

ORIGINAL ARTICLE

Digital transformation and its contribution to business management processes

ABSTRACT

We have heard nowadays a lot about the concept of digital transformation; however, not everyone is clear about its meaning and applicability. This paper seeks to expand the concepts of digital transformation and how they currently contribute to the improvement of business management processes. Talking about digital transformation does not only imply referring to technology, but also encompasses a change in organizational culture, which is one of its main challenges. To help the reader understand the context, the paper describes the case of ALFA S.A.C. where applied research with a non-experimental design has been carried out. The study consisted in interviewing 35 employees at ALFA S.A.C., and evaluating the areas and processes of the entire organization. The research included the analysis of the micro and macro environment of the company through the SWOT matrix and Porter's five forces. The results showed the need to make changes in the business management of ALFA S.A.C. through the implementation of operational processes in new technological trends, as well as a change in the employees' mindset.

Keywords: digital transformation; cultural change; mindset; operational management; database.

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INTRODUCTION

In our country nowadays, companies face an important challenge to integrate the concepts of digital transformation as a key tool for processes management. Many of these companies have not yet internalized the impact that the concepts of digital technologies and a change in organizational culture have on the operational and competitive efficiency of their businesses. This is where the challenge arises in a market of constant change and growth. The main objective of this research is to analyze how a change in the organizational culture of companies is complemented by the implementation of digital transformation concepts in the improvement of their management processes. The specific objectives are:

- Identify how organizational culture influences the effective implementation of digital tools in companies.
- Evaluate how digital transformation will allow companies to be more efficient and competitive.

Studies on the concepts of changes in the way of doing things in the business world date back to the 18th century, when industrial companies began improving their manufacturing processes, starting the so-called "era of the industrial revolution". Today, in the 21st century, with the advancement of technology, the development of artificial intelligence and the importance that technological means have taken, we are experiencing a "technological revolution" known as the era of digital transformation (Everis Peru, 2019).

Recent studies show that in the digital age, the environment of organizations is changing rapidly; and it represents a very volatile, uncertain and complex change than those known in the past. Rapid changes in competition, demand, technology and regulations become more important than ever for organizations to respond and adapt to their environment. In this context, the pressure on companies to align their business and strategy with technological changes in the environment has increased significantly with the emergence and growing importance of new digital technologies, such as social media, cloud computing, Big Data and

analytics, embedded devices, 3D printing, the Internet of Things and Artificial Intelligence (Roman, 2019).

On the other hand, according to Chiavenato, organizational culture is rooted in each company. It would be a mistake to give an opinion on the organizational culture of a company by looking only from the outside, since we would only be seeing the superficial but not the internal part of the organization. An analysis of all its levels is required, looking inside the organizations where the little-known aspects are kept and where deeper manifestations and characteristics are rooted (physical, activities, processes and policies, philosophy, values, beliefs). The deeper the roots, the more complex it will be to make changes (Chiavenato, 2017a). Organizational culture is a concept that is rarely applied by small and medium-sized companies, which often underestimate the importance it has as part of a business management that seeks to grow and consolidate with clear principles, values and standards throughout the organization. The lack of processes and controls leads them to grow in a disorderly manner, depriving them of the opportunity to have tools that allow them to manage themselves as companies capable of establishing, measuring and controlling their results, indicators and opportunities for improvement (Contraloría General de la República, 2014). Technology allows the implementation of these management tools, and organizational culture allows for changes in the processes of organizations. Both concepts come together in one concept called "digital transformation."

In the case of the company ALFA S.A.C., it is hypothesized that the implementation of digital technologies in business management processes significantly increases the operational efficiency and competitive capacity of companies.

The analysis has shown that there are processes that are not properly documented and/or aligned with the control needs of the organization; therefore, a strategic plan must be developed that allows the organization to have visibility of the objectives to be achieved. To develop this strategic plan, the participation of management and senior management will

be required, who will play an important role in the development of a roadmap where they define the controls, procedures and policies that will contribute to efficient management of their resources and will give greater productivity to the organization. This roadmap will be an important part of the strategic plan; therefore, it must contain details of the necessary changes and the tools that the company will have to implement to achieve its objectives.

