

Quantitative Analysis of the Implementation of ISO 26000 Principles in Micro, Small and Medium Enterprises: A Case Study in the Municipality of San Pedro Cholula for the Year 2020.

Lozada-Lechuga J.^{1,2}, Fierro-Xochitótotl M. C.² Ramírez – Rosas J. G.²,
Ortiz-Carranco A.²

Corresponding Author: Lozada-Lechuga J.

¹Centro Universitario CIFE, Departamento de posgrado, Tabachín, 514, 62140 Cuernavaca Morelos, México.

²Universidad Politécnica de Puebla, tercer carril del ejido serrano s/n, 72640 Juan C. Bonilla, Puebla, México.

ABSTRACT: *A study has been conducted focusing on the application of principles outlined in ISO 26000 within the context of Micro, Small, and Medium Enterprises (MSMEs) in the municipality of San Pedro Cholula, Mexico. This study has enabled the assessment of the extent of social commitment and responsibility inherent to these entities. The results obtained through the analysis of differences in the means of items related to ISO 26000 precepts indicate that leaders of MSMEs in the municipality of San Pedro Cholula demonstrate a notable concern for the influence of their organizations on the local society. This concern is reflected in the promotion of ethical behaviors, compliance with local regulations, and the undertaking of socially responsible actions at the community level. In contrast, the study revealed that directors do not attribute a uniform level of importance to operating under an ethical and legal paradigm that transcends international borders.*

KEY WORD: *ISO 26000, MSMEs, Corporate Social Responsibility, stakeholders.*

Date of Submission: 18-08-2023

Date of Acceptance: 04-09-2023

I. INTRODUCTION AND LITERATURE REVIEW

The development of business activities from a holistic perspective entails a series of repercussions that affect various stakeholders, with a prominent social component. These implications must be incorporated into organizational management. In line with this premise, an International Standard called ISO 26000 has been developed, which provides guidance on social responsibility (SR) (Andia-Valencia, 2015).

The term "Social Responsibility" began to gain widespread recognition in the early 1970s, a period during which few companies embraced initiatives in this domain, and there was a certain lack of understanding or ambiguity surrounding its meaning. ISO 26000 standard states that "today, companies are more aware of the need and benefits of socially responsible behavior, with their understanding that the purpose of Social Responsibility is to promote sustainable development" (Bernard et al., 2012).

According to the findings of Lara and Sánchez (2021), conducting a study on the implementation of the principles outlined in ISO 26000 within the context of micro, small, and medium-sized enterprises (MSMEs) in a municipality presents an opportunity to assess the level of commitment and social responsibility inherent to these entities. This approach facilitates the identification of strengths in the execution of ethical and sustainable practices, as well as the pinpointing of areas open to improvement. Beyond enhancing their image and local trust, this inquiry fosters alignment with significant international standards, a potential catalyst for expanding and venturing into global markets.

Through this assessment, MSMEs can strengthen their beneficial impact on the community, forge stronger connections with their stakeholders, and make a meaningful contribution to the sustainable development process, both at the local level and within the global framework.

Within the framework of dimensions derived from the principles codified in ISO 26000, an essential element emerges: social responsibility. This dimension implies the adoption of a public stance by the company, oriented towards social purposes. Such a stance is not limited to mere compliance with economic and legal requirements but goes a step further, transcending the boundaries of the entity itself. Neglecting this focus not

only diminishes corporate power and influence but also undermines its standing and relevance (Lizcano and Lombana, 2018).

Within the conceptual framework of Corporate Social Responsibility (CSR), a necessary distinction arises between an internal and an external dimension. In the internal domain of the company, CSR practices have their primary impact on employees. These practices encompass areas such as investment in human capital, ensuring health and safety, as well as orchestrating change processes. Simultaneously, environmental practices primarily relate to the management of natural resources used in the production of goods and services (Server and Villalonga, 2005).

CSR constitutes a set of actions that play an active role in shaping a new business paradigm. This paradigm aims to harmonize the pursuit of economic profits with the execution of social and environmental initiatives. Furthermore, it advocates for a higher level of transparency and clarity in corporate management and calls for greater inclusion of workers, contributing to improved employability and the quality of labor relations (Barrera-Cerezal, 2005).

In contrast, CSR should not be limited to the mere generation of sustainability reports or exemplary governance. Instead, it should be established as an essential entity within the competitive strategy of any organization (Azua, 2007).

