

<https://doi.org/10.23913/ricsh.v11i21.277>

Artículos científicos

La empresa familiar y su situación actual en Mérida, Yucatán

The Family Business and Its Current Situation in Mérida, Yucatán

A empresa familiar e sua situação atual em Mérida, Yucatán

Olivia Jiménez Diez

Universidad Autónoma de Yucatán, Facultad de Contaduría y Administración, México

jdiez@correo.uady.mx

<https://orcid.org/0000-0002-4514-5241>

Ruth N. Ojeda López

Universidad Autónoma de Yucatán, Facultad de Contaduría y Administración, México

ruth.ojeda@correo.uady.mx

<https://orcid.org/0000-0002-7137-120X>

Jennifer Mul Encalada

Universidad Autónoma de Yucatán, Facultad de Contaduría y Administración, México

jeni.mul@correo.uady.mx

<https://orcid.org/0000-0003-0034-8165>

Leonor E. López Canto

Universidad Autónoma de Yucatán, Facultad de Contaduría y Administración, México

leonor.lopez@correo.uady.mx

<https://orcid.org/0000-0001-9701-5193>



Resumen

La presente investigación es cuantitativa descriptiva, no experimental y transversal y se propuso como objetivo general realizar un diagnóstico de las empresas familiares en la ciudad de Mérida, Yucatán. Para ello, se consideraron los siguientes aspectos: datos demográficos, retos y prioridades, propiedad, planeación de sucesión y remuneración a directivos, y resolución de conflictos. Y se utilizó el instrumento desarrollado por San Martín y Durán (2017), cuyo alfa de Cronbach para esta investigación fue de 0.768. Los resultados muestran tres grandes áreas de oportunidad para las empresas familiares: 1) el desarrollo de una planeación estratégica, ya que 37.8 % de los representantes de las empresas encuestadas dice contar con un documento escrito al respecto; 2) el desarrollo e implementación de un plan de sucesión, debido a que 41 % cuenta con uno y es una herramienta vital para la permanencia en el mercado y 3) la definición e implementación de un protocolo, ya que solo 21 % de las empresas encuestadas cuenta con uno y es precisamente este documento el que muestra el consenso familiar y evita el desgaste de la empresa y la familia misma.

Palabras claves: conflicto, empresa familiar, órganos de gobierno, sucesión.

Abstract

This research is quantitative, descriptive, non-experimental, and cross-sectional. The general objective was to carry out a diagnosis of family businesses in the city of Mérida, Yucatán. To this end, the following aspects were considered: demographic data, challenges and priorities, ownership, succession planning and executive compensation, and conflict resolution. And the instrument developed by San Martín and Durán (2017) was used, whose Cronbach's alpha for this research was 0.768. The results show three large areas of opportunity for family businesses: 1) the development of strategic planning, since 37.8 % of the representatives of the companies surveyed say they have a written document in this regard; 2) the development and implementation of a succession plan, since 41% have one and it is a vital tool for permanence in the market, and 3) the definition and implementation of a protocol, since only 21 % of the companies respondents have one and it is precisely this document that shows the family consensus and prevents the company and the family itself from being worn down.

Keywords: conflict, family business, governing bodies, succession.



Resumo

Esta pesquisa é quantitativa, descritiva, não experimental e transversal e o objetivo geral foi realizar um diagnóstico das empresas familiares na cidade de Mérida, Yucatán. Para tanto, foram considerados os seguintes aspectos: dados demográficos, desafios e prioridades, propriedade, planejamento sucessório e remuneração de executivos e resolução de conflitos. E foi utilizado o instrumento desenvolvido por San Martín e Durán (2017), cujo alfa de Cronbach para esta pesquisa foi de 0,768. Os resultados apontam três grandes áreas de oportunidade para as empresas familiares: 1) o desenvolvimento do planejamento estratégico, pois 37,8% dos representantes das empresas pesquisadas afirmam possuir documento escrito a respeito; 2) o desenvolvimento e implantação de um plano de sucessão, já que 41% o possuem e é uma ferramenta vital para a permanência no mercado e 3) a definição e implantação de um protocolo, pois apenas 21% das empresas respondentes possuem e ele é justamente esse documento que mostra o consenso familiar e evita que a empresa e a própria família sejam desgastadas.

Palavras-chave: conflito, empresa familiar, órgãos sociais, sucessão.

Fecha Recepción: Julio 2021

Fecha Aceptación: Enero 2022

Introduction

Family businesses are vital to the economy of a country, since they contribute more than 50% of the gross domestic product (GDP) and are increasingly important sources of job creation (Neubauer and Lank, 1998, cited in Doderó, 2019).

According to the Latin American Sociological Studies Foundation [Fundes] (2011), family businesses are an important part of economies around the world. A large part of the business fabric in the different countries is linked to this type of company: in France, 60.5% of the companies are family-owned; in Italy, 75%; in Germany, 85%, and in the UK, 76%. Similarly, in Latin America—a region that is characterized by its family unity and human warmth when doing business—90% of the companies are family-owned, and they are responsible for 70% of the GDP of their respective countries and 70% of employment. In the United States, family businesses represent 95% of the total, although they only contribute about half of GDP, since the rest is contributed by large corporations (Charry, 2018).



Now, in Mexico, as in the rest of the world, family businesses are generators of wealth, employment and innovation. According to Durán, Simón, Ferrón and San Martín (2016), it is estimated that about 90% of the companies are family-owned and generate 67% of the country's employment. Many of them start with an idea or project and some others generate a business plan that allows them to found the company, grow and build the heritage of a family for several generations. The above has been the history of the beginning of chains such as Farmacias Guadalajara, Farmacias Bazar, Cinépolis, Chedraui, Soriana, Aki, Boxito, Ceramat, Panificadora El Retorno, and Tere Cazola Confectionery, among others.

In our country, research on the family business, even though it is still limited, has grown. It is noteworthy that much of the work is influenced by the three-circle model of Tagiuri and Davis (1982), which presents the possible interactions between the three subsystems: company, family and property, and the roles that a member of the family can have simultaneously within the system of the family business. There are different researchers who have decided to study the family business from different angles, such as cultural aspects and its impact on its performance (Athanassiou, Crittendon, Kelly and Márquez, 2002; Navarrete, 2008). Other works have focused on the strategic movements of family businesses and the resources they have (de la Garza, Medina and Díaz, 2008; Trevinyo and Bontis, 2007). Lastly, another area where work has also been developed is that of the relationships between government structures and the performance of public family businesses that are listed on the stock market (Castrillo and San Martín, 2007; San Martín and Durán, 2012a, 2012b).