Another point of analysis in ALFA S.A.C. was the absence of controls and order, as well as the low participation of the areas as a single unit, the lack of communication, and the isolation of each area within the organization, which has generated unclear short- and long-term objectives. The established controls are not properly supported and monitored; and, in many cases, they are not fulfilled. The implementation of policies, procedures and a change in organizational culture is required that causes the employees to be involved in the continuous improvement process (Barrios Acero, 2020).

From the previous paragraph, we can infer that if companies do not react to their environment, they are destined to stop being competitive and/or fail. They must stop working within their comfort zone and seek change in their organization, a change that must be from the inside out. A change that involves the entire organization and not just management as was done with traditional administration. Nowadays, strategic administration is needed to turn the organization's environment around in order to strengthen it and prepare it for the future. Strategic administration not only considers where it wants to go and what resources it has to do so; but also how it will achieve it, who will be involved, what the controls will be, and the initial and subsequent monitoring that will have to be done. In other words, today's administration requires strategic planning that is constantly involved from the beginning to the end and before and after processes in every project.

A clear example is what happened during 2020 and 2021, periods in which humanity faced the COVID-19 pandemic, forcing the population to enter quarantine and make drastic

and unexpected changes in our life rhythms. The pandemic not only had effects on people's physical and mental health; it also had effects on companies and the educational sector, since they unexpectedly stopped their operations and perceived the way things were being done, thus revealing their weaknesses, risks and the ability of some companies to react, as they did not have defined procedures and policies for risk situations (Deloitte, 2020).

Although the 2000s already saw significant technological progress worldwide, many companies in our country had not made significant progress. Some were limited to just keeping an updated Microsoft suite for their operating systems. Thus, during the pandemic period, some companies had to improvise and adapt on the fly to the necessary changes so that they could continue their activities.

In this context, the objective of this paper is to determine how organizational culture influences and what its importance is in business management supported by digital transformation. It is a concept that also contributes to the operation of state institutions in order to be at the forefront and be more efficient and less bureaucratic, competitive and thus strengthen their ties with citizens (Ortiz Basauri, 2019).

Nowadays, applying the concepts of digital transformation goes beyond including technological changes. It mainly involves including a cultural and organizational change, reinventing an entire organization from its processes, procedures to its habits and behavior; all with the aim of being able to respond promptly to any contingency, reducing the economic and social impacts for the organization. (Christensen, 2020).

On the other hand, it is important to mention that in some organizations there is often a disagreement with the concept of organizational culture based on the fact that the dynamics of the organization arise from society and therefore, the culture of the organization is the result of other factors that could expand the concepts of social culture (Álvarez, 2018).

For a broader scope of this research, it is important to define some of its main concepts:

Digital Transformation

According to Taylor & Francis Group (2019) “the change associated with the application of digital technology in all aspects of human society, innovation and creativity” (p. 17).

Rogers (2016) indicates that “it is not about technology, it is about strategy and new ways of thinking. Transforming for the digital age requires your business to upgrade its strategic mindset much more than its IT infrastructure” (p. 11).

Plekhanov *et al.* (2023) refer that “When firms use digital technologies to create new or modify existing business models and processes or to support the transformation of organizational structures, resources, or relationships with internal and external actors, scholars refer to this as digital transformation” (p. 2). Everis Peru (2019) indicates that “in these times, talking about digital transformation is not only about technological capacity but also about human capabilities” [en estos tiempos hablar de transformación digital no solo es capacidad tecnológica sino también de las capacidades del ser humano] (p. 14).

Digital transformation is important within a business management process because it acts as a change manager in the way of doing things, from the simplest to the most complex processes both operationally and administratively (Foncillas Díaz-Plaja, 2020).

Digital transformation provides various tools with which companies can reduce risks, optimize time and resources in more strategic tasks such as data collection and analysis, innovation and development in products and services that add value to the organization. Its application is the result of strategic planning defined by business management committed to change, ensuring not only the provision of financial, human and technological resources, but also a change in the organizational culture where all employees adopt new technologies and processes.

As a result of this synergy, we will have more agile and competitive business management, capable of quickly adapting to market changes.

Organizational Culture

We can compare the organizational culture in a company with the personality that human beings handle individually. Values, beliefs, habits and customs define human behavior. These same elements define the culture and the path that the members of an organization will share and follow. The organizational culture in a company is based on the beliefs that its collaborators have defined to follow, thus defining positive or negative behavior. The organizational culture that a company adopts will be the predominant behavior in it (Chiavenato, 2017b).

