turnover and improve the organizational climate has an exploratory scope, as it approaches the problem of relatively unknown studies and at the same time suggests verifiable statements in order to generate knowledge that will contribute to research on the subject (Hernández, Fernández and Baptista, 2010).

The starting point of the project methodology is to define the basic parameters of the process, or indicators of the classic control system: awareness-raising, training and evaluation.

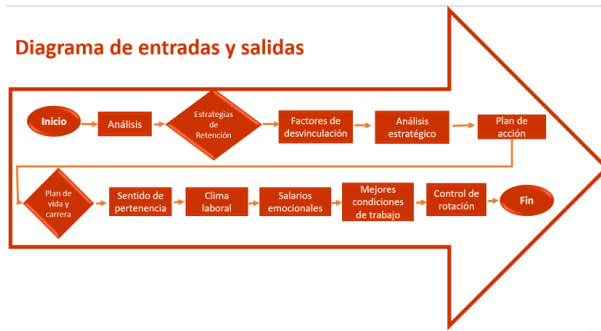


Figure 2 Model flowchart

The evaluation system compiles the main methods for job performance analysis and allows you to choose the variables that best suit your situation in order to generate appropriate action plans.

It is proposed, for the second stage, to apply a level of standardisation and value generation, through the integration of devices and software programmes, which consider vertical and horizontal integration communication protocols, as well as information processing.

Results

In the case of SMEs, due to their specific characteristics, it is considered appropriate to consider interdisciplinary working groups, favouring cooperation and diversity, to address the planning process, as well as to visualise the information necessary for execution; elements such as problems, execution time, budgets, areas involved, risks, products obtained, etc., focused on value creation.

The model generated a concise, clear and solid basis for generating metrics and statistics, savings of economic resources, ways to increase productivity, which also represent the base structure for the integration of competitive advantages and means of expansion.

It is important that information serves to foster collaboration and increase productivity in general, making efficient use of new technologies and the internet of things, which does not require a specific space and can guarantee sustainability, speed, flexibility, privacy of processed information and energy backup.

Faced with the challenge of developing a coherent and efficient talent retention protocol, efficient and relevant diagnosis is essential for the design of the solution, supporting the human, economic and legal dimensions, through collegial work between the members of the interdisciplinary team.

The more accurate the performance evaluation method, the more successful the production process and the more successful the cooperation.

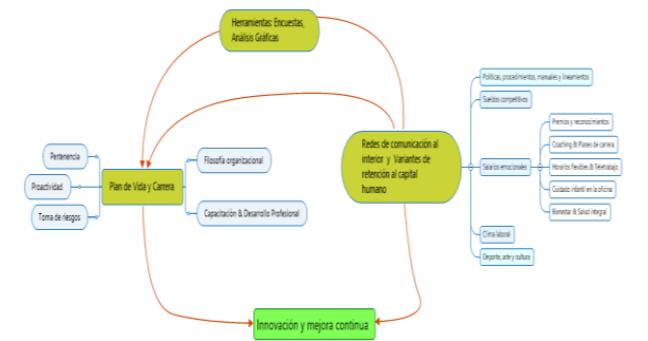


Figure 3 Life and career management model

It is important to highlight that, among the human capital retention variants, flexible working hours and childcare spaces in the office showed the most significant impacts, due to the reconciliation of professional and personal life, as they increase the commitment and productivity of workers and therefore of the company. On the other hand, innovation and continuous improvement open the opportunity for staff to present their ideas, projects or join existing projects in order to show their interest and value.

Pilot tests were carried out in companies in the working group to calculate the level of risk in the implementation of the model. It was found that the model achieved a more productive workforce and improved the control and retention of talent by 13-17%, however, there is a residual risk associated with the routines due to updates and/or changing needs.

Conclusions

The challenge for business organisations stems from a new management style, which manages in a meaningful way, looking for long-term benefits and including social and not only economic benefits.

It is important to note that producing such profound changes requires the cooperation of all, mainly of the actors who actively participate in the tasks of growth and social integration, in order to ensure the permanence of the achievements made.

The study demonstrates the importance in the work of the project leader, in the initial diagnosis, the plan or design of the solution, based on the selection of indicators that allow the control of all kinds of labour, social, and governmental interactions, as it is a high level of complexity, due to the multiplicity of the variables involved, thus, addressing the career advancement of employees demonstrated the interest in their development, especially important for the millennial generation.

The proposed Model achieved a more productive workforce and improved the control and retention of talent by 13 - 17 %, however, there is a residual risk associated in the routines due to updates and/or changing needs, therefore, future lines of research are proposed taking into account an intercultural and social perspective in the political, economic and cultural framework in such a way that it contributes to a critical review of the life and career project in relation to different types of contracts.

The present study is not without limitations; the complete coverage of all articles could not have been achieved, given the chosen procedure. Therefore, there may have been papers which, having addressed career and life plan management or talent retention, used different language. Consequently, the factors derived from the analysis need to be treated with caution.

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My digital business: *Bordados Domy* case**Mi negocio digital: caso Bordados Domy**

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Abstract

In Mexico, the backbone of the economy is found in Micro, Small and Medium Enterprises (MSME). According to data from Forbes, there are about 4.2 million SMEs, which contribute around 52% of the Gross Domestic Product (GDP) and generate 70% of formal employment (Guzmán, 2022). The objective of this project is to create a guide for entrepreneurs using the SOSTAC methodology, and information and communication technologies to connect and accompany Micro-enterprises in their digitization process. In the development of the project, the SOSTAC methodology (Chaffley, 2022) was considered, consisting of six phases that are: situation analysis, objectives, strategy, tactics, actions and control. As a result, a collaboration agreement was obtained with a Microenterprise called "Bordados Domy". In this work, a guide for entrepreneurs was created through strategies for the use of information and communication technologies to connect with their clients, promote their products, even with the fears that this implies or the digital divide in the use of ICTs.

Entrepreneurs, Technology, SMEs

Resumen

En México la columna vertebral de la economía se encuentra en las Micro, Pequeñas y Medianas Empresas. De acuerdo con datos de Forbes, existen cerca de 4.2 millones de MiPymes, las cuales contribuyen con alrededor del 52% del Producto Interno Bruto (PIB) y generan el 70% del empleo formal (Guzmán, 2022). Este proyecto tiene como objetivo Crear una guía que apoye a los emprendedores utilizando la metodología SOSTAC, el uso de las tecnologías de información y comunicación para conectar, impulsar y acompañar en su proceso de digitalización. En el desarrollo del proyecto, se consideró la metodología SOSTAC (Chaffley, 2022) consta de seis fases que son: análisis de situación, objetivos, estrategia, tácticas, acciones y control. Como resultado se obtuvo un convenio de colaboración con una Microempresa denominada "Bordados Domy". En este trabajo se pretende crear una guía para pequeños emprendedores puedan establecer estrategias del uso de las tecnologías de la información y comunicación para conectar con sus clientes, promocionar sus productos, aun con los miedos que esto implica o la brecha digital en el uso de las TICS.

Emprendedores, Tecnología, MiPymes

Citation: DEL CARMEN-MORALES, Yucels Anaí, DEL CARMEN-MORALES, Heidi, FELIPE-REDONDO, Ana María and MARTÍNEZ-MAGOS, Juan Carlos. Proposal for the improvement of productivity to industry marketer DGS. of R.L. of C.V. Journal of Business and SMEs. 2023. 9-23:12-22.

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Introduction

E-commerce in Mexico reached \$401.3 billion pesos in 2021, having experienced a 27% growth compared to the previous year. As a result, it accounted for 11.3% of total retail sales. For the third year, Mexico ranked among the top five fastest growing countries in eCommerce Retail, on par with major markets such as India, Brazil, Russia and Argentina (Asociación Mexicana de Venta Online, 2022).

The habit of buying online according to various experiences gathered was not common due to shipping charges, not having a credit card, resistance to change or fear to make a purchase with someone you only know through a digital medium.

From another perspective, in an unprecedented event in 2020, many businesses were forced to close in the face of a health contingency, resulting in staff cuts, redundancies and premises closures due to the ravages of the pandemic. At the beginning, the government decided that only businesses selling basic necessities would remain open to the public, but after a certain period of time, other businesses began to close their doors because customers were afraid of becoming infected. Businesses that offered online or home delivery services began to stand out, some followed in their footsteps and others, because they did not have the support to migrate to digitalization, were forced to close down and lay off their employees.

In this work we intend to create a guide for small entrepreneurs to establish strategies for the use of information and communication technologies to connect with their customers, promote their products, even with the fears that this implies or the digital divide in the use of ICTs, in this work we accompanied, guided and trained Bordados Domi to publicize their creations through digital media.

Problem statement

Undertake according to the Royal Academy of the Spanish Language defines it as "Undertake and start a work, a business, an undertaking, especially if they involve difficulty or danger", the same definition already raises to undertake as something not easy, a difficult path, added to this we think of the digital divide not only in technology, if not the lack of knowledge of the use of information technology to offer their products.

Bordados Domi is a microenterprise made up of a group of women dedicated to the creation of traditional embroidery from the Huasteca region, these artisans make this craft on different garments such as blouses, shirts, t-shirts, trousers; before the pandemic they left their homes to sell at local markets or go door to door, but the fear of the contingency stopped them from exposing themselves to other people, however one of the main limitations was their lack of knowledge in the use of a computer and social networks for the promotion of their products.