In the particular case of the state of Yucatán, the research has focused on knowing the situation of rural family microenterprises (Polanco, Pereyra and Madero, 2013), identifying the profile of the entrepreneur (Huicab, Pereyra and Madero, 2015) and the process of succession. One of the great limitations for the development of research on the subject is the lack of public information, the lack of databases and the distrust of businessmen to provide information, which has prevented the data from being compared with other studies carried out in other states of the republic. This leads us to the research question: what is the current situation of the family business in the city of Mérida, Yucatán? With the above in mind, the general objective of preparing a diagnosis of the current situation of the family business in the city of Mérida, Yucatán is proposed. This will allow having information that



serves as a starting point for the comparative analysis of the different existing family businesses.

Societies determine their way of being, behaviors, beliefs and even their values at a moral, social, economic, affective level, among others, based on the historical, social, economic, geographical, political and social circumstances they face, which shapes the culture of a region. Precisely, the family is born and develops within a specific cultural environment, which serves as the basis for its development. Specifically, Latin American families have a very rich cultural spectrum, not only due to their own ethnic culture, but also as a result of cultural miscegenation. Part of this culture is the fact of considering the central role of the extended family, *compadrazgo*, *machismo*, the role of women and religion, among others.

According to Trevinyo (2017), *compadrazgo* has the function of weaving relationships within the community, formalizing informal bonds of friendship. It is basically a religious act that commits the godparents to educate their godchild in the faith, in addition to protecting him economically and socially in the event that the parents die. It is the formal consecration of the extended family. In a way, *compadrazgo* as a cultural trait is a kind of family nepotism, which is usually transferred from the family to the company. In Latin America, talking about nepotism has a negative connotation, due to its relationship with the political sphere, however, this is not always the case, since what should really guide this relationship is whether it adds value to the company or not. As for *machismo*, it is understood as the set of values that represents the family structure, in which the head of the family is the man, and where being "macho" is demonstrated by being brave and becoming the figure of authority in the family. family, protecting and providing for their family and being sexually powerful (Trevinyo, 2017). The foregoing gives as a product a structure of subordination of women and an exclusion from professional work. Although this is changing, today we still find family businesses that do not recognize the professional work of the women in the family.

A significant number of ventures in various parts of the world start under the form of a family business: the companies are owned and controlled by a family. The basic unit of social cohesion called the family also serves as the basic unit for economic organization.

The legal form adopted is a defining element due to the set of aspects that derive from it. Adopting the form of an individual company, whose sole owner is the natural person of



the entrepreneur (mainly the father, or another member of the family), or joining one of the types of company will have far-reaching repercussions on Regarding the need to define internal relations between partners and with the company and distinguish them from external relations with third parties; the establishment of organizational models and procedures for decision making; the assignment of rules to the resulting figure to protect capital, exercise rights or attribute responsibility, aspects that, in turn, will be decisively influenced by the category and the specific type of company chosen in each case (Barroso, 2014).

The primary purpose of a business is to make money, generate wealth and productivity; On the contrary, a family has as its purpose the maturation and development of its members individually and socially. In such a way that it is understood that the family is superior to the business, therefore, thinking of breaking family ties is something unthinkable, since this would lead to the breaking of everything.

Due to the complexity of family businesses, it has been impossible to agree on the concept, that is, there is no single definition, however, there are three essential elements that can be applied to all family businesses: ownership, business and family (Molina, Botero and Montoya, 2016).

Sometimes the mistake is made of defining family businesses based on their size, thinking that they are micro and small businesses. Although it is true that almost the majority of micro and small businesses are family owned, so are some of the large companies, for example, Bimbo, Televisa, Casa Cuervo, Chedraui, Walmart, Facebook, Samsung Electronics, among others. Of course: many of the family businesses are small, and on many occasions they are in the informal economy. In any case, they are a source of employment for millions of people.

Currently, like other organizations, family businesses are forced to take on the challenges of a globalized, highly competitive environment, which implies the necessary professionalization of their management. However, in family businesses it is common to see that managers make decisions based on their intuition, since their management is empirical and lacks formality (Barroso, 2014). The above, at first, may not mean a problem, however, in the long term it harms the permanence and competitiveness of any company. In times when the only sure thing is change, it is essential to be prepared for continuous transformation. The lack of strategic management is the main cause that 82% of Mexican companies disappear

during the second generation (Instituto Mexicano de Ejecutivos de Finanzas [IMEF], citado en Espinoza, 21 de enero de 2011)

The establishment of strategic management seeks the construction, implementation and constant monitoring of strategies in order to guarantee stability and organizational development. Being oriented to long-term sustainability, it must focus on factors that influence companies, those that come from both outside and inside (Marciniak, September 30, 2012). This can be defined as the art and science of formulating, implementing and evaluating decisions that allow the fulfillment of the company's objectives. It designs, on the one hand, the mission, while, on the other, its vision or direction for the future, as well as the long-term objectives, which define the strategies and policies, all supported by various processes of evaluation of the environment (David, 2013).

It is a fact that family businesses have ambivalent attributes such as simultaneous roles, shared identity, common history, emotional implications, among others, characteristics that make them unique and that bring with them advantages and disadvantages.

According to Braidot and Soto (1997), some of their advantages are: they have clear values, commitment, there is a tendency to think in the long term, flexibility and reliability, and pride, among others. Among its disadvantages are the rigidity of the process, emotional conflicts, confused leadership and the lack of protocol, to name a few.

Given the complexity of the interrelation of the three systems (business, family and property) and the advantages and disadvantages, family businesses face difficulties that, if not addressed, could lead them to disappear. Three of these difficulties are a priority: 1) conflict resolution, 2) succession and 3) the establishment of a corporate governance that establishes efficient control policies to improve its performance. (Walsh, 2011).

Succession in the family business

A great difficulty that all family businesses face is generational change. Studies have shown that these companies survive until the second generation, but already in the third they disappear. It should be noted that this situation is not generalized. However, it often happens that in family businesses the family sphere is not separated from the business and work environment, since family relationships and business are not managed with a level of maturity (Almaraz and Ramírez, 2018).