Why is it important to develop an organizational culture? Nowadays, companies seek to be more competitive not only in the quality of their products but as an integrated unit in all their processes. Defining an organizational culture allows organizations to establish values to follow, define their way of working, the type and levels of communication and interaction between their areas, policies and procedures to achieve their growth objectives (Jáuregui & Louffat, 2019).

Organizational Climate

Talking about organizational climate refers to how the work environment is perceived within an organization; it is being able to determine the feelings of its collaborators and how they interact within it. The organizational climate is an indicator of the motivation that collaborators feel as a whole within the organization.

It is one of the characteristics that is developed within the organizational culture of a company, with which we can perceive the environment in which the collaborators operate, how they interact with each other in the treatment of internal and external customers (Chiavenato, 2017a).

We can know individuals by their personality, values, attitudes and motivations. Organizations are known by their work environment, which manages the motivation of a group of people according to the environment and the organizational culture that is promoted there (Brito-Carrillo *et al.*, 2020).

A good organizational climate in companies is also measured by how they promote the development of talent in their employees. Companies must have the ability to identify talents (employees with potential, who are flexible, proactive, and disruptive), empower them and propose new opportunities to retain them (Fischman, 2022).

Technological Tools

A technological tool is considered to be any software or computer package that we can access from any electronic device, whether through applications, web pages, ERP systems, management systems or any other development that involves a computer. A technological tool is also the infrastructure on which these software or applications run, such as computers, servers, tablets, etc. Its objective is to facilitate and optimize people's work by simplifying processes and time.

Nowadays, companies must have a budget for technological development and manage to remain competitive by focusing on improving their processes through the use of technological tools.

Business Management

Business management is the continuous execution of the strategic plan defined by the organization. This management aims to achieve a synergy between the areas of administration, finance, accounting, operations and all other areas of the company so that together they achieve the strategic objectives of the organization; as well as giving visibility to the collaborators of the vision and mission (David & David, 2017). Business management will include everything from planning and organization to control and evaluation; establishing short, medium or long-term goals and objectives, identifying risks and opportunities; defining responsibilities, training leaders, evaluating results, innovating. Additionally, today modern management seeks to be committed to the environment and society.

Business management allows organizations to optimize the use of their resources, be more competitive and set the roadmap for the desired growth to achieve their objectives (Pisconte Cuya, 2015).

Business management also requires monitoring, controlling and optimizing internal processes in order to see new opportunities. Successful business management lies in changing the way things are done (Hill *et al.*, 2019).

Strategic Objectives

The National Center for Strategic Planning (CEPLAN, 2023) states that "it is the goal that is expected to be achieved in a certain period of time through planned actions. Depending on the hierarchical level of the plan, they are classified into sectoral, regional, provincial, district or institutional strategic objectives" (p. 88). Strategic objectives in organizations establish medium or long-term goals to achieve the expected growth. These objectives are key to guiding the entire organization; therefore, it is key that they are disseminated and known by all its collaborators; general management being primarily responsible for providing all the measures, resources and tools for its fulfillment.

Strategic objectives must be SMART objectives (specific, measurable, achievable, realistic and time-bound) and must be aligned with the organization's vision and mission (Alomia Arrese *et al.*, 2020).

Values

They are made up of the guidelines and standards of conduct of all the organization's collaborators, which constitute the bases for defining the organization's objectives and policies (D' Alessio Ipinza, 2008).

Based on the concepts previously described, it is concluded that digital transformation is a concept that involves two fundamental variables: technology and the human being. The digital transformation process is a long process and begins with a change in the mentality of employees, the creation of an innovative and creative organizational culture that involves the entire organization; which, as a whole, is complemented by the application of technological tools. It is a concept that involves many factors that are directly or indirectly related to each other in order to reinvent an entire organization (Romero Zeballos *et al.*, 2020). A strategic plan is the result of the evaluation of both internal and external opportunities and threats

carried out by an organization to subsequently define objectives and activities that allow it to strengthen itself in order to achieve its objectives. This planning requires monitoring and control (Rodríguez & Antolinez, 2015).

