

Elói Martins Senhoras  
(ORGANIZADOR)

Desafios das  
**CIÊNCIAS SOCIAIS  
APLICADAS**  
no desenvolvimento da ciência

3



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## APRESENTAÇÃO

O campo científico dos estudos de Ciências Sociais Aplicadas tem evoluído de modo significativo nos últimos dois séculos em função das transformações estruturais nos contextos, tanto, econômico do sistema capitalista, quanto, político do sistema internacional, os quais repercutiram em crescente complexificação da realidade.

Partindo deste campo científico, “Desafios das Ciências Sociais Aplicadas no Desenvolvimento da Ciência 3”, trata-se de uma obra que tem o objetivo de reunir diferentes contribuições de uma área temática que propicia um olhar multidisciplinar sobre a realidade, possibilitando assim construir uma agenda internacional de estudos com base em pesquisas temática no Brasil e no México.

Os dez capítulos apresentados neste livro são fruto de um rigoroso trabalho teórico-metodológico desenvolvido por pesquisadores brasileiros e estrangeiros comprometidos para a apreensão da realidade empírica contemporânea e que acabam por repercutir cientificamente no enriquecimento multidisciplinar do próprio campo das Ciências Sociais Aplicadas.

As análises apresentadas ao longo destes capítulos foram organizadas à luz de um pluralismo teórico-metodológico que se assenta em um conjunto diferenciado de recortes teóricos, paradigmas ideológicos e procedimentos metodológicos de levantamento e análise de dados, possibilitando assim um relevante diálogo com fundamentações em diferentes campos epistemológicos.

Com base nos resultados das pesquisas apresentadas ao longo dos capítulos deste livro, surgem instigantes discussões sobre temas específicos da realidade humana, beneficiadas por uma coletiva construção do conhecimento e uma rigorosa uma abordagem teórica-metodológica de natureza multidisciplinar que favorecem a ampliação da fronteira conhecimento no campo científico das Ciências Sociais Aplicadas.

A construção epistemológica apresentada neste trabalho coletivo busca romper consensos, findando demonstrar a riqueza existente no anarquismo teórico e metodológico do campo das Ciências Sociais Aplicadas em resposta à complexa realidade empírica, razão pela qual convidamos você leitor(a) a nos acompanhar à luz do ecletismo registrado nos estimulantes estudos empíricos deste livro.

Excelente leitura!

Elói Martins Senhoras




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# CAPÍTULO 2

## ANALYSIS OF STRATEGIC PLANNING IN SMES OF CLOTHING INDUSTRY OF THE MUNICIPALITY OF IXTACUIXTLA, TLAXCALA UNDER THE APPROACH OF THE BALANCED SCORECARD

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**ABSTRACT:** In Mexico, SMEs contribute 52% of Total Gross Production and generate 73% of jobs, which translate into 19.6 billion Jobs this according to the National Development Plan (2014). In this context, although SMEs are a fundamental part of the world economy, they are mostly informal organizations that are created for economic reasons where their leaders often start their business without having preparation in administration, management and process control. What triggers that 50% of companies go bankrupt during the first year of activity, and at least 90% before five years (Lefcovich, 2004). In that sense, this research aims to make a diagnosis of

strategic planning in SMEs of clothing industry of the municipality of Ixtacuixtla, Tlaxcala in Mexico with the objective of knowing its strategic situation based on the four perspectives of the Balanced Scorecard; financial factors, customers, internal processes and learning and growth. This research comprises 37 questions on a Likert scale, it is of the observational, descriptive, cross-sectional and field type with a quantitative approach. The results indicate that companies deal favorably with the perspective of learning and knowledge which includes the personal and professional development of its collaborators with a score of 2.44 against its financial factors, which are only 1.91 out of the maximum of 3, which indicates that its processes are deficient and they need to be rethought.

**KEYWORDS:** Atrategic planning, Balanced Scorecard, clothing industry.

## 1 | INTRODUCTION

Carry out an analysis of strategic planning in micro and small labor organizations is of great importance because these are the main economy in the development of the country and they are the ones that are furthest behind in terms of technological and administrative progress hence, to carry out mechanisms that promote the fulfillment of goals and alternatives to guarantee their success.

It is important to point out that to achieve this analysis, and interview is used that integrates questions that evaluate financial factors, clients,

internal processes and how they deal with the learning and knowledge of their collaborators so that with the information generated, this is possible to determine which are the factors that are decisive in the achievement of its objectives.

