



Managerial accounting and its impact on the survival of Pymes

Contabilidad gerencial y su incidencia en la supervivencia de las Pymes

Luisa Fernanda Mora-Hernández

Student of the Public Accounting Program, luisa-fernandamh@ufps.edu.co; <https://orcid.org/0000-0002-9920-3734>, Universidad Francisco de Paula Santander, Cúcuta-Colombia.

Marling Carolina Cordero-Díaz

Master in Business Management Mention Finance, marlingcarolinacd@ufps.edu.co; <https://orcid.org/0000-0002-2913-5588>, Universidad Francisco de Paula Santander, Cúcuta-Colombia.

*Autor de Correspondencia: marlingcarolinacd@ufps.edu.co



Editado por la Universidad Francisco de Paula Santander

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Received: Octubre 13 de 2022

Accepted: December 11 de 2022

How to cite: Mora-Hernández . L.F, Cordero-Díaz. M.C. (2023). "Managerial accounting and its impact on the survival of Pymes" Reflexiones Contables , 6 (1), 78-89. <https://doi.org/10.22463/26655543.3601>

Resumen

El presente estudio tiene como objetivo determinar la incidencia de la Contabilidad Gerencial en la supervivencia de las Pymes, para ello se realizó una búsqueda de literatura concernientes a la Contabilidad gerencial y cómo esta ayuda en la supervivencia de las Pymes a nivel mundial, esto arrojó que la Contabilidad Gerencial apoya en el control, seguimiento y funcionamiento de las operaciones comerciales y así también poder tomar buenas decisiones estratégicas para la supervivencia de las Pymes a un largo plazo, el estudio arrojó que a nivel mundial existen más de 400 millones de Pymes, las cuales representan el 90% del total de las empresas, por otro lado solo en Latinoamérica el 99,5% son empresas Pymes; a nivel nacional se encuentran más de 5.780.000 empresas Pymes que formarían más del 90% de las empresas. Las empresas Pymes son las que generan más empleo en el mundo con un 50% y están empresas han disminuido el índice de desempleo a nivel mundial, también son las que económicamente más ingresos generan, pero, por otro lado, un estudio nos informa que más del 64% de ellas no sobreviven tras el primer año y que más del 50% cierran sus negocios tras 5 años de funcionamiento. Concluyendo así que muchas de las empresas Pymes no tienen la capacidad para adaptarse a los múltiples cambios del mercado y a los obstáculos que este generan, además otra causas del cierre de los negocios es la falta de información, asesoramiento, falta de administración de los ingresos y recursos y también por la falta de acompañamiento e inversión del gobierno; por otro lado las Pymes que llegan a sobrevivir son aquellas que se adopta fácilmente, tiene asesoramiento y van de la mano con el uso de las redes sociales y los avances tecnológicos de las comunicaciones.

Palabras Claves: Contabilidad Gerencial, Pymes, Supervivencia.

Abstract

The objective of this study is to determine the incidence of Management Accounting in the survival of Pymes, for which a search for literary research concerning Management Accounting and the search for how it helps in the survival of Pymes worldwide was carried out. , this showed that Management Accounting supports the control, monitoring and operation of business operations and thus also being able to make good strategic decisions for the survival of Pymes in the long term, the study showed that worldwide there are more than 400 million of Pymes, which represent 90% of all companies, on the other hand, only in Latin America 99.5% are Pymes companies; At the national level, there are more than 5,780,000 Pymes that make up more than 90% of the companies. Pymes companies are the ones that generate the most employment in the world with 50% and these companies have reduced the unemployment rate worldwide, they are also the ones that economically generate the most income, but, on the other hand, a study informs us that more 64% of them do not survive after the first year and that more than 50% close their businesses after 5 years of operation. Concluding that many of the Pymes companies do not have the capacity to adapt to the multiple changes in the market and the obstacles that this generates, in addition, another cause of the closure of businesses is the lack of information, advice, lack of administration of income and resources and also due to the lack of support and investment from the government; On the other hand, the Pymes that manage to survive are those that are easily adopted, have advice and go hand in hand with the use of social networks and technological advances in communications.