METHODS

This is an applied research with a non-experimental design, since it focused on specific problems and circumstances. The sample was determined through the non-probabilistic technique, based on a sampling by judgment according to the experience, knowledge and context of the research, ensuring quality information and relevant quantity. The analysis unit was the processes, areas and collaborators; the sample consisted of 35 collaborators out of 58 collaborators, who represent the areas that have a direct influence on the management, planning and control of the organization's operations such as management (4), head offices (10) and direct collaborators (21) (Hernández Sampieri, 2014).

The methodology applied in this paper consisted of conducting interviews with employees that allowed identifying processes, activities, characteristics and others that together have an impact on the daily operations of the organization (strengths); as well as determining the opportunities for improvement required for proper business management. To carry out the interviews, the group was segmented into three groups: operational employees, managers and directors. The interview collected information on the employee's personal and work data, knowledge of the operational process (functions, indicators, risks) and problems in their work area, knowledge of the business objectives and strategic planning (mission, vision, objectives), as well as expectations and opportunities for improvement.

On the other hand, the analysis of its micro and macro environment through the PESTEL analysis, Porter's five forces and the application of the SWOT matrix. These tools allowed an internal and external analysis to be carried out in the organization (Navarrete Pilacuan *et al.*, 2023). The analysis was carried out as part of the knowledge of the business and through meetings held with General Management, the

Administration Department, and Commercial Management; who as experts in the business explained the current situation of the company and the expectation they have for growth in the medium term. In the case of the SWOT matrix, an EFI matrix (Evaluation of Internal Factors) was first prepared with which its strengths and weaknesses were determined. Later, the EFE matrix (Evaluation of External Factors) was applied with which its opportunities and threats were determined. (Hitt *et al.*, 2015). For the analysis of Porter's five forces, we basically worked with the commercial team who, as concessionaires of the industrial sector, provided scope to complete the research.

RESULTS

The results of ALFA S.A.C. identified how a change in the organizational culture in the company will allow it to quickly adopt digital transformation in the improvement of its management processes. In the interviews, the collaborators identified manual processes that delay activities and that many consider it important to make changes in the way of doing things. From the review of their processes, it was evident that technological tools need to be implemented to improve their controls and execution times (Carrión Puelles, 2020). Thus, for example, in the logistics area, it was identified that the process of requesting goods and services was being carried out manually, without having control of the order of arrival, correlations and indicators.

The interviews also showed that 80% of employees agree with implementing controls that allow for the timely identification of risks and the establishment of opportunities for improvement in their management processes. Of this group, 96% consider that additional monitoring activities and indicators should be established to identify deviations and/or variations in business management.

Another important result identified was that only 38% of employees claim to have a moderate knowledge of the organization's strategic objectives, while another 24% do not know them at all. These results show the need for a change in the organizational culture to involve all employees and successfully implement the

digital tools that the organization requires to be more efficient and competitive.

From the SWOT analysis (Strengths, Opportunities, Weaknesses and Threats) as analysis tools. As seen in Figure 1, it was identified that its opportunities were focused on the growth of the sector both in the national and international markets. The threats are centered on the value chain, after-sales service, lack of management indicators, manual processes, lack of procedures, and improving communication between collaborators. The organization needs to implement an organizational culture so that collaborators can identify with its values, principles and beliefs. As well as promote the development of a work environment that motivates good performance, professional and personal growth. Finally, in the SWOT matrix, the need to start applying technological tools is observed not only to efficiently manage internal processes; but also to have greater exposure to external customers.

From the analysis of its Macro and Microenvironment as a starting point, the PESTEL analysis was applied in the Macroenvironment, which is defined by Fahey and Narayanan (1968) as a methodology that allows measuring how the various characteristics of the sector in which a company operates influence it. Politically, it is subject to environmental management standards. Economically, as an industrial company, it was strongly affected by the COVID-19 pandemic, like many other companies, with the rise in prices of imported inputs, the container crisis and the reduction of the market. Socially and technologically, government measures regarding social isolation affected its connectivity with its collaborators.

In the microenvironment, Porter's five forces were applied, since according to the author it is necessary to analyze the influence of the market, its competitors, customers and suppliers; as well as any substitute product. (Porter, 2015). The analysis concluded on the power exercised by both its customers and suppliers, and how new competitors entering the market with the support of international brands and/or companies with significant working capital impact it.