Nowadays, digitalization is key for many people who were forced to leave their workplaces or offices to work from home; events as well as face-to-face meetings have been replaced by virtual ones and e-commerce, digital marketing, social media, door-to-door deliveries are gaining unprecedented momentum. Digitalization not only allows for adapting to a crisis like the current one, but is also a driver to foster sustainability within organizations.

In accordance with the problems posed, an alternative is proposed for MSMEs and family businesses to provide support in the correct use of technologies and their incursion into digitalization, to help companies to enhance the development of their commercial image, the use of company profiles, e-mail, search engines, geolocation, the use of social networks, search engine positioning, which helps micro-businesses to get closer to offering products or services to their customers.

Theoretical framework

Emprender According to the Real Academia de la Lengua Española it is defined as "To undertake and start a work, a business, an undertaking, especially if it involves difficulty or danger".

In Mexico, the quarantine was officially initiated on 24 March 2020 by COVID-19, where the most affected economic entities are, without a doubt, the SMEs, due to the fact that most of them were closed by the State Commission for the Protection against Health Risks (COEPRIS) as they are not considered essential businesses like the large supermarket shops that supply basic necessities. At first, everything seemed to be under control; one month later, more than 80% of the businesses were closing their doors, causing a decrease in total revenues from 51% to 100% (ResearchGate, 2021).

MSMEs refer to micro, small and medium-sized enterprises that are those with no more than 250 workers in total, moderate turnover and less access to resources or tools compared to large companies or franchises. They form an important segment of the economy, particularly at the national level, as they generate a large contribution in terms of products and services. They also have a unique ability to adapt to new technologies, society and changing trends.

MSMEs promote economic development, market expansion, job creation and a more equitable distribution of wealth. In the case of the Mexican economy, MSMEs represent a large number of the country's enterprises. (Patiño, 2021)

MSMEs are very important for the development of the economy at regional, national and global level, as they represent more than 95% of the companies at national level, this has a high impact as they are major generators of employment, the argument used to formulate such a statement is based on the idea that these companies use more labor and less capital than large ones, i.e. they are less mechanized and more personalized companies.

In terms of the level of income they represent, it is observed that MSMEs are the best income distributor among the population and among regions, they are indispensable for large enterprises to exist and are a central factor for social development and economic mobility of people. MSMEs are a fundamental and indispensable link in national development (Saavedra, 2015).

The classification of MSMEs in Mexico depends on several factors and is measured by the range of the number of workers, the amount of sales in millions of pesos, as well as the combined ceiling, the latter is obtained by multiplying the total number of workers by 10% and adding the result of annual sales by 90%. The classification of MSMEs can be considered as follows:

- Micro-enterprises. They are from all sectors and must not have more than 10 employees. The maximum sales amount is 4 million pesos and the maximum ceiling is 4.6.
- Small enterprises. In the industry and services sector they can have from 11 to 50 employees and a turnover of up to 100 million pesos with a maximum ceiling of 95. In the case of small companies in the commerce sector the maximum number of employees is up to 30, they can have a turnover of up to 100 million pesos and have a ceiling of 93.
- Medium-sized enterprises. The commerce sector has between 31 and 100 employees while the services sector has between 51 and 100 employees, in both cases they have a turnover between 100 and 250 million pesos per year and have a maximum ceiling of 235. In the industry sector the range of employees is from 51 to 250, they have a turnover between 100 and 250 million pesos and have a maximum ceiling of 250.

Due to their size, MSMEs face some important challenges, such as speed of growth and scalability. Therefore, they are very sensitive to sudden changes in the economy since the slightest variation in the market can cause stagnation in their growth and negative effects on their sales. (BBVA Mexico, S.A., 2022).

MSMEs account for 90 per cent of enterprises, 60-70 per cent of employment and 50 per cent of GDP globally. As the backbone of societies, they contribute to local and national economies and to sustaining livelihoods, particularly among the working poor, women, youth and groups in vulnerable situations. It is essential that countries continue to support and empower MSMEs to boost their full potential and inspire innovation, creativity and decent work for all.

Micro, small and medium-sized enterprises are vital to achieving the Sustainable Development Goals (SDGs). Efforts to improve access to finance for MSMEs in all key sectors of national economies are an important element of SDG implementation. They are an important element in the implementation of Goal 8 (decent work and economic growth) and Goal 9 (industry, innovation and infrastructure) (United Nations, 2022).

On average, digital consumers mentioned the main reasons for shopping online, recognizing the benefits, among which stand out for receiving purchases at home with 55%, 46% for saving time and travel to physical shops, finding products that are not available in a physical shop with 43%, being able to make purchases from anywhere you are with 40% and finally because online you can find more promotions than in a physical shop with 39%. Online shopping is increasingly becoming part of consumers' daily lives.

The digital shopper during 2021 showed growth within the female segment, mainly among populations with purchasing power between 25 and 64 years old. The middle and lower socio-economic level shopper is reactivating, showing the democratization of online shopping. At the regional level, the Southeast has the highest participation. The devices most used to make online purchases are smartphones with 98% of digital shoppers and 70% using laptops.

Digital shoppers recall on average 2.6 financial institutions spontaneously when they think of buying products and services online, among which the following institutions stand out: BBVA with 64%, Citibanamex with 47%, Santander with 28% and Banorte with 25%.

During 2021, multiple categories managed to position themselves within the online shopping preference, the products that lead the list of categories is food delivery with 72%, fashion with 64% and electronics with 55%, also highlights the growth of appliances with 47%, furniture and home decor with 42%, sports products with 40% and tools likewise stands out with 40%. (Mexican Association of Online Sales, 2022).

Social media marketing comprises those digital marketing activities in which the brand uses social media to engage consumers and involve them in communications or other initiatives promoted by the brand. It uses observation methods and technologies to track, analyze and learn from the public conversations of users and consumers on social media. It also promotes and develops virtual communities that revolve around the brand; engages consumers and other audiences of interest in open innovation initiatives; assists and supports them through social media; and, ultimately, ensures that it promotes and facilitates a close dialogue with consumers and social media users that contributes to marketing objectives. (Rodríguez, 2014).

Nowadays, social networks have become one of the main marketing tools for companies, but apart from being an excellent tool to manage the relationship between client and company, these institutions also use them for many other purposes.

Marketing is one of the main uses that companies give to social networks, now they also influence the way we do business, it is a tool that we implement to generate content in our work environment, which so far has been very helpful for new generations of entrepreneurs and new businesses that want to position themselves and be recognized for their brand with less budget. Social networks are evolving more and more every day, bringing with it positive factors for marketing processes, and implementing new forms of advertising through these communication networks (Peñarroya, 2014).

In January 2022, revealed that WhatsApp is the social network with the highest percentage of users in Mexico. Some 94% of social network users had access to this network. Facebook was the second most used platform by Mexicans, with 93% of users. In third place was Facebook Messenger, with 80% (Statista Research Department, 2022).

Methodology

According to (Chaffley, 2022) this model proposes a set of common-sense states and consists of a series of 6 work phases (Situation Analysis, Objectives, Strategy, Tactics, Actions and Control) that organizes and segments quite well everything that a strategic plan requires for projects of a certain quality. Each phase establishes a work priority and allows for feedback from each other.



Figure 1 SOSTAC model

Source: (Dr. Dave Chaffley: Digital Perspectives)

Note: The SOSTAC model is a framework for planning a digital marketing strategy.

Situation analysis

At this point, an analysis of the situation in which the business finds itself is proposed, and through the aspects that are being generated, steps for digitalisation are defined.

Strengths

- The customer decides the design of the embroidery.
- Embroidery on different articles according to each client.
- Diversification of handicraft products.
- Handmade products with original designs.
- Handcrafted products with unique and personalized designs.
- Handcraft products of good quality.

Weaknesses

- Lack of social networks.
- Limited staff to process large quantities of orders.
- Not having staff to deliver orders.
- Lack of knowledge in the use of social networks.
- Lack of knowledge in the use of computers.

Opportunities

- Training
- Having a presence on the Internet
- Improve the way they promote their products.
- Selling products over the Internet allows selling anywhere, anytime, to anyone.
- Interact with customers on social networks.
- Improve the quality of images for better performance and for the optimisation of the content offered on the Internet.

Threats

- Fear of fraud on the part of the customer, who does not know if he/she will lose the money invested when buying in the shop.
- Increasing competition in the market.
- Increasing number of competitors on social networks.
- Promotion on the internet by competitors.

After the analysis, it was determined that a series of steps should be followed to guide small entrepreneurs towards digitalization. At this stage, it was decided to consider the target audience, the selection of strategies, how to reach the customer using ICTs and the internet, and a marketing plan, considering the initial diagnosis of the case being analyzed.

Step 1: Profile of the target audience.

- A form was designed to find out the details of potential customers:
- Demographic data.
- Gender
- Interests and needs.
- What are the problems related to the product or brand.
- What are the preferred channels of communication.

Step 2: Selecting strategies to realize the objectives.

- Develop an advertising campaign on social media.
- Development of social media content.
- Disseminate products through images.
- Provide training in digital tools to the staff of the microenterprise.
- Use email marketing.
- Designing a website.

Step 3. The customer on the internet

- The customer should be at the centre of the strategy and campaign.
- Offer quality customer service.
- Empathise, and be very clear about who the target customers are in order to personalise the argument in communication and sales.
- Offer customers the possibility of instant contact through various channels (Facebook, website chat, Twitter, WhatsApp, etc.).
- Engage in social media topics with the aim of generating conversation.
- Listen to customers, understand what they want and be interested in their opinion.
- Create content that is interesting, relevant and provides value to users.

