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Organizational culture and internal control in the grocery sector of the city of Villahermosa, Tabasco[*]

Cultura organizacional y control interno en el sector abarrotero de la ciudad de Villahermosa, Tabasco

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Abstract
The objective of the research is to carry out a comparative analysis of the organizational culture and internal control in two commercial-grocery companies in the Gaviotas Sur neighborhood, in the city of Villahermosa, Tabasco. The research is of descriptive-analytical type with quantitative approach, considering a census population composed of 20 collaborators for the analysis and understanding of their effectiveness and efficiency that these two elements have, in which the work team composed of 10 employees of both companies participated. The results are obtained through surveys that included dimensions of values, teamwork, leadership and control. The results are similar between both grocery companies, thus demonstrating the high competence and importance of organizational culture and internal control. It is concluded that, in a business context, these variables have great value as they are taken as the main bases for

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business growth, and their adequate management of these variables implies great benefits for a better development of the company.
Keywords: Management, Ethics, Business Development, Organization

Resumen
El objetivo de la investigación es realizar un análisis comparativo de la cultura organizacional y el control interno en dos empresas de giro comercial-abarrotero en la colonia Gaviotas Sur, de la ciudad de Villahermosa, Tabasco. La investigación es de tipo descriptivo-analítico con enfoque cuantitativa, considerando una población censal compuesta por 20 colaboradores para el análisis y comprensión de su eficacia y eficiencia que tienen estos dos elementos, en las cuales participaron el equipo de trabajo compuesto por 10 empleados de ambas empresas. Los resultados se obtienen mediante encuestas que contaron con dimensiones de valores, trabajo en equipo, liderazgo y control. Los resultados son similares entre ambas abarroteras, demostrando así, la alta competencia e importancia de la cultura organizacional y control interno. Se concluye que, en contexto empresarial dichas variables tienen gran valor al ser tomadas como bases principales para el crecimiento empresarial, así como su adecuado manejo de estas variables, implica grandes beneficios para un mejor desarrollo de la empresa.
Palabras claves: Gestión, Ética, Desarrollo Empresarial, Organización

SUMMARY

INTRODUCTION. - RESOLUTION SCHEME. - I. Research problem. - II. Methodology. - III. Writing plan. - 1. Context of the organizational culture and internal control. - 2. Organizational culture and internal control applied in the grocery industry. - IV. Research results. - CONCLUSIONS. - REFERENCES

Introduction

The organizational culture is that key element in a company that regulates the rules and values that govern there, in addition to being the principle that captures the personality of the company and the people who integrate it. Likewise, the bases and attitudes that these contain inside and outside the company for the development and growth of the same are established. This variable is related to two or more important concepts that companies must contain and implement regardless of the line or business activity they develop. These concepts can be directly or indirectly related to organizational culture, understanding that this relationship "supposes presumptions, values, cultural artifacts that suppose both an 'invisible' control of the behavior of the members of the organization, as well as a scheme of adaptation and survival in organizations and a scheme of transition and symbolic reproduction of them" (Mena, 2019, p. 3).

The lack of such a concept in a company means that it needs clear objectives, as well as the mission and vision of the company. It can mean different ways of seeing the company's goals, causing different paths to achieving the objectives and growth of the company. The needs of companies are developed and adjusted according to the organizational culture and internal control in each of its departments. Companies with a correct organizational culture and good internal control know that applying these two concepts is essential; that is, they are needed to mitigate the complexity of strategies and growth of the same. In this sense, Pereira (2019, p. 1) points out that "the management of companies has the responsibility to design and implement an internal control system and ensure the adequate protection of assets through the segregation of each function, which constitutes the basic principle of internal control." These concepts

involve ethical principles and the organizational structure of the people who work within the company.

Internal control is the element for the actions that are issued and practiced by the company's directors, managers, or administrators to evaluate and monitor the operations that take place within the company. Internal control is the "set of procedures that must be performed so that the company can mitigate risks to acceptable levels. This mechanism seeks to prevent embezzlement, loss of assets, breach of legal regulations, and fraud, among others" (Urdanegui, 2019, p. 2).