DISCUSSION

After analyzing the results, the research focuses on discussing what opportunities and proposals will allow the organization to begin the path of digital transformation and how this will contribute to the process of improving its business management. These proposals are the result of research carried out in other organizations whose strategic changes have motivated international case studies; which have allowed organizations to become more competitive, improve their management indicators, implement technological tools, as well as promote an organizational culture.

Based on the research carried out, the results obtained show that part of business management requires changes in its processes, controls and developing technological tools not only to efficiently manage internal processes; also to have greater exposure to external customers. These tools would allow managing key indicators for decision making and proper management of resources. Defining an organizational culture with the commitment and participation of the entire organization (Hitt *et al.*, 2015).

Processes

The main activities and processes in each area of the company were identified, their flow, the type of information obtained and how they contribute to the management of the company were evaluated. It was determined that, for the most part, the processes are recorded manually, are repetitive and do not have a properly defined operational flow. The volume of information generated by the company needs to be managed more efficiently and across the entire organization. The proposal consists of relying on new technological tools, and that these allow information to be managed through databases accessible to users through which indicators can be obtained that contribute to improving decisions (Luján Taipe & Sánchez Castro, 2022).

Culture and Organizational Climate

It has been identified that employees do not feel motivated within the organization due to the lack of opportunities for professional

Table 1
SWOT Matrix

| | | Strengths (F) | | Weaknesses (D) | |
|--------------------------|---|--|----|---|---|
| SWOT MATRIX | F1 | It has the appropriate equipment and machinery for its production process | | D1 | It does not have defined policies |
| | F2 | Develops its own osmosis process | | D2 | Lack of procedures for the main activities |
| | F3 | It has a large and well-located industrial plant. | | D3 | It does not have a strategic planning |
| | F4 | Sales force made up of more than 30 salespeople | | D4 | Lack of controls |
| | F5 | Significant presence in the lubricants retail market | | D5 | Commercial and financial management fail to integrate |
| | F6 | Significant presence in the interior of the country, especially in the jungle area | | D6 | Existence of manual operational processes |
| | F7 | Presence in international market | | D7 | Digital tools are not applied |
| | F8 | Exclusive distributor of the international brand in the region | | D8 | Centralization of decision making in a single person |
| | F9 | It has experienced professionals | | D9 | Communication and interrelation problems between areas |
| | F10 | Committed human team | | D10 | Absence of a leader who promotes the participative role of collaborators |
| Opportunities (O) | | | | | |
| O1 | Automotive market growth | | E1 | Position itself in unserved automotive market segments (F1, F2, F3, F4, O1). | |
| O2 | Commercial alliances with major automotive distributors | | E2 | Strategic alliances with the main distributors in the region (F5, O2, O3) | |
| O3 | Forward vertical integration with customers | | E3 | Business alliance to develop new products (F6, F7, O4) | |
| O4 | Backward vertical integration with main supplier | | | | |
| O5 | Customer loyalty | | E4 | Boosting the brand in new markets (F6, F7, F8, O5, O6) | |
| O6 | Expansion opportunities in the Latin American region | | | | |
| O7 | Exclusivity contract with the parent company | | E5 | Apply digital tools to improve processes and market presence (F8, F9, F10, O7, O8) | |
| O8 | Customer incentive and bonus policy | | | | |
| O9 | Using technology in your processes | | | | |
| O10 | Development of digital platforms as a sales tool | | | | |
| Threats (A) | | | | | |
| A1 | Existence of substitute products | | E6 | Design a strategic plan to achieve a competitive advantage that allows to position in the market (F1, F2, F3, F4, A1, A2, A3) | |
| A2 | Competitive prices highly adjusted | | | | |
| A3 | Entry of new competitors | | E7 | Establish business alliances with the main strategic partners (F5, F6, F7, F8, A3, A7) | |
| A4 | Shortage of the main raw material | | | | |
| A5 | Rising prices of main raw materials | | | | |
| A6 | Problems in international logistics | | | | |
| A7 | Bargaining power of suppliers | | | | |
| A8 | Digital presence of the competition in the market | | | | |
| A9 | Economic policy of the country | | E8 | Openness to digital media as a sales strategy (F4, F9, A10) | |
| A10 | Low participation in the B2B segment | | | | |
| | | | | E9 | Apply commercial techniques to integrate the sales, credit and collection processes (D5, A1, A2) |
| | | | | E10 | Develop financial models integrated with business planning and management budgets (D5, A4, A5, A6, A7, A10) |
| | | | | E11 | Promote a change in organizational culture (D9, D10, A8, A9) |

Note. Prepared by ALFA S.A.C.

growth and poor communication with their leaders who have not been able to empower their employees. There is a vision and mission that is little known among the members of the company.