Step 4: Marketing plan

- Register your business on Google My Business
- Determine who is responsible for the use of social media.
- Create accounts in the different social networks in which you will have an online presence.
- Create a company image on social networks.
- Select the right keywords.
- Create a video marketing plan
- Decide on the technical equipment and editing software to be used.

Become familiar with the use of social networks and observe the dynamics of the competition.

In addition to this information, a diagnosis was made of the use of technologies, with a scale (null, medium, high). As a result, it was determined that the company did not use social networks, they do not know how to use the computer, they did not have a catalogue of their embroidery, they do not have email, one of the members has a personal Facebook account but never logs in, the few images of their products have very low quality, as can be seen, they are entrepreneurs with no knowledge in the use of technology, which represented a challenge for the work team. One thing that was clear was that there are many businesses in the same conditions as this one, offering products and services that support their families but lacking the techniques to make them known or increase the reach of their potential clients.

Objectives

According to an analysis, the following points are considered to promote the incursion of the business in the digital world considering the profile of the target audience.

At this point it was determined that the demographics: of the customers are over 18 years old.

Gender: 20% of their customers are male and 80% are female.

Their current channel is word of mouth, through recommendations. Customers' favorite channel to communicate or search for products is WhatsApp, Facebook Marketplace and Facebook shopping and sales groups.

Use of ICTs: The disadvantage that was found is the lack of knowledge of the craftswomen in the use of social networks and ICTs to make their products known.

Preferred methods of payment: 80% by transfers, 20% cash. But the entrepreneurs do not have an account for transfers. They make the garments to order by requesting a cash advance or selling door-to-door.

Interests: as they are traditional garments they use them for festivities, school events, regional events, fashion.

Region: Currently they have clients from the Huasteca region, they go personally to deliver them.

Socio-economic level: Their clients have a medium socio-economic level.

Strategy

At this point it was decided to start with the creation of a company image (brand), with the use of social networks for the promotion of the products, since the group of artisans has mobile equipment, to be in contact with their clients. And according to the diagnosis of the use of technology, their level of knowledge is null in the use of computers, but they do use WhatsApp to communicate.

As a strategy, the Entity Relationship Model was designed with the aim of helping the business in the digitalization process and, in a second stage, to create a website.

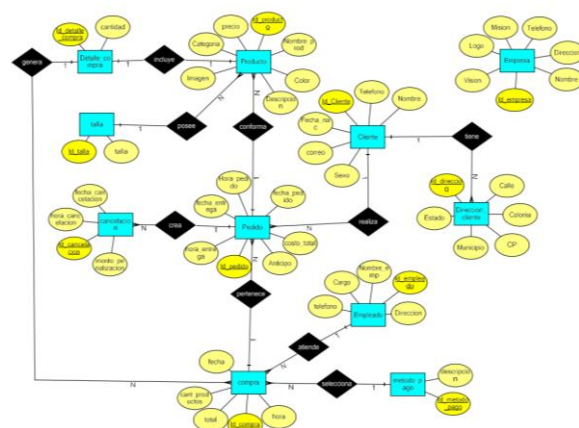


Figure 2 Design of the entity-relationship model
Source: Own elaboration

In addition, the following site structure map was created to distribute, organize and hierarchies the content of the web structure indicating the main bases of the site.

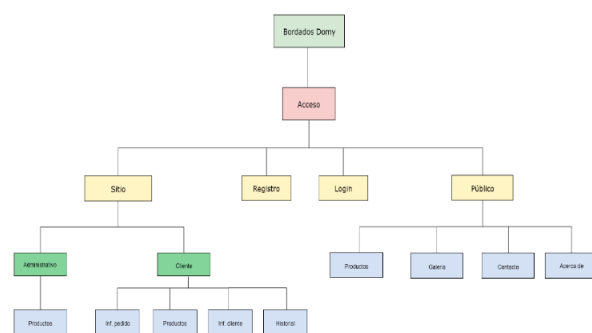


Figure 3 Map for the site structure
Source: Own elaboration

Tactics

As a tactic, the presence of the business in social networks will be implemented, an email was developed for the company, a Facebook page and a WhatsApp business account and email marketing, to give it formality and the value that the image of the business implies.

Actions

The Google My Business account that was created for Bordados Domy allows linking the search engine with the geographical environment and with other businesses in the area, allowing for greater visibility within Google Maps and a prominent result in local search listings.

The creation of the company profile gives the business Bordados Domy the possibility to send all its information ranging from location, address and contact details to potential customers, in addition to being able to receive reviews and opinions of its customers, which future buyers or customers can take as a reference to decide if it is the best option.

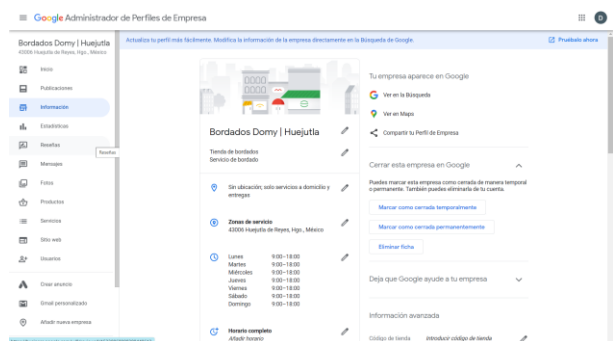


Figure 4 Google My Business account
Source: Own elaboration

The Facebook Business account is optimal for Bordados Domy as it serves at a geographical level, increases the radius of action and influence to be reached, in addition to offering corporate presence of the business aimed at the public of interest.

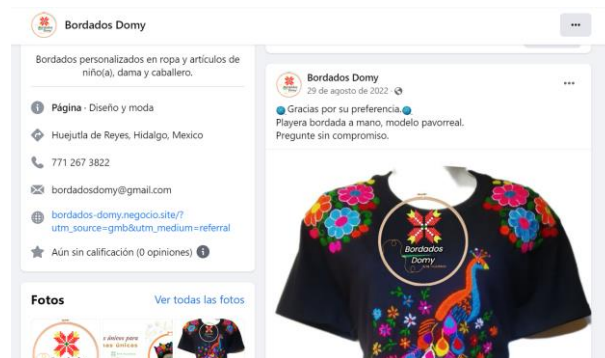


Figure 5 Facebook Business account
Source: Own elaboration

The WhatsApp Business account allows for a verified business profile so that customers can trust who they are talking to. This allowed you to create a catalogue so that your potential customers can get an idea of the products you offer.

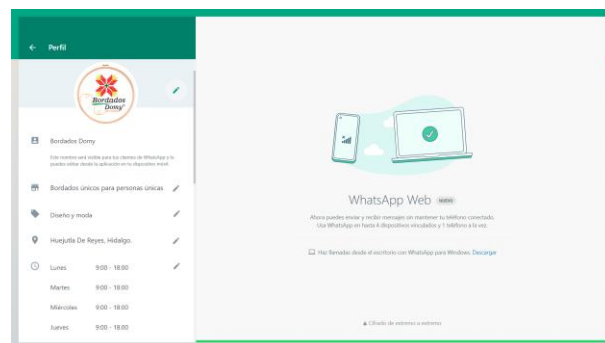


Figure 6 Creating a WhatsApp Business account
Source: Own elaboration

The content manager allows Bordados Domy to know the support structure for the creation, administration and publication of content for the website, by administrators, editors and other users.

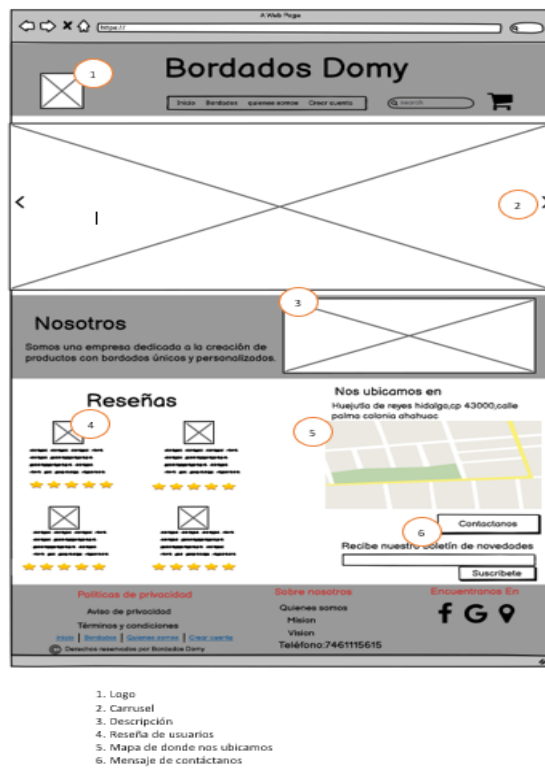


Figure 7 Domy Embroidery website structure

Source: Own elaboration

Measuring results

With the help of the statistics being generated by social networks and monitoring on Google My Business, the number of views and the impact of searches that are emerging after finding the business: you can make such reports: Facebook, WhatsApp and Google My Business statistics.

Expect response from followers and potential customers, send automatic replies when customers send messages outside service hours.

Interaction with the public, observe the audience and how far the level of interaction with customers goes.