Today, the traditional approach to the business entity, focusing solely on production matters, is no longer sufficient to address the current challenges facing companies. This is due to the globalization of business operations, driven by emerging technologies, and the consequential involvement of civil society. This dynamic redefines the perception of the company by adopting a systemic perspective that is highly relevant to its interaction with the surrounding environment. Thus, an awareness and openness emerge that enable the company to endure over time. Simultaneously, the company is comprised of individuals who coalesce around a shared vision, and it is precisely this cohesion that connects them and provides a sense of identity. Their human values are amplified in three spheres: the social, the economic, and the environmental (Viteri, 2010).

According to current trends in business management, it is conceived that companies should adhere to the widely accepted perspective of sustainable development. This entails the voluntary inclusion of the company in the environmental, economic, and social spheres, while also considering societal concerns and their interactions with stakeholders. The contemporary environmental crisis affecting humanity, in which economic agents bear significant responsibility, demands the promotion of approaches that facilitate the reconciliation of economic progress with the preservation of the natural environment. In this context, corporate environmental management emerges as an alternative to address these threats (Poveda, 2013).

A significant number of organizations focusing on the promotion of micro, small, and medium-sized enterprises (MSMEs) address aspects such as financing, training, and continuous improvement. However, it is noticeable that many of these initiatives overlook the dimension of sustainable development, despite it potentially being a fundamental key to achieving genuine competitiveness and market sustainability.

Regarding these initiatives, considerable progress has been made in terms of education, counseling, and financial support. However, insufficient attention has been given to establishing business cultures rooted in the vision of sustainable development from their inception. This approach is crucial to ensure long-term sustainability and build a structure capable of meeting the global demands imposed by the dynamics of globalization. In this context, it is imperative to highlight that sustainability must be addressed both internally and externally. From an external perspective, the responsibility falls on governments to promote and implement campaigns aimed at sustainable development. On the other hand, at the internal level, it is a business management process that should be considered an integral part of corporate social responsibility. Nevertheless, there persists a tendency to find companies that address productivity, quality, safety, and the environment in isolation (Campos and Bermúdez, 2020).

Another dimension associated with the principles of ISO 26000 corresponds to corporate image management, which is closely related to corporate identity. This dimension has gained significant prominence in the context of contemporary businesses, becoming a fundamental tool for differentiation and the subsequent acquisition of competitive advantages. Likewise, current market dynamics urge companies to pay meticulous attention to the attributes and characteristics of the organization and its brand, as these elements are more enduring

and resilient against competitive pressures compared to the attributes inherent to the product or service, which are more susceptible to imitation (Currás, 2010).

It's worth noting that the intrinsic value of image has been widely validated through comprehensive literature reviews. Through this image, recognitions, connections, and memories are established, underscoring the need to explore and deeply understand this aspect in the business context. Furthermore, it is argued that the image is shaped as a blend of beliefs, attitudes, concepts, and relevant behaviors associated with an object, individual, or organization.

In this regard, it can be posited that corporate image constitutes the amalgamation of multiple iconic elements of a company, individual, or brand. Its purpose is to convey to the target audience the message about the essence, activities, and projections of the organization. These elements are adapted to align with the institution's identity, with the primary goal of standing out among competitors and simultaneously establishing a position in the minds of the audience (García-Vidal et al., 2020).

Similarly, the management of corporate image unfolds through a process that begins with the formulation of perspectives. Once these perspectives are established, they undergo a formalization process and subsequent implementation, supported by the involvement of all personnel, and aimed at introducing innovative services, products, and initiatives inherent to the organization. This approach entails a fundamental need to address the corporate identity and image-building process with the purpose of safeguarding and enhancing the existing reputation.

This process of constructing corporate identity and image triggers a differential value that becomes a substantial asset. This, in turn, contributes to the generation of effective advantages and relevant solutions to guide the decisions of stakeholders. Through this approach, the company can establish intrinsic value for both it and its target audience, through the projection and management of its corporate image (Vintimilla et al., 2020).

In the current competitive landscape and with even greater prominence in the future, the success and survival of any company can be intrinsically linked to the degree of constructive interaction it maintains with its stakeholders, who hold a crucial influence over corporate decisions. In this context, stakeholders encompass individuals or groups that have certain rights concerning the company. These groups consist of individuals, associations, institutions, or communities with the capacity to exert significant influence over the formulation and implementation of strategies, in accordance with their own interests and their level of influence in corporate operations (Perozo and Del Valle, 2006).