For example, we have the case of Gutierrez Tuanama *et al.* (2022), a Peruvian beverage marketing company. Currently positioned as one of the most successful Peruvian brands abroad. The success of this company was due to the establishment of strategies that have allowed it to strengthen over time and especially in such a competitive international market. Among the main strategies of AJE GROUP, after carrying out its analysis of the micro and macro environment, was to choose to penetrate the international market, since the positioning of two important brands in the country would not allow it to achieve the desired growth. Another strategy is the proper management of its costs, managing to reduce them and generate profitability due to volume.

As can be seen, in the case of AJE GROUP, in order to implement a strategic plan, it has carried out an evaluation of its micro and macro environment by applying Porter's five forces and the PESTEL technique, with which it has been able to understand all those factors that affect its competitiveness and, above all, the role they play within the market to which it is directed (Porter, 2017). This business case contrasted with the research of ALFA S.A.C. clearly summarizes the importance of companies carrying out an analysis of what is happening in their environment in order to have a clear vision of how they are now and where they want to go.

On the other hand, when evaluating the case of Netflix, whose founder Hastings and Meyer (2020) in his book entitled "No Rules, Rules" tells part of the story of a company in the entertainment sector that provides subscriptions for viewing movies and series via a streaming platform. Netflix began operations in 1997 under a format of renting movies on CD via mail. Being an American company, where technology is constantly growing, Netflix was clear that it had to take a step forward to stay in business, so it developed its strategic plan based on the future, which led it to change its

business model and move on to providing services under the streaming modality. Netflix established broad differentiation strategies, seeking to differentiate its service from the competition; innovation and expansion strategies. Strategies that were the result of the evaluation of its opportunities, threats, strengths and weaknesses, as well as the analysis of its micro and macro environment. Today Netflix remains the first choice for many users.

By reviewing the Netflix case, we can see a clear example of how the application of technology and the change in the way of doing things have allowed the company to consolidate itself as one of the pioneers of streaming platforms.


From the review of these business cases in ALFA S.A.C., the need to manage a change in the way of doing things is evident. Define a national and international growth plan as part of a new commercial strategy based on the economic, political and social results obtained from the evaluation of its macro and micro environment (Hernández, 2014). For example, ALFA S.A.C. has commercial alliances that allow it to have exclusivity of international brands that will allow it to enter new markets as long as it has a strategic plan that covers from the management of prices, quality of its products to the management of new competitors. On the other hand, it requires redefining its vision and mission in order to integrate the new objectives of the strategic plan between the collaborators and the general management. The strategic plan is the result of evaluating its strengths, opportunities for improvement, and eliminating threats. The company ALFA S.A.C. has a professional team that needs to be strengthened and integrated with the mission and vision of the company. It requires a review of the processes and implementing the necessary changes to be a more competent company (Mordor Intelligence, 2022).

Regarding the processes of current business management, the proposal focuses on applying technological tools to collect, centralize and analyze the largest amount of company information. Information that can be stored in a database through which dashboards and management indicators can be generated that will

In the case of ALFA S.A.C., it is necessary to start with the automation of simple processes but, due to the type of information it handles, they require order, control and traceability of operations. For example, Figure 2 shows a model for generating applications (Apps) through the Powers Apps tool of the Microsoft Office suite.

In current business management, users who need to make expenses on behalf of the company start the process by submitting a request for delivery to be rendered via email to their direct manager. Subsequently, in some cases, verbal approval is given, in others, the


email is answered with a copy to the treasury approving the request and in others, the email is simply printed to obtain the manager's signature and physically deliver the document to the treasury area. This process is repeated for cases of expense reports submission. This current process does not allow for order, control and monitoring of the requests. After the study carried out, and looking for opportunities for improvement through the application of technological tools, it was proposed to manage and streamline the expense request and reporting process more effectively through the development of a web form that collects the flow of the expense reporting process from start to finish. To reach this proposal, a work table was implemented made up of a representative from the areas of technology, accounting, taxes, finance and administration. This work table evaluated the risks and deficiencies that the current process generates for the company: there is no single channel for entering requests; therefore, there cannot be a single record to keep track of the requirements. The requesting user has no visibility of the status of his/her requirement. The immediate supervisor and the final approver are not clear about the order in which the requirements arrive. For audit purposes, there




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Usuario : Betty Carbajo
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Note. Prepared by ALFA S.A.C. - Web Form for Reporting Expenses.

is no single, defined process, which is subject to fiscal observations.

