

Business Axiology and Cultural Competitiveness in Food Smes In Quito

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Abstract

This study explores the intersection of organizational values, corporate culture, and competitiveness in the context of small and medium-sized enterprises (SMEs) in the food retail sector in Quito, Ecuador. From an axiological perspective applied to the philosophy of culture, we analyze how corporate value systems shape competitive practices in emerging economies. Using a mixed-methods approach that combines quantitative analysis with 20 companies and qualitative reflections from their managers, we identify that competitiveness transcends traditional economic indicators. The findings reveal that companies with strong axiological foundations, especially values of cooperation, business ethics, and social responsibility, demonstrate greater resilience in the face of structural barriers such as limited access to international markets and technological deficiencies. The capacity for innovation, particularly experimentation with new ideas ($\beta=0.48$, $p<0.001$), emerges as a mediator between organizational values and competitive performance. This study contributes to the philosophy of culture applied to business development by proposing a theoretical framework that integrates Scheler and Hartmann's axiological theory with dynamic capabilities theory. These perspectives offer new insights into how local cultural values are articulated with global business practices in Latin American contexts, providing implications for both philosophical theory and business development policies.

Keywords: SME competitiveness, organizational values, dynamic capabilities, innovation, food sector, Ecuador, emerging markets

1. INTRODUCTION:

Business competitiveness has evolved from a purely economic concept to a multidimensional phenomenon that integrates cultural, axiological, and philosophical aspects essential for the sustainable development of contemporary societies (Canatay et al., 2025). In today's global context, characterized by accelerated digitalization, the reconfiguration of global value chains, and growing demands for sustainability, small and medium-sized enterprises (SMEs) face the challenge of building competitive advantages that transcend mere operational efficiency to incorporate organizational values, ethical innovation, and social responsibility (Kraus et al., 2022).

SMEs constitute the fundamental productive fabric of most economies globally. According to United Nations data, micro, small, and medium-sized enterprises represent approximately 90% of all businesses, generate around 70% of employment, and contribute more than 50% of global GDP. In Latin America, this importance is even more pronounced, as SMEs function not only as economic agents but also as key players in building social capital, preserving cultural identities, and promoting contextualized innovations (Amorós Rodríguez, 2020). In the specific case of Ecuador, SMEs represent 99.55% of the business sector and play a crucial role in job creation and boosting local economies, although they face persistent challenges in productivity, access to international markets, and adoption (Saavedra Tenesaca et al., 2023).

The ISIC G472 subsector (International Standard Industrial Classification) in Quito, which includes establishments such as cafes, restaurants, bars, nightclubs, and catering services, is a paradigmatic case for analyzing the intersection between economic competitiveness and cultural values. This sector not only responds to basic consumption demands but also embodies expressions of gastronomic culture, social practices, and local traditions that are essential to the tourist experience and Quito's identity (Benalcázar Jarrín et al., 2025). Competitiveness in this context, therefore, cannot be reduced to indicators of profitability or market share; it must be understood as the capacity of these businesses to preserve and renew cultural values while adapting to the transformations of the globalized environment. Contemporary literature on business competitiveness has evolved toward more holistic approaches that incorporate intangible dimensions (Farida & Setiawan, 2022). While traditional theories focused on factors such as cost, quality, and operational efficiency (Baird et al., 2024), recent research highlights the importance of intangible resources, intellectual capital, organizational culture, and open innovation as key determinants of sustainable competitive advantage (Silva & Oliveira, 2020). In particular, the resource-based view has been expanded to include dynamic capabilities that enable companies to adapt to volatile environments, where knowledge management and organizational learning capacity are critical (Heikinheimo et al., 2025).

In the Ecuadorian context, studies on SME competitiveness have identified persistent structural barriers. Research such as that by Simbaña-Taípe et al. (2021) They point out that Ecuadorian SMEs maintain a predominantly local market reach, with exports representing only between 6% and 7% of the national total. This limitation is attributed to multiple factors, including restricted access to financing, insufficient logistical infrastructure, regulatory complexity, and technological gaps (Simbaña Taípe et al., 2021). Furthermore, studies such as those by Mousa et al. (2024) identify weaknesses in management practices that affect organizational efficiency, particularly in the areas of strategic planning, process control, and knowledge management.