In recent years, there has been a global trend demanding that companies establish mechanisms to report their contributions to social aspects. This has heightened the importance of Social Responsibility and led to expanded expectations for establishing indicators that enable a transparent evaluation and communication of corporate performance. Therefore, organizations in Mexico are facing pressure from social organizations, labor unions, employees, customers, shareholders, the community, intellectuals, government authorities, and other stakeholders, who demand responsibilities that go beyond the usual, encompassing social, environmental, and corporate governance aspects (Borboa and Delhumeau, 2008).

Therefore, it is imperative that the governing bodies of entities in the country assess the needs of stakeholders to respond with a set of values and commitments that reflect social responsibility. Additionally, it is crucial for them to be fully aware of the impact their operations have on the environment and the social fabric, while harmonizing these actions with economic dimensions, whether in businesses or other entities, whether governmental or religious.

In this dynamic, additional forms of Social Responsibility are being constructed, including Governmental Social Responsibility (GSR). GSR originates with the purpose of addressing social demands and mitigating adverse environmental effects. However, GSR still lacks widespread recognition, and only a few governments have embraced these practices. Nevertheless, its foundation lies in the premise of being socially responsible, addressing its actions in relation to the citizens it serves. It is important to emphasize that while ISO 26000 does not replace governmental policies aimed at the sustainable development of the population, it does provide a set of guidelines that can be incorporated by the state to promote sustainable development (Jordán, 2011). These methodologies and tools (ISO) have been designed to encourage companies to adhere to sustainable development and corporate responsibility, with the aim of improving their social and reputational impact. As a result, these standards also become an integral part of organizational strategy (Gil and Barcellos, 2011).

Regarding the municipality under study, it's worth noting that San Pedro Cholula occupies a central position in the Puebla Valley in México. To its north, it shares borders with the State of Tlaxcala and Huejotzingo; to the south, it borders with Atlixco. In terms of its eastern, northern, and southern boundaries, it borders the municipality of Puebla. Finally, to the west, it adjoins the state of Mexico. In total, this municipality covers a land area of 835 square kilometers (Capulín et al., 2007).

Conducting a quantitative analysis of the implementation of the principles outlined in ISO 26000 within micro, small, and medium-sized enterprises (MSMEs) in a municipality brings benefits not only to these businesses by enhancing their performance and reputation but also to the overall sustainable development of the community. This initiative aims to align the actions of these companies with the principles of social responsibility, promoting a more ethical and sustainable approach in the business sphere.

This quantitative analysis not only allows for quantifying the degree of adherence to ISO 26000 principles but also provides an objective assessment of the impact of these practices in terms of their effect on business performance and external perception of MSMEs. Additionally, it offers quantitative data on the fulfillment of social and environmental objectives, aiding in measuring progress towards sustainable development and assessing the contribution of businesses to the community.

1.2 Research Objectives

The purpose of this research is to conduct a quantitative analysis aimed at evaluating the degree of application of the principles outlined in ISO 26000 within the daily operations and decisions of micro, small, and medium-sized enterprises (MSMEs) located in the municipality of San Pedro Cholula. This analysis encompasses areas that can address issues such as compliance with human rights, the implementation of fair labor practices, the assumption of environmental responsibility, and the adoption of ethically imbued business practices.

1.3 Research Methodology and Data Analysis

Within the framework of this research, a data collection methodology based on surveys was implemented to obtain quantitative information. This raw data underwent a meticulous analytical process, employing advanced statistical techniques. The research protocol used was conceived and structured by RELAYN (Latin American Network of Management and Business), a recognized entity in the field of socioeconomic research.

The target population consisted of leaders and administrators of Micro, Small, and Medium-sized Enterprises (MSMEs) located in the municipality of San Pedro Cholula, Puebla, Mexico. These business actors, due to their strategic role in decision-making, were selected as key participants for the study. The data collection phase took place throughout the year 2020.

Once collected, the gathered data underwent a descriptive statistical analysis, a crucial stage that allowed for the identification of patterns, trends, and attributes inherent to the examined population. Subsequently, a more in-depth exploration was conducted through the execution of a one-way analysis of variance test, using a confidence level of 95%. This assessment of variability aimed to identify significant differences among various subcategories under study. During this procedure, statistical robustness approaches were implemented to ensure the reliability and validity of the obtained results.