As a result of this roundtable, it was proposed to develop an application that centrally processes the flow of expense reporting. With the development of this application, the business management approach is centered on simple and agile processes for users. Leaders will have a tool that allows them to manage timely, reliable and direct information to make better decisions, establish KPI indicators and improve the results of their teams.

Another area where improvement opportunities were identified was the procurement area for the management of purchase orders. Currently, the logistics area receives requests for goods and services from users via email, manages the quote with suppliers and transfers the requirement to a template to generate the purchase order. The purchase order is entered into the company's management system and the respective approvals are requested. The current process has no approval limits and everything is centralized in the approval of the finance manager.

Within the company's strategic plan, the objective is to expand into the international market. To achieve this objective, the company must organize its processes in order to have the capacity to meet the new requirements of the different areas.

Using the same approach, a technological development is proposed that compiles each stage of the purchase order generation process, from the request for goods and services to the approval of the purchase order. Now, users will have real-time statistical information regarding the number of requests received per day, by area, execution and approval times. As shown in Table 1, management will be able to establish KPIs to measure the management and

productivity of their area; as well as generate reports according to their needs.

Likewise, the sales department collects important information on a daily basis to prepare reports and establish performance and effectiveness indicators for sales. However, if this information is not processed promptly and efficiently, management will not be able to obtain relevant information on its salespeople, sales by location, zone or region, and historical information for the purposes of preparing future budgets. Table 2 shows some controls that can be effective for sales management.

Finally, these applications can be installed on a mobile device, tablet or accessed remotely from any computer, thus allowing information to be managed, approved and viewed in real time.

The proposals suggested for ALFA S.A.C. include a change to the current business management by improving its internal controls by making use of new technological trends, thus allowing it to enter the era of digital transformation, be more competitive and, above all, save costs by simplifying processes. Artificial intelligence applied to big data will even allow the generation of trends and projections for the study of markets and new investment projects.

Finally, in terms of culture and organizational climate, the results obtained recommend promoting actions to develop a work environment that motivates employees so that they feel identified with the company and contribute to the process of generating value for it. Table 3 shows some proposals:

Regarding limitations, although in studies of this type there are usually restrictions on access to information due to the confidentiality that many companies handle, in this case it was not a significant problem. Being part of the or-

Table 2

Example for the Determination of KPIs – Logistics Management – Requirement of Goods and Services

| Requests | KPI's | Ratio |
|---|------------------|---------------------|
| No. of applications registered and approved | Service time | Users / Area |
| No. of closed applications | Effectiveness | Area / Organization |
| No. of requests by type of good or service | Order management | Requests / Period |

Note. Prepared by the author.

Table 3*Example for Determining KPIs – Commercial Management – Expense Reports*

| Requests | KPIs | Ratio |
|--------------------------------|---------------------|------------------------|
| No. of registered applications | Service time | Expense / Period |
| No. of requests serviced | Payment periods | Frequency / User |
| Number of applications settled | Sales effectiveness | Type of expense / User |

Note. Prepared by the author.

Tabla 4*Actions to Promote Organizational Culture*

| Action | How | Result |
|------------------|---|---|
| Promote culture | Spreading the mission and vision | Positively influence employees, making them feel committed and identified. |
| Work Environment | Generating a comfortable environment for employees. | It will enhance employee performance by allowing them to work comfortably without stress. A motivated person is a creative person. |
| Communication | Eliminate poor communication between employees horizontally and vertically. | Resolve labor conflicts by generating a better work environment |

Note. Prepared by the author.

ganization, I was allowed to access the necessary data and collect information directly from the collaborators, including their concerns and proposals for improvement.

However, limitations were identified within the organization, mainly related to the computer systems used and inefficient management for collecting and storing data. In addition, another challenge was the resistance to change by some collaborators, who have been working routinely for years and showed some reluctance to adopt new practices. The operational burden and the difficulty in coordinating meetings also affected the speed and effectiveness in carrying out interviews and surveys.

Finally, financial resources were also a limitation, as improvement plans require significant investments, such as updating equipment, acquiring technological tools and staff training, among other aspects.

CONCLUSIONS

- Digital transformation influences business management as a process of change in the way of doing things, applying agile thinking and methodologies that allow organizational change. Digital transformation and business management are part of a process of continuous improvement, where

technological tools will allow identifying areas of improvement and business management will establish the processes and strategies to implement improvements.

- Proper business management must optimize its processes in order to reduce costs. The use of technology contributes to this reduction since it offers tools that can automate repetitive tasks, reducing errors and improving employee performance. Today there are tools that do not require large investments for their application but that are little known and/or used by organizations. Evaluating the use of these tools gives the organization the opportunity to be more efficient and competitive. Today, technological tools allow us to make disruptive innovations by improving the ways of doing things and managing resources more efficiently.
- Developing an appropriate organizational culture and climate begins with a change in each person, a change in the way of doing things; complementing each other to initiate a digital transformation with new technologies

and resources that allow for an improvement in business management.

- The organization will have Big Data with which it will be able to generate dashboards, statistical reports and any indicator it wishes to measure and control. But above all, it will allow General Management to have real-time information to be able to achieve the company's strategic plans.
- Business management continually evaluates business strategies, processes and operations. It seeks to effectively direct resources to achieve the organization's objectives. Its main challenge is resistance to change from within; therefore, it must be addressed through constant communication, integration and development of an organizational culture that promotes change and growth in the organization. Business management seeks to measure results and is constantly evaluating its internal and external environment in order to determine risks and propose opportunities for improvement.
- The use of technological tools would be an important contribution to changing the current business management process in ALFA S.A.C. in order to make it more competitive and improve its operational efficiency by saving costs, organizing the documentary flow and maintaining traceability of operations. However, it is important to mention that, although several points of improvement have been identified, it is the company that must determine the areas in which the use of technological tools will have the greatest impact on its operation and how digital transformation can influence the improvement of its processes and strategic projects as an organization. From the research carried out, it is determined that it is necessary to improve the management of the supply chain, allowing greater visibility and control over logistics processes. By applying technological resources, business management would use these capabilities to optimize inventories, reduce costs and improve customer satisfaction.
- Interviews conducted with ALFA S.A.C. have shown the need to make a change in processes, to automate processes that are currently carried out manually and repetitively through the use of simple digital tools.
- Hand in hand with technological changes, the business management of ALFA S.A.C. seeks to reduce operational risks in its operating processes by implementing technological solutions that allow it to streamline and manage its activities effectively and efficiently.
- In general terms, any company seeking to implement digital transformation within its organization can begin by taking into account these main steps:
- Conduct an initial diagnosis. Evaluate your processes, technology and current organizational culture. This way you will be able to identify and prioritize the areas where digital transformation will have the greatest impact. Identify your technological shortcomings and establish SMART objectives. To achieve implementation, the commitment of management and executives will be necessary in order to get involved and provide the necessary support to achieve the changes.
- Change management, fostering an organizational culture that promotes innovation and agile methodologies so that employees can quickly adapt to changes. At this stage, it will be important to strengthen the capabilities of employees by promoting a training and professional growth plan.
- Investment in technology; after evaluating the technological gap that the company has, it must define what type of technology it will require and implement based on priorities and budgets.

- Finally, consider that, as with any new process, there will be challenges, which must be addressed according to each situation and moment. For example, you will encounter resistance to change, establishing strategic objectives with technological needs and managing information security.
- Future research related to digital transformation should not only expand theoretical knowledge, but also offer solutions to organizations so they can face the challenges of an increasingly digitalized economy. Because digital transformation is evolving rapidly, new areas of study will continue to emerge in the business sector, in industrial, retail, e-commerce, and other sectors. Identifying these future lines of research is crucial to continue to delve deeper into the challenges and opportunities that organizations face, particularly in an ever-changing business environment.

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Conflict of Interest

The author has no conflicts of interest to declare.

Author Contribution

Betty Yuliana Carbajo Lara (main author): research, methodology, writing (original draft, review and editing).