Results

In this project an assessment tool was developed, which allows to get an overview of the level of interactions of MSMEs with technology. As a result, the risks identified within the Micro-Business Embroidery Domy were the following:

- The company does not have trained staff to migrate to the digital world: this was a challenge for the work team, their lack of knowledge was a great opportunity to promote and empower this group of entrepreneurs in the digital world and teach them that beyond the markets and going door to door there are other options to enhance the potential of their products. Therefore, the company's staff was trained for their incursion into digitalization.

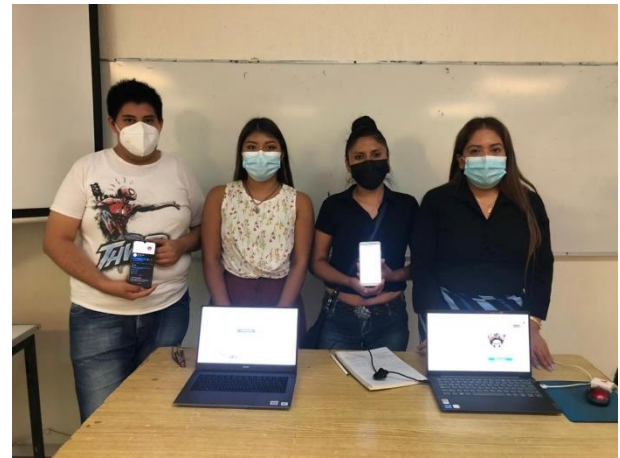


Figure 8 Delivery of elements developed for the Domy embroidery company

Source: Own elaboration

- Not having a staff that specializes around marketing.
- The company does not implement digitalization in its processes. So digitalization was implemented within the company, through digital advertising and interaction with customers through the company profile and having an online shop where the entire purchasing process can be carried out with the possibility of receiving payments by transfers.
- It did not have a company profile on the Internet: In order to have a presence on the Internet, the following accounts were created: company email account, company profile on Google My Business, WhatsApp Business account, Facebook Business and the design of a website for the sale of the products offered by the company.

- In this phase of the project, a website was designed as a tactic to boost the connection of MSMEs, as a result, the relationship entity model and relational model were designed, considering: company, customer, customer address, product, size, order, cancellation, purchase, employee and payment method.
- It was determined to implement the operation of the business with the use of social networks, search engines and geolocation as part of the call to action, as a result we obtained the Facebook Business account, search engines and the geolocation of the business on Google Maps.
- Reports were generated to help MSMEs to recreate new marketing strategies through key performance indicators (KPIs).

Conclusions

Bordados Domy is just one of the cases presented in this work. It was a challenge because the group of entrepreneurs had no knowledge in the use of ICTs, but they knew how to write messages on their phones, so social networks have been an ally in this process of digitization.

This project was developed with resources from the Academic Body of Information Technologies, the needs were human resources, so two students collaborated.

It is worth mentioning that there are many cases of women entrepreneurs such as Domy embroidery, proof of which is that there was an approach with the Instancia de la Mujer and there are many situations in which single mothers, street women or women who have suffered violence are trained to learn a trade and the challenge they face is to make their products known and to approach technology. The pandemic was an unprecedented event that forced us to look for other communication alternatives. Whoever decides to start a business knows that it will be a winding road, this work does not intend to provide a solution to all entrepreneurs, but it does provide a guide to how there are other ways of offering their products, establishing strategies to incorporate information and communication technologies in their enterprises.

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Case studio of material topics for a Spanish logistics enterprise

Estudio de caso del análisis de materialidad para una empresa logística española

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Abstract

This work presents the analysis of the material topics of sustainability of a Spanish company in the logistics sector. The methodology used is the case study based on the interview with an official of the organization, internet research on the organization's performance, based on the analysis of the application of the SDGs, from a SWOT and CAME analysis, of the analysis of Porter's forces, and of the quantitative analysis of material topics. With all this, a work strategy for the organization for the short term is outlined. Among the conclusions, this analysis shows the importance of the circular economy, the organization's sustainability strategy and awareness about the registration of its carbon footprint. But also, the need for alliances with suppliers and the development of collaborators, as well as the requirement for a robust digital platform and obtaining Lean & Green recognition. All to advance the company's competitiveness in terms of sustainability.

Resumen

En este trabajo se presenta el análisis de los temas materiales de la sostenibilidad de una empresa española del sector logístico. La metodología utilizada es el estudio de caso a partir de la entrevista con un funcionario de la organización, la investigación en internet sobre el desempeño de la organización, a partir de los análisis de la aplicación de los ODS, de un análisis DAFO y CAME, del análisis de las fuerzas de Porter, y del análisis cuantitativo de los temas materiales. Con todo esto se delinea una estrategia de trabajo de la organización para el corto plazo. Entre las conclusiones, este análisis da cuenta de la importancia de la economía circular, de la estrategia de la sostenibilidad de la organización y de la conciencia sobre el registro de la huella de carbono de esta. Pero también, de la necesidad de las alianzas con proveedores y del desarrollo de los colaboradores, así como del requerimiento de una plataforma digital robusta y de la obtención del reconocimiento *Lean & Green*. Todo para avanzar en la competitividad de la empresa en cuanto a la sostenibilidad.

Materiality Topics, Logistics Enterprise, Sustainability

Temas materiales, Empresa de logística, Sostenibilidad

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Introduction

The optimisation of a company's resources is permeable to all business-related processes. While, generally speaking, increasing financial profit is the main objective of a profitable enterprise, it has been associated with a host of other strategies and activities for decades.

From lean manufacturing to green or sustainable, organisations have had to update themselves and use the resources available in the environment in a better way. The latest trends have been sustainable or green that minimise the ecological footprint and promote the circular economy in the supply chain, up to the concept of the triple bottom line: economic, social and environmental (Sharma, et al., 2021).

The Triple Bottom Line TBL or 3BL principles as triple bottom line positive balance, associated with true sustainability of companies (Tasdemir, Gazo and Quesada, 2020), shown in Figure 1, have been present since the European Union Green Paper (Commission of the European Communities, 2001). The TBL or 3BL principles state that a company's performance should be measured on the basis of its contribution to economic prosperity, environmental quality and social capital. (Zak, 2015).

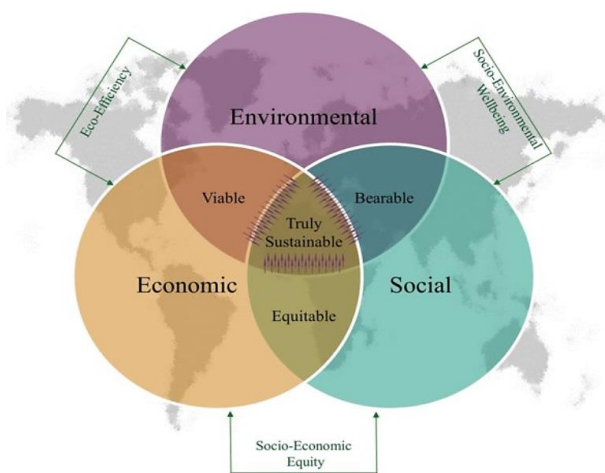


Figure 1 TBL principles and their relationship to the pillars of sustainability. Source: Tasdemir, Gazo and Quesada (2020)

While the European 2020 Strategy sets targets such as: "To reduce greenhouse gas emissions by 20 % compared to 1990 levels, to increase the share of renewable energy in our final energy consumption to 20 % and to increase energy efficiency by 20 %" (European Commission, 2010, p. 36),

Spain has reciprocated with a series of commitments and subsidies for companies that join this sustainable policy (Government of Spain, 2020).

In this framework, developing projects that contribute to the sustainability of companies is an imperative need, and if it is one whose major carbon footprint is in the distribution of its products, then the main focus should be on those sectors that have the greatest demand for reduction such as emissions due to transport, as shown in Figure 2.

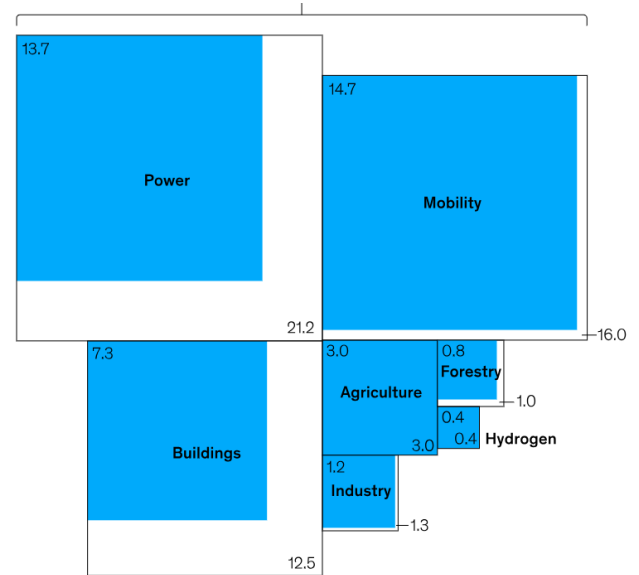


Figure 2 Spending requirements vs. global investments, to achieve zero net greenhouse gas emissions 2021-2030 Source: Madgavkar, et al (2023)

In this Figure 2, the sectors with the greatest need for investment to reduce greenhouse gas emissions towards the net-zero goal are: the energy sector, which includes wind, solar, hydrogen, nuclear, geothermal, biomass and gas with carbon dioxide capture and storage (CCS) to avoid emitting carbon dioxide into the atmosphere, as well as its transmission and distribution network and storage infrastructure; and mobility, which includes cars, buses, commercial transport vehicles and their corresponding infrastructure.