Innovation is emerging as a key factor in breaking these cycles of low competitiveness (López Fernández & Oliver, 2025). However, innovation in SMEs cannot be understood solely as technological adoption; it must be conceptualized as a social and cultural process involving changes in practices, mindsets, and relationships (Faiz et al., 2024). The literature on open innovation highlights how SMEs can compensate for resource limitations through collaborations with universities, research centers, and other companies (Annamalah et al., 2022). Furthermore, responsible innovation that integrates ethical, social, and environmental considerations has become imperative in sectors such as food, where consumers increasingly demand transparency, sustainability, and quality (White et al., 2025). From a philosophical perspective, business competitiveness can be reinterpreted through the concept of "value" in its dual economic and axiological dimensions. Business axiology studies how values, understood as guiding principles that inform decisions and behaviors, shape the identity, culture, and performance of organizations (O. Omidvar et al., 2025). Values such as integrity, social responsibility, resilience, and ethical innovation are not merely complements to economic activity, but rather the foundations of sustainable competitive advantages (M. Omidvar et al., 2025).

This article contributes to this discussion through an empirical study of SMEs in the ISIC G472 subsector in Quito, analyzing not only economic and operational factors, but also the axiological dimensions of their competitiveness. The research is guided by the following questions: How are competitive advantages configured in SMEs operating at the intersection of economics and culture? What organizational values facilitate or hinder innovation and adaptation processes in contexts of resource constraints? How can public

policies promote competitiveness that integrates economic, cultural, and axiological dimensions?

The relevance of this research extends beyond academia. For public administrators, it offers insights for designing business development policies that integrate technological support with the strengthening of axiological capacities. For entrepreneurs and managers, it provides a framework for reflecting on how organizational values can translate into competitive advantages. For the philosophical community, it represents an applied case of how axiology can illuminate challenges in economic development.

2. LITERATURE REVIEW

Business competitiveness has been studied from multiple theoretical perspectives, evolving from traditional approaches focused on comparative and cost advantages toward more holistic views that incorporate intangible and cultural dimensions. Contemporary literature recognizes that SMEs face challenges in emerging economies, where structural factors such as limited access to financing, regulatory complexity, and technological gaps condition their ability to compete in globalized markets (Meier et al., 2025). In the Ecuadorian context specifically, recent research has documented how SMEs maintain a predominant share of the local market, with exports representing only between 6% and 7% of the national total, reflecting persistent barriers to their internationalization (Jaramillo et al., 2022).

Innovation emerges as a determining factor in overcoming these limitations, although its conceptualization in the context of SMEs requires important nuances. Studies such as those by Smuts et al. (2024) emphasize that innovation in smaller companies is not limited to technological adoption but also involves social and cultural processes of organizational change. Open innovation has proven especially relevant for SMEs that can compensate for resource limitations through strategic collaborations with universities, research centers, and other companies (Almeida, 2024). This perspective aligns with findings from Achmad & Wiratmadja (2025), who argue that innovative capacity is closely linked to organizational culture and business values.

Digital transformation represents another critical axis in current literature on business competitiveness. Research such as that by Petropoulou et al. (2024) document how the COVID-19 pandemic accelerated digitization processes in SMEs but also revealed significant gaps in digital capabilities and access to technological infrastructure. For the food and beverage retail sector, this transformation involves not only adopting digital tools to optimize operations but also reconfiguring relationships with consumers and suppliers in an increasingly digital environment (Hoang & Le Tan, 2023). However, effective digitization requires not only technological investment, but also human capital development and organizational cultural adaptation (Truong & Ngo, 2025).

From a philosophical and axiological perspective, recent literature has begun to explore how organizational values influence the competitive performance of companies. Values such as integrity, social responsibility, and business ethics are not merely complements to economic activity, but rather the foundations of sustainable competitive advantages (Orozco Martínez, 2020). This view aligns with research highlighting the importance of organizational culture as a strategic resource, particularly in contexts of high uncertainty and rapid change (Tadesse Bogale & Debela, 2024). The philosophy of culture offers a valuable theoretical framework for understanding how companies not only respond to market demands but also reproduce and transform cultural values within their organizational practices (Osei et al., 2023).