In order to make comparisons among various elements, the sample size was determined, defining its parameters based on a 95% confidence level and a 5% margin of error. This determination was based on a population consisting of 9,018 economic entities, according to data provided by the National Institute of Statistics and Geography (INEGI) in 2016, specifically in the municipal context of San Pedro Cholula. Through a rigorous process, it was estimated that a sample of at least 369 properly validated surveys would be necessary to ensure the robustness and representativeness of the conclusions drawn.

Within the context of this study, 396 companies were subjected to analysis, demonstrating a sample size spectrum that not only adheres to the pre-established premises but also fully satisfies the requirements prescribed to reach a minimum threshold for sample size. This approach ensures the robustness of the results and their applicability in the context of public policies and statistical analyses. The collection of data concerning Micro, Small, and Medium-sized Enterprises (MSMEs) at the municipal level was carried out by implementing a research questionnaire conceived by Posada et al., (2016), whose nature and scope have been validated in previous research.

As part of a strategic collaboration, an active partnership was established with a select group of students from the Universidad Politécnica de Puebla (UPPuebla), who played an essential role in the data collection stage. The participation of these students, given their academic training in relevant fields, not only added an additional level of credibility and rigor to the data acquisition process but also generated a constructive synergy between the educational realm and empirical application. This synergistic collaboration contributed to the breadth and depth of the collected information, thus strengthening the robustness and relevance of the data available for subsequent analysis. It is essential to highlight that the interaction and contribution of UPPuebla students to the data collection process added an additional educational dimension to the project, fostering active and context-based learning in the context of statistical analysis applied to public policies.

The collection of data related to MSMEs at the municipal level was carried out through the administration of structured questionnaires to the leaders and directors of these entities. The sample selection process was guided by the principles of probabilistic sampling, ensuring that each MSME had a known and non-zero probability of being selected to participate in the study. The research instrument used, consisting entirely of eight items, served to obtain substantial information related to various variables of interest.

The implementation of a Likert scale imparts an ordinal dimension to the responses, enabling the conduct of statistical analyses that unveil the underlying structure of participants' perceptions and, ultimately, providing valuable insights for the design and evaluation of public policies aimed at promoting business well-being and socioeconomic development in the municipality in question. This methodological choice empowers the ability to unravel patterns and trends in the collected data, thereby allowing for a more precise and informed interpretation of the business and social dynamics at play.

The variables included in this research are derived from the survey developed by RELAYN (2020), which assessed the implementation of innovation tools in the management of MSMEs located in the municipality. These variables are as follows:

- a) *In my company, we are willing to be accountable for the impact of our activities.*
- b) *When required, in my company, we are willing to disclose our activities, especially those that could impact society.*
- c) *In my company, we have rules that promote ethical behavior.*
- d) *In my company, we are concerned about those who may be affected by our operations.*
- e) *In my company, we strive to comply with all the regulations and laws that bind us.*
- f) *In my company, we seek to adhere to international codes of conduct.*
- g) *In my company, we promote socially responsible behavior among employees.*
- h) *In my company, we take concrete actions that are socially responsible.*

The observations acquired in the data collection process underwent rigorous statistical evaluation using the STATPLUS® analysis platform, version 9.0. This tool serves as an essential and sophisticated resource for data manipulation and analysis. The platform encompasses a wide range of analytical capabilities, including the generation of fundamental descriptive measures such as means and standard deviations, the exploration of inter-variable relationships through correlation calculations, and the execution of statistical tests to assess significant differences between groups.

A one-way ANOVA was conducted among the survey items to statistically verify the effect of each item, using significance tests. This methodology allows for an evaluation of whether there are significant differences between the responses given to the different items by MSMEs in the municipality.