## **2 | THEORETICAL FRAMEWOK/THEORY**

This section presents the basic concepts of strategic planning, Balanced Scorecard and the clothing industry.

### **Strategic Planning**

It is defined, according to Chiavenato & Sapiro (2017) as “The process that serves to formulate and execute the strategies of the organization in order to insert it, according to its mission, in the context in which it finds itself.”

In this order of ideas, for Scott (2008) quoted by Millán & Rodríguez (2020) strategic planning is “a process that allows an organization to be creative rather than reactive in formulating its future. Its purpose is to help the organization operate effectively, within a complex and dynamic environment permanently affected by restrictions and threats.”

The benefits of strategic planning are: allows organizations to be more profitable, proactive, reactive, productive; to mention a few, as long as they carry out the best strategies proposed in a disciplined and constant manner; in this order of ideas, It is well known that the benefits are many, but the most prominent are the financial and non-financial benefits. The financial benefits are basically focused on a greater long-term economic performance in relation to the average of its industry. In terms of non-financial benefits, the identification, establishment of priorities and exploitation of opportunities stand out. (David, 2003).

### **Balanced Scorecard**

In words of Norton & Kaplan (2002) “The balanced scorecard transforms the mission and strategy into goals and indicators organized in four different perspectives: finances, customers, internal processes and training and growth.” In addition, they add that “The BSC must be used as a communication, information and training system, and not as a control system.”

### **Basic elements of the Balanced Scorecard**

The BSC is a simplified graphical representation of a company’s strategy; this representation is supported by the following aspects (Pedrós, 2007):

- Financial results, a lagging indicator, provide the ultimate definition of business success. The strategy describes how the company intends to have sustainable shareholder value growth.
- Success with targeted customers provides a major component of strong financial results. In addition to measuring lagging indicators of customer success, such as satisfaction, retention, and growth, the customer perspective defines

the value proposition for given customer segments. Choosing the value proposition for the customer is the central axis of the strategy.

- Internal processes create and deliver the value proposition for customers. Internal process performance is a leading indicator of subsequent improvements in financial and customer results.
- Intangible assets are the ultimate source of sustainable value creation. Strategic capability objectives describe the mix of people, technology, and organizational environment to support the strategy. Improvements in strategic capability indicators are leading indicators of outcome related to internal process, customers, and financials.
- The objectives of the four perspectives are linked to each other in a chain of cause-effect relationships. Strengthening and aligning intangible assets leads to better process performance, which in turn leads to success with customers and shareholders.

## Clothing industry

The textile sector is divided into two subsectors: the first represents the raw material industry (natural fibers and synthetic fibers), the second is made up of the clothing sector.

The textile and clothing sectors are considered traditional. They are labor intensive, which is why developing countries have incorporated both sectors in their industrialization process. (Mirandona, Areskurrinaga, Étxebarria, Barrutia & Tola, 2006; quoted by López & Rodríguez, 2016).

This industry has specific processes that require labor and specialized machinery to achieve specific products. The production and distribution of textile products is an activity that has a direct and indirect impact, even in areas not related to manufacturing. It is a very important industry for the world economy, especially for the countries where some of its key segments are carried out. (Saim, 2014)

## Key segments of the textile industry

The textile industry is segmented according to its processes and according to its production as shown in Figure 1.

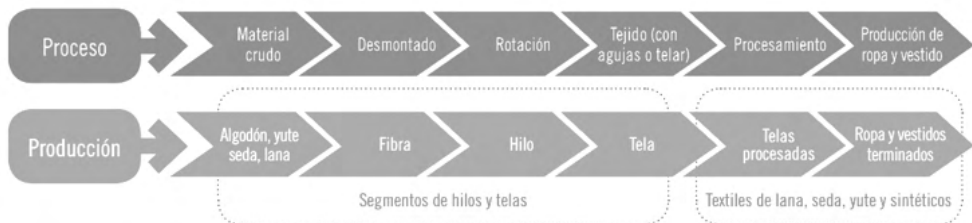


Figure 1 Key segment of clothing industry

Source: India Brand Equity Foundation (2013) quoted by Saim (2014)

The clothing industry is concentrated in the manufacture of garments. New segments integrate it and, according to recent data, generate some 75 million jobs worldwide (Fashion United, 2012 quoted by Saim, 2014).

### Key segments of the clothing industry

The clothing industry is divided into 6 items, as shown in the figure 2.



