Chapter 2: The Social Impact of Social Accounting on Microenterprises in the State of Tlaxcala

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Summary

The COVID-19 pandemic in 2020 in Mexico, which began with the health crisis, has had repercussions of national and international scope. These repercussions are from the death of people, as well as companies. We must specify that in Mexico, microenterprises are the main contributors to the Gross Domestic Product. The objective of this research project is to identify the social impact on microenterprises, the methodology used was descriptive, documentary, field, transversal, mixed approach, the methodological design mentioned allows flexibility in data collection and the results of this research are: the characteristics of microenterprises are that the members of these are from 1 to 10 workers belonging to the sector. The research concludes that the COVID-19 crisis prompted microenterprises to innovate to survive in the labor market. Initially seen as an opportunity, the use of technology quickly became a necessity, showcasing the creativity and adaptability of these businesses.

Keywords: *social impact, social accounting.*

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Introduction

In Mexico, 99.5% of microenterprises contribute to the Gross Domestic Product (GDP), 60% of the population is economically active, and an even more impactful fact is that microenterprises contribute 25% of the Gross Domestic Product of Latin America and the Caribbean, to cite some contextual reference data of microenterprises. An additional characteristic of microenterprises is their difficulty in accessing credit. This challenge existed even before the COVID-19 pandemic. Of the total number of companies in Mexico (5 million 487 thousand 61 companies of which 5 million 119 thousand 909 are microenterprises), 93.30% are microenterprises, 5.42% are small enterprises, 0.98% are medium-sized enterprises, and 0.28% are large companies. In Mexico, microenterprises have a dynamic impact on the national Gross Domestic Product because they have a strong relationship with the productive sector of the country. Verifying the social impact of microenterprises is directly linked to business dynamics. In Mexico, this impact cannot be explained through a single variable, but rather through a multifactorial perspective that considers various interconnected elements (Aznar-Crespo, 2020; INEGI, 2022).

The COVID-19 pandemic began in Mexico in the fall of 2019, which began as a health alert caused by the SARS CoV-2 virus, the issue in MSMEs affected all economic sectors in itself our economic system and in itself to Society, the issue of impact was the high contagion which placed us in being one of the main countries with the highest contagion and number of deaths, The reality of this issue is that this health alert completely paralyzed the world due to the closure of borders. The pandemic generated by COVID-19 took businessmen, workers and governments by surprise. What was initially a health emergency has become a financial, economic and employment crisis on a global scale. To alleviate the economic slowdown, the world's governments have responded by relaxing monetary policy and increasingly using fiscal policy. Likewise, it is expected that they will begin to make use of tools such as the dynamics of systems that allow them to measure and control the different changes presented in demand, supply and profitability and manage to reactivate or avoid the fall in consumption and investment

in small and medium-sized enterprises (SMEs), in the hope that consumers will increase their spending. financial institutions. The health crisis caused by COVID-19, with its distancing and sanitary isolation, was considered a global crisis, in which some of the consequences are unemployment, the economic crisis, the increase in poverty and the shortage not only of medicines but also of food. One of the advantages of the pandemic has been the innovation in microenterprises of online sales, despite the origin of the COVID-19 pandemic. Microenterprises that adopted innovation saw an increase in sales compared to 2019, and this upward trend in online sales continued in the following years. However, a key disadvantage was that without proper training or investment, many businesses struggled to sustain themselves during the pandemic. Even today, those microenterprises that embraced this sales model continue to view it as an opportunity for maintaining and expanding their productivity (Gottems, 2018; Conik, 2020; Fitriasari, 2020; Aguilar, 2021).

Nowadays, the social impact of microenterprises is highly relevant to our economic reality, as they operate under various schemes—economic, social, and environmental. Many of these businesses are informal, yet their structure enables them to engage in commercial activities through the exchange of goods and services. This diversity highlights the complex and multifaceted role microenterprises play in local development (BSG, 2019; De Sa, 2019).

Over time, we have verified how the creation of microenterprises favors the business sector and finally conclude that microenterprises generate a relationship with the Economy. Several experts (Raccanello, 2014; Mungaray Lagarda *et al.*, 2015) specify the relationships generated. Given the multifactorial and dynamic nature of microenterprises, studies that attempt to explain their impact using only univariate or bivariate relationships tend to offer limited and restrictive conclusions. Therefore, it is essential to adopt a comprehensive approach with a 360-degree perspective to fully understand the scope and complexity of these relationships.