In the specific retail sector of food, beverages, and tobacco, the literature identifies challenges related to health regulations, volatile input prices, and both formal and informal

competition (Roy et al., 2023). This sector plays a strategic role in the local economy and tourism, particularly in cities like Quito, where gastronomy and food culture are central elements of identity and the tourist experience (Gracia & Días, 2025). This intersection between economics and culture suggests the need for analytical approaches that integrate traditionally separate dimensions in the study of business competitiveness (Benalcázar et al., 2023).

The literature on policies to promote SMEs in Latin America highlights the importance of differentiated interventions that recognize the heterogeneity of the sector. Research such as that of Larios-Gómez (2019) They argue that effective policies must combine financial support with managerial capacity building, market access, and the promotion of innovation. In the Ecuadorian case, recent studies have documented how barriers such as high energy costs and the lack of specific support policies particularly affect SMEs in the food sector (Zare et al., 2025). These findings highlight the importance of considering the institutional and regulatory context in the analysis of business competitiveness.

Competitiveness in SMEs has evolved towards mixed approaches that combine quantitative analyses of objective factors with qualitative approaches that capture subjective and cultural dimensions. Research such as that by Lewandowska et al. (2023). They demonstrate the usefulness of composite indicators that integrate multiple dimensions of competitiveness, while studies such as those by Khizar et al. (2024) highlight the importance of considering perceptions and values in the evaluation of organizational performance. This methodological plurality reflects the complexity of the phenomenon studied and the need for theoretical and empirical approaches that recognize its multidimensionality.

3. METHODOLOGY

Focus and type of study

This research adopts a quantitative approach with a descriptive and correlational scope, aiming to identify and analyze the internal and external factors that influence the competitiveness of small and medium-sized enterprises (SMEs) in the ISIC G472 subsector (Retail sale of food, beverages, and tobacco in specialized stores) in the Metropolitan District of Quito. The study seeks not only to characterize the sector's structural weaknesses and strengths but also to establish relationships between variables such as organizational culture, innovation, and the companies' values, alongside traditional competitiveness variables.

Population and sample

The target population for this study consists of all active SMEs registered in the ISIC G472 subsector in the Metropolitan District of Quito, according to the database of the Superintendency of Companies of Ecuador. As of 2024, there are 22 companies meeting these criteria. Using purposive, non-probability sampling based on availability, the leaders (managers, owners, or area heads) of 20 companies were effectively surveyed, representing 91% coverage of the target population. The sample size was determined considering a 90% confidence level and a 10% margin of error.

Study variables

Demographic, structural, and competitive variables were considered, grouped into the following dimensions: general characteristics (company size, age, organizational structure, type of ownership, and experience in the sector); internal and external barriers (access to financing, availability of technology, staff training, operating costs, tax burden, and specific support policies); innovation capacity (continuous improvement practices, collaboration with other actors, development and launch of new products or services, investment in

technological infrastructure); organizational values and corporate culture (degree of integration of axiological principles, promotion of ethical and collaborative environments, openness to change, and sustainability); and competitive performance (sales growth, access to new markets, customer satisfaction, and sustainability over time).

Instruments and procedures

For data collection, a structured questionnaire was designed based on the instrument “Strategies to Improve the Competitiveness of SMEs in Latin America” (García et al., 2023), adapted to the Ecuadorian context and validated by a panel of university experts in administration, innovation, and business ethics. The questionnaire comprised 27 items in total, distributed among multiple-choice questions, a Likert scale (1 to 5), and two open-ended questions to capture nuances in perceptions of culture and values. The instrument was previously pilot tested with three companies outside the final sample, whose feedback contributed to improving the wording, comprehensibility, and cultural relevance of the items.

The data collection process was carried out between July and August 2025, combining online submissions (email, Google Forms) and in-person visits to ensure an optimal response rate and obtain information directly from key managers or decision-makers in each organization. All participants received an informed consent form, which explicitly stated the confidentiality, academic use, and anonymity of the collected data, in compliance with ethical standards for social research.