Key Words: Management Accounting, Pymes, Survival.

Introduction

Accounting is a technique that appropriates to record, classify all business operations that the company performs, in order to be able to interpret the results from time to time and thus managers, partners, administrative can make good decisions both administrative and commercial and so the company remains afloat with its business operation; "Accounting is a discipline that aims to record, interpret, analyze information, but also aims to account, explain business events and provide information on the state of the company to the owners or partners" (Mileti, et al., 2007).

Accounting arose since ancient times, with the need to keep a record of all food, resources or money that one had at that time, it is said that since the years 6,000 BC hunters and farmers had the need to keep records of all activities, this helped the hunters or farmers to keep track of all their activities, this helped the hunters or farmers to keep track of all their activities; accounting evidence was also found in Egypt, Rome and Mesopotamia, in clay tablets in which the amount of money, food, animals, crops that were collected every so often were recorded; according to the accounting was previously recorded or embodied "on tablets, clay figures, in caves, in scrolls, among other representations" (Quinche Martín, 2006; Hernández, 2006). (Quinche Martín, 2006; Hernández Esteve, 2002)

Tua (201) states that accounting "has had three fundamental historical moments in the course of its time, one of them being the Renaissance, capitalism in the eighteenth and nineteenth centuries, and finally the coining of the concept of responsibility in the twentieth century". Accounting had progress after progress through time, for example in the Middle Ages feudals helped the monks to keep accounts of the production of their lands, in the Renaissance appeared the double entry, (is the

method where the operations are recorded in which the debit and credit will be found) which revolutionized all trade and began to talk about the debit and credit and cross entries, later emerged the daily books or ledgers; all of this led to modern accounting, which is very well known because it involves technology and the use of accounting programs that facilitate everything, and at this time the daily entries became trial balances, financial statements, among others.

Accounting is divided into multiple branches such as: financial, managerial, tax, among other branches. Managerial accounting is focused "to the proper functioning, control and monitoring of the operations performed;" (Paucar Ojeda & Padilla Medina, 2012) Flores interprets managerial accounting as the branch that "interprets all the accounting information embodied in the statements, for the company's decision making and the planning of its strategies." (Flores Ortiz, 2019; Girardi, 2017) it also compiles the most important information to expose it to the owners, partners or administrators and thus be able to make strategic decisions of projects that generate profits and help achieve the proposed objectives of each company.

Managerial accounting is an extremely important tool that helps micro, small and medium enterprises to survive in the business world. This branch of accounting helps to control, record and have a good performance of the entire company, and also helps in decision making which makes SMEs favored and can meet the proposed objectives.

SMEs are micro, small and medium-sized companies. According to Rebekah Carter "worldwide there are more than 400 million SMEs" (Carter, 2022); only in Latin America 99.5% of the companies are SMEs and "in Colombia there are around 5,780 thousand SMEs" (DANE Información Para Todos, 2022).

The survival of SMEs worldwide is a challenge, since many of them do not use the benefits provided by technologies, nor do they use management accounting, which is a great help for them, and often governments do not support them and therefore they do not survive. Several data show that only 64% of the SMEs manage to survive after the first year and 50% of the SMEs do not manage to survive more than 5 years in the market, on the other hand in Colombia for every 100 SMEs, only 43 of them remain in the market after five years.

This research is focused on micro, small and medium enterprises and its purpose is to analyze management accounting and its impact on the survival of SMEs, for this purpose it is proposed to answer the following question: What is the impact of management accounting on the survival of SMEs?