Microenterprises present a deficient control in the accounting aspect, budgets, inventories and in the fiscal issue. Several authors point out that one of the main reasons microenterprises fail in a short period is due to challenges related to economic development. These include not only struc-

tural economic problems, but also a lack of experience in applying effective development strategies and in the practical management of a business (Izcara, 2014; De Vasconcelos-Gomes, 2018).

What actions can be taken to obtain economic and social development in microenterprises?

Objective

The objective of this research is to describe the implementation of social accounting in microenterprises in such a way that it impacts economic and labor growth.

Research Hypothesis

Microenterprises can contribute to the economic and social development of the regions in which they are located.

Null Hypothesis

Microenterprises cannot contribute to the economic and social development of the regions in which they are located.

Alternative Hypothesis

Microenterprises generate economic and social development through their economic activity in societies.

Theoretical Framework

Microenterprises, generally defined as those with a small number of employees and generating limited income, have proven to be a fundamental pillar

in the economy of many countries, especially developing countries. Its social impact is significant and multifaceted, encompassing economic, labor, community, and environmental aspects. In this research, microenterprises are the main source of employment. These dimensions are explored, and it will be argued that the strengthening of microenterprises not only contributes to economic development but also to social welfare. Microenterprises play a crucial role in the local economy. In many communities, they are the main source of employment, providing job opportunities for many people who might otherwise be unemployed. Not only does this employment provide income for workers and their families, but it also encourages local consumption, which in turn can spur the growth of other businesses in the community. In this sense, microenterprises act as economic engines that help reduce poverty and improve living conditions (Bruton, 2018; Cole, 2018; Ijabadeniyi, 2020).

In addition, by being more flexible and adaptable than large corporations, microenterprises can innovate and respond to the specific needs of the local market. This fosters economic diversity and resilience to economic shocks, as an economy that includes a wide range of microenterprises can recover more quickly from adversities. Another important aspect of the social impact of microenterprises is their potential to promote social inclusion. On many occasions, these small businesses are founded by people from marginalized groups, including women, youth, and ethnic minorities. By operating in informal and community networks, microenterprises offer these individuals the opportunity to become entrepreneurs and, therefore, active economic actors (De Vasconcelos-Gomes, 2018; Lagunas, 2018).

Women's empowerment is a particularly relevant case. Often, women-led microenterprises not only contribute to their family income but also improve their social status and skills. This, in turn, can have a positive effect on future generations, as empowered women tend to invest more in their children's education and health (López-Lemus, 2018).

In terms of economic impact and social inclusion, microenterprises also play a vital role in strengthening the social fabric of communities. These companies often operate with a community approach, creating links between inhabitants and promoting a sense of belonging and cooperation. Networking among microentrepreneurs can facilitate the sharing of resources,

information and opportunities, helping to build more cohesive communities. In addition, microenterprises often get involved in community activities, supporting local events, initiating community development projects, or collaborating with non-profit organizations.

This commitment not only improves the quality of life of the inhabitants but also reinforces the sense of social responsibility, generating an environment of positive interaction and solidarity (Pérez, 2019; Saebi, 2019).

Despite their positive impact, microenterprises face numerous challenges, such as limited access to finance, lack of training, and competition from larger firms. Overcoming these obstacles is essential for them to thrive and maximize their social impact. Public policies should focus on creating a favorable environment that supports the growth of these companies, facilitating access to credit and training programs. In addition, it is essential to consider the environmental sustainability of microenterprises. Although many of them operate informally and without rigorous regulations, there is an opportunity for them to adopt sustainable practices that not only benefit the environment but also position them as socially responsible to the consumer (Aledo, 2018; Ortíz, 2020; Tantalean, 2021).

The social impact on microenterprises has its main indicator in the direction of performance as a systemic analysis, and generates a direct relationship with productivity. It is possible to generalize this perspective because microenterprises represent 90% of the business sector. In microenterprises, an indicator that specifies the social impact is related to the dimension of production in microenterprises. This allows strengthening success and occurs in two steps: the first at the planning point and the second at the development. Experts state that the social impact of microenterprises is closely linked to their competitiveness, with innovation identified as the key dimension. Furthermore, they highlight that the core characteristics of innovation lie in its radical and disruptive nature, especially in how it is conceptualized and applied within these businesses (Aguilar, 2021; Dang, 2021; León-Guizado, 2021).