Statistical analysis and data processing

The data obtained were systematized and cleaned to eliminate incomplete records. Quantitative analysis was performed using SPSS version 28 and Microsoft Excel for tabulation and preliminary statistics. Descriptive statistics (frequencies, means, standard deviations, coefficient of variation) were applied to characterize critical internal and external factors; Pearson and Spearman correlation analyses were used, depending on the ordinal or continuous nature of the variables, to identify significant associations between the dimensions of innovation, organizational culture, and competitive performance; multiple linear regression was used to explore the impact of independent variables on competitiveness indicators; internal reliability tests were conducted using Cronbach's alpha coefficient, obtaining values ≥ 0.85 for the complete questionnaire, demonstrating high internal consistency; and Kolmogorov-Smirnov normality tests and homoscedasticity tests were performed to verify the suitability of the applied statistical models.

The analysis made it possible to detect patterns, subgroups and emerging trends in the relationship between organizational culture and sectoral competitiveness, as well as to map technological, management and values gaps.

Ethical Considerations

The confidentiality of business and personal identities was guaranteed, as was the restricted use of data for research purposes and the voluntary nature of participation. Throughout the process, respect, transparency, and the feedback of aggregated results to participants and relevant sector entities were prioritized.

Justification of the approach and limitations

The methodological design addresses the need to generate robust empirical knowledge about a strategic sector that has received little research in the Ecuadorian context. The combination of validated instruments, rigorous statistical analysis, and an ethical approach seeks not only to contribute academically but also to offer practical guidelines for improving public policies and business strategies in the food sector. Among the limitations, the small size of the sector restricts direct generalization to other industries, although the high response rate and intensive approach partially compensate for this.

4. RESULTS AND DISCUSSION

4.1. Characterization of the business profile and its implications for systemic competitiveness

The descriptive analysis of the sample reveals a stratified business structure where 60% of the companies are classified as small (10-49 employees), 15% as micro-enterprises (1-9 employees), and another 15% as medium-sized (50-199 employees), with only 10% exceeding 200 employees. This distribution, presented in Table 1, reflects the typical business pyramid of emerging economies documented by Balarezo-Noboa (2022) where smaller-scale units predominate, with inherent limitations in achieving economies of scale. However, the significant concentration in urban areas (90%) suggests a critical dependence on metropolitan infrastructure, a factor that, according to Cristofaro et al. (2024), creates a competitive paradox: while facilitating access to markets and talent, it simultaneously exposes companies to more intense competition and high operating costs, limiting the development of dynamic adaptive capabilities.

The high qualification level of the managerial workforce (65% with postgraduate degrees) is a theoretically significant finding that challenges the prevailing narrative about managerial limitations in Latin American SMEs (Buzavaite & Korsakiene, 2019). From the perspective of Resource-Based View (RBV), this specialized human capital represents a valuable, rare, and difficult-to-imitate resource (Pereira & Bamel, 2021) which could translate into a competitive advantage. However, its potential is compromised by the marked gender gap (70% of managers are men), which limits the cognitive diversity that, Tahir et al. (2025), is associated with better innovative results in contexts of uncertainty.

High staff turnover (65% with less than 5 years of service) emerges as a structural vulnerability with profound implications for dynamic capabilities theory (Lazarova et al., 2023). This phenomenon limits the accumulation of tacit organizational knowledge and the consolidation of stable organizational routines, both identified by Gui et al. (2021) as fundamental pillars for incremental innovation and strategic adaptation processes in emerging economies.

Table 1. Structural profile and its relationship with theoretical frameworks of competitiveness

Variable	Distribution	Theoretical Implication	References
Size (employees)	60% small (10-49)	Scale limitations affect investment in R&D	(Dini & Stumpo, 2020)
Location	90% urban	Dependence on metropolitan infrastructure	(Lin & Liu, 2025)
Education Manager	65% postgraduate	Valuable resource according to RBV, underutilized potential	(Barney, 1991)
Staff Turnover	65% <5 years	It limits tacit knowledge and organizational routines	(Teece, 2007)

4.2. Innovation capabilities as adaptation mechanisms in contexts of constraint

Statistical analysis reveals that the capabilities of "Testing new ideas" (mean=4.25/5, SD=0.59) and "Exploring new approaches" (mean=4.20/5, SD=0.60) are the highest-

rated practices. These are not merely operational activities, but rather first-order dynamic capabilities that enable companies to reconfigure their resources in changing environments (Teece, 2007). This finding aligns with dynamic capabilities theory, which posits that sustainable competitive advantage in turbulent environments depends on a company's ability to integrate, build, and reconfigure internal and external competencies.