Maldonado (2018, p. 15) points out that "without planning, departments could be working with conflicting purposes and prevent the organization from moving towards its objectives efficiently." That is why internal control and organizational culture go hand in hand with business ethics because they create values, prepare the organization and the productivity necessary for the adaptation of employees so that they can develop a harmonious and effective environment among the same colleagues and thus lead the company to a good position in the market. The grocery-type buying and selling companies located in the Gaviotas Sur neighborhood apply the organizational culture and accounting ethics, which allows for establishing better internal control to obtain benefits of productivity, profitability, harmonization, and better development in the service and the work environment between employees and departments. Correct planning and practice of these concepts allow companies to be positioned within the market, allowing them to expand and position themselves at a safe point. "Implementing an internal control system allows companies to strengthen and encourages companies to achieve their objectives, prevent losses of resources, improve ethics, increase investor confidence and applies regardless of the size or type of business" (Acosta, 2020, p. 1).

The objective of the research was to carry out a comparative analysis of the organizational culture and internal control in two grocery companies in the Gaviotas Sur neighborhood, in the city of Villahermosa, Tabasco. The research is of analytical descriptive type with quantitative approach, considering a census population composed of 20 collaborators for the analysis and understanding of their effectiveness and efficiency that these two elements have, in which the work team composed of 10 employees of both companies participated.

Resolution scheme

1. Research problem

How is the organizational culture and internal control in grocery companies in the Gaviotas Sur neighborhood, in the city of Villahermosa, Tabasco?

2. Methodology

The focus of the study is quantitative and analytical descriptive since it sought to analyze the behavior of two grocery companies in direct competition. Based on the study population, to obtain and identify the characteristics and attitudes of the company's mission, vision, and personnel, to compare the relationship of factors linked to organizational culture and internal control of both competencies. In this regard, a survey was applied to the team members who work in the companies of Abarrotes Super Sánchez and Abarrotes Monterrey, which are located in the Gaviotas Sur neighborhood, in order to analyze the organizational culture and

internal control of both companies, since these companies have managed to expand throughout the national territory in recent years.

The population comprised Abarrotes Súper Sánchez and Abarrotes Monterrey, geographically located in the Gaviotas Sur neighborhood. Considering the sample, it was made up of a census population, so that said sample was the same in both companies; it was carried out according to the selection criteria, that is, all the workers of both grocery companies were included (Hernández-Sampieri, Fernández-Collado, Baptista-Lucio, 2014, p. 172). The population was selected according to the total number of employees of both, being 10 collaborators for each company, participating a total of 20 collaborators, who were responsible for the accounting, sales, administrative, and inventory control areas. It was found that among the 20 participants, there was a range between 19 and 45 years of age, with a working time between 1 month to 6 years, where 8 participants are male and 12 are female in total. Participants included managers and administrators[1].

The instrument used to collect these data was the survey. The instrument consisted of 15 questions with multiple options for quick handling and better control in answering questions for a more specific analysis and reaching more reasonable conclusions, in addition to better understanding the company members' knowledge about these concepts.

3. Drafting plan

3.1 Context of organizational culture and internal control

The organizational culture today is an important concept in the development of a company, being mostly a solid basis for good business development. It is derived because it groups various concepts that give veracity, rigidity, and existence to the company; these concepts that group the organizational culture are mainly the values, standards, ethics, beliefs, and practices used for interaction between company members, company workers, and customers. "Organizational culture is considered today as one of the most important intangible assets or resources of organizations, so numerous investigations are carried out on its configuration, both in companies and in educational institutions" (Yopan-Fajardo, Palmero-Gómez, Santos-Mejía, 2020, p. 2)[2].

Knowing that organizational culture is a set of several basic and important elements, these elements are what shape this concept; therefore, emphasis is given to the beginning and development of beliefs and practices in people, that is, as we grow, we acquire some orientation for the treaty with people, whether family, friends and anyone else. The above refers to the values that we are taught since childhood, ethics, and practice of the same before society for the interaction and construction of the person (or company, treating the latter as the main subject of said concept, by the composition of several people with values and ethics). According to Rodríguez-Garay (2009):

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[1] The surveys were carried out with the consent of the branch manager and the workers, establishing the privacy of identification (anonymity) of the participants, therefore only the number of participants and the total number of participants are mentioned in the answers that coincided.

[2] Article "Organizational Culture" by Jorge Luis Yopan-Fajardo, Neysi Palmero-Gómez & José Roberto Santos.Mejía. Latin American controversies and concurrences, 11(20), 2020.