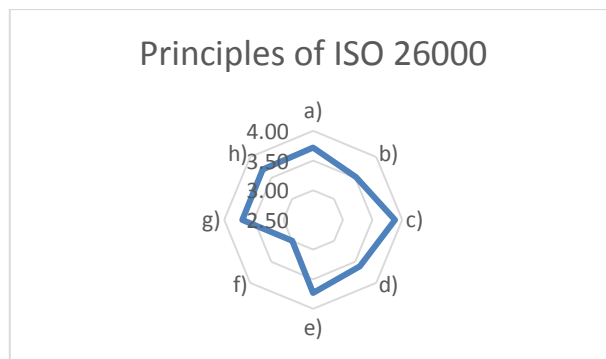
1.4 Findings and Interpretation

Upon completing the validation process for each survey directed at micro and small enterprises, we proceeded to determine the measures of central tendency for each item. This was done to provide a statistical summary characterizing the central and representative position of the collected data for each variable of interest. Measures of central tendency were calculated for each item once the validation process for each survey was concluded. The summary of means for each item is presented in Figure 1, where means favor items a), c), e), and h), which have means exceeding 3.7 on the Likert scale [a) mean: 3.71; c) mean: 3.88; e) mean: 3.72; and h) mean: 3.70]. These items correspond to the following: a) *In my company, we are willing to be accountable for the impact of our activities*; c) *In my company, we have rules that promote ethical behavior*; e) *In my company, we strive to comply with all the regulations and laws that bind us*; and h) *In my company, we take concrete actions that are socially responsible*. This indicates that within the municipality, the directors of MSMEs focus their efforts and

management strategies on recognizing and assuming the responsibility that a company has towards the society in which it operates. This goes beyond profit generation and centers on understanding that the actions and decisions of the company can have a significant impact on various aspects of the social, economic, and environmental life of the community in which it operates.

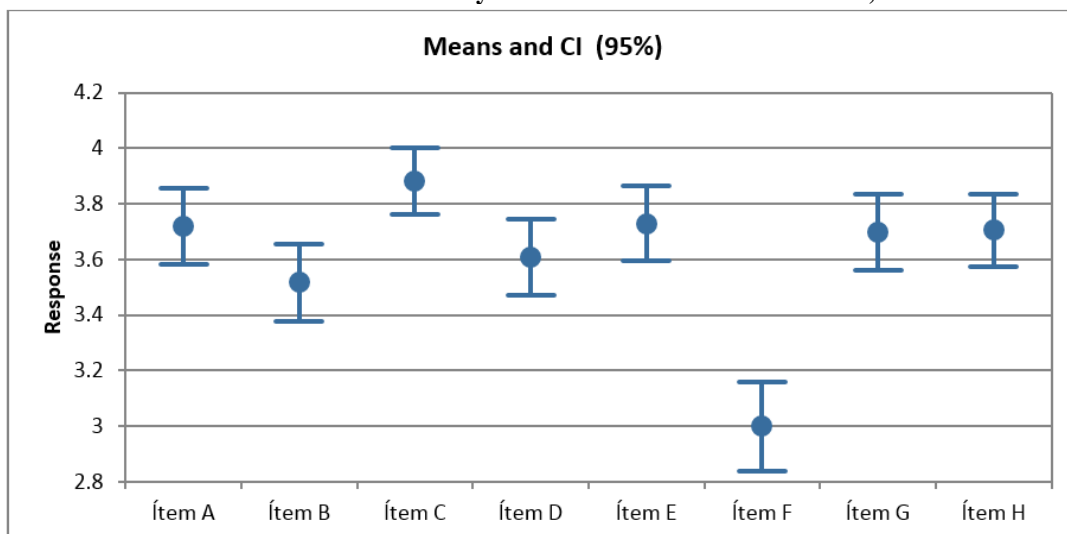
In contrast, the analysis of the study highlights the existence of an item that experiences a less favorable position, specifically item f) *In my company, we seek to adhere to international codes of conduct*, which exhibits a mean that approaches values of 3 on the Likert scale [f] mean: 3.00. This observation indicates that directors do not assign equal importance to operating under an ethical and legal framework that transcends borders. This phenomenon is related to the need to ensure that all business actions, operations, and decisions are in line with ethical standards, regulations, and international agreements aimed at ensuring fairness and equity in business operations.

Figure 1: Polar chart displaying the means for each item obtained from the survey of MSMEs in San Pedro Cholula, Puebla.



Next, a dispersion analysis was conducted on the data collected through the instrument to visualize the statistical variability inherent in the responses obtained from the population. This action aimed to discern trends among the strategies employed by the directors of the MSMEs. Figure 2 presents an analysis of the means and measures of dispersion related to innovation in the management of MSMEs, through the graphical representation of means and confidence intervals (95%). This approach reinforces the observations made in Figure 1 and additionally incorporates the confidence intervals generated in this study for each item. It is evident that item c) exhibits the highest mean compared to the others. This observation suggests that the directors of the companies in the municipality formulate clear guidelines and internal guidelines that guide the behavior of all members of the organization toward ethical and responsible practices. This highlights that ethical culture is not only a moral obligation but also a fundamental pillar for the reputation, trust, and sustainability of the company.