Therefore, innovation in logistics, and particularly in freight transport, will make the most sustainable companies in the services they offer become leaders in the sector, because they are socially responsible (Markley and Davis, 2007).

One resource that companies use to make their commitment, strategy and long-term vision visible are sustainability reports. These reports are produced and published to declare their actions and results to their stakeholders, which is why they are displayed on their websites. Anyone interested in understanding the company's approach to decision-making or in verifying the company's inclusion in certain sustainability initiatives can consult its sustainability report, which is generally published annually.

The most widely used standards for sustainability reports come from the Global Reporting Initiative (GRI) (Rodríguez Guerra and Ríos-Osorio, 2016), whose elements allow companies to meet the demand for transparency with their stakeholders, which results in trust towards the organisation, but also contribute to the comparability of the information disclosed, in terms of its economic, social and environmental aspects (GRI, 2023).

However, in order to reach this level of commitment, organisations must carry out actions in the field of Corporate Social Responsibility that will eventually allow them to show a comprehensive strategy. In the case of a Spanish logistics company, one example is the voluntary registration of its carbon footprint with the Spanish Ministry of Ecological Transition.

Likewise, the analysis of the monitoring of the Sustainable Development Goals (SDGs) of the United Nations Agenda 2030 (n.d.) is essential for companies that pride themselves on acting responsibly towards the planet.

The SDGs can be seen as a declaration of 17 goals set out and approved by the United Nations in response to the need to address a vision for the future. Their representative image can be seen in Figure 3: 1) End poverty, 2) Zero hunger, 3) Health and well-being, 4) Quality education, 5) Gender equality, 6) Clean water and sanitation, 7) Affordable and clean energy, 8) Decent work and economic growth, 9) Industry, innovation and infrastructure, 10) Reducing inequalities, 11) Sustainable cities and communities, 12) Responsible production and consumption, 13) Climate action, 14) Undersea life, 15) Life of terrestrial ecosystems, 16) Peace, justice and strong institutions, 17) Partnerships for achieving the goals (Naciones Unidas, s.f.).



Figure 3 United Nations sustainable development goals
Source: United Nations (n.d.)

The SDGs originated in 1987 with the Brundtland Report, which defined sustainable development as "development that meets the needs of the present without compromising the ability of future generations to meet their own needs" (Ibid.).

This work is part of a sustainable project focused on reducing the carbon footprint of a Spanish company, referred to in this document as ELE, which provides product rental services to food transport companies. This is a project in alliance with one of its most important logistics providers, to replace diesel trucks with electric trucks on certain routes.

The objective of this document is to share the results of the materiality analysis of the ELE company, including the methodology and resources used.

Methodology

This work was developed through a case study of a Spanish logistics company by conducting internet research and an interview with a senior executive of the company under study whose information is kept confidential at his request. The materiality analysis was carried out during 2022 and was arranged for the feasibility analysis of an intervention project on a pre-existing route.

The strategic planning tools used to study the environment in this case were: 1) the SDG implication analysis as a technique to visualise the organisation's performance through that sieve; 2) the SWOT analysis - weaknesses, threats, strengths and opportunities - complemented with the CAME strategy - correct, adapt, maintain and exploit - to address the findings of the SWOT; and 3) Porter's analysis.

It should be noted that the SDGs are not obligations established by the United Nations; adherence to them, whether by an individual, a company or an administration, is voluntary. However, they are a call to work together and in the same direction, for and with the planet. Likewise, it is not essential to opt for all 17 objectives in each project, but rather the organisation decides to join in the achievement of some of them, depending on the line of business or the scope established.

For its part, the strategic SWOT or SWOT analysis seeks a contextual vision of a situation where two realities are contrasted: the internal and the external. The internal vision must consider questions of leadership, processes, strategies, alliances, human talent, so that the most important weaknesses - D - and strengths - F - can be classified in a table. Meanwhile, the external vision studies the elements linked to possible markets, the sector, competitors, public policies, from which the main threats - A - and opportunities - O - are identified, also in a table (Rigotti, n.d.).

Meanwhile, the SWOT analysis is carried out on the basis of the result of the SWOT analysis, as a pair of complementary tools in the business development strategy. This analysis is also carried out by means of a matrix with the following elements: Correct -C- the weaknesses of the business, Confront -A- the external threats of the market where the business operates, Maintain -M- the strengths of the business, and Exploit -E- the opportunities presented by the business environment (Ruiz Barroeta, 2020). Figure 4 shows the aforementioned conceptualisation and the contents to be developed.



Figure 4 Strategies of the CAME analysis
Source: Ruiz Barroeta (2020)

Porter's analysis is the model developed by Michael Porter of Harvard University in the late 1970s to measure the competitiveness of a growing and expanding company. Porter included five forces in his model: 1) Threat of competitors, 2) Threat of new products, 3) Bargaining power of suppliers, 4) Bargaining power of consumers or customers, 5) Rivalry between competitors (Current company, 2022).

In each of these five Porter's forces, shown in Figure 5, the real situation of the product and its positioning in the market, the ability to negotiate with suppliers in the face of fluctuations in the demand for inputs, the threat of the entry of new competitors, but also of new substitute products, the rivalry between competitors and its consequences must be taken into account. All of the above is essential to anticipate various situations that affect your market situation (*Ídem*).

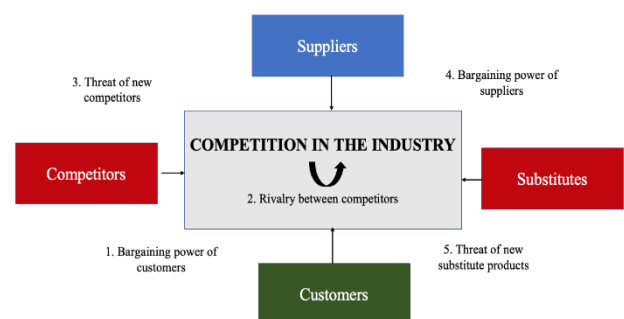


Figure 5 Porter's Forces of ELE

Source: Own elaboration based on Ruiz Barroeta (2023)

With this information, efforts were focused on identifying the impact of its processes in terms of sustainability, i.e. what is known as a materiality analysis was carried out for the project.

This analysis of the organisation's material issues, according to GRI (2022), explains the stages through which it was determined which were the most important and how the sustainability standards of each sector were used in this process.

Therefore, ELE's materiality analysis was based on the most relevant issues that reflect economic, social and environmental impacts, or that influence the decisions of its stakeholders.

It should be noted that ELE does not have its own sustainability strategy, nor does it have a Corporate Social Responsibility (CSR) strategy, although it does take action in this regard. This is because ELE is part of a European group that has its own internal policies. ELE Spain only joins the established programmes. Therefore, what is presented in this section includes the expectations and commitments declared by ELE in Spain and by its stakeholders.

With this information, a materiality analysis was developed, which consists of determining the issues and indicators that the company considers most important, according to its stakeholders, to review the impact of its processes in terms of sustainability (Rodríguez Guerra and Ríos-Osorio, 2016).

Results

This section presents the results of each of the analyses carried out, in the order described in the previous section: SDG analysis, SWOT, CAME, Porter's Forces. Finally, the materiality analysis.

Analysis of the SDGs

Logistics and transport are no strangers to the call to join the SDGs. Their significant impact on the generation of greenhouse gases - GHGs - makes it essential to join in the task of achieving these goals by 2030.

This involves the supply chain, which must strive to be increasingly sustainable, less polluting, react quickly to changes, maintain continuous improvement processes, commit to the circular economy, in short, take advantage of the public policies of the European Union that impact on Spain to carry out actions of benefit to all.

For all these reasons, the following are the seven SDGs that were considered to be directly linked to the development of ELE's sustainability policies, and which would be expanded for the project.



Figure 6

SDG 5. Organisations should ensure that the right to non-discrimination against women is respected, that equal opportunities for leadership are provided at all levels of decision-making, and that women's rights are respected.

Recognition of the different needs of women in economic, public and political life is important. For example, in the workplace, their right to have appropriate conditions to raise their children if they decide to have them, so that kind of consideration when generating internal policies of benefits for human resources is important. But also the inclusion of certain equipment they might need in the physical infrastructure of offices and services that would allow them to feel more comfortable during the working day (United Nations, n.d.).

CSR actions can also include programmes to assist in the empowerment of women and girls at all levels. This can be done through awareness-raising strategies, but also through access to resources such as technologies of all kinds, for the development of competencies that include them in other areas.

ELE already carries out actions related to this SDG, as it has a fairly equal proportion of men and women among its staff. It would be necessary to review whether the same ratio is also maintained at executive level, and what other conditions can be incorporated into its sustainability strategy to address this aspect.

It could well include this internal policy in its promotional communication, in order to influence the campaign for the empowerment of girls and women, through their growth in higher education or in the development of skills. *ad hoc*.



Figure 7

ODS 8. Organisations must ensure that they drive the creation of decent jobs at all levels of the value chain. Jobs that are the basis for helping to lift people out of poverty and reduce inequalities.

It is necessary to ensure that a company, its partners and suppliers, comply with decent working conditions, committed to labour rights. This objective is achieved by fostering stable, safe and stimulating working environments. Environments that ensure equal opportunities and promote the professional development of all workers. Avoiding discrimination on the basis of sex, race, age, religion or orientation (United Nations, n.d.).

It is also possible to contribute to SDG 8 by establishing fair selection processes for suppliers, and by promoting training and access to information and communication for all workers, which facilitates the exchange of ideas.