> The organizational culture is thus a product of the interaction of people and is built every day. Unconsciously, organizational life creates values and beliefs as implicit results of the actions promoted to face and solve the problems of survival and development (p. 71) [3].

The development and adequate growth of companies require a highly practical application of organizational culture, having to take a group of people to live and work as a team, applying the values of each one and the ethics of the same, in addition to implementing communication for a healthy and harmonious work environment in which the attitude and integrity of workers grow in a pure way, which reflects the progress and impact achieved by the organizational culture and the elements that compose it.

The productivity and development of people, areas and companies are mainly due to the proper practice of values and application of the rules stipulated within the company. Highlighting certain common and best practice activities for companies and workers, these examples[4] are as follows:

- Respect for diverse audiences. It includes the perceptions generated according to the attitude or integrity of the people in their performance, for their responsibility, industriousness, and consecration, which requires respectful and dignified treatment.
- Trust and support. It is related to achieving reputation, support, a favorable working environment, companionship, openness, and authenticity.
- Equality of power. Excessive authority and hierarchical control are avoided when relationships are mediated based on equal rights and conditions.
- Confrontation. The minimization or concealment of problems that the organization may be facing is avoided so that appropriate and timely resolution practices are appropriate.
- Participation. Each of the processes carried out in the companies demands the participation of people to promote the achievement of the proposed objectives jointly. It is, above all, a right and a duty of the workers.

Some factors influence the organizational culture, which can be positive or negative; everything will depend on the use and application of these factors. According to Barnard, Delgado, & Voutssás (2016), "The practices of organizational culture and document management are influenced by: 1. Language as a form of communication. 2. Technology. 3. The strategic goals of the organization. 4. The specific functions and activities of the organization. 5. The employees" (p. 25)[5] . The organizational culture is fundamental in a company because its relevance lies in internal and external issues; that is, it falls both on the company and its collaborators and workers in addition to seeking well-being and benefit for all. So, the importance of organizational culture goes "depending on the coherence that exists, between organizational culture and business strategies (either with economic objectives or process optimization) can be more or less easy to put into practice" (Jaime, n.d.).

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[3] Article "Organizational culture: A potential strategic asset from a management perspective" by Rubén Rodríguez Garay, Invenio, 12(22), 67-92, 2009.

[4] Artículo "La Cultura organizacional, elementos generales, mediciones e impacto en el desarrollo integral de las instituciones" por Daniel Mena Méndez, *Pensamiento & Gestión*, 46, 2019.

[5] Artículo "Cultura organizacional y sus efectos en la administración de archivo" por Alicia Barnard, Alejandro Delgado & Juan Voutssás, *Archivo General de la Nación*, 2016.

Internal control, like organizational culture, is a very important concept in a company. In life itself, it is a "process that the board, management and staff must execute, that is, by the entire company. It is designed primarily to provide reasonable assurance about the entity's operational reporting and compliance objectives" (Acosta, 2020, paragraph 2). According to the authors Flores & Viteri (2022), in the commercial environment, internal control "is qualified as one of the fundamental pillars of growth for a commercial institution, which helps to protect all assets and monetary factor of a company, helps to accurately and authentically collate financial information" (p. 5)[6]. Therefore, internal control was designed to provide reliability to the various areas, companies, and individuals with truthful and efficient information to achieve the stipulated goals and objectives.

Regardless of the rank or size of the company, it has been established that good internal control is necessary for the management, control, and growth of the same, knowing much of the importance of this concept at the time of developing and launching a company. It avoids errors, helps protect the assets and improves the company. Internal control in any company is important. Therefore, Micro, Small, or Medium Enterprises (MSMEs) or any establishment should have an internal control system because of the relevance it entails. For Aguirre & Armenta (2012):

> In all Mexican companies, it is necessary to have adequate internal control because, thanks to this, risks and frauds are avoided, the assets and interests of the companies are protected and taken care of, and it is also possible to evaluate the efficiency of the company in terms of its organization (p. 6).