In any organization, the change of leadership produces conflicts, however, in family businesses, the transition problems of the company and the emotional problems of the family must be solved simultaneously. Leadership is confusing in family-type organizations because in the succession of power many times a leader is not appointed. Therefore, it is important to understand the need for each generation to resolve their own conflicts and also empower and legitimize their descendants, including preparation for future succession. In the second generation the company has already matured. The founder is no longer a dominant force, the company is a collection of family members, non-family employees and sometimes investors. Everyone has different interests, which often cause conflicts. In a climate of conflict, the family must make strategic changes to remain competitive and develop plans to train future managers. The biggest challenge they must face at this stage is to manage the problem and try to get people with different interests to reach an agreement, that is, to adapt in order to remain as the company that was formed in the past. (Barroso, 2014).

Succession is one of the most difficult stages that an organization must go through, because it not only affects who or who are transferred control and ownership, but also requires an adequate retirement plan for the founder or founders, according to the importance they have had in the company (Lacouture, 2005, citado en Macías y Ramírez, 2017, p. 198).

In the case of family businesses, this situation is even more complex, since it must be recognized, within the same time and space, the existence and coexistence of two systems: the family and the business. Over time, the business evolves, critical moments arise in succession periods and potential agency problems arise between principals and agents.

According to the KPMG business center in Mexico (2013), the succession plan of the family business comprises two processes: the management of the succession process and the property succession process. These processes include various activities. Property management and succession processes can be undertaken simultaneously or one at a time. It is recommended that managerial succession take place first so that the property succession plan reflects and supports managerial succession.

Now, according to Trevinyo (2010, cited in Araya, 2012), the purpose of the succession process is the transfer of the administration and ownership of the business to the next generation. Because this process involves the entire company and involves legal procedures, it does not mean only the election of the successor; This causes many families to



prefer to leave the succession process for another time, delaying decision-making, since they do not consider it urgent. However, precisely because this process can take some time, it is beneficial to do it at the right time, since naturally this process generates conflicts within the family, since there are normally different points of view between those who are owners and those who, In addition to being owners, they work for the company, since those, who are only owners, are interested in paying their dividends, while the latter, who also work in the company, are more concerned about reinvestments. (Delucchi y Folle, 2012).

Conflict in the family business

Conflict is a phenomenon inherent to human relationships and therefore to organizations. It is an interpersonal process that arises from disagreements about goals or ways to achieve them (Newstrom, 2007).

Those that occur in family businesses are a combination of conflicts related to the business and the family (Harvey and Evans, 1994). They come from the fact that the same people must fulfill obligations in the systems, company and family, making it very easy to mix feelings and ties of affection with contractual ties. When conflicts arise between family members, it is very rarely possible to prevent them from transcending the company, in such a way that kinship becomes a disadvantage for productive and commercial activity (Galve, 2002). The fact that the property is in the hands of the family causes significant power conflicts.

Conflict should not be seen as inherently negative as it can have positive consequences (Llorente, 2012). Conflicts can be viewed from two opposite perspectives: as something harmful and that must be avoided because it is negative and cannot bring anything good; and as an option for improvement, which is a modern position, where disagreements can generate favorable changes. This occurs because two people who have different ideas, in addition to adding up possibilities, can generate two solutions that lead to a third more effective solution. (Belausteguioitia, 2013).

In that sense, conflicts can be functional and dysfunctional. The former can be divided into goal conflicts and procedural conflicts. In the case of dysfunctional conflicts, they arise between parents and children, between uncles and nephews, between family and non-family employees, and are caused by jealousy, envy and fear. Intrigues between collaborators, gossip and destructive criticism are also included (Belausteguioitia, 2013).



In general terms, and according to Belauteguigoitia (2017), it can be said that the main causes of conflict in family organizations arise from the confusion between business and family, which results in the following:

- 1) Lack of clarity in the business course (no strategic planning is carried out).
- 2) Divergent company and family objectives.
- 3) Inadequate role play within companies.
- 4) Inadequate organizational structures.
- 5) Excess of family members in the organization.
- 6) Inadequate remuneration.
- 7) Inconsistent behaviors.

In addition to those already mentioned, some other causes of the appearance of the conflict are:

- 1) Organizational climate not conducive to development.
- 2) Poor communication.
- 3) Power struggles for control of the company.
- 4) Emotional conflicts.

The resolution of conflicts in the family business requires the implementation and adaptation of certain instruments and governing bodies exclusive to the family business, such as the family protocol and the family board and council, as well as other bodies that are not exclusive to the company. family, such as the shareholders' meeting and the board of directors (Galve, 2002).

In fact, Vanoni and Pérez (2015) consider that the conflict is the *raison d'être* of the family protocol and define it as an agreement signed by family members of a company in order to regulate its organization and management, as well as as the economic and professional relations between the family, property and company.

Belauteguigoitia (2017) mentions that some ideas to resolve conflicts could be the creation of a shared vision, clarify the rules within the family business, achieve the professionalization of the company, which means carrying out strategic planning for both the family as for the company; develop governing bodies, systems of accountability and consequences, establish a performance evaluation process, make a division of functions and job descriptions, make a description of trajectories (life and career plan), define elements that add value, spread a culture of acceptance of diversity, adopt a positive attitude in the face of

difficulties and try to contain the conflict or conflicts in order to avoid greater consequences, and try to give adequate attention to the family system.

For his part, Rueda (2011) mentions professionalization as an important element to minimize the levels of conflict between family members, employees and owners. Professionalization is a process that can prepare and ensure that future members are trained to serve the needs of the family business when the current managers or owners are gone. In addition, it contributes to mutual trust between the members of the family business and helps to delegate responsibilities proactively and synergistically. The importance that Rueda (2011) gives to it is such that he points out that without professionalization it is impossible to establish government bodies, family protocols, strategic plans and conflict resolution.

As the family business matures and more complex organizational forms emerge, the interaction between the family and the business begins to generate conflicts that normally manifest themselves in the form of normative contradictions. These contradictions between norms and principles that govern the family and the company hinder efficient management. Hence the importance of identifying and analyzing the conflict in family businesses.