In addition to the above, it is also important to promote research, development and innovation in order to integrate technological improvements into work activities and thus improve the conditions, effectiveness and efficiency of the work performed. It is also essential to have a good occupational health and safety management system for all workers. The benefit is not only the reduction of accidents and occupational diseases, but also the reduction of psychosocial risks.

In this sense, ELE has an internal policy to ensure a balanced life between work and family, which is a good starting point for the analysis of the fulfilment of this objective.



Figure 8

ODS 9. Companies must promote innovation projects at the points of the supply chain, address preventive strategies that reduce negative effects, seek a balance between the development of the business project and environmental protection, rejecting actions that put the environment at risk, in order to create quality and sustainable infrastructures (Ibidem). It is necessary to promote research through collaborations with research centres, innovative companies and scientific bodies, aimed at improving logistics and transport, from packaging to engines and vehicles. To promote the automation of processes by integrating the most advanced technology, such as the internet of things and artificial intelligence, which help to improve sustainability and reduce environmental impact.

ELE supports projects that benefit sustainability, obviously by performing return on investment analysis, including carbon footprint improvement. They already do this by using a digital platform to streamline inbound delivery of products. Such actions should then be integrated into a systemic strategy to incorporate other aspects such as the use of other technologies at other stages of their processes.



Figure 9

ODS 11. The world is becoming increasingly urbanised. That is why the sustainability of cities is vital for the planet. And for this sustainability, the city has to prosper, but be increasingly human, finding a balance between its development and agile, clean, ecological infrastructures (Idem).

The more sustainable the company, the healthier the technology used, the less it will pollute, the better it will manage its waste and recycle more, the more benefits it will bring to the communities where it is located.

It is important for SDG 11 to work closely with local suppliers, encouraging the training of local workers, improving expectations and quality of life. The use of less polluting and more sustainable vehicles in the supply chain reduces the company's impact on the environment. Thus, the sustainability of the routes is enhanced, as well as the circular economy and reverse logistics, which favour the reduction of waste generated.

ELE, as a logistics service company, has as a priority the reduction of its carbon footprint mainly by the road transport service, which is the second most polluting sector, according to Figure 2.

This approach of course benefits the environment of the cities where it operates, which become very important stakeholders for the business. In this sense, the replacement of vehicles with electric vehicles that will be launched on the market in the second half of 2023 is very important.



Figure 10

ODS 12. The aim is to reduce the impact of human activities on the environment by adjusting production and consumption. Always seek design that favours efficient use of energy and natural resources used in its development, favouring reuse and recycling, at all stages of business activity (United Nations, n.d.).

It also helps to innovate to extend the useful life of products. It is important to promote training and implementation of responsible production and consumption practices. Not only as a company, but also through training, in the lives of employees. Sustainability reporting that informs stakeholders about the company's contributions sets an example to encourage practices throughout the supply chain.

Other actions include: encouraging the use of recyclable and/or reusable raw materials throughout the entire process; applying all the advances available to the company to replace more polluting or energy-intensive products and processes; setting clear targets for waste reduction and the environmentally sound use of waste. The important thing is that it is an established programme, not a temporary project.

ELE's work with its suppliers, for example, using certified resources and processes to ensure sustainability, is one of the responsible actions in production. So is the approach to reduce the use of fossil fuels in transport and even for the combustion process in the production of products.

More progress can be made with a more aggressive strategy in the short term where vehicle substitution can be done in conjunction with suppliers at an early stage, or an analysis of Last Mile logistics. (Segura, *et al*, 2020).



Figure 11

ODS 13. Integrating the fight against climate change into the company's DNA, focusing on actions that reduce GHG emissions, aligning the company with the United Nations framework agreement and developing policies and action plans that are congruent with it, is what SDG 13 means (United Nations, n.d.).

It is necessary to invest in research and development of increasingly sustainable and cleaner technology, progressively transforming the entire structure into a fully sustainable one. Improve energy efficiency, using renewable energies. Reduce the use of fossil fuels. Measure and monitor the carbon footprint and establish programmes for its reduction and the evaluation of its effects. Offset CO2 emissions.

ELE, with its focus on reducing the carbon footprint of road transport, is clearly working for the benefit of the climate. By focusing on an electric truck substitution project, it is possible to experience the experience of contributing to climate benefit. In addition to the reforestation project to compensate for the impacts, which is one of the actions integrated into its sustainability strategy.



Figure 12

ODS 17. Working for the planet is not something that can be done in isolation and no one should be left out. In order to contribute to the maximum potential, alliances must be established between civil society, entrepreneurs, managers and investors, as many actions require the participation of multiple actors (Idem).

To address SDG 17, it is necessary to be open to proposals for collaboration with other actors, and to be proactive, taking the initiative in developing programmes and proposing synergies. To this end, it is necessary to contemplate these possibilities in the sustainability plans of companies and administrations.

With this in mind, work must be done internally within the company, raising awareness and training all employees individually and in all departments on the SDGs, their importance and the need for everyone to contribute. However, volunteer programmes can also be developed with sustainability objectives in mind, encouraging the participation of all staff and setting a clear example for the organisation's surrounding community. The company's commitment to the SDGs should include partnerships, to show the true dimension of shared commitment with other organisations. The partnerships that ELE has been making with its suppliers and customers are fundamental to the consistency of its actions. An example of this is the Lean & Green Award for sustainable logistics (AECOC, n.d.).

SWOT analysis

This SWOT technique involves the review of the main factors influencing the internal and external contexts, weaknesses and strengths for the internal environment, and threats and opportunities in the organisation's environment.

It should be noted that for this strategic analysis it is essential to clearly identify the company's stakeholders. In the case of ELE Spain, these are: customers, suppliers, different governmental bodies of the State and the Autonomous Communities, non-governmental organisations that promote and recognise sustainability, the societies in the environment where the service is provided, the internal community of ELE Spain employees, and the ELE Europe corporate community.

Some of these factors emerged from the analysis of the SDGs, others from the systemic internet review of ELE and its business environment, but others from the interviewee's knowledge and experience of ELE's internal context.

Table 1 presents the most important factors of the internal context, seven of them as weaknesses and eight as strengths. Similarly, Table 2 shows the six main threats and seven important opportunities of the external context.

INTERNAL FACTORS	
Weaknesses	
D1.	ELE does not have its own sustainability strategy.
D2.	ELE does not have a sustainability report.
D3.	Limited resources to implement further CO2 reduction actions.
D4.	Limited supply, which makes it necessary to move products from one maintenance centre to another, even to customers from long distances.
D5.	Lack of information for some processes, such as product collection routes from suppliers.
D6.	Difficulties in retrieving products at return points, and retailers.
D7.	Investment in digital technologies has been limited, neither in talent nor in suppliers.
Strengths	
F1.	Circular economy processes.
F2.	Lean & Green award since 2018 for sustainable logistics.
F3.	Some actions to offset and reduce CO2.
F4.	Registration of carbon footprint with MITECO (Spanish Ministry for Ecological Transition and Democratic Challenge).
F5.	Suppliers dedicated exclusively to ELE (maintenance centres).
F6.	Flexibility to reconcile work and family life for employees.
F7.	ELE maintains gender equality in the staff hired, with 57% women and 43% men.
F8.	CSR actions such as volunteering.

Table 1 Factors of the internal context of ELE.

Source: Own elaboration

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EXTERNAL FACTORS	
Threats	
A1.	Rising commodity prices.
A2.	Low supply of multimodal transport in Spain.
A3.	No supply of alternative fuels in Spain.
A4.	Low supply of electric trucks and infrastructure for recharging.
A5.	Black market for the sale and purchase of the main product.
A6.	Competition advances in sustainability.
Opportunities	
O1.	Increased volume of customers due to lack of competing products.
O2.	Search for multimodal transport providers with routes in ELE needs.
O3.	Opening of bids for contracting transport to other strategic suppliers.
O4.	Public policies focused on promoting the use of electric trucks and chargers.
O5.	Alliances with transport providers to expand the supply of Duo-Mega trucks.
O6.	Analysis of improvement possibilities in the Last Mile ecosystem.
O7.	Collaborative work to improve technologies in digital platforms.

Table 2. Factors in the external context of ELE.

Source: Own elaboration

Porter's forces analysis

From the diagram shown in Figure 5, the most important elements of competition in the market, according to Porter, are: customer requirements, competitors in the market, new entrants, suppliers and the need to negotiate with them, and the threat of substitute products. Each of these will be analysed in the following sections.

Customers

ELE is a European group with approximately 530 customers in Spain, with more than 60 million product movements during 2022. The clients are all manufacturers of food products such as: groceries, fresh food and beverages. The reason for working only with customers in this sector is to avoid contamination of the pallet due to food restrictions. The only exception allowed is with customers in the textile sector as they do not generate any additional contamination.

Currently, ELE, due to the lack of supply from competitors and increases in raw materials, has the possibility to expand its market by introducing new customers. However, product losses must be reduced in order to remain competitive.

Competition. ELE is currently the second largest product group in its competitors' market with 21.1% market share, second only to C1 with 60.2%, followed by C3 with 16.7% and C4 with 2.0%.