The strong correlation between "Testing new ideas" and the implementation of "Changes in products/services" ($r=0.82$, $p<0.001$) empirically validates the proposition of Idrees et al. (2022) that experimentation is the fundamental driver of innovation in resource-constrained contexts. This relationship finds further support in the literature on frugal innovation and resource management in SMEs. Distanont & Khongmalai (2020) demonstrate that, in emerging economies, where SMEs operate with significant financial and technological constraints, the ability to experiment with new ideas becomes a functional substitute for costly traditional R&D departments.

The high average score for these capabilities (above 4.0 on a 5-point scale) suggests that SMEs in the Quito food retail subsector have developed an exploration-oriented organizational culture, despite operating in a context characterized by significant barriers such as limited access to international markets and deficiencies in technological resources, as documented in the study's results. This willingness to experiment partially contradicts the traditional narrative that portrays Latin American SMEs as reactive and conservative, instead demonstrating a pragmatic adaptation to their structural limitations. The literature on competitiveness in SMEs, as noted by Anzules-Falcones & Novillo-Villegas (2023), emphasizes that the capacity for innovation is a fundamental pillar for business sustainability. In this sense, the findings of this study broaden this understanding by specifically quantifying how this capacity materializes: through concrete experimentation practices that correlate directly with tangible innovative results. The magnitude of the correlation ($r=0.82$) is particularly revealing, indicating that, in these companies, the predisposition to try new things explains a very substantial proportion of their effective capacity to modify their commercial offering. These results become more relevant when considering the specific context of the study. As Córdova Jiménez et al. (2024) point out, micro, small, and medium-sized enterprises (MSMEs) in Latin America face "fragile performance" and new challenges for development policies. In this context, identifying specific capabilities that drive innovation, such as experimentation provides valuable input for designing more effective interventions. It is not simply a matter of promoting "innovation" in the abstract, but rather of strengthening concrete organizational practices that have empirically demonstrated the ability to generate results.

Furthermore, these findings align with the literature on organizational learning under constraints. The ability to "seek new ways" (mean=4.20/4) reflects a continuous process of exploration and learning that allows SMEs to compensate for their disadvantages in tangible resources with agility and creativity. As the study concludes, this orientation toward experimentation and the search for alternatives emerges not as a luxury, but as a survival and adaptation strategy in a competitive environment with multiple barriers, both internal and external.

The multiple regression model presented in Table 2 explains 65% of the variance in product innovation ($R^2=0.65$, $F=15.32$, $p<0.001$), where "Testing new ideas" ($\beta=0.48$, $p<0.001$) and "Incrementing new products" ($\beta=0.42$, $p<0.01$) emerge as significant predictors. These findings go beyond mere description to provide robust quantitative evidence on how innovation is generated in SMEs in emerging economies: not through large R&D departments, but through organizational capabilities that foster experimentation and scalability (Gemelgo et al., 2025). This contribution is particularly

valuable to the literature on frugal innovation, which has theorized but not sufficiently quantified these mechanisms in Latin American contexts.

Table 2. Multiple regression model: predictors of product innovation

Predictor Variable	β	HE	t	p	VIF	Theoretical Interpretation
Try out new ideas	0.48	0.12	4.00	<0.001	1.85	Dynamic exploration capability
Increased products	0.42	0.14	3.00	0.002	1.92	Absorption and scaling capacity
Constant	0.85	0.28	3.04	0.004	-	Baseline level of innovation

Note: $R^2=0.65$, adjusted $R^2=0.62$, Durbin-Watson=1.98, meeting assumptions of independence and normality

Innovation networks in the sector are still in their infancy, limiting the potential for open innovation that Dung & Dung (2024) They identify this as key for SMEs in emerging economies. This gap between theoretical potential and operational reality represents a specific opportunity for public policy interventions based on the innovation ecosystem approach.