Experts specify that the main dimensions that determine the social impact on microenterprises is heterogeneity, and within these are: financial performance, management, international business and entrepreneurship. The impact of microenterprises depends on resources, ecology and the

environment. These three dimensions are considered by experts as good business practices (Dabic, 2020; Reid, 2020).

Unit of analysis

Microenterprises comprise the 99.5% in which 60% of the population is economically active and contribute 25% of the Gross Domestic Product not only in Mexico, but in Latin America and the Caribbean, we emphasize that more characteristics already mentioned have a vital importance in the social and economic sphere, microenterprises have difficulty accessing credits with a greater impact after the COVID-19 pandemic (INEGI, 2022).

According to statistics from INEGI (2022) and INADEM (2020), microenterprises are a large percentage of the economy. This large percentage includes newly created microenterprises and verifies that the main impact is on companies with low economic levels. In Tlaxcala there are 73 thousand economic units of which 99% are microenterprises, which generate 80% of employment in the state. For this reason, the Government of Tlaxcala generated strategies that improve and facilitate the conditions of this sector of the population that generates the local and regional economy. If we add to this situation the fact that these microenterprises typically have between 5 to 10 employees, the impact becomes even more significant. During the pandemic, 3 359 microenterprises were forced to close, resulting in the immediate loss of thousands of jobs and highlighting the vulnerability of this sector in times of crisis.

Research Design

This research design incorporates various methods and techniques to answer the research question, achieve the objectives, and test the research hypotheses. The social design of microentrepreneurs allows us to identify and develop. Given the clarity of the situation and the skill with which it is addressed, this design is also considered a pre-conceived guide, plan, or strategy. The approach is mixed, quantitative, since it analyzes the certainty

of the hypothesis in numerical terms, that is, the objective and qualitative reality, allows flexibility in the collection of data and interpretation of the information and the essential characteristic of this approach is the interpretation by the characteristics of the unit of analysis, whose reality and phenomena are subjective.

The type of research has been chosen for obtaining the information, for the place where the phenomenon occurs and its characteristics. This research is non-experimental, since the variables involved in the hypotheses will not be manipulated. The unit of analysis will be observed and described. The approach is transversal, as it analyzes and describes the results within a specific period; correlational, as it examines the degree of association or dependency between variables; and deductive, as it proceeds from the general to the specific, generating new premises that lead to new knowledge. The instrument to test the null hypothesis of research is a questionnaire that gives us an answer by making known their experiences, in addition to the versatility, the time to obtain the information, the costs and the convenience for the interviewee, the answers to the questions allow us to measure the variables, in addition to allowing us to measure one or more variables, the questions are written in a coherent way, organized in sequence and structured, for this research the independent variable is social accounting and the dependent variable is development, the questionnaire is in Google forms allows us to preserve versatility, time to obtain information, The costs and convenience for the respondent, as for the sample was conventional with a finite sample, 210 microenterprises with a confidence level of 95% with a z value of 1.96, a probability of 50% applied to formal microenterprises that represent 24.31% in the municipality of Tlaxcala, applying the corresponding formula the sample is of 66 microenterprises.

The main results are as follows:

Table 1. *Gender of the respondents*

	Item 1	*Frequency*	*Percentage*
	Male	39	59.1
Valid	Female	27	40.9
	TOTAL	66	100

Source: Authors' elaboration with results of descriptive statistics.

In Table 1, gender of the respondents, 59.1% are male, while the remaining 40.9% are female.

Table 2. *Position held by microentrepreneurs*

	Item 2	Frequency	Percentage
	Owner	31	47.0
	Manager	13	19.7
Valid	Administrator	14	21.2
	Other	8	12.1
	TOTAL	66	100

Source: Authors' elaboration with results of descriptive statistics.

The results of Table 2, Position held by the microentrepreneurs are: 47.0% are the owners of the microenterprises, 21.2% are administrators, 19.7% are managers, and 12.1% have another position in the microenterprise.

Table 3. *Level of education of microentrepreneurs*

	Item 3	Frequency	Percentage
	Basic (Primary-Secondary)	5	7.6
	High School (High School-Technical Career)	16	24.2
Valid	Higher (Undergraduate-Postgraduate)	45	68.2
	TOTAL	66	100

Source: Authors' elaboration with results of descriptive statistics.