Figure 2 Key segments of the clothing industry

Source: India Brand Equity Foundation (2013) quoted by Saim (2014)

The garment manufacturing industry is considered a “light industry” as it requires relatively little capital and a lot of labor and is therefore an appropriate activity for countries with developing economies. In more developed economies, with higher labor costs, the clothing industry generally specializes in producing high fashion or advanced technology items or items that require a rapid response to the demand of their markets. (Saim, 2014)

## 3 | METHODOLOGY

This section describes in detail the steps to follow to carry out the strategic planning analysis in the SMEs of the clothing industry in the municipality of Ixtacuixtla, Tlax. based on the Balanced Scorecard, which are listed below:

1. Design of the instrument: A questionnaire of thirty-seven questions is designed based on the four perspectives of the Balanced Scorecard; organized as follows:

- Seven questions to measure the financial factor of Mipymes.
- Eight to get the perspective of your customers.
- Seventeen to evaluate your internal processes.
- Five to learn how they deal with the learning and growth of their staff.

2. Definition of the study object: The object of study of this research is based on the MSMEs of the clothing industry belonging to the municipality of Ixtacuixtla of Mariano Matamoros, Tlaxcala; which according to INEGI (2021) are eight economic units. Due to the small number of companies, a census is carried out, according to the availability of managers to provide the information. It should be noted that for reasons beyond our control only 5 of them were contacted.

3. Quiz Application: The interview is conducted face to face visiting each of the economic units. To locate them, we use the information provided by the DENUA (2021), which indicates the contact information and address, among other aspects.
4. Results analysis and interpretation: Subsequently, the obtained data are examined and interpreted in order to expand the information, the above using the Excel computer program.
5. SWOT analysis and EFE and EFI matrices of the companies surveyed: Likewise, based on the results obtained from the survey, the strengths, opportunities, weaknesses and threats are analyzed in order to determine the current situation of the companies; next, the internal and external factors are evaluated in the corresponding matrices (EFE and EFI) and the weighted values are obtained.
6. Results: Finally, the conclusions obtained according to the values of the EFE and EFI matrices are presented.

## **4 | DATA ANALYSIS**

The answers have been evaluated under the criteria of the Likert scale and the following results were obtained for each category, these being the financial factors, clients, internal processes and learning and growth (See table 2):

Dependent variable	Independent variable	Aspects to evaluate		Accomplish		Partially		Don't accomplish		Total	
				Frec.	%	Frec.	%	Frec.	%	Frec.	%
Optimization	Finance	Shopping	Selection of suppliers	5	100%	0	0%	0	0%	5	100%
			Supplier database	4	80%	0	0%	1	20%	5	100%
			Stocktaking	2	40%	1	20%	2	40%	5	100%
		Accounting	Record	2	40%	1	20%	2	40%	5	100%
			Financial statements	0	0%	0	0%	5	100%	5	100%
			accounting organization	0	0%	1	20%	4	80%	5	100%
			Budget	3	60%	0	0%	2	40%	5	100%
	Internal processes	Planning	Term plans	3	60%	2	40%	0	0%	5	100%
			Collaborative plan	1	20%	1	20%	3	60%	5	100%
			External counseling	0	0%	0	0%	5	100%	5	100%
			Objectives and goals	5	100%	0	0%	0	0%	5	100%
			Mission, vision and policies	2	40%	2	40%	1	20%	5	100%
		Organization	Organization chart	0	0%	1	20%	4	80%	5	100%
			Manuals	0	0%	0	0%	5	100%	5	100%
			Schedules	3	60%	0	0%	2	40%	5	100%
			Regulations	0	0%	0	0%	5	100%	5	100%
			Improvement groups	1	20%	0	0%	4	80%	5	100%
		Leadership	Plan compliance	4	80%	0	0%	1	20%	5	100%
			Motivation	5	100%	0	0%	0	0%	5	100%
			Conflict management	0	0%	1	20%	4	80%	5	100%
			Teamwork	4	80%	1	20%	0	0%	5	100%
		QA	ISO standards	4	80%	0	0%	1	20%	5	100%
			Systematization	0	0%	1	20%	4	80%	5	100%
			Maintenance	2	40%	2	40%	1	20%	5	100%
		Customers	Marketing	Specific area	0	0%	0	0%	5	100%	5
	New product evaluation			2	40%	0	0%	3	60%	5	100%
	Price			4	80%	1	20%	0	0%	5	100%
	Distribution channels			4	80%	0	0%	1	20%	5	100%
	Advertising			1	20%	0	0%	4	80%	5	100%
	Management of new clients			4	80%	0	0%	1	20%	5	100%
	Post sale service			2	40%	1	20%	2	40%	5	100%
	Competition			3	60%	2	40%	0	0%	5	100%
Learning and growth	Review	Staff assessment	4	80%	0	0%	1	20%	5	100%	
		Project fulfillment	3	60%	0	0%	2	40%	5	100%	
		Planned activities	5	100%	0	0%	0	0%	5	100%	
		Unforeseen activities	3	60%	1	20%	1	20%	5	100%	
		Training	2	40%	1	20%	2	40%	5	100%	