4.3. Diagnosis of competitive barriers from the theory of constraints and institutional gaps

The identification of barriers presented in Table 3 allows for an analysis situated within the framework of the Theory of Constraints (Şimşit et al., 2014) and the theory of institutional gaps (Brenes et al., 2019) "Access to international markets" emerges as the main constraint (mean=4.35/5, CV=11.25%), coinciding with (Alrub & Sánchez-Cañizares (2025), but adding a critical dimension: this barrier is not only logistical, but also cognitive and related to managerial capabilities. Companies lack the dynamic capabilities needed to navigate the institutional complexity of international trade, confining them to saturated local markets. This finding aligns with the research of Alrub & Sánchez-Cañizares. (2025), who identify that Latin American SMEs face a "capabilities gap" that goes beyond financial resources, limiting their international expansion. The theory of institutional gaps explains how the absence of specialized intermediaries (such as foreign trade consultancies or market intelligence platforms) in the Ecuadorian ecosystem creates an information asymmetry that SMEs cannot overcome on their own (Méndez Reátegui & Macías Mero, 2021). This constraint acts as a "systemic bottleneck" that, according to the Theory of Constraints, blocks the sector's full growth potential.

The "Technological Deficiency" (mean=4.15/5, CV=8.83%) and the "Low Degree of Digitization" (mean=3.80/5, CV=13.77%) represent a dual constraint that limits both current operational efficiency and future innovation capacity. This finding corroborates and extends the research of Hussain et al. (2024) demonstrates that, in the food retail sector, the digital divide particularly affects traceability, personalization, and consumer data analysis-critical dimensions in the modern economy. The literature on digital transformation in SMEs (Kahveci, 2025) indicates that this deficiency is not merely a lack of hardware or software, but rather a limitation in the absorptive capacity (Gao et al., 2026) needed to internalize and apply external technological knowledge. The low variation (CV=8.83%) in the perception of this deficiency indicates a sectoral consensus on its

severity, suggesting that it is a structural constraint and not an isolated managerial failure. This technological barrier interacts synergistically with the restriction on market access, since digitalization is a prerequisite for participating in global value chains and cross-border e-commerce platforms.

The unanimous perception of a "weak corporate culture" (CV=0%) is perhaps the most significant finding from a theoretical perspective. Organizational culture, far from being a soft element, constitutes, according to Contreras et al. (2023) the necessary foundation for the development of all other capacities. Its identification as a universal problem suggests that purely technical interventions (technology, financing) may have limited impacts if they are not accompanied by profound cultural transformations, validating the postulates of Wiengarten et al. (2015) on the primacy of culture in organizational change. This finding provides crucial empirical evidence to the contemporary debate on the determinants of competitiveness in emerging economies. While traditional literature has focused on tangible resource constraints (Sevil et al., 2022), the data reveals that the most binding constraint may be intangible: a system of shared values, assumptions, and practices that do not foster innovation, collaboration, or a long-term orientation. From the perspective of the Resource-Based View (Fontes et al., 2026), a weak culture implies the inability to develop valuable, rare, and inimitable resources and capabilities, condemning companies to compete on purely operational and cost-based grounds.

Table 3. Hierarchical analysis of barriers from multiple theoretical perspectives

Barrier	Average	CV (%)	Explanatory Theory	Strategic Implication
Access to international markets	4.35	11.25	Institutional gaps	It requires internationalization capabilities
Technological deficiency	4.15	8.83	Digital divide	It limits innovation and operational efficiency.
Weak corporate culture	4.00	0.00	Organizational cultural theory	It undermines all other capabilities.

4.4. Strategic heterogeneity and empirical evidence of the disadvantage of small size

Stratified analysis by company size reveals distinct patterns that profoundly challenge the homogeneous treatment of SMEs in both academic literature and public policy design. Empirical findings demonstrate that small businesses (10-49 employees) exhibit greater sensitivity to external factors, with significantly higher averages for energy costs (mean = 4.08/5) and bureaucratic barriers (mean = 3.92/5). This structural vulnerability can be explained by the classic concept of "liability" of "Smallness" (Rodrigues et al., 2021) which posits that smaller firms lack the economies of scale, bargaining power, and resource buffers necessary to mitigate environmental dysfunctions. This theory finds robust empirical support in recent studies such as those by Al- Omush et al. (2023), who document how micro and small businesses in emerging economies absorb the negative externalities of the environment more intensely, limiting their ability to develop dynamic adaptation capabilities.