C1 is a leading company in the sector in 54 countries, with 60 years of experience. It is present in the Spanish market throughout the territory. Its sustainability programme is based on: 1) carbon neutral programme, a carbon offset that aims to mitigate emissions generated by operations such as pallet management by financing projects that capture GHGs; 2) CSR programmes with 14 charities and non-governmental organisations; 3) Zero waste world, a global collaboration programme that co-creates and delivers innovation, zero waste and scalable solutions that work with the world's leading retailers and manufacturers to meet consumer demand in a smarter and more sustainable way.

C3 is a Spanish company with 26 years of experience, focused on serving supermarkets. Its operating model is underpinned by the circular economy and CSR and includes: 1) since 2005 its foldable, washable and reusable containers and plastic products. It works with eco-design, which enables a reduction in the volume transported; 2) since 2011 it has been committed to the SDGs and actively participates in various social foundations; 3) since 2017 it has been automating one of its facilities; 4) since 2021 it has had a sustainability report.

C4 is the growing competitor with the largest presence in the UK and France. Their products are made of wood and are certified, they also have other types of products. The most important feature is the technology they have added to their operating model.

C4's sustainability programme is 10 years old and is based on the circular economy. It has: 1) certifications such as PEFC and FSC for their sustainable timber; 2) they take care of their carbon footprint, Lean & Green recognition, and support a tree planting project with Land Life Company; 3) they are committed to the SDGs, they have inclusion projects; 4) they use technology to innovate, they have tracking systems for some of their products.

New entrants

At the moment there are no other competitors with significant presence in the market, apart from those mentioned above.

Suppliers

ELE's main suppliers are: (1) 14 domestic manufacturers; (2) 15 maintenance centres and 12 depots; (3) suppliers of product transport; (4) suppliers of raw materials such as wood whose manufacture has no restrictions beyond compliance with PEFC certification; (5) the wood repair service has three suppliers, however, barring supply problems, only one of them is used; 6) 3 suppliers of approved nails and rivets; 7) 2 suppliers for painting; 8) MITECO, Centre for carbon footprint certification; 9) AECOC as a supplier for the Lean & Green Award, as well as being a key company within the logistics sector to share with customers; 10) SGS, as a certifying company for international standards ISO 9001: 2015; 11) CO2 Reforestation as a company for reforestation partnerships.

Substitutes

Some substitute products for the main ELE product are already on the market. For example, competitors are using plastic instead of wood, and a technology for localisation, but at a higher cost. In any case, the cost benefit and the interest of ELE's customers in these products could be assessed in order to invest in research and development of new technologies and materials.

Based on the above, an analysis of Porter's forces in the market shows that: (a) customers are sustained with a good base and, given competitive conditions, it is feasible to increase them; (b) competing companies each have their own market segment and with differentiating elements, although in some cases they share space as in the case of food products; (c) new entrants do not have significant weight at the moment; (d) suppliers have performed well, in synergy with ELE's projects; (e) substitute products are more expensive, but competitors' will have to be followed up and perhaps invest in design engineering.

CAME analysis

This section presents the most important elements of the initial response to the analysis of the internal and external context of ELE through the CAME analysis. According to Ruiz Barroeta (2020), this analysis is a complement to the matrix of strengths, weaknesses, opportunities and threats - SWOT - already carried out and aims to give a structure to the business strategies.

It is a confrontation with each of the aspects of the SWOT in order to propose actions to be carried out. To this end, questions are asked such as: if the strength is accentuated, to what extent can the opportunity be better exploited, and to what extent is the threat minimised; if the weakness is overcome, to what extent can the opportunity be better exploited, and to what extent is the threat minimised (University of Cantabria, 2014).

Then, the elements of the SWOT analysis are taken up again and threats and opportunities are linked to weaknesses and strengths, according to the relationships between each of them. The following scale was used for the assessment: 10 for a high relationship, 5 for a medium relationship, 1 for a low relationship and 0 for no relationship (Idem).

By completing the confrontation matrix with all the factors set out in tables 1 and 2, the five factors from each of the categories with the highest ratings were chosen, as shown in Table 3. In the columns of Table 3, the external factors: Opportunities and Threats are presented in the columns, while the internal factors: Strengths and Weaknesses are shown in the rows.

	O1	O3	O4	O6	O7	Σ	A1	A2	A4	A5	A6	Σ	T
F1	5	1	5	5	5	21	5	5	5	1	10	26	47
F2	5	10	10	10	5	40	5	5	10	0	10	30	70
F3	10	10	10	10	5	45	10	5	10	1	10	36	81
F4	10	5	10	10	5	40	5	10	10	1	10	36	76
F5	10	10	5	10	5	40	10	5	10	5	10	40	80
Σ	40	36	40	45	25		35	30	45	8	50		
D3	10	10	10	10	5	45	10	5	10	1	10	36	81
D4	10	10	10	10	5	45	10	5	5	10	5	35	80
D5	10	5	5	10	10	40	10	10	10	10	10	50	90
D6	5	5	5	1	5	21	10	1	5	10	5	31	52
D7	5	5	10	10	10	40	10	5	5	10	10	40	80
Σ	40	35	40	41	35		50	26	35	41	40		
T	80	71	80	86	60		85	56	80	49	90		

Table 3 SWOT confrontation matrix.

Source: Own elaboration based on University of Cantabria (2014)

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Table 3 shows the sum values for each line by category and the totals. In the latter, it is possible to order by weight in the relationship of each one with the different factors. Thus, the most important weakness is: D5. There is a lack of information for some processes, such as routes for collecting products from suppliers, which should be addressed immediately in order to minimise it. Whereas, the strongest threat is: A6. Competition is advancing in sustainability, which must be addressed as a priority and in a comprehensive manner in order not to lose competitiveness. Based on the ranking of these results by their evaluation in the confrontation, it was decided to prioritise the strategies and actions in order to concentrate them on those factors that had the minimum 80% of impact on the project. Table 4 shows the actions or strategies proposed to correct each of the weaknesses mentioned and to confront each of the threats selected, in ascending order of evaluation, for the four factors with the highest scores in Table 3.

INTERNAL FACTORS Correcting Weaknesses
D5. Lack of information for some processes, such as routes for collecting products from suppliers. CD5. Analyse with the most important suppliers the routes for the collection of products and use technology to keep the information up to date.
D3. Limited resources to implement more CO2 reduction actions. CD3. Analyse possible returns on investment for the implementation of CO2 reduction measures.
D4. Limited supply forcing the transfer of products from one maintenance centre to another, even to customers from long distances. CD4. Analyse in economic terms the impacts of increasing the number of days of supply, in order to find an optimal break-even point.
D7. Investment in digital technologies has been limited, neither in talent nor in suppliers. CD7. Assess the return on investment for increasing technological capacity.
EXTERNAL FACTORS Addressing Threats
A6. Competition is advancing in sustainability. AA6. Improve benchmarking to generate a competitive sustainability strategy.
A1. Rising raw material prices. AA1. Carry out a financial analysis to seek alternative suppliers to enable competitiveness, including a greater supply of plastic and steel.
A4. Reduced supply of electric trucks and infrastructure for recharging. AA4. Generate alliances with expert transport companies for investment alternatives in electric trucks, considering recharging.
A2. Low supply of multimodal transport in Spain. AA2. Maintain the search for and analysis of alternatives in new lines for product movement.

Table 4 Remediation and coping strategies
Source: Own elaboration

In the same way as in the previous case, Table 5 shows the first four strengths of the business, in order to define the strategy for its maintenance, as well as the four most highly valued opportunities that should be exploited to take advantage of them.

INTERNAL FACTORS Maintain Strengths
F3. Some actions for offsetting and CO2 reduction.MF3. Follow-up of actions to ensure compliance with targets.
F5. Suppliers dedicated exclusively to ELE (maintenance centres). MF5. Maintain good relations with suppliers and motivate their continuous improvement.
F4. Register carbon footprint with MITECO (Spanish Ministry for Ecological Transition and Democratic Challenge). MF4. Monitor actions to ensure compliance with objectives.
F2. Lean & Green Award since 2018 for sustainable logistics. MF2. Follow up on actions to ensure compliance with objectives.
EXTERNAL FACTORS Exploit Opportunities
O6. Analysis of possibilities for improvement in the Last Mile ecosystem. EO6. Integrate the Last Mile ecosystem analysis team to design the project.
O4. Public policies focused on promoting the use of electric trucks and chargers. EO4. Continued monitoring to take advantage of public policies in favour of electric trucks.
O1. Increase in customer volume due to lack of competing products. EO1. Conduct an economic analysis of the business to propose options to take advantage of the situation.
O3. Open bids for contracting transport from other strategic suppliers. EO3. Analyse the transport ecosystem to opt for new suppliers that benefit the projects.

Table 5 Maintenance and operation strategies.
Source: Own elaboration

A definition of the strategies in view of the CAME analysis presented in the previous tables is shown in tables 6 and 7.

EXTERNAL ANALYSIS Threats Defensive strategy
Carry out a return on investment analysis for proposals for change in a sustainable direction (new suppliers of raw materials and transport, pilot project using electric trucks, ongoing research into new alternatives in sustainable freight transport). Take advantage of ELE's sustainability programmes, actions, recognitions and certificates to promote them.
Survival strategy
Improve benchmarking to generate a competitive strategy in sustainability, optimising available resources and expanding suitable alliances.

Table 6 Defence and survival strategy.
Source: Own elaboration

EXTERNAL ANALYSIS
Opportunities. Offensive strategy
Advance with a sustainable vision in manufacturing and maintenance processes, and design new projects for logistics processes with the incorporation of new technologies, emphasise the analysis of the Last Mile ecosystem, seek alliances with logistics suppliers to use electric trucks or alternative energies.
Reorientation strategy
Optimise logistics processes using new technologies, to take advantage of opportunities to improve the Last Mile ecosystem and the expansion of new transport options, using public policies and the opening of options in product demand.