Table 1 Summary of Results

Source: Own elaboration (2022)



In order to validate the reliability of the instrument, the “Cronbach’s Alpha” test is performed in the Minitab program; the result of it is 0.9074, which indicates that the applied questionnaire is considered reliable.

In addition to the above, the average values of each company were obtained with respect to the perspective of the Balanced Scorecard evaluated, as indicated in Table 3.

	Financial factors	Internal processes	Customers	Learning and growth
Company 1	1.85	1.94	2.50	2.60
Company 2	1.71	2.00	1.87	3.00
Company 3	2.28	1.70	1.87	1.60
Company 4	1.57	1.70	1.87	2.40
Company 5	2.14	2.29	2.50	2.60

Table 2 Average values of the MSMEs evaluated

Source: Own elaboration (2022)

In summary, the general values of the companies regarding the perspectives described above indicate the following (See table 4):

	Financial factors	Internal processes	Customers	Learning and growth
General averages	1.91	1.92	2.12	2.44

Table 3 General values of MSMEs

Source: Own elaboration (2022)

According to the values described above, it can be concluded that the companies respond quite favorably in terms of the factors corresponding to learning and growth with an average rating of 2.44, which is close to the maximum of 3 in contrast to the financial factors corresponding to 1.91, which indicate that companies respond unfavorably to their financial processes.

In addition, a SWOT analysis and EFE and EFI matrices of the surveyed companies are carried out. The analysis of strengths, weaknesses, opportunities and threats is supported by the evaluation of the internal and external factors of the companies, the internal factors are estimated with the survey previously carried out on MSMEs and the external factors are evaluated with the tool proposed by Michael Porter, which is broken down below (See figure 3):

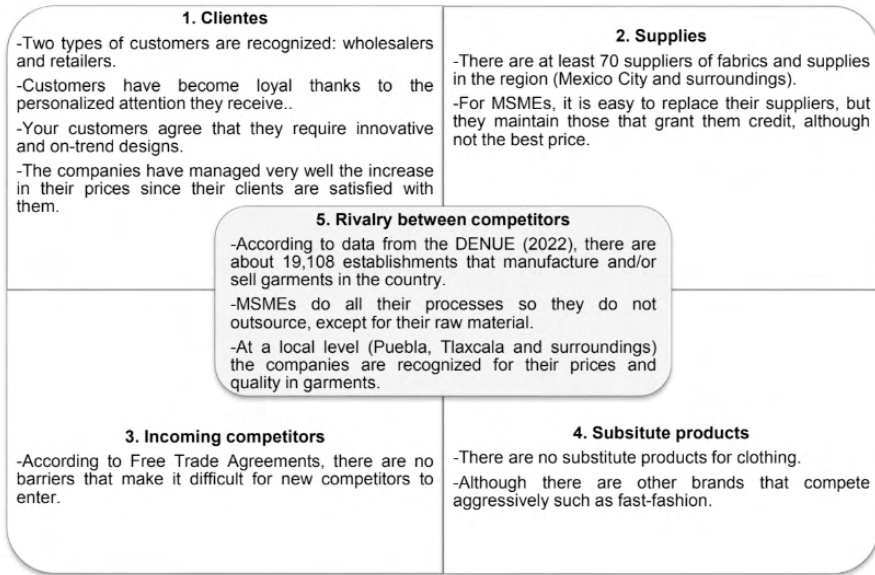


Figure 3 Porter’s five forces applied to MSMEs in the clothing industry

Source: Own elaboration (2022)

The matrix described below (See Table 4), constitutes a starting point for the formulation of strategies for MSMEs.