Theoretical Foundation

Accounting

Accounting is a business tool that allows organizations and societies to grow economically, it also allows to keep a record and follow up of all the transactions carried out by the company every certain time or sometimes, by company policy, a daily record must be kept every day. Accounting "is a business tool that facilitates the control, classification and recording of all financial activities carried out by a company or society, it also facilitates the interpretation of the results obtained in the statements." (Josar , 2014; Velandia Pacheco, Anguila Carrillo, & Archibold Barrios , 2017.) As stated by Amigo "accounting through time has been influenced by the socioeconomic environment in which it is developing, so this has been coupled and updated to all the abrupt alterations it has undergone in that environment. Therefore, accounting fulfills a variety of functions such as providing vital information for decision making and playing a fundamental role in the economic

development of each company or organization". (Amigo Casson, 2018; Narváez Espinoza , 2014)

Managerial accounting is the branch of accounting that is responsible for companies to comply with having a good functioning of the entire structure of this, it is also responsible for gathering or compiling all the necessary information and in depth of the company, in order to communicate to managers what is happening and to be able to give opinions about future decisions to be taken.

SMEs

SMEs are the micro, small and medium enterprises of the countries, are composed of a small number of workers or employees which are between: "microenterprises have between 1 to 10 workers, small businesses have between 10-50 workers and finally medium enterprises have between 50-250 workers" (Herrera Garcia, 2011) these companies have a moderate net income, income can not exceed 30,000 legal monthly minimum wages in force, which for the year 2022 would be \$ 30,000,000,000,000 (thirty thousand million pesos). According to Herrera, "SMEs or small or medium-sized companies are those with a low number of employees and revenues. Currently, the emergence of this type of business is on the rise, thus dominating the national microenterprise market. SMEs in Colombia represent a very important economic balance in the country, since their existence is fundamental for the social and economic development of the country, these microenterprises generate about 76% of the jobs in the country, it is an important fundamental engine in the financial construction of Colombia". (Herrera Aguirre, 2021; González , González Acosta , & Ube Pachar , 2019; Acosta Morales & Espin Meléndez, 2018)

Materials and methods

The present research is of descriptive type, documentary design, which is based

on the bibliographic review of primary and secondary sources such as scientific articles taken from educational journals or as its name indicates scientific, also were used degree theses obtained from the sources of Google Scholar, repositories, Scielo, among others, having use of keywords such as: Managerial Accounting, survival of SMEs, which allowed to obtain 50 references for the analysis and results of this research. The information obtained was organized in this Word document, managing in it all the references obtained.

Contribution of managerial accounting to SMEs

Management accounting fulfills the role of keeping all records, data and annotations correctly, these data could be: expenses, costs, income, equity or other types of economic resources produced by the company in question. On the other hand, Serrato state that Managerial Accounting aims to "help management to manage the company, this shows that one of the main functions of managerial accounting is to mark the goal point to which the company wants to reach, in order to project the success of the company and take into account the internal and external impacts that this goal produces". (Serrato Guana , 2019) Aguilar and Gomez propose that managerial accounting "not only helps to survive in the financial market, but also helps to generate competitive advantages in this same market." (Aguilar Tejeda & Gomez Vega, 2019)

Managerial accounting focuses on the efficient, competent and effective use of resources, with emphasis on the change of resources within and outside the financial forms, also "focuses on the management of losses of assets or resources of the company, likewise also on the fulfillment of the proposed goals." (Mujica Monroy , 2018) According to Amerio, Borges, Freitas and Correa "Managerial Accounting comprises the elaboration and interpretation

of the accounting information necessary for the operation of the company. On the other hand, managerial accounting allows us to keep a daily control of all the operations that are performed day after day and thus have a managerial and administrative management that will lead us to a satisfactory result. In this way, the company's management has established rules for the collection of accounting information for internal use according to its needs for decision making". (Amerio, Borges , & De Freitas , 2007; Correa Chamorro, 2018; Chambergo Guillermo, 2011)

On the other hand, it can be defined as the branch of accounting that aims to identify, collect, measure, evaluate, accumulate, analyze, prepare, interpret and communicate both financial and operational data, to managers, owners or partners of the company, so much so that it is presented in a timely, reasonable and reliable manner, and thus be able to provide support to the company's management.