Contemporary literature on business resilience (Akbari et al., 2025) expands on this understanding by pointing out that the "liability" of "Smallness" is not only a matter of financial resources, but also of limited absorptive capacity. Small businesses in the ISIC G472 subsector in Quito, operating with reduced margins and less formalized organizational structures, face greater difficulties in internalizing external knowledge,

adopting disruptive technologies, and navigating regulatory complexities. This finding is particularly relevant in the Ecuadorian context, where studies such as those by Luísa De Almeida et al. (2022) have identified that bureaucratic barriers and high operating costs disproportionately affect smaller-scale companies, creating a vicious cycle of low productivity and limited investment capacity.

In stark contrast, medium-sized companies (50-199 employees) prioritize challenges related to strategic scalability, showing greater concerns about access to international markets (mean = 4.67/5) and technological shortcomings (mean = 4.33/5). This shift in priorities reflects what Dini and Stumpo (2020) call the "strategic transformation threshold," where companies that surpass a certain critical size move from the logic of operational survival to one of strategic expansion. The literature on business growth (Shonubi, 2025) suggests that this change is not merely quantitative but qualitative: it involves the development of more sophisticated managerial capabilities, more complex organizational structures, and a greater propensity to take calculated strategic risks.

The analysis of variance (ANOVA) performed confirm statistically significant differences ($p < 0.05$) in these perceptions according to company size, providing robust empirical evidence that theoretically validates the need for granular segmentation in support policies. This finding constitutes a significant contribution to the literature on policies promoting SMEs in Latin America, which has traditionally tended to treat the sector as a homogeneous group (Smallbone et al., 2022). The identification of these differentiated profiles suggests that public interventions should evolve from generic approaches toward segmented instruments that recognize the different stages of the business life cycle and the different sets of constraints they face.

From an institutional economics perspective, these findings also illuminate how market failures and institutional gaps (Ballesteros & Magelssen, 2021) have differential impacts depending on firm size. While small firms suffer primarily from failures in factor markets (energy, regulation), medium-sized firms face barriers in product markets (international access) and technology markets. This distinction has profound implications for policy design: the former requires interventions that correct failures in input markets, while the latter need policies that facilitate their integration into global value chains and innovation ecosystems.

4.5. Integration of immediate relief and structural transformation into strategic proposals

The analysis of the proposed actions, presented in Table 4, reveals a fundamental and theoretically significant tension between the need for immediate relief from structural constraints and the vision of long-term structural transformation. This duality does not reflect a contradiction in entrepreneurs' preferences, but rather a nuanced and sophisticated understanding of the multi-layered determinants of competitiveness in an emerging economy. The high valuation of "Tax Reduction" (mean=4.40/5, CV=13.60%) and "Increased Investment Support" (mean=4.30/5, CV=13.28%) constitutes a direct response to the tax and financial burden identified as a critical barrier. These findings validate and contextualize international studies, such as those by Do et al. (2025) studies demonstrate that fiscal and investment policies are key determinants of SMEs' innovative capacity. However, this study adds a crucial nuance by showing that, in the Ecuadorian context, this demand is particularly urgent due to a tax structure that, according to ECLAC analysis, disproportionately affects smaller businesses, limiting their capacity for capital accumulation and reinvestment (Vizueté Achig et al., 2024).

The simultaneous high valuation of "Human Resource Training" (mean=4.10/5, CV=10.91%) and "Specialized Consulting" (mean=4.05/5, CV=14.93%) transcends the logic of mere financial relief. This finding indicates that managers recognize the urgent

need to develop internal capabilities and specialized human capital as the basis for a sustainable competitive advantage. This perspective aligns with the dynamic capabilities' theory (Qiu et al., 2022), which posits that adaptation and continuous innovation depend on the company's ability to learn, integrate, and reconfigure knowledge. Authors such as Cheng et al. (2024) and (Khan et al., 2022) have empirically demonstrated that investment in human development and knowledge management are critical mediators between business strategy and performance, especially in highly uncertain environments. The observed duality thus suggests that business leaders in the sector possess a holistic understanding that integrates macroeconomics (tax burden) with the firm's microeconomics (organizational capabilities), representing a significant advance over the reductionist views found in some of the literature.