Table 3. The level of education of microentrepreneurs is: 68.2% have higher education, a bachelor's degree or a postgraduate degree, which helps them have better development, 24.2% have high school studies, and 7.6% have basic primary and secondary education.

Table 4. *Age of the business of microentrepreneurs*

	Item 4	Frequency	Percentage
	0-2 years	29	43.9
	3-5 years	21	31.8
Valid	6-10 years	11	16.7
	More than 10 years	5	7.6
	TOTAL	66	100

Source: Authors' elaboration with results of descriptive statistics.

In Table 4. Age of the business of microentrepreneurs, the results are: 43.9% of microenterprises are between 0-2 years old, 31.8% are 3-5 years old, 16.7% are between 6-10 years old, 7.6% are more than 10 years old.

Table 5. *Number of employees of microenterprises*

	Item 5	Frequency	Peercentage
	0	11	16.7
	1-3	43	65.2
Valid	4-7	8	12.1
	8-10	4	6.1
	TOTAL	66	100

Source: Authors' elaboration with results of descriptive statistics.

Table 5. Number of employees that microentrepreneurs have: 65.2% have 1-3 employees, 16.7% have no employees, 12.1% have 4-7 employees and 6.1% have 8-10 employees in their microenterprise.

Table 6. *Acceptance percentage per item*

No. Item	Item	Never %	Sometimes %	Almost Always %	Always %	Acceptance %
6	Importance of accounting	6	11	17	67	83
7	Social Accounting from the start	3	6	21	70	91
8	Social Accounting Social Development	17	9	26	48	74
9	Work environment in social accounting	33	15	24	27	52*
10	Social Accounting in Social Growth	6	18	32	44	76
11	Application of social accounting	5	14	39	42	82
12	In-house development	8	15	44	33	77
13	Development in society	5	12	24	59	83
14	Client Development Method	5	24	36	35	71
16	There is responsibility in sales	27	17	33	23	56*
17	Sales control	47	23	14	17	30*
18	Use one database per customer	5	18	27	50	77
19	Benefits granted by wholesalers	3	17	33	47	80
20	Use a per-client business structure	6	17	29	48	77
21	Costs change seasonally	9	23	26	0	26*
22	Use a database on costs	5	17	33	0	33*
23	Costs change by customer	6	20	39	0	39*

*Percentages outside the acceptance range.
Source: Own elaboration with information from Excel.

In Table 6 Acceptance by item, we verify that of the 18 items to identify acceptance ranges, the lowest percentages are: Item 9 which specifies the conformity of the relationship of the work environment with social accounting with 52% acceptance, item 16 which responds to the fact that if there is a person responsible for sales with 56% acceptance, item 17 that answers if there is a sales control with a 30% acceptance rate, item 21 that answers if costs change seasonally with a 26% acceptance rate, item 22 answers whether there is a cost control with a 33% acceptance rate and item 23 that responds to whether costs change due to customers with an acceptance rate of 39%.

Table 7. *Descriptive statistics*

| No. Item	Item	Media	Standard deviation	Minimum	Maximum
6	Importance of accounting	16.5*	18.55	12.55	20.44
7	Social Accounting from the Start	16.5*	20.35	12.55	20.44
8	Social Accounting Social Development	16.5*	11.26	12.55	20.44
9	Work environment in social accounting	16.5*	5	12.55	20.44
10	Social Accounting in Social Growth	16.5*	10.84	12.55	20.44
11	Application of social accounting	16.5*	12.39	12.55	20.44
12	In-house development	16.5*	10.96	12.55	20.44
13	Development in society	16.5*	15.92	12.55	20.44
14	Client Development Method	16.5*	9.67	12.55	20.44
15	Daily customer monitoring	16.5*	13.07	12.55	20.44
16	There is responsibility in sales	16.5*	4.65	12.55	20.44
17	Sales control	16.5*	9.98	12.55	20.44
18	Use one database per customer	16.5*	12.6	12.55	20.44
19	Benefits granted by wholesalers	16.5*	12.6	12.55	20.44
20	Use a per-client business structure	16.5*	12.01	12.55	20.44
21	Costs change seasonally	9.5*	7.93	5.55	13.44
22	Use a database on costs	9*	9.83	5.05	12.94
23	Costs change by customer	10.75*	11.52	6.80	14.69
No Item	Item	Media	Standard deviation	Minimum	Maximum
		15.37**	3.94**	11.42	19.32

* Stocking. Statistical value to be compared between the minimum and maximum value.
** Statistical values for the calculation of acceptance or rejection of null hypotheses
Source: Descriptive statistics calculated in Excel.