<b>STRENGTHS</b>	<b>WEAKNESSES</b>
<p>S1. Family businesses in which work is collaborative</p> <p>S2. Favorable internal communication</p> <p>S3. The capital invested in their businesses is their own.</p> <p>S4. More than 5 years of experience.</p> <p>S5. They are manufacturers and materialize new ideas quickly.</p> <p>S6. Close to your customers.</p> <p>S7. They employ the family and/or the local population.</p> <p>S8. They strengthen the local economy.</p> <p>S9. Constant cash flow.</p> <p>S10. Your work environment is good.</p> <p>S11. Its geographical location is conducive to its proximity to the largest wholesale Tianguis in Latin America where they offer their products.</p>	<p>W1. They work “informally” by not making their declarations in accordance with the law.</p> <p>W2. They do not have established their mission, vision or clear objectives in the medium and long term.</p> <p>W3. They do not have operating manuals.</p> <p>W4. They lack quality controls.</p> <p>W5. Its operating processes are traditional and “artisanal”.</p> <p>W6. They do not use any software to manage their resources.</p> <p>W7. They do not advertise by any means.</p> <p>W8. They market their products only through physical points of sale.</p> <p>W9. Non-specialized staff</p> <p>W10. Their administration is precarious, they often live from day to day and do not resist crises.</p> <p>W11. They do not receive funding.</p> <p>W12. They resist change.</p> <p>W13. Its infrastructure does not have optimal conditions.</p>

<b>OPPORTUNITIES</b>	<b>THREATS</b>
<p>O1. The textile and clothing industry is an important pillar for the country's economy, in 2019 alone it contributed 3.2% of the GDP of manufacturing industries.</p> <p>O2. Tlaxcala generates 1.8% of the total national production of the clothing industry.</p> <p>O3. In 2018 of the total exports, 76.4% corresponded to products from the clothing industry.</p> <p>O4. 86.8% of exports in 2018 went to the United States. (INEGI, 2020)</p> <p>O5. Globalized world in which it is easier to market throughout the country and the world.</p> <p>O6. Easy access to electronic media to find information on competition, suppliers and inspiration for new designs.</p> <p>O7. Use of social networks to position the brand.</p>	<p>T1. Garment imports come 24.2% from the US and 8.4% from China.</p> <p>T2. Mexico exported 6,797 million dollars from the textile and clothing industry in 2018 and imported 10,951 million dollars, generating a trade balance deficit of (-) 4,154 million dollars. Both exports and imports show growth, but imports do so at a higher rate.</p> <p>T3. The clothing industry generated a surplus of 716 million dollars in 2018 in terms of imports. (INEGI, 2020)</p> <p>T4. At the end of 2020, due to the health crisis caused by COVID-19, between 20-25% of sales were lost globally.</p> <p>T5. Current economic crisis</p> <p>T6. Increased competition in the sector.</p> <p>T7. Increasingly demanding customers</p> <p>T8. Medium and/or seasonal consumption garments.</p>

Table 4 SWOT matrix to MSMEs in the clothing industry

Source: Own elaboration (2022)

Once the SWOT matrix has been prepared, the evaluation matrix of the internal and external factors that are decisive for measuring the performance of the case study companies is carried out. (See table 5 and 6)

KEY EXTERNAL FACTORS	VALUE	CLASSIFICATION EVALUATION	WEIGHTED VALUE
<b>Opportunities</b>			
1. The textile and clothing industry is an important pillar for the country's economy, in 2019 alone it contributed 3.2% of the GDP of manufacturing industries.	0.07	3	0.21
2. Tlaxcala generates 1.8% of the total national production of the clothing industry.	0.09	4	0.36
3. In 2018 of the total exports, 76.4% corresponded to products from the clothing industry.	0.05	1	0.05
4. 86.8% of exports in 2018 went to the United States. (INEGI, 2020)	0.04	1	0.04
5. Globalized world in which it is easier to market throughout the country and the world.	0.02	1	0.02
6. Easy access to electronic media to find information on competition, suppliers and inspiration for new designs.	0.07	1	0.07
7. Use of social networks to position the brand.	0.06	1	0.06
<b>Threats</b>			
1. Garment imports come 24.2% from the US and 8.4% from China.	0.08	2	0.16

2. Mexico exported 6,797 million dollars from the textile and clothing industry in 2018 and imported 10,951 million dollars, generating a trade balance deficit of (-) 4,154 million dollars. Both exports and imports show growth, but imports do so at a higher rate.	0.07	1	0.07
3. The clothing industry generated a surplus of 716 million dollars in 2018 in terms of imports. (INEGI, 2020)	0.09	1	0.09
4. At the end of 2020, due to the health crisis caused by COVID-19, between 20-25% of sales were lost globally.	0.09	3	0.27
5. Current economic crisis	0.06	3	0.18
6. Increased competition in the sector.	0.07	3	0.21
7. Increasingly demanding customers	0.09	4	0.36
8. Medium and/or seasonal consumption garments	0.05	3	0.15
<b>Total</b>	<b>1</b>		<b>2.3</b>