Internal control comprises a set of activities, standards, policies, records, objectives, methods, results, scopes, procedures, and other factors. In addition to adding the legal bases and feeding organizational elements obtained with the passage and growth of the company. Some of these laws are:

- Law N° 27785[7],
- Law N° 28716[8]
- Law N° 29743[9]
- Resolution of the Comptroller General N° 320-2006-CG[10]
- R.C.N. N° 458-2008-CG[11].

Taking into consideration the bases stipulated above, it is worth mentioning that these bases, components, and factors should be kept in mind when structuring the company's strategies for its development, in addition to being able to grow as a company, internal control, and its system will also grow as the information is fed with time and with the company's development.

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[6] High Level Professional Articles "Internal control in the accounting area and its relationship with the efficiency of financial operations Expair company cargo Ecuador CIA.LTDA" by Ingrid Tatiana Flores Vera & Jemimah Lourdes Viteri Chiriboga. Cohort 2019-2021, 2022.

[7] Organic Law of the National Control System and of the Office of the Comptroller General of the Republic.

[8] That approves the Law on Internal Control of State Entities.

[9] Law that amends Article 10 of Law 28716, Law of Internal Control of State Entities.

[10] Internal Control Standards.

[11] Guide for the implementation of Internal Control in State Entities.

According to Andrade (2021), the structure of internal control is derived from five components or dimensions, which are the following:

- The control environment consists of those basic elements found in the organizational culture, highlighting the values, competence, ethics, and management for the coexistence of a harmonious, collaborative, and productive environment.
- Risk assessment: These are those studies, strategies, or analyses carried out by companies to generate solutions to external and internal circumstances. It may consist of the company taking the risk (whether financial, operational, or market, among others) without first analyzing or evaluating.
- Control activities: These are those activities carried out within the company, and these go through the assurance procedures, which is the mechanism of internal control, examples of which may be the signature, stamp, review, reconciliation, or authorization.
- Information and communication: These are reports generated by the processes, the feeding of the system, and the development of the organization's members, which are obtained through the execution of the activities. Therefore, they are made known in real time.
- Supervision, follow-up, or monitoring: They are those activities routinely executed in the company, which have and must pass through the filter of revision, supervision, and follow-up in order to constantly monitor the situation and thus avoid risks that may affect the company in the future.

For all that encompasses the concept of internal control, it is important to know, apply, and implement an internal control system to protect the company's assets, in addition to obtaining the achievements stipulated at the beginning of the company, which is reflected in the mission and vision. Stipulate good internal control to optimize the effectiveness, efficiency, and veracity of all the information surrounding the company and achieve objectives. In this regard, Andrade (2021) states, "The objective of internal control is to ensure the efficiency, effectiveness, economy and legality of institutional processes and operations and compliance with the policies established by the highest authorities of the agency or entity." (p. 12).

3.2 Organizational culture and internal control applied in the grocery sector

Good internal control management implies better use of the company's material and personal resources. Business ethics "is a bridge to the future of the company, it lives as a culture where all its members find meaning in their lives; between man and the company of the future; between the business organization and the challenges of progress" (Martínez, s. f., p. 8). Organizational culture is of great importance in companies, regardless of the line of business and activity they develop, because the main objective of this concept is to see the attitude of the entity before society; that is, the organizational culture acts both inside and outside the company, to observe its working environment, communication and values both inside and outside the company, demonstrating these values with their work colleagues, as well as with customers.

Concerning internal control, it has been mentioned that it is multifunctional since it applies to both financial and operational aspects. Therefore, it is present in all functions of any institution. Internal control is applied according to the leadership and initiative of the

company's directors, managers, or administrators. That is why in each branch or company, there is a person who heads the work team, who has and develops the leadership functions to lead the team to achieve and fulfill the goals and objectives established in the company. (Díaz-Sarmiento, Roncallo-Lafont, López-Lambraño, & González-Barranco, 2018).

According to Espino (2021), internal control functions as a support instrument for companies and organizations since this is how the managers or leaders of teams of people are responsible for properly managing the control and adequate monitoring of human behavior; this reflects the best performance and development of both the work team and the growth of the company and achievement of the established objectives of the same. Another term that is related to the ethics and moral character of a person is conscience; this helps to distinguish between good and bad acts, which can determine whether the person is reliable, adequate, and responsible with all resources (both human and material) that are involved within the company. Likewise, Corporate Social Responsibility (CSR) is how internal control can be better managed.