In Table 7 Descriptive Statistics, the calculation of the mean, standard deviation, minimum and maximum for each of the items was carried out considering the average value of the 18 items, mean = 15.37, standard deviation = 3.94, minimum = 11.42 and maximum = 19.32.

Figure 2. *Trend of the media in relation to the minimum and maximum*
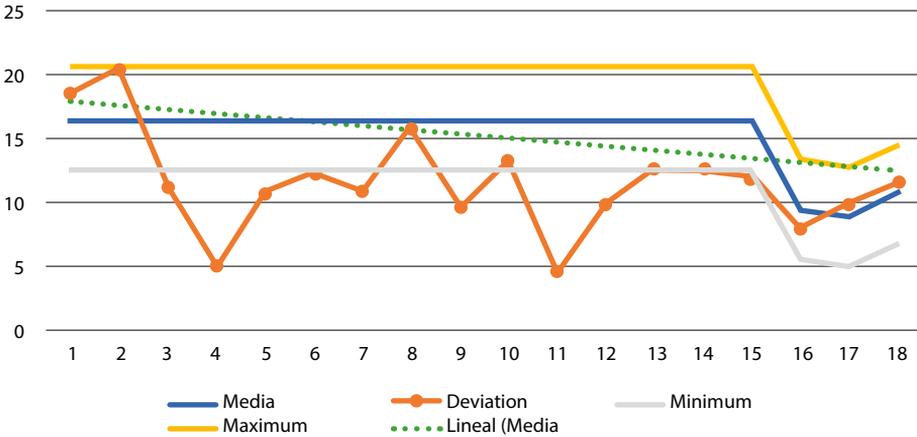
Source: Own elaboration with Descriptive Statistics Information in Excel.

In Figure 2, the trend of the mean about the minimum and maximum, it is possible to appreciate the acceptance of the mean in relation to the minimum and maximum, although it is more important to consider the fluctuation of the standard deviation.

Hypothesis Testing

The testing of our hypothesis from the mean refers to a procedure which is used to test the validity of a given value based on the evidence of the sample to determine whether a research hypothesis is rejected or accepted (Gottems, 2018; Hernández, 2003; Ander, 1997).

The following are the general characteristics of the hypothesis test:

- The hypothesis in research is the factor that determines its design and subsequently responds or provides a solution to the problem; therefore, the driving force behind the research is significant.
- The purpose of hypothesis testing is to determine whether the apparent value should be accepted as credible based on the sample results.
- When carrying out a research project, more than one hypothesis must be expressed.

- When the statistical data are analyzed, it will be possible to determine whether the hypothesis is a research hypothesis, null or alternative.
- When the hypothesis is rejected, it means that the factor studied has been significantly influenced by the alternative hypothesis.

Steps of hypothesis testing

The following are the seven steps necessary to perform the hypothesis test:

   I. Determine the hypotheses (research, null and alternative).
  II. Identify the average of each of the variables.
 III. Identify the standard deviation and perform the arithmetic function for each variable.
 IV. Determine the range of acceptance and/or rejection of the hypothesis.
  V. Conclude whether the hypothesis is accepted or rejected to make a decision.

To do this, the form of t student is applied:

$$t = \frac{\bar{x} - m}{s/\sqrt{N}}$$

Where:
m = Test size
N = Questions analyzed
NC = Level of reliability
NS = Level of significance
x = Mean
s = Standard deviation

The size of the test analyzed (m) is 33, half of the 66 people surveyed according to the formulation of t student, the questions analyzed (N) are 18 since these present greater relevance for the hypothesis test, the level of

reliability (NC) is 95, The level of significance (NS) is 5 this according to the formulation of the t student method the rest of the level of reliability (NC) to reach 100 will be the difference that will be interpreted as the level of significance (NS), the mean (x) will be 15.37 this taking as an average all the results obtained from the 18 questions analyzed, the standard deviation (s) will have the value of 3.94 and finally the degrees of freedom (GL) will be obtained by subtracting 1 from the analyzed questions (N) which will be 17. The value of t student is equivalent to the one that will be represented in the t student graph as the rejection zone that will allow us to accept or, if necessary, reject our null hypothesis.