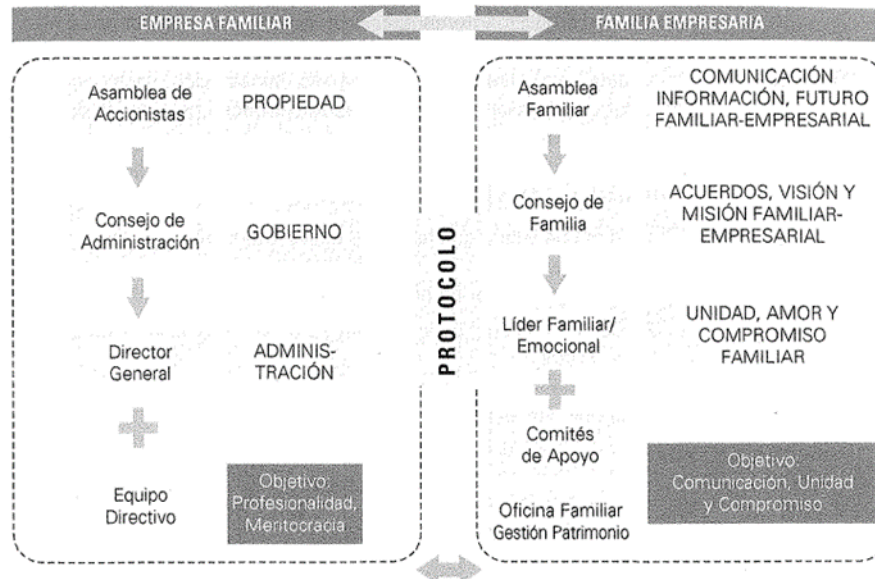
Family protocol

The fact of planning in advance the succession process of the company is of vital importance for family businesses, and the most appropriate tool to successfully achieve the generational change is the family protocol. In addition, this tool helps to regulate family problems and contingencies that could affect the company, since its objective is to organize internal aspects in such a way that the company develops and grows within the market and, above all, achieves the continuity of this . The protocol is made up of a sum of agreements that incorporate principles, and written rules that seek to regulate relations between the family and the company, therefore it covers economic, patrimonial and management aspects, as well as the values of the family. and that should be reflected in its operation.

Figure 1 shows the interdependence between the family business and the business family, and how the protocol is precisely the tool that allows the interconnection of both systems: the business and the family. In such a way that the strategic orientation of the company, the values, philosophy and family arguments that base its decisions on ownership, government and administration are made explicit, while promoting and reinforcing the trust, unity and commitment of the members. from family to business.



Figura 1. Interdependencia entre empresa familiar y familia empresaria



Fuente: Trevinyo (2017, p. 319)

Because the term family protocol has its roots in strategic planning studies, it will depend on the needs and characteristics of each family business, but it must include moral and legal issues, together with the company's bylaws. Figure 2, on the other hand, shows the bases on which a family protocol is built. It is important to note that moral agreements must first be resolved, that is, family agreements, and then move on to legal, heritage and governance agreements, complementing it with other issues such as wills, prenuptial agreements, divorces, security, etc.

Figura 2. Contenido del protocolo familiar



Fuente: Trevinyo (2017, p. 322)

Corporate governance

When there is no corporate governance within a company, problems are generated that can put the company and the investment of its shareholders at risk. Serrano (2017) points out that, among the most common problems, are the following:

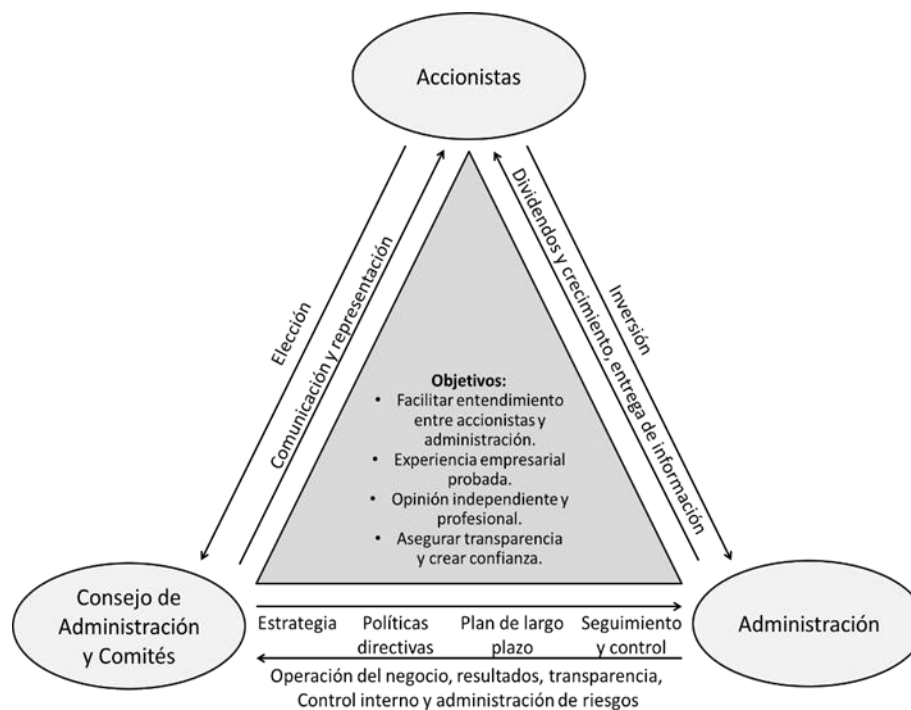
- Direct and control the company as a personal business by one or several shareholders and not as an institutional company.
- Designate as key executives people or relatives who do not meet the necessary profile.
- Give unequal treatment or withhold information from some shareholders.
- Appoint projects or suppliers that increase costs or expenses of the company and that benefit family or friends.

There is no single definition of corporate governance. The existing definitions are simply the basis of a complex concept that allows companies to carry out their planning, create their organizational structure, manage their operations and maintain control (Zavala, 2017).

In the case of Mexico, the Center of Excellence in Corporate Governance [CEGC] (2009) shows the corporate governance structure and the existing relationship between shareholders, board of directors and management. This structure is presented in figure 3. In

this figure it can be seen that the shareholders are the ones who are at the head of the organization because they own the property of the business, they are the ones who elect the members of the board of directors and, simultaneously, the latter represents and communicates the important aspects to them. In turn, the board of directors communicates the strategies and policies to the administration (general management), monitors its functions and exercises the necessary control over it. In response, the top management must operate the business and deliver the expected results to the board of directors.