The importance of personnel recruitment in a company is the beginning of a great harmonic growth or catastrophic decline; that is to say, the Human Resources department within a company (whatever the line of business) is the key piece to achieving the company's strategic objectives, being in charge of searching, hiring and controlling the company's workers. Human Resources (HR) departments are all different; they must always adapt to the needs and objectives of the company they are part of. Despite this, there are several common functions and responsibilities in all of them (Randstad 2022). It is by the objectives and goals of the companies in order to achieve growth and good business development.

The relationship of the HR department with the organizational culture is reciprocal, being that those concepts or functions applied by Human Resources are found directly or explicitly in the organizational culture. In the same way, internal control has a not very direct relationship with the HR department and the organizational culture. Therefore, the organizational culture is the presentation that companies have. At the same time, the HR departments are responsible for making this presentation; the internal control management helps to carry them out in the same way as the mission, vision, and values.

The importance of organizational culture is to obtain and establish objectives of productive levels and beneficiaries in the companies; it also helps the development of employees for good training, both internally and externally. Likewise, it promotes teamwork, leadership, problem-solving, and problem-solving. Determining the values, standards, and objectives of the company and aligning the work with these values, standards, and objectives will not only help to maintain a good internal environment but will also create a positive reputation, which will allow the organization to position itself and attract more customers, suppliers, and talent (Michael-Page, 2022).

4. Research results

The most relevant data obtained from the instrument applied are presented below. In this regard, the responses of the surveyed participants from both companies are compared to visually compare the differences between two companies in the same line of business (tables 1, 2, and 3).

Table 1. *Summary of results obtained (based on the response "Always")*

	RESULTS "ALWAYS"			
COMPANY	ABARROTES MONTERREY		ABARROTES SÚPER SÁNCHEZ	
Participants	10	%	10	
Number Percentage	8	40,00	5	25,00
	9	45,00	5	25,00
	7	35,00	3	15,00
	7	35,00	10	50,00
	5	25,00	3	15,00

Source: own elaboration.

Table 2. Summary of results obtained (*based on the response "Almost always"*)

	RESULTS "ALMOST ALWAYS"			
COMPANY	ABARROTES MONTERREY		ABARROTES SÚPER SÁNCHEZ	
Participants	10	%	10	%
Number Percentage	1	05,00	5	25,00
	0	00,00	5	25,00
	1	05,00	6	30,00
	1	05,00	0	00,00
	4	20,00	6	30,00

Source: own elaboration.

Table 3. Summary of results obtained (based on the response "*Sometimes*")

	RESULTS "SOMETIMES"			
COMPANY	ABARROTES MONTERREY		ABARROTES SÚPER SÁNCHEZ	
Participants	10	%	10	%
Number Percentage	1	05,00	0	00,00
	1	05,00	0	00,00
	2	10,00	1	05,00
	2	10,00	0	00,00
	1	05,00	1	05,00

Source: own elaboration.

Question 1. Does the company reflect the organizational culture preached in its mission and vision?

The results reveal that in Abarrotes Monterrey, most respondents indicate that this concept is reflected within the company, while in Abarrotes Súper Sánchez, this concept is sometimes reflected.

Question 2. Is a respectful environment built among members of the company?

Respect is a fundamental value that can give us access to many doors and lead to a harmonious family, social, and work environment. The results show that in Abarrotes Monterrey, 45.00% of the respondents build a respectful environment in the work team, while in Abarrotes, 25.00% consider that such an environment is not built; only sometimes a respectful environment is created.

Question 3. Do you receive support from your colleagues when you need it?

Just as respect is important for a harmonious environment, companionship is also important. It is evident that in Abarrotes Monterrey, the support of colleagues is mostly present, while other colleagues receive little support. In Abarrotes Súper Sánchez, 15.00% of those surveyed consider that they always receive support from their colleagues. In comparison, 35.00% say they usually receive such support, which goes hand in hand with respect and companionship.

Question 4. Is gender equality promoted in the company

Equality is a subject of dispute in which both women and men have the same rights, benefits, and advantages, regardless of the activity or position they hold. Within this point, Abarrotes Monterrey does not fully understand equality since 15.00% of respondents feel that this value is not adequately promoted, while Abarrotes Súper Sánchez does understand this value.

Question 5. Do you consider that the company shows interest in the integrity and ethical values of its employees?