Table 5 External Factors Evaluation Matrix (MEFE)

Source: Own elaboration (2022)

KEY EXTERNAL FACTORS	VALUE	CLASSIFICATION EVALUATION	WEIGHTED VALUE
<b>Strengths</b>			
1. Family businesses in which work is collaborative	0.02	3	0.06
2. Favorable internal communication	0.02	3	0.06
3. The capital invested in their businesses is their own.	0.05	3	0.15
4. More than 5 years of experience.	0.01	3	0.03
5. They are manufacturers and materialize new ideas quickly.	0.04	4	0.16
6. Close to your customers.	0.06	4	0.24
7. They employ the family and/or the local population.	0.04	4	0.16
8. They strengthen the local economy.	0.06	4	0.24
9. Constant cash flow.	0.05	3	0.15
10. Your work environment is good.	0.02	3	0.06
11. Its geographical location is conducive to its proximity to the largest wholesale Tianguis in Latin	0.04	3	0.12
<b>Weaknesses</b>			
1. They work "informally" by not making their declarations in accordance with the law.	0.06	2	0.12
2. They do not have established their mission, vision or clear objectives in the medium and long term.	0.07	2	0.14
3. They do not have operating manuals.	0.03	1	0.03
4. They lack quality controls.	0.05	2	0.1
5. Its operating processes are traditional and "artisanal".	0.03	2	0.06

6. They do not use any software to manage their resources.	0.04	2	0.08
7. They do not advertise by any means.	0.06	1	0.06
8. They market their products only through physical points of sale.	0.06	2	0.12
9. Non-specialized staff	0.05	2	0.1
10. Their administration is precarious, they often live from day to day and do not resist crises.	0.06	3	0.18
11. They do not receive funding.	0.02	2	0.04
12. They resist change.	0.02	2	0.04
13. Its infrastructure does not have optimal conditions.	0.04	2	0.08
<b>Total</b>	<b>1</b>		<b>2.58</b>

Table 6 Internal Factors Evaluation Matrix (MEFI)

Source: Own elaboration (2022)

Once the SWOT, MEFE and MEFI matrices have been prepared, the internal and external factors are evaluated as shown in the previous tables (See table 5 and 6) and the weighted ratings indicate the following:

Matrix	Weighing	Observations
MEFE	2.3	Because the weighted score is below average, it means that companies are not taking full advantage of opportunities or avoiding external threats.
MEFI	2.58	MSMEs are barely above the weighted average value (2.5), which indicates that they do not take full advantage of their strengths.

Tabla 7 Weighted results of MEFE and MEFI matrices

Source: Own elaboration (2022)

It should be noted that making these matrices represents an opportunity for the owners of MSMEs and their collaborators in determining strategies that lead companies to a sustainable and structured future.

## CONCLUSIONS

Derived from the analysis carried out on MSMEs, information was obtained that enriches this research; on the one hand, in terms of financial information, most organizations carried out financial controls with experts at the beginning of their operations; i.e., they had the help of an expert (accountant), but currently the service was dispensed with because they consider it an unnecessary expense for the business, although only one of them is registered with the SAT. On the other hand, none of the MSMEs receive state or federal financing, all the capital invested is their own. In sum, they comment that their financial

management is carried out in physical files in which only the owners have control.

In terms of technology, companies have not invested in technological innovation in their processes because they consider it unnecessary as well as an expense that they cannot afford.

On the other hand, only one of them performs “advertising” through digital media, but not professionally; that is, the person who carries it out is not specialized and does not measure its scope or results. The others comment that although they are not satisfied with their sales, they have no intention of working on their marketing, they comment that they do not know how to do it and also that having few staff, and little training, they prefer to do without it.

They also agree that it is important to pay attention to aspects that they lack such as having financial control, advertising their products, controlling their internal processes and meeting their objectives in order to project a much more professional image to their clients and their team, since they consider that in these changing times it is essential to distinguish themselves among their competitors in order to face them in a positive way, mainly foreign competition, such as products from China, which has significantly reduced their sales.

In short, making a diagnosis of the factors that affect companies externally and internally is essential to assess which are the areas of opportunity and consequently develop strategies that allow them to improve and transform into organizations capable of adapting to the environment.

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