Figure 2: Mean and Confidence Interval Chart, displaying the means and 95% confidence intervals for each item obtained from the survey of MSMEs in San Pedro Cholula, Puebla.



These observations emphasize the importance of identifying specific areas of strength and improvement opportunities in the management of MSMEs in accordance with the ISO 26000 principles. It is possible that businesses may need to focus their efforts on developing strategies to address aspects with lower means to enhance their overall image.

To validate the statistical significance of the observations obtained in Figures 1 and 2, a statistical analysis was conducted. The aim of this analysis was to confirm that the results obtained have statistical relevance in relation to the size of the analyzed population. These findings are essential to support informed decision-making and the design of effective strategies by MSME directors.

Table 1: Analysis of Variance (ANOVA) for items associated with the principles of ISO 26000 in the management of MSMEs in San Pedro Cholula, Puebla.

<i>Sources of variation</i>	<i>Degrees of freedom (D. F.)</i>	<i>Sums of squares (S.S.)</i>	<i>Mean squares (M. S.)</i>	<i>F</i>	<i>p-value</i>
<i>Between groups</i>	7	196.83	28.11	14.46	<<0.01
<i>Within groups</i>	3160	6142.67	1.94		
<i>Total</i>	3167	6339.51			

Next, a one-way analysis of variance (ANOVA) test was conducted. The results of this test are summarized in Table 1, in which the means of various items related to innovation management strategies in MSMEs in the municipality of San Pedro Cholula were compared. The intergroup variation, which represents the discrepancies between the means, was examined and compared with the intragroup variation, which denotes the standard experimental error during evaluation. The reference parametric statistic used was the Fisher's *F* distribution, applied with a confidence level (α) of 0.05 for a two-tailed test.

Initially, the p-value obtained was compared to the significance level (α) to assess whether the population means were identical. A significance level of 0.05 indicates a 5% risk of erroneously concluding that a difference exists when it does not.

The null hypothesis in this research is formulated as follows:

H₀: The items related to the application of ISO 26000 principles in the MSMEs of the municipality of San Pedro Cholula have equal means among themselves.

The results obtained from the ANOVA test reveal highly significant differences (p-value << 0.01) among the means corresponding to the items related to the implementation of ISO 26000 principles in the MSMEs of the municipality. This finding indicates that the strategies for implementing ISO 26000 principles exhibit significant variations among the studied companies.

By rejecting the null hypothesis with a significance level of 5%, it supports the notion that there is sufficient empirical evidence to assert notable differences in at least two groups of investigated items (see Table 1). These findings suggest that MSMEs in the municipality approach the implementation of management strategies in accordance with ISO 26000 principles differently in terms of focus and level of execution.

It is essential to highlight that the significant mean differences underscore the heterogeneity in the adoption and implementation of the principles outlined in ISO 26000 within the MSMEs in the municipality. These results have substantive implications for the formulation of policies and assistance programs aimed at strengthening the operations and daily decision-making of these businesses. This applies particularly to fields such as respect for human rights, fair labor practices, environmental responsibility, and ethical business practices.

Furthermore, these results also enable the identification of areas for improvement and opportunities for collaboration among organizations.

Based on the statistical analysis of the data extracted from the RELAYN 2020 survey, specifically regarding the implementation of ISO 26000 principles in MSMEs in the municipality, it can be concluded that the strategies implemented by the leaders of these businesses, favoring items a), c), e), and h), indicate that these MSMEs are concerned about their impact on the local society. This translates into promoting ethical behavior, adhering to local regulations, and engaging in socially responsible actions at the community level. These findings suggest a commitment to the surrounding community and can serve as a strong point that reinforces relationships with local stakeholders.

BIBLIOGRAPHY

- [1]. Andía Valencia, W., (2015). La responsabilidad social: análisis del enfoque de ISO 26000. *Industrial Data*, 18(2), 55-60.
- [2]. Azua, S., (2007). LA RESPONSABILIDAD SOCIAL, CORPORATIVA COMO REFUERZO DE LA ESTRATEGIA Y LA COMPETITIVIDAD EMPRESARIAL. *Revista Escuela de Administración de Negocios*, (61), 73-75.
- [3]. Barrera Cereza, J. J., (2005). Hacia una política de fomento de la Responsabilidad Social de las Empresas. *CIRIEC-España, Revista de Economía Pública, Social y Cooperativa*, (53), 11-18.
- [4]. Bernad Miana, M. J., Sanjuán, I. M., & Ferruz Agudo, L. (2012). LA GESTIÓN DE LA RESPONSABILIDAD SOCIAL POR PARTE DE LAS EMPRESAS. ÚLTIMAS TENDENCIAS. *Aposta. Revista de Ciencias Sociales*, (55), 1-19.
- [5]. Borboa-Álvarez, E. P., Delhumeau-Rivera, S. (2018). Reforma financiera y la responsabilidad social empresarial en el sector bancario de México. *Revista Latinoamericana de Derecho Social*, (26), 28-69.
- [6]. Campos-Campos D., Bermúdez-Carrillo L. A., (2020). PYMES, responsabilidad social y desarrollo sostenible. *InterSedes*, XXI (43), 131-151. <https://doi.org/10.15517/isucr.v21i43.41989>.
- [7]. Capulín-Grande, J. I., Juan Francisco Escobedo-Castillo, J. F., Ocampo-Fletes, I., Juárez-Sánchez, J. P., & Rappo-Miguez, S. (2007). Desarrollo endógeno y estrategias campesinas en una comunidad Cholulteca. el caso de San Miguel Papaxtla, Tecuanipan, Puebla. *Ra Ximhai*, 3(1), 137-164.
- [8]. Currás Pérez, R., (2010). Identidad e imagen corporativas: revisión conceptual e interrelación. *Teoría y Praxis*, (7), 9-34.
- [9]. García-Vidal G., De Miguel-Guzmán M., Guzmán-Vilar L., Manzaba-Hernández A. E., (2020). La imagen corporativa en una compañía de transporte pesado, Santo Domingo Ecuador. *Ciencias Holguín*, 26, (3), 26-35.
- [10]. Gil-Lafuente, A. M., Barcellos-Paula, L. (2011). Los desafíos para la sostenibilidad empresarial en el siglo XXI. *Revista Galega de Economía*, 20(2), 1-22.
- [11]. Jordán-Sánchez, J. C., (2011). La innovación: una revisión teórica desde la perspectiva de marketing. *PERSPECTIVAS*, (27), 47-71.
- [12]. Lara-Manjarrez, I. A., Sánchez-Gutiérrez, J. (2021). Responsabilidad social empresarial para la competitividad de las organizaciones en México. *Mercados y Negocios*, 43, 97-118.
- [13]. Lizcano-Prada J. Lombana J. (2018). Responsabilidad Social Corporativa (RSC): reconsiderando conceptos y enfoques. *Civilizar Ciencias Sociales y Humanas*, (18), 34, 119-134.
- [14]. Perozo-de Jiménez, G., & Del Valle-Urdaneta, M. (2006). Análisis estratégico de grupos de interés e imagen corporativa de las empresas privadas venezolanas. *Revista Venezolana de Gerencia*, 11 (34), 181-198.
- [15]. Posada R., Aguilar O., Peña N. (2016). Análisis sistémico de la micro y pequeña empresa en México. México. Pearson.
- [16]. Poveda-Santana, I., (2013). EL DESARROLLO SOSTENIBLE A NIVEL EMPRESARIAL. *Ciencia en su PC*, (1), 100-111.
- [17]. Server Izquierdo, R. J., & Villalonga Grañana, I. (2005). La Responsabilidad Social Corporativa (RSC) y su gestión integrada. *CIRIEC-España, Revista de Economía Pública, Social y Cooperativa*, (53), 137-161.
- [18]. Vintimilla-Veloz, M. G., Erazo-Álvarez, J. C., Narváez-Zurita, C. I. (2020) Branding e identidad corporativa en el sector financiero popular y solidario, *Revista Arbitrada Interdisciplinaria Koinonía*. 5, (10), 254-278.
- [19]. Viteri Moya, J., (2010). RESPONSABILIDAD SOCIAL. Enfoque UTE, 1(1), 90-100.

Lozada-Lechuga J, et. al. "Quantitative Analysis of the Implementation of ISO 26000 Principles in Micro, Small and Medium Enterprises: A Case Study in the Municipality of San Pedro Cholula for the Year 2020." *International Journal of Business and Management Invention (IJBMI)*, vol. 12(9), 2023, pp. 15-22. Journal DOI- 10.35629/8028