Morello, Arellano and Crillo state that managerial accounting "supports SMEs in strategic decision making, with this these SMEs will increase the chances of success in the objectives and goals set in the long term, thus preparing the company with technical tools for future scenarios that may arise. Managerial accounting gives way to the use of the analysis of costs, amounts and profits as an important factor, since it is necessary to apply it to the administration of the company". (Morello , 2016; Arellano Calle & Crillo Peña , 2021) The role played by managerial accounting within SMEs companies is of utmost importance, since at this time the competitiveness that exists in the market is very high among companies; all companies want to increase their income and be recognized worldwide, this is why managerial accounting is important since "globalization has generated that SMEs make important changes in their administration and thus the managers of the companies can make good decisions so that the company can survive in the long term."

(Cruz Lazaro & Monge Saboya , 2019)

For SMEs to improve their possibility of remaining in the field of financial competition in open markets, "the use of the financial and managerial field must be thoroughly addressed and also enhance the internal and external control practices that contemporary companies have. This is done to the extent that accounting information is intended to meet the needs of companies and not only to be a legal, judicial or tax obligation". (Rueda Delgado & Arias Bello, 2009).

The survival of SMEs

In previous years SMEs were not considered important in the economy of the country, since they did not contribute anything, but all this changed due to the national and international growth that these small companies have taken in recent years as many of them have positioned themselves and are the most established companies in each country due to the great advantages that these bring; on the other hand "it is considered that the key to the global economy and social development of each country are the companies" (Crecente Romero, Gallo Rivera , Garrido Yserte , & Martínez Gautier , 2015).

The COVID-19 made many havocs during these two years, one of those havocs was that companies were affected economically due to the closure of establishments and the commercial stoppage that was experienced worldwide, but especially the COVID-19 affected those micro, small and medium enterprises (better known as SMEs), during this time many companies were forced to close their ventures or businesses forever due to the little support they had from the state and also because they could not survive longer in the economic field; But not everything was bad, many SMEs knew how to take advantage of all this and emerged through social networks such as WhatsApp, Instagram where they exposed their products or services

for sale and also survived thanks to the different types of communication that technology gives us. "Currently SMEs are considered the greatest economic force of a country, this is because SMEs have the ability to adapt quickly to change and thus ensure a space in the market, in addition to this they contribute most of the production that is generated worldwide and likewise generates a lot of employment." (Yance Carvajal , Solís Granda , Burgos Villamar , & Hermida Hermida, 2017; Taborda Ocampo, Nova , & Bohórquez Sanabria , 2018; Castellanos, 2003)

Globally, SMEs represent 90% of the companies and apart from all this, "SMEs are the companies that generate more employment and are the protagonists of the fact that in the countries unemployment in the world has decreased by 50%" (Bras, 2020). (Bras , 2020) On the other hand, in "United States and Spain 99% of companies are SMEs and in Chile and Ecuador it is 98%; the reason why they are so constituted is the need to undertake and be their own boss at work, although many of them are not legally registered." (Carter, 2022; Sumba Bustamante , Cárdenas Borja , Bravo Ayala , & Arteaga Choez, 2020)

"Only in Latin America more than 84.5% are microenterprises, another 1.5% are medium and finally 0.6% are small, this in total would form 99.5% of SMEs companies, the other 0.5% missing are from large companies or already recognized multinationals." (Vargas Rubio , 2020; Morini Marrero & Solari, 2015)

"At national level (Colombia) more than 5,790,000 companies are SMEs which is about 90% of the total number of companies, which produced \$550 billion pesos;" (DANE Información Para Todos , 2022; Liendo & Martínez , 2021) only in the year 2021 around 250,000 SMEs were founded in Colombia, this figure was much higher than in the previous year, on a day to day basis around 93 SMEs are created.

Many of these companies fail to survive in the financial market, due to factors such as: "business competition, high tax prices, lack of knowledge capacity of employees, poor business management, problems with partners, the slight support they receive from the government, among other factors" (Palomo González, 2005); according to Salas "50% of SMEs fail to survive more than 5 years in the market". (Salas Luzuriaga, 2020) On the other hand, it is considered that of all the SMEs in the world only 64% of them survive the first year and in Colombia only 60% of the companies fail in their first five years of existence.