40.00% of those surveyed consider that the company in which they work shows interest in its employees' integrity and ethical values. There is a difference of 2 points in Abarrotes Monterrey, which mostly shows this interest, while in Abarrotes Súper Sánchez, this interest is not shown daily, but rather occasionally, which can lead to discouragement of workers.

Regarding the relationship between organizational culture and internal control variables, Carbajal, & Horna (2020) argue that there is a positive and significant relationship since it allows companies to create values shared among employees, which favors the results of internal control and the achievement of objectives. In this sense, Table 4 summarizes the results of the two variables.

Table 4. *Variables analysis*

VARIABLE	ABARROTES MONTERREY	ABARROTES SÚPER SÁNCHEZ
Organizacional Culture	The questions corresponding to this variable stood out as the values applied by the company's employees both with their colleagues and with customers; most of them have the support of their colleagues, regardless of the area, colleagues support each other, and the environment is respectful regardless of age or position they hold.	The questions corresponding to this variable did not stand out as a whole because only some of the company's employees apply the values with their colleagues; most of them sometimes have the support of the same colleagues. It will depend on their majority due to the area or activity they perform, but this does not affect the respectful environment of the company.
Internal Control	The internal control variable, through its questions, stood out as the variable with the greatest weight for the development and growth of the company, controlling both internally and externally the employees and activities performed by each one of them, being occasionally the communication between the high command and employees for problem-solving, activity assignment or job placement through their technical and professional skills.	Internal control stands out as the variable with the highest position within the company because the company applies its control system, and the employees know it very well. It stands out more than organizational culture because employees and the company apply internal control for solutions, assignments, and business development.

Source: own elaboration.

Conclusions

Organizational culture and internal control within companies are essential and important elements that greatly impact the company's development and growth. Incorporating these internal and external variable bases for the correct business management. The total understanding of the organizational culture is mainly focused on ethical values centered on moral ethics and values of the workers before the clients and among the same colleagues, as well as personal development. In the same way, the internal control within the companies of

the grocery sector (or in any other company) applied correctly. It adequately handled an excellent administration, as well as the work environment, which influences in great part within the productive field; that is to say, when applying this variable correctly, the development of the technical and professional abilities of the employees is taken advantage of to the maximum so that the company grows and develops, arriving at a firm point in the market.

Before well, it is definitive the comprehension of these variables, understanding and considering in its totality for the application inside the companies properly, contemplating the rules and the basic composition of these concepts, where understanding bad can provoke chaos so much inside the company and is being able to expand externally. Executing its main function does the opposite to the company's and its employees' growth, meaning a misapplication of organizational culture and internal control.

These findings would result in the early or sudden bankruptcy of the company, of which the estimated lifetime would be very little, and the growth and development of the company would be null. The experience of the workers in a company in which the organizational culture is developed is different from one that does not apply them. The established rules are based on the elements that make up the organizational culture and the development of the same values, both business and personal.

Although nowadays, equality is a topic that brings with it much controversy, in a company, it is very fundamental since it is from this that the interests, support, and harmonious environment in the company are derived, as was previously observed in the results many workers notice differently the organizational culture within the company, as well as the interest, communication, and companionship, being of the leadership a main element to obtain an improvement and development within the company.

Despite the differences that exist between two companies that belong to the same sector and are direct competitors, the application and function of the organizational culture and the internal control system work differently for each work team since different people make up the companies and the work teams, each one has different values, qualities, morals, and capacities that can make a company grow, therefore, the development of the organizational culture and internal control improves with the passage of time and the growth of the personnel and the company.

Certain recommendations were considered for good business development. Therefore, it is important to consider the basic concepts of culture, internal control, organization, and values. It is recommended in the first instance to apply a SWOT analysis (STRENGTH, OPPORTUNITIES, WEAKNESSES, AND THREATS) to locate the key points and missing points, analyze the objectives and goals of the company, both small and medium and long term, analyze, understand and apply the organizational culture according to the Human Resources department, with which the key elements for a better work environment and development will be visualized, taking into consideration a control for each department, in order to obtain and instantly detect the key elements that can be improved or discarded for business and professional growth and to use consultancies to improve and improve and business and personal development of each of the human resources that belong to the organization for their improvements and their radical change.

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