Table 7. Offensive and reorientation strategy.
Source: Own elaboration

In the same sense, ELE should take advantage of both European and Spanish trends in particular to rethink its sustainability actions. This could start with the elaboration of a report that allows to make visible and contrast what has been achieved with the progress of the competition, both in the Iberian country itself and in Europe.

However, almost immediately, ELE can contribute to the reduction of its carbon footprint by gradually replacing fossil fuel trucks with electric ones. The transition from one to the other requires a project where synergies with stakeholders, both customers and suppliers, are essential, even though this technology will only be available in the second half of 2023.

Materiality analysis

Based on all the factors analysed in the previous sections and the sustainable vision, Table 8 shows the material issues and their positive or negative impact. The assessment of the scale or contribution to the processes, the scope of each material issue in the organisation's mission, and the probability of occurrence were integrated. The assessments were made by combining the vision of a senior executive of the company and the analysis of the context.

Positive impacts were considered on a scale of 1 to 3, according to the level of presence of the issue in the collective imagination of the project's collaborators, in any of the aspects of sustainability.

The scope -A- was rated from 1 to 3, if it concerns a very low proportion of the business operations, regular, or very high. The likelihood of occurrence - P - was also measured from 1 to 3, ranging from very unlikely to very likely.

Negative impacts, marked with red in Table 8, were similarly quantified. The contribution to the impact - EC - was measured with the following scale: 3 for that which causes the issue, 2 for that which contributes to causing the issue, and 1 for that which is linked to the impact of the issue. Scope A was rated similarly to the case of positive impacts, only here it is 3 for the irremediable nature of the scope and 1 for a minor scope. The probability P of occurrence is similar in scale, 3 for a very high probability of 80-100%, 2 for a probability from 60% to before 80%, and 1 for a probability of less than 60%.

ELE Material topics		Impacto		
		EC	A	P
1	Circular economy	3	3	3
2	Sustainability strategy	3	3	3
3	Carbon footprint register	3	3	3
4	Switching to renewable energy	3	3	2
5	Lack of electric vehicles	3	3	2
6	Sustainable transport	3	3	2
7	Sustainability report	3	3	2
8	Product recycling	3	2	2
9	PEFC certification	2	2	2
10	CO2 offsetting actions	2	1	3
11	Last Mile Ecosystem	2	2	1
12	Product loss	2	2	1
13	Partnerships with transporters	2	3	2
14	Partner development	2	2	3
15	Gender equality	2	1	3
16	CSR projects	3	2	1
17	Agile and robust digital platform	2	3	2
18	Lean & Green recognition	2	3	2
19	Product eco-design	2	2	2
20	Good governance, ethics, transparency	1	3	2
21	Brand and reputation management	2	2	1

Black colour: positive impact
Red colour: negative impact.
EC = Contribution to impact
A = Scope of the issue
P = Probability of occurrence

Table 8 Impact of material issues.
Source: Own elaboration

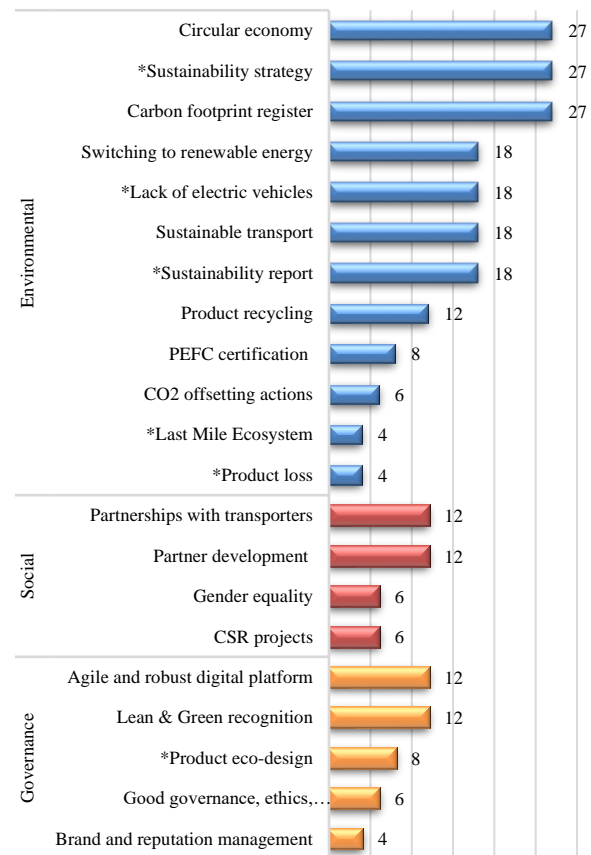
The material issues were classified by area of impact on sustainability: environmental, social or governance (ESG). This materiality analysis is shown in Table 9 with the indicator generated by Formula 1.

$$ASG = EC * A * P \tag{1}$$

The totals in Table 9 show the outstanding presence of environmental material issues, with 70% of the total score, including positive and negative. The environmental material topics with the highest impact: circular economy, own sustainability strategy, and carbon footprint registration - 27 points - at the maximum possible. Of which the first and third are already practised and monitored. The second and the seventh in Table 9, as an own purpose of ELE Spain, have not been properly initiated.

However, electric vehicles have a high negative impact - in red in Table 9 because they are not available. If the company carries out its synergy activities to negotiate with suppliers and customers a package of routes, it is possible to make progress.

On the other hand, in the area of governance, the eco-design of new products is still a pending issue.



Graphic 1 Graph of the impact of material issues
Source: Own elaboration

	ELE	Nivel		
		A	S	G
1	Circular economy	27		
2	Sustainability strategy	27		
3	Carbon footprint register	27		
4	Switching to renewable energy	18		
5	Lack of electric vehicles	18		
6	Sustainable transport	18		
7	Sustainability report	18		
8	Product recycling	12		
9	PEFC certification	8		
10	CO2 offsetting actions	6		
11	Last Mile Ecosystem	4		
12	Product loss	4		
13	Partnerships with transporters		12	
14	Partner development		12	
15	Gender equality		6	
16	CSR projects		6	
17	Agile and robust digital platform			12
18	Lean & Green recognition			12
19	Product eco-design			8
20	Good governance, ethics, transparency			6
21	Brand and reputation management			4
	Totales	187	36	42

Black colour: positive impact
Red colour: negative impact.
A = Environmental S = Social G = Governance

Table 9 Level of impact of material issues.
Source: Own elaboration

According to Table 9, the bar chart shown in Figure 6 was generated. Those material issues that have a negative impact for ELE in each of the ESG areas are shown with an asterisk.

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Conclusions

Through the SWOT, CAME and Porter's Forces analysis, in addition to the inclusion of the SDGs in the ELE actions, the most important material issues for the logistics company chosen for the study have been determined.

Based on the determination of the impact that each of them has on the different aspects of sustainability in companies, which are environmental, social and governance, from the perception of the researcher and in conjunction with the interviewee, a table of material issues has been established, with their weight in the company's performance. These values were then combined to construct a composite indicator showing the influence of each material issue, both positive and negative, on the company's performance.

In this table of material issues ordered according to their weight in the perception of those involved in the project, and categorised by the scope of sustainability, the negative and positive elements that will impact on the company's decision-making in this regard are highlighted.

In summary, this analysis shows the importance of the circular economy, the organisation's sustainability strategy and the awareness of the organisation's carbon footprint. But also the need for partnerships with suppliers and employee development, as well as the requirement for a robust digital platform and the achievement of Lean & Green recognition. All to advance the company's competitiveness in terms of sustainability.

In this initial analysis of materiality, it is necessary to go deeper, as other stakeholders have not been consulted, nor has a participatory exercise been carried out so that everyone can be heard and have the opportunity to assess the importance of the actions within the processes.

This exercise could well be the diagnosis with which the project's internal communication plan is prepared, as long as it also includes a PESTEL analysis to complement and update it.

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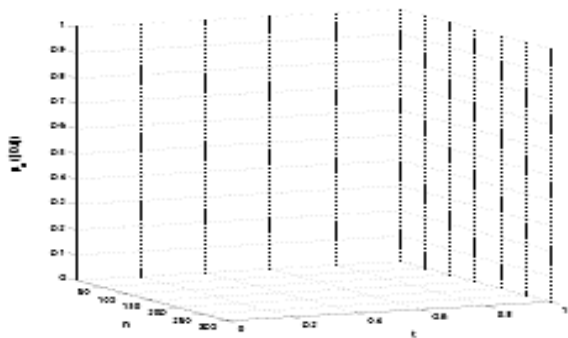
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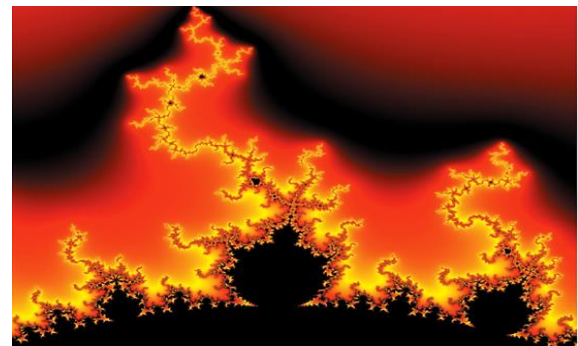


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