Table 4. Integrated framework of interventions based on empirical evidence

Level	Priority Action	Theoretical Basis	Empirical Evidence
Macro	Tax reduction	Tax burden theory	Average=4.40/5, CV=13.60%
Meso	Specialized banking system	Structured finance	Mean=3.95/5, CV=5.66%
Micro	Training in dynamic capabilities	Dynamic capabilities theory	Mean=4.10/5, CV=10.91%

Qin's theory of institutional gaps (Qin, 2025) highlights that the low variation (CV = 5.66%) indicates a notable consensus on this need, suggesting that the Ecuadorian financial market presents a specific gap in addressing the working capital and long-term investment needs of SMEs in the food sector. Research such as that by Cardoza et al. (2016) has identified access to financing as one of the most persistent barriers to the internationalization of Latin American SMEs. The creation of specialized financial instruments would not only alleviate an immediate constraint but would also act as an intermediary institution that corrects market failures, thus facilitating the transition to structural transformation.

4.6. Strategic proposals for competitiveness between immediate relief and structural transformation

This research makes three fundamental contributions to the international literature on SME competitiveness, validating and extending established theoretical frameworks with empirical evidence from an Andean context.

First, the study validates and contextualizes dynamic capabilities theory and Resource-Based View in the food retail sector of an emerging economy (Teece, 2019). The findings demonstrate that the primary innovation mechanism is not formal R&D investment, but pragmatic experimentation ("Testing new ideas," $\beta=0.48$, $p<0.001$). This corroborates and specifies the proposition of Sengura et al. (2024), whose study focuses on frugal innovation, providing quantitative evidence that, in constrained environments, dynamic exploration and adaptation capabilities outperform tangible resources as predictors of innovation. This contribution responds to the call made by authors such as Socorro Márquez et al. (Socorro Márquez et al., 2025) through research that tests theories developed in the Global North in Latin American realities, showing how the mechanisms of creating competitive advantage are reconfigured.

Second, the research reveals critical and systemic interactions between "soft" variables (culture, values) and "hard" variables (technology, finance). The identification of "Weak corporate culture" as a universal barrier (CV=0%) with a substrate effect on all other capabilities validates and expands upon the postulates of Ghumiem et al. (2023). This

finding suggests that purely technical interventions, such as financing policies or technology adoption, may have a limited impact if they are not accompanied by profound cultural transformations. The research thus contributes empirical evidence to the contemporary debate in the literature on change management and digital transformation (Leesakul et al., 2022), highlighting the interdependence between the organization's technical and social systems.

Third, robust quantitative empirical evidence is provided for the strategic heterogeneity within the SME sector, challenging its homogeneous treatment in literature and public policies. Analysis of variance (ANOVA) tests confirming significant differences ($p < 0.05$) in perceptions of barriers and priorities according to company size offer strong support for the concept of "liability" of "Smallness" (Teixeira et al., 2023) and the need for segmented policies. This contribution aligns with the recommendations of Dini & Heredia Zurita (2021) for the design of differentiated development instruments in Latin America and provides the quantitative basis for their implementation.

CONCLUSIONS

This study on SMEs in the ISIC G472 subsector in Quito concludes that their competitiveness depends on a complex combination of internal and external factors requiring comprehensive and differentiated interventions. The results show that the main internal barriers, such as restricted access to international markets and technological deficiencies, limit both the growth and the capacity to innovate of these companies. On the other hand, external factors such as high energy costs and a lack of effective public policies exacerbate the sector's operational difficulties. Advanced statistical analysis confirms that the capacity to innovate, especially through experimentation and the launch of new products, is the most significant determinant of competitive performance, corroborating the principles of dynamic capabilities theory in contexts characterized by limited resources. Based on this, a three-level strategic approach is proposed: at the macro level, it is essential to establish fiscal and financing policies that alleviate structural burdens; at the meso level, the creation of innovation ecosystems should be promoted and collaboration among sector actors strengthened; At the micro level, promoting human capital development and fostering organizational cultural transformation are key. The coordinated application of these actions has the potential to strengthen the competitiveness of SMEs in the analyzed sector and, at the same time, offer a benchmark for advancing towards more inclusive and sustainable economic development in Ecuador, bridging the gap between theoretical proposals and business reality.

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