Once the intervals have been determined, they will be as follows:

$m = 33$
$N = 18$
$NC = 95$
$NS = 5$
$x = 15.37$
$s = 3.94$
$t\ student = ?$

According to the intervals, the application of the student t-formula gives us a negative result, which represents that it is outside the rejection zone of the hypothesis:
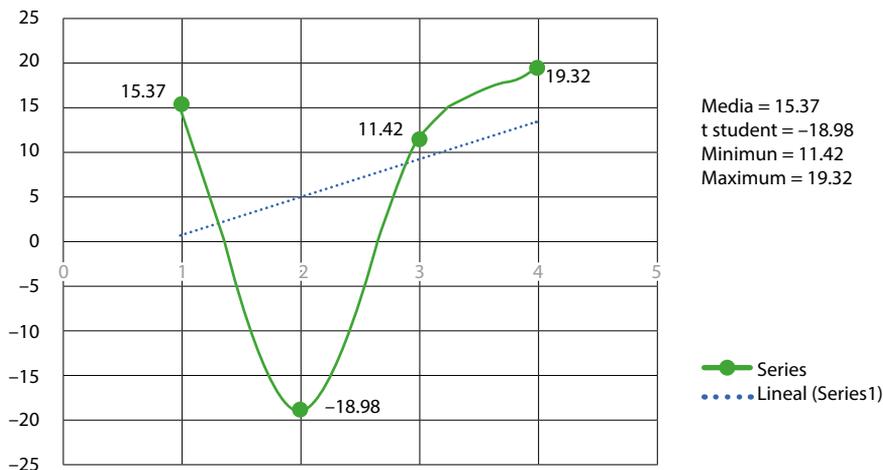
$$t = \frac{\overline{15.37 - 33}}{3.94/\sqrt{18}}$$

$$t = \frac{-17.63}{3.94/4.2426}$$

$$t = \frac{-17.63}{0.9286}$$

$$t = -18.98$$

Figure 3. *Location of the mean and t student.*

Media = 15.37
t student = –18.98
Minimun = 11.42
Maximum = 19.32

Source: Own elaboration with information from Excel statistical calculations.

In Figure 3, Location of the mean and t student, the mean has a value of 15.37, t student of –18.98, the minimum with a value of 11.42 and the maximum with a value of 19.32

According to the data obtained from the descriptive statistical calculation, it can be said, based on the data on central tendency, the form of distribution and variability, it is established that if:

Table 8. *Hypothesis testing*

Cases	Test Hypotheses
T student <33	Accepted Ho
T student >33	Rejected Ho

Source: Own elaboration with Descriptive Statistics Information in Excel.

Therefore, the null hypothesis is accepted.

Research Hypothesis

Microenterprises can contribute to the economic and social development of the regions in which they are located.

Null Hypothesis

Microenterprises cannot contribute to the economic and social development of the regions in which they are located.

Alternative Hypothesis

Microenterprises generate economic and social development through their economic activity in societies.

Therefore, the null hypothesis is accepted and the alternative hypothesis, which states that microenterprises generate economic and social development by their economic activity in societies.

Conclusions

1. The problem stated indicated that microenterprises face poor control in accounting, budgeting, inventory management, and tax matters. It also highlights that the causes of failure in microenterprises are linked to economic development challenges, inexperience with development approaches, and lack of practical business management skills. The specific actions in this research are to create a relationship between the work environment and social accounting. There is a sales manager, a sales control, seasonal cost change, a cost control manager and a record of costs by customers.

2. The fulfillment of the general objective is to describe the implementation of social accounting in microenterprises in such a way that it impacts economic and labor growth. Precisely, the items made for the contracting of the hypothesis allowed the fulfillment of the objective, since the main characteristics of the implementation of social accounting in microenterprises are social accounting, social development, the relationship in the work environment with social accounting, social growth, customers, sales, and costs.

3. The contrast of the null hypothesis is that microenterprises are not in a position to contribute to the economic and social development of the regions in which they are located, due to the result of the descriptive statistics the student value of -18.98 is outside the range of acceptance, so the alternative hypothesis is accepted, which is that microenterprises generate economic and social development by their economic activity in society.

4. It is recommended to expand the unit of analysis and verify the generalization of the characteristics, profiles and dimensions of this scientific research.

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