Figura 3. Gobierno corporativo en México



Fuente: CEGC (2009, p. 37)

In a study carried out in Mexico by the CEGC itself (2009), it is highlighted that 60% of the companies surveyed have a shareholders' meeting or board of directors, that most of these are made up of one or two members and that only a few more than 20% have a family assembly or family council. If we add to the latter that some companies have already transcended to the second or third generation, it is critical because they lack a structure with the capacity to solve family and business conflicts.

Good governance in the family business should seek to balance the 11 aspects shown in Figure 4.

Figura 4. El buen gobierno en la empresa familiar



Fuente: Trevinyo (2017, p. 326)

As can be seen, the proper management of the succession process, conflict and corporate governance are elements that allow not only the professionalization of the family business, but also its permanence in the market. Therefore, determining the current situation of family businesses in Yucatan in this regard is vital, given the importance they have, not only in the economy at the state level, but also nationally and internationally.

Methodology

This is a descriptive, non-experimental and transversal quantitative research, whose general objective was to make a diagnosis of family businesses in the city of Mérida, Yucatán. For this, the following aspects were considered: demographic data, challenges and priorities, property, succession planning and remuneration to directors and conflict resolution. And the instrument developed by San Martín and Durán (2017) was used, whose Cronbach's alpha for this research was 0.768. This instrument covers demographic aspects of the family business, the family dimension, family protocol, succession, and family management. In addition, the definition of family business proposed by the UDLAP Family Business Research Center is used. (2015).



A family business is understood as one in which ownership and managerial control is in the hands of members of the same family group, and where a transfer of the business to members has been, is being, or is planned in the future. of the next generation of that family (p. 2).

It was defined to work with the base of family businesses of the National Chamber of Industry and Transformation Yucatan (Canacintra) As a selection criterion, the convenience of easy access was taken. In addition, this chamber has a large number of companies that have remained in the hands of the family. Its directory in March 2020 was made up of 489 companies; therefore, the sample size should be 216 companies, with a confidence level and an error of 95% and 5%. respectively.

It should be remembered that in the month of March 2020, the 2019 coronavirus disease (covid-19) was characterized by the World Health Organization [WHO] (April 27, 2020) as a pandemic, a public health emergency of international concern; and by the month of March of the same year, economic activity in the state of Yucatán had been restricted to a minimum in order to contain the contagion. Due to this, it was only possible to have the participation of 108 companies in the answer to the questionnaire, since they were carried out remotely and with less personnel than had been planned at the beginning.

Results

In 96.3% of the companies analyzed, the family in charge owns at least 50% of the property. All the companies surveyed are located in the city of Mérida, Yucatán. In all cases, the questionnaire was answered by the main owner or CEO of the company. According to the stratification by size of micro, small, and medium-sized enterprises (MSMEs) in Mexico (Reyes, 2020), 90.8% of the companies surveyed are micro and small enterprises, since they have fewer than 50 employees and have incomes of less than 4 million pesos annually. In relation to their operating time, 59.4% are less than 20 years old, 27% have between 20 and 40 years of operation and 13.6% are over 40 years old. As for which generation is in charge of the business, in 65.7% of the cases the first generation is in charge, in 28.7% the second generation is in charge and only in 5.6% is the third generation in charge. Most of the companies are in the commerce (45.4%) and services (38%) sectors. The third sector is manufacturing, with 9.3%, and the last sector is construction, with 7.3%.



It is important to consider the fact that only 37.8% of the companies surveyed claim to have a strategic planning document, which shows that, to date, the vast majority of family businesses do not have their strategic planning in writing. However, this does not mean that they do not have planning, since in family businesses the managers make decisions based on their intuition, since it is an empirical administration that lacks formality (González, 2001). Regarding its commercial operations, 107 companies carry out operations at the regional level, Yucatan Peninsula, 29 companies have activities at the national level and only 14 of them at the international level. Of the latter, the most important destination is the United States, followed by Canada, South America and Central America. In addition, in the last three years the companies surveyed have carried out the following activities (see table 1).

Tabla 1. Actividades comerciales en los últimos tres años

Actividad	Porcentaje de empresas
Bienes y servicios nuevos o mejorados significativamente	79.6 %
Nuevos métodos organizativos (procedimientos, organización del trabajo, relaciones externas)	76.9 %
Nuevos conceptos comerciales (envases, promoción, canales, precios)	73.1 %
Métodos de fabricación, sistemas logísticos o actividades de apoyo (informática, compras) nuevos o mejorados significativamente	68.5 %
Nuevos mercados	50 %
Nuevos negocios o sectores	49.1 %

Fuente: Elaboración propia

Regarding the section on governing bodies in family businesses, 73.1% of the companies have a management team, 48.1% have a board of directors and 31.5% have a shareholders' meeting. It is noteworthy that 60.2% of the companies say they have a family council and 42.6% have a family assembly, since these last two bodies are relatively new proposals that help in the professionalization of family businesses, especially in those that

They are in transit from the first to the second generation. It is worth mentioning that the conformation in each of these organs is at least 70% family; and female participation in these bodies varies between 20% and 60%.

However, even when they have these governing bodies, only 37 of the companies surveyed (34.25%) claim to have a specific training plan for both family members and non-family members who wish to take an active role. And 39.3% of the managers of the companies surveyed have a university education.

A family protocol is a document that includes the agreements of a business family, in such a way that the bases, rules and regulations that regulate all those aspects in which the family and companies are related can be defined, hence its importance. Regarding the results, only 23 companies of the 108 surveyed already have a protocol, 12 companies are in process, 55 companies do not consider it necessary and 18 companies are not aware of it. Of the 17 companies that do have a protocol, all of them have reviewed it in the last four years.

The following list shows, in order of importance, the aspects that companies that already have a protocol have included in it:

- 1) Rules for joining and leaving family members in the company.
- 2) Protocol signed by all family members.
- 3) Methods of valuation of shares/participations.
- 4) Rules for the remuneration of family members and restrictions on the transfer of shares/participations to third parties.
- 5) Rules for retirement and existence of testamentary agreements.
- 6) Norms for the promotion of relatives.
- 7) Rules for matrimonial regimes.

Regarding the succession process of the main person in charge of the family business, 41.7% of the companies affirm that they have such a consensual process, 14.8% are in process and 43.5% do not have it. The three most important criteria for choosing him are: 1) that he is the owner or a relative of an owner, 2) that he has professional experience within the company and 3) that he has a university education. The fact that the ownership of the company continues within the family is very important, which is why the shareholders believe that they will transmit their property to their descendants in the first instance through inheritance (42.2%), or donation (12.5%), without However, 32% of those surveyed have no plans in this regard and 13.3% think they can sell their shares to other people or companies.

The foregoing is confirmed since 69.4% of the companies do not have agreements within their bylaws that limit the free transfer of shares.

Regarding the section on conflicts and their resolution, table 2 shows which are the factors of greatest conflict (it should be mentioned that the classification of these factors was made based on the statements of some conflict and a lot of conflict).

Tabla 2. Factores de conflicto en las empresas familiares

Factores	Porcentaje
Desempeño de miembros de la familia que participan activamente en la empresa	41 %
Discusión acerca del futuro estratégico de la empresa	40 %
Decisiones acerca de quién puede y no puede trabajar en la empresa	35 %
El rol que la familia política debe tener dentro de la empresa	35 %
Miembros de la familia activamente involucrados en la empresa, que no consultan temas claves en el resto de la familia o familia más amplia	32 %
Establecer los niveles de remuneración para miembros de la familia que participan activamente en la empresa	27 %
Decidir entre reinversión de utilidades en la empresa y el pago de dividendos	27 %
Decisiones acerca de quién puede y quién no puede tener acciones de la empresa	25 %
Sucesores elegidos que no han sido aceptados por otro integrante de la familia	24 %

Acuerdo sobre las bases de evaluación de las acciones de la empresa	16.6 %
---	--------

Fuente: Elaboración propia

In addition to the above, the companies surveyed report having conflicts in relation to strategies, personal relationships, succession planning and asset claims, in order of importance.

It is important to mention that 56.5% (61 companies) state that they do not have a procedure for solving problems, conflicts that arise between family members; 27.8% (30 companies) do have some procedure and 15.7% (17 companies) define that this does not apply to their company. Table 3 shows the most used procedures in order of importance by the companies that so declared.

Tabla 3. Procedimientos más utilizados establecidos para la resolución de conflictos

Procedimientos	Utilización
Consejo familiar	15.6 %
Juntas	14.8 %
Reglamento	11.7 %
Sistema de votación	11.7 %
Constitución de la familia	8.6 %
Medición y evaluación del desempeño	7.8 %

Fuente: Elaboración propia

Discussion

According to the results, family businesses in the city of Mérida are mostly in the hands of the first generation (64.8%) and only 27.8% have passed to the second generation, this poses the challenge of generational change, since, According to Belausteguigoitia (2010), one of the main weaknesses of family businesses is precisely the generational change. As an example, from a study carried out in the United States, only 30% of family businesses reached the second generation and only 10% reached the third.

Of the 108 companies surveyed, only 37.8% of them have a defined and written strategic planning, which is really worrying since, in the opinion of various authors

(Belausteguigoitia, 2002; Costa, 1994; Handler and Kram, 1998; Lea, 1993, all cited in Valdez, Zerón and Morales 2008), this could be the trigger for its disappearance. The studies carried out show that 75% of new Mexican companies close after two years of starting operations and, in turn, point to the lack of strategic planning as one of the main causes of their failure. In this regard, it can be seen that despite strategic planning being a vital function within the administrative process, various investigations confirm the enormous gap in this area within Mexican family businesses. According to the research of Marchisio, Mazzola, Sciascia, Miles and Astrachan (2010), the fact of developing a plan provides the family business with an opportunity to discuss the objectives and goals of family members and business opportunities. that each of them sees. In addition, it is an opportunity to learn to respect the opinions of others and resolve conflicts harmoniously.

Regarding the composition of the governing bodies in the family business, the results show that it is at least 70% family owned, and female participation varies between 20% and 60%. This contrasts with the results obtained by Ortiz and Olaz (2014), who detected a participation of less than 10%, however, the role of women is more one of collaboration than participation, since it articulates the organization and confers family values.

The result that only 34.25% of the companies surveyed has a training plan to take an active role is striking. For Santamaría and Chicaiza (2016), the professionalization of the company directly and indirectly influences family members to choose professional programs and training, which directly affects the development of the company itself. This may be related to the lack of strategic planning.

Regarding the succession process, the results show that only 41.7% of the companies surveyed have an agreed plan, and that 43.5% do not even have a notion about it. This is worrying since not having a succession plan is an element that influences the mortality of family businesses.

In the idiosyncrasy of family businesses, the emotions and values that support the commitment of those who work in it can affect the company. Indeed, according to Goyzueta (2013), the establishment of a protocol is vital, and only 23 of the 108 companies surveyed already have one, 12 companies are in process, 55 companies do not believe it is necessary and 18 companies are not aware of it. . Regarding the issues of conflict, they include the strategic future, performance, the role of the in-laws and the remuneration of those who work in the family business, in order of importance. The foregoing coincides with a study carried



out by Deloitte (2013) that shows the topics in which entrepreneurs spend more time in discussions at meetings: strategies, liquidity, risk management, even executive compensation, which indicates little or null concern for adequately compensating the people who work in the family business.

Conclusions

From the analysis of the sociodemographic data, it can be concluded that the vast majority of the companies analyzed have at least 50% ownership and that they are micro and small companies. More than half are less than 20 years old; the first generation is still in command of these. An area of opportunity for family businesses is the development of strategic planning, since only 37.8% of those surveyed say they have a document in this regard. The result with respect to the governing bodies section is positive, since more than 50% of the companies surveyed affirm that they have some of the structures and there is a high level of family and female participation, which reaffirms the change of vision towards female participation. in the business field. Another area of opportunity for the companies surveyed is the succession process, since only 41% said they had it, due to the importance it has for the permanence of the company in the market, it is also a process that involves the entire company. and involves legal procedures, which can take time, so it is necessary to plan ahead and avoid conflicts. The third area of opportunity for these family businesses is the definition and implementation of a protocol: only 21% of those surveyed have one, and it is precisely this tool that shows that family consensus in order to regulate and manage the organization. as well as the economic and professional relationships between the three systems of family, property and company and avoid conflicts that wear down the company and the family itself.

Future lines of research

Given the results, it is considered important to try to replicate the study to the three most important municipalities in the state after the city of Mérida, in order to have a broader vision of the family businesses of the entity and be able, later, to make a comparison with other states of the republic. This would contribute to the understanding of Mexican family businesses given the diversity of economic, social and cultural conditions.



References

- Athanassiou, N., Crittendon, W. F., Kelly, L. M. and Márquez, P. (2002). Founder centrality effects on the Mexican family firm's top management group: firm culture, strategic vision and goals and firm performance. *Journal of World Business*, 37(2), 1139-1150.
- Almaraz, A. y Ramírez, A. (2018). *Familias empresariales en México. Sucesión generacional y continuidad en el siglo XX*. Tijuana, México: Colegio de la Frontera Norte.
- Araya, A. (2012). El proceso de sucesión en la empresa familiar y su impacto en la organización. *Tec Empresarial*, 6(2), 29-39.
- Braidot, N. y Soto, E. (1997). *Las pymes latinoamericanas* (2.^a ed.). México: Ifema.
- Barroso, A. (2014). ¿Por qué desaparecen las empresas familiares extremeñas? *GeoGraphos*, 5(60), 98-132.
- Belausteguigoitia, I. (2010). *Empresas familiares: su dinámica, equilibrio y consolidación*. México: McGraw-Hill.
- Belausteguigoitia, I. (2013). Breve diagnóstico de una empresa familiar. Recuperado de <http://cedef.itam.mx/sites/default/files/u489/diagnosticodeunaempresafamiliar2013.pdf>
- Belausteguigoitia, I. (2017). *Empresas familiares: dinámica, equilibrio y consolidación* (3.^a ed.). Ciudad de México, México: McGraw-Hill.
- Carlock, R. and Ward, J. (2001). *Strategic Planning for the Family Business: Parallel Planning to Unify the Family and Business*. United States: Palgrave-McMillan.
- Castrillo, L. y San Martín, J. M. (2007). La propiedad familiar como mecanismo de gobierno disciplinador de la dirección en las empresas mexicanas: una evidencia empírica. *Contaduría y Administración*, (222), 59-82.
- Centro de Investigación de Empresas Familiares de la UDLAP. (2015). *Resultados globales de la encuesta aplicada a empresas familiares en México*. México: Universidad de las Américas Puebla. Recuperado de <https://www.udlap.mx/empresasfamiliares/assets/files/estudios/resultadosGlobalesEncuesta2015.pdf>.
- Centro de Excelencia en Gobierno Corporativo [CEGC]. (2009). *Gobierno corporativo en la empresa familiar*. México: LID editorial.



- Charry, L. (2 de marzo de 2018). Las empresas familiares de América Latina. *Revista Avianca*. Recuperado de https://www.aviancaenrevista.com/revista/frases_momentos_estres/
- David, R. F. (2013). *Conceptos de administración estratégica*. México: Pearson Educación.
- de la Garza, M., Medina, J. y Díaz, J. (2008). Empresas familiares: sus fortalezas y debilidades, estudio multicaso. Ponencia presentada en la X Asamblea General de la ALAFEC. Santo Domingo, 2008. Recuperado de http://www.alafec.unam.mx/docs/asambleas/x/ponencias/recursos_humanos/Empresas.pdf
- Deloitte. (2013). *5.º estudio anual de las mejores prácticas en gobierno corporativo*. México: Deloitte. Recuperado de <https://www2.deloitte.com/mx/es/pages/risk/articles/5o-estudio-mejores-practicas-gobierno-corporativo.html>
- Delucchi, A. y Folle, C. (2012). Gobierno y sucesión en la empresa familiar latinoamericana. *IEEM Revista de Negocios*, 15(4), 68-78.
- Dodero, S. (2019). *El método EFE*. Buenos Aires, Argentina: El Ateneo.
- Espinoza, M. (21 de enero de 2011). Necesaria, asesoría para empresas familiares. *El Heraldo de Puebla*. Recuperado de http://www.heraldodepuebla.com.mx/index.php?option=com_content&view=article&id=24994:necesaria-asesoria-para--empresas-familiares&catid=56:economia&Itemid=122
- Durán, J. A., Simón, J. C., Ferrón, J. M. y San Martín, J. M. (2016). *La sucesión e institucionalización de la empresa familiar en México*. Ciudad de México, México: Instituto Mexicano de Ejecutivos de Finanzas.
- Fundación de Estudios Sociológicos Latinoamérica [Fundes]. (2011). Recuperado de <http://www.fundes.org/?lang=es>.
- Galve, C. (2002). Propiedad y gobierno: la empresa familiar. *Ekonomiaz: Revista Vasca de Economía*, (50), 158-181.
- Goyzuela, S. (2013). Modelo de gestión para las empresas familiares con perspectiva de crecimiento y sostenibilidad. *Perspectivas*, 16 (31), pp. 87-132.
- Harvey, M. and Evans, R. (1994). Family business and multiple levels of conflict. *Family Business Review*, 7(4), 331-348.

- Huicab, L., Pereyra, A. y Madero, J. (2015). El perfil del empresario en las empresas familiares dedicadas a la elaboración y comercialización de galletas en el estado de Yucatán. *Revista de Investigación Académica sin Frontera*, 8(21), 1-9.
- KPMG en México. (2013). *Empresas familiares en México. El desafío de crecer, madurar y permanecer*. México: KPMG en México. Recuperado de <https://home.kpmg/mx/es/home/tendencias/2016/12/desafio-empresas-familiares-mexico.html>
- Llorente, V. (2012). Política de dividendos y conflicto en la empresa familiar: el protocolo. *Revista de Empresa Familiar*, 2(1), 55-63. Recuperado de https://www.researchgate.net/publication/328455668_Politica_de_dividendos_y_conflicto_en_la_empresa_familiar_el_protocolo/citation/download
- Macías, V. y Ramírez, D. (2017). Sucesión en empresas familiares. Análisis desde la teoría de la agencia. Caso: caldas. *Criterio Libre*, 9(15), 193-212. Recuperado de <https://revistas.unilibre.edu.co/index.php/criteriolibre/article/view/1208>.
- Marciniak, R. (30 de septiembre de 2012). ¿Qué es la gestión estratégica? Gestión empresarial. Recuperado de <https://renatamarciniak.wordpress.com/2012/09/30/definicion-y-proceso-de-gestion-estrategica/>.
- Molina, P. A., Botero, S. y Montoya, J. (2016). Empresas de familia: conceptos y modelos para su análisis. *Pensamiento & Gestión*, (41), 116-149. Recuperado de <https://www.redalyc.org/articulo.oa?id=64650087006>
- Navarrete, M. (2008). *Transición generacional en las empresas familiares mexicanas fabricantes de pinturas y tintas*. (Tesis de doctorado). Universidad Nacional Autónoma de México, Ciudad de México.
- Marchisio, G., Mazzola, P., Sciascia, S., Miles, M. and Astrachan, J. (2010). Corporate Venturing in Family Business: The Effects on the Family and Its Members. Entrepreneurship and Regional Development. *Entrepreneurship and Regional Development*, 22(3-4), 349-377.
- Newstrom, J. (2007). *Comportamiento humano en el trabajo*. México: McGraw-Hill.
- Ortiz, P. y Olaz, A. (2014). La mujer en la empresa familiar española desde la perspectiva del familiness. *Política y Sociedad*, 51(2), 481-506.



- Organización Mundial de la Salud [OMS]. (27 de abril de 2020). COVID-19: cronología de la actuación de la OMS. Recuperado de <https://www.who.int/es/news/item/27-04-2020-who-timeline---covid-19>.
- Polanco, D., Pereyra, A. y Madero, J. (2013) Situación actual de las microempresas familiares rurales de las comisarías de la zona metropolitana noreste de Mérida Yucatán. Ponencia presentada en el XVIII Congreso Internacional de Contaduría, Administración e Informática. Ciudad de México, del 2 al 4 de octubre de 2013.
- Reyes, O. (2020). Estratificación del tamaño de las mipymes en México. Recuperado de <http://dx.doi.org/10.13140/RG.2.2.13298.12488>
- Rueda, J. (2011). La profesionalización, elemento clave del éxito de la empresa familiar. *Revista Científica Visión de Futuro*, 15(1), 1-19.
- San Martín, J. M. y Durán, J. A. (2012a). Relationship among family business, corporate governance and firm performance: Evidence from Mexican stock Exchange. *Journal of Family Business Strategy*, 3(2), 106-117.
- San Martín, J. M. y Durán, J. A. (2012b). Ownership Structure Firm Value and Investment Opportunities Set: Evidence from Mexican Firms. *Journal of Entrepreneurship Management and Innovation*, 8(3), 35-57.
- San Martín, J. y Durán, J. (2017). *Radiografía de las empresas familiares en México*. Cholula, México: Fundación Universidad de las Américas, Puebla. Recuperado de <https://cig.udlap.mx/wp-content/uploads/2019/01/ESTUDIO-Radiograf%C3%ADa-de-la-Empresa-Familiar-en-M%C3%A9xico.pdf>
- Santamaría, E. y Chicaiza, V. (2016), Impacto de las empresas familiares en la economía provincial de Tungurahua. *Teuken Bidikay*, 7(9), 119-138. Recuperado de <https://revistas.elpoli.edu.co/index.php/teu/article/view/1012>.
- Serrano, R. (16 de agosto de 2017). Riesgos y desviaciones por no tener un buen gobierno corporativo. *El Empresario*. Recuperado de <https://eemprensario.mx/gobierno-corporativo/riesgos-desviaciones-no-tener-buen-gobierno-corporativo>.
- Tagiuri, R. and Davis, J. (1996). Bivalent attributes of the family firms. *Family Business Review*, 9(2), 199-200. Retrieved from <https://doi.org/10.1111/j.1741-6248.1996.00199.x>.
- Treviño, R. (2017). *Empresas familiares. Visión latinoamericana. Estructura, gestión, crecimiento y continuidad*. Ciudad de México, México: Pearson Education.



- Trevinyo, R. and Bontis, N. (2007). The Role of Intellectual Capital in Mexican Family-Based Business: Understanding their Soul, Brain and Heart. *Journal of Information & Knowledge Management*, 6(3), 189-200.
- Valdez, S., Zerón, M. y Morales, J. (2008). El porqué de la planeación estratégica en las pymes. *Contribuciones a la Economía*. Recuperado de https://econpapers.repec.org/article/ervcontri/y_3a2008_3ai_3a2008-05_3a8.htm.
- Vanoni, G. y Pérez, M. (2015). Protocolo: un instrumento para mediar conflictos en empresas familiares. *Desarrollo Gerencial*, 7(2), 81-99. Recuperado de <http://revistas.unisimon.edu.co/index.php/desarrollogerencial/article/view/438/426>.
- Walsh, G. (2011). *Family Business Succession: Managing the All-Important Family Components*. Canadá: KPMG Enterprise.
- Zavala, I. (2017). *Gobierno corporativo de las sociedades cotizadas en los Estados Unidos: análisis crítico y retos pendientes*. Madrid, España: Dykinson.

Rol de Contribución	Autor (es)
Conceptualización	Olivia Jiménez Diez (Principal) Ruth Noemí Ojeda López (Igual)
Metodología	Olivia Jiménez Diez (Principal) Ruth Noemí Ojeda López (Igual)
Software	NO APLICA
Validación	Jennifer Mul Encalada
Análisis Formal	Olivia Jiménez Diez (Principal) Ruth Noemí Ojeda López (Igual)
Investigación	Olivia Jiménez Diez (Principal) Ruth Noemí Ojeda López (igual), Jenifer Mul Encalada (igual) y Leonor Elena López Canto (igual)
Recursos	Olivia Jiménez Diez
Curación de datos	Jennifer Mul Encalada.
Escritura - Preparación del borrador original	Olivia Jiménez Díez
Escritura - Revisión y edición	Olivia Jiménez Diez (Principal) Jennifer Mul Encalada (Igual)
Visualización	Jenifer Mul Encalada.
Supervisión	Olivia Jiménez Diez
Administración de Proyectos	Olivia Jiménez Diez
Adquisición de fondos	Leonor Elena López Canto