The SMEs that survive do so because they implement new technologies, make use of social networks, their geographical location is ideal and they are constantly "innovating new products to launch into the market, in addition to this, SMEs manage to survive thanks to the proper use of accounting systems, especially the managerial". (Ramírez Henao ; Vergara & Álvarez , 2007; Sempere Ripoll & Hervás Oliver, 2011; Delgado Cih & Gómez Chi , 2019); as stated by Moreta SMEs that "use strategic planning are more likely to survive, since this process helps management to carry out strategies that suit them and improve business performance and thus from this monkey do not waste resources unnecessarily." (Moreta , 2017; Valencia Maldonado & Erazo, 2016)

Contribution of managerial accounting to business survival.

The environment in which most companies operate requires that their workers in the administrative and accounting area increase their organizational flexibility and adapt quickly to the changes and obstacles that commerce brings in order to achieve greater efficiency in the market and increase their profits. It is indisputable to say that the world has experienced great changes in recent years, one of those changes could be the COVID-19, which revolutionized the entire world market

and made many companies close their businesses or establishments permanently and that competition in the market was greater, due to the wide variety of products that companies bring to the market. All this has led companies to seek help in order to survive in the market and thus become established entities; one of these aids is to use and soak up management accounting, which is a support tool in decision making and strategy construction. As raised by Enriquez, Nuñez, Quintero, Navarro, Arevalo, Palma, Delgado and Gomez "Managerial accounting is of utmost importance in the survival of companies today, since it has a progress in technology, in the changing economic and the continuous growth of companies worldwide has generated various changes," (Enriquez Cardenas & Nuñez Estrella, 2016; Quintero Quintero , Navarro Claro , & Arévalo Ascanio , 2019; Palma Cantun , Gómez Cruz , & Delgado Cih , 2021) this is why managerial accounting serves as a support in companies and generates that these can develop in the commercial world and can survive for more than five years, which is the estimated time of life that a company has.

The managerial public accountant has to be the key person in the whole company, since he/she will have as a function to make known the best decisions to the owners or partners of the company, will be also in charge of taking a measurement of everything that the company does day by day and ultimately develops the most efficient strategies for the good of the company; from all this multiple benefits will be obtained with which the company can survive in the competitive world of globalized business.

Globalization is a fundamentally economic, social and political process between several countries of the world, which trade, negotiate or interact with each other. According to Milton Santos "Globalization is the maximum stage of the international economy, the entry into the world economic system of all places and people, albeit at different levels. In another sense the world became one ." (Dos Santos,

1993; Hirsch, 1996; Reyes, 2013) Globalization is something that must also be taken into account in managerial accounting since this generates a great impact on the survival of the company and this will be able to lead the company to be recognized internationally and thus be able to meet its proposed objectives.

Conclusions

SMEs play a fundamental role in the economy of the country and the world, since they are the companies that generate the most employment each year in the area of commerce and service. SMEs are under strong pressure, as they are always in constant competition with other companies, seeking innovation at all times so as not to be left behind and to be able to become one of the companies that can export to other countries. In order for SMEs to continue to operate and become established and recognized companies, they need the constant support of Management Accounting, because with this, SMEs can improve in many areas: production, financing, innovation, planning of future events. Managerial Accounting helps to keep a continuous control in all areas of the company.

Globally, SMEs are the companies that survive the least, with 64% of SMEs do not manage to survive more than one year and 50% do not manage to survive more than 5 years, which makes us think that the reason for this is the lack of accounting advice they have and also the slight support they have. On the other hand, only in Colombia 60% manage to survive the first year and out of every 100 SMEs only 43 of them manage to survive 5 years.

Management accounting contributes a lot in the survival of SMEs since its main function is to make better decisions that help to succeed in the sales process and meet the objectives proposed at the beginning of its constitution, besides that it also has the function of helping to

reduce costs, prices, expenses and other things. The SMEs without the help of Management Accounting could not survive more than a year, nor could they reach globalization, which is the objective that most companies around the world have in mind.

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