

FACTURACIÓN ELECTRÓNICA EN MICROEMPRESAS DE LA COMUNA DOS DE NEIVA: PERSPECTIVAS

ELECTRONIC INVOICING IN MICROENTERPRISES OF COMMUNE TWO
OF NEIVA: PERSPECTIVES

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RESUMEN

Este estudio analiza la implementación de la facturación electrónica entre microempresarios de la comuna dos de Neiva, Huila, desde una perspectiva cuantitativa descriptiva. Se examina el conocimiento de los microempresarios sobre este sistema y se evalúan sus percepciones acerca de las ventajas y desventajas de su uso. Los resultados indican un bajo nivel de adaptación al sistema digital, con solo un 23% de los microempresarios incorporando esta tecnología, frente a un 77% que no lo ha hecho. La investigación identifica la necesidad de incre-

PALABRAS CLAVE

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tecnología comercial,
implementación de
sistemas, adopción
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mentar la educación y el apoyo para superar las barreras de inoperatividad y el temor hacia la tecnología digital. Además, se destacan beneficios significativos como la optimización de procesos contables y la reducción del uso de papel, contribuyendo a la sostenibilidad ambiental. Este trabajo subraya la importancia de la adaptación tecnológica para mejorar la eficiencia y la competitividad en el sector microempresarial.

ABSTRACT

This study analyzes the implementation of electronic billing among micro-entrepreneurs in commune two of Neiva, Huila, from a descriptive quantitative perspective. It examines the micro-entrepreneurs' knowledge of this system and evaluates their perceptions of the advantages and disadvantages of its use. The results indicate a low level of adaptation to the digital system, with only 23% of micro-entrepreneurs incorporating this technology, compared to 77% who have not. The research identifies the need to increase education and support to overcome barriers such as operational inefficiencies and fear towards digital technology. Additionally, significant benefits, such as the optimization of accounting processes and reduced paper use, contributing to environmental sustainability, are highlighted. This work underscores the importance of technological adaptation to improve efficiency and competitiveness in the micro-enterprise sector.

KEYWORDS

Digital invoicing,
Micro-entrepreneurs,
Commercial
Technology, System
Implementation,
Technological
Adoption

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INTRODUCTION

The implementation of electronic invoicing in microenterprises has become a critical focus for improving operational efficiency and complying with current fiscal regulations. This study centers on the adoption of this technology among micro-entrepreneurs in Commune Two of Neiva, Huila, a region where the local economy relies on small businesses that often face significant challenges in adopting new technologies.

The importance of this research lies in its ability to identify barriers and facilitators in the adoption of electronic invoicing. Given the growing governmental push toward the digitalization of financial processes, understanding these elements is crucial for designing effective interventions that can increase technological adoption and, consequently, improve transparency and resource management efficiency (Dolça, 2019).

Recent studies indicate that electronic invoicing not only optimizes accounting management and reduces operational costs but also enhances tax compliance and lowers carbon footprints by reducing paper use (El-Manaseer et al., 2023); Hernández Aros et al., 2018). However, in contexts like Neiva, resistance to change and lack of resources may pose significant obstacles.

Within this framework, references such as the National Tax and Customs Directorate (DIAN) and recent Colombian legislation on electronic invoicing provide a fundamental regulatory context for the study. Additionally, research by Kehler et al. (2020) and De Arco Fandiño (2020) on the implementation of electronic invoicing in other Colombian contexts offers a relevant comparative parallel for understanding potential outcomes and adaptations in Neiva (Carrascal Velásquez et al., 2020), thereby contributing to effective tax collection.

The primary objective of this research is to analyze the perspective of micro-entrepreneurs in Commune Two of Neiva regarding the implementation of electronic invoicing in their commercial operations. The hypothesis posits that adequate education and technical support can significantly increase the adoption of this technology.

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The research question guiding this study is: How do educational and technical support factors influence the adoption of electronic invoicing by micro-entrepreneurs in commune two of Neiva?

Esta introducción prepara el escenario para una investigación detallada que no solo busca responder a preguntas académicas, sino también ofrecer soluciones prácticas que puedan beneficiar a la comunidad empresarial local en Neiva, contribuyendo así a su desarrollo económico y sostenibilidad ambiental.

THEORETICAL FRAMEWORK

An electronic invoice is defined as a digital document that validates commercial transactions, ensuring compliance with all legal and fiscal requirements to be considered equivalent to paper invoices (Márquez Olier, 2020). This digital document contains identical information to its physical counterpart, including key details such as seller and buyer identification, a detailed description of the products or services provided, the total amount due, and applicable taxes, enabling an effective transition from paper-based to digital processes (Roncallo, 2019).

The electronic invoicing process relies on advanced technologies for the creation and management of digital documents, using formats such as XML — UBL 2.1, which allow for digital signatures and secure transmission via web services (Noguni and Romero, 2019; García *et al.*, 2021). Additional tools such as QR codes and CUDE (Unique Electronic Document Code) are implemented to enhance traceability and facilitate access to invoice information, thereby reinforcing transaction security and transparency (Serrano Aragón, 2023; Mejía, 2023).

The electronic invoicing system includes specialized software for generating electronic documents, document exchange platforms, and electronic certificates to validate digital signatures, ensuring the authenticity and legality of each transaction (Castro & Custodio, 2023; Rivas & Castillo, 2020). These components are integrated to automate and optimize the entire invoice lifecycle, from creation to final archiving, and are connected to ERP and accounting systems to increase operational efficiency.

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(Pimenta and Seco, 2019; Segura Clavijo, 2020).

The implementation of electronic invoicing brings numerous benefits, such as reduced operational costs, fewer manual errors, and increased administrative efficiency (Krieger *et al.*, 2023). This technology also helps decrease tax evasion and enhances transparency in commercial operations (Castillo Espitia, 2021). In places like Neiva, the system has proven particularly advantageous for micro-entrepreneurs, improving their administrative management and tax compliance through digital tools (Mausa *et al.*, 2023).

In Colombia, electronic invoices are recognized as negotiable instruments under certain legal conditions, providing additional probative value in commercial transactions (Congress of the Republic of Colombia, 1971). This recognition strengthens the legal validity of electronic invoices and facilitates their use within the country's commercial and legal framework (Ramírez Álvarez *et al.*, 2022).

Globally, electronic invoicing has evolved significantly since its introduction, adapting to technological advancements and international regulatory changes (Aguilar Castro, 2020). Colombia was a pioneer in the region by legally adopting electronic invoicing in the mid-1990s, demonstrating a firm commitment to administrative and fiscal modernization (Schwab, 2016; Urbano and Ledezma, 2020). In other countries, the implementation of this system has been promoted by government entities as an effective method to improve fiscal efficiency and combat tax evasion. For example, the European Union mandated the adoption of electronic invoicing in public procurement through Directive 2014/55/EU, aiming to optimize efficiency and transparency in public fund management (Pachón Torres, 2023).

The future of electronic invoicing appears promising, with trends toward greater integration with other digital platforms and broader global adoption, contributing to a more efficient and sustainable commercial environment (Tosca Magaña *et al.*, 2021; Ilenko *et al.*, 2019). In nations such as Brazil, Chile, Mexico, and Argentina, electronic invoicing systems have been fully integrated with national tax systems, enabling real-time monitoring of commercial transactions and more effective tax col-

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lection (Rodríguez y Troncoso, 2023).

METHODOLOGY

The research was based on a positivist approach, describing and quantifying the perception and adaptation of electronic invoicing among micro-entrepreneurs in Commune Two of Neiva, using quantitative methods to collect and analyze objective data (Hernández and Mendoza, 2020). The study included micro-entrepreneurs registered with the Neiva Chamber of Commerce who were actively operating during the study period, excluding those unregistered or not engaged in commercial activities during the study.

A non-experimental, cross-sectional, and descriptive design was employed, focusing on micro-entrepreneurs in Commune Two of Neiva (Hernández and Mendoza, 2020). A sample of 119 micro-entrepreneurs was selected using non-probabilistic convenience sampling. Data were collected through structured surveys including closed and open-ended questions. Surveys were distributed and collected via digital platforms and, when necessary, on paper to ensure accessibility for all participants.

The survey was validated by electronic invoicing experts and pilot-tested to ensure reliability and validity in measuring perceptions and knowledge about electronic invoicing. Informed consent was obtained from all participants, ensuring confidentiality and anonymity of the collected data.

Data were statistically analyzed using SPSS. Descriptive analysis of variables was performed, and correlations between perceptions of electronic invoicing and demographic variables were explored. The methodological design aligned with the research objectives, enabling an effective evaluation of the impact of electronic invoicing among micro-entrepreneurs in Commune Two of Neiva. The study successfully identified both the level of knowledge and attitudes toward the adoption of this system.

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RESULTS

The study's results reflect a clear interrelation between the stated objectives, the theoretical framework, and the findings. The initial hypothesis, that adequate education and technical support would significantly increase the adoption of electronic invoicing among micro-entrepreneurs in Commune Two of Neiva, was confirmed by the data.

As detailed in Table 1, 81% of micro-entrepreneurs demonstrated a high level of knowledge about electronic invoicing. This finding aligns with previous studies emphasizing knowledge as a precursor to technological adoption (Márquez Olier, 2020; Kehler *et al.*, 2020). Among respondents, those with greater knowledge of electronic invoicing showed a higher willingness to incorporate this technology into their commercial processes. In fact, 24% of micro-entrepreneurs who fully adopted the system highlighted the relevance of technical support and education received, validating the proposed hypothesis.

Table 1.
Frequency of results

Pregunta / Variable	Respuesta	Frecuencia	Porcentaje
Sector económico	Agropecuario	1	1%
	Comercial	95	81%
	Servicio	23	19%
Número empleados vinculados	1-3 empleados	103	87%
	4-6 empleados	10	8%
	7-9 empleados	2	2%
	Más de 10 empleados	4	3%

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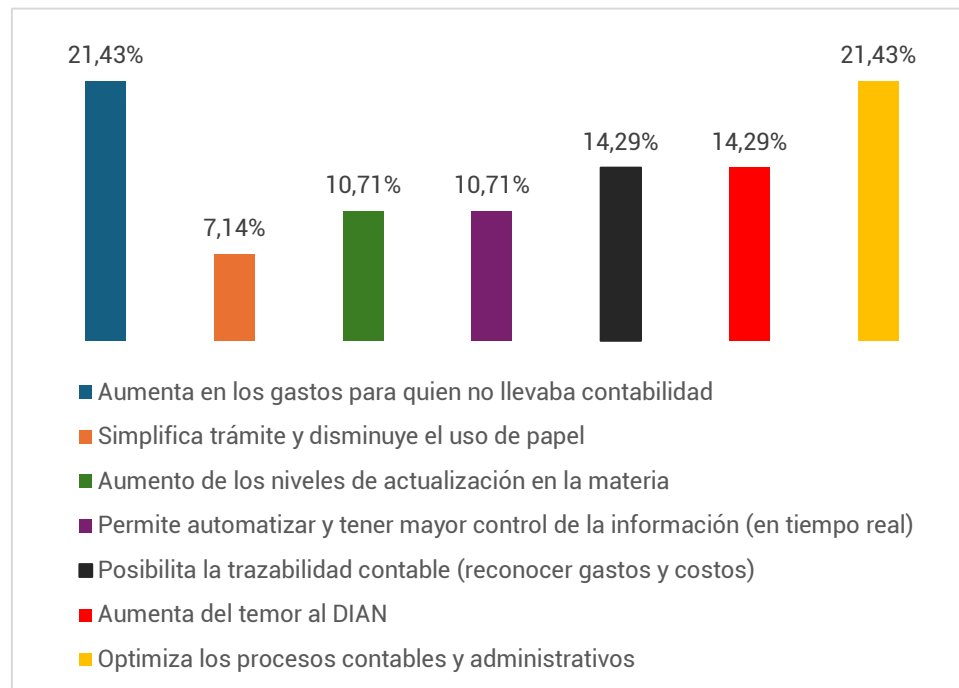
Pregunta / Variable	Respuesta	Frecuencia	Porcentaje
Promedio ingresos mensuales	3-8 Millones de pesos colombianos	97	82%
	9-14 Millones de pesos colombianos	9	8%
	15-20 Millones de pesos colombianos	3	3%
	21 Millones de pesos en adelante	10	8%
Conocimiento sobre la factura electrónica	No	23	19%
	Sí	96	81%
Elaboración factura electrónica	No	91	76%
	Sí	28	24%
Factores que influyen en la implementación del sistema de facturación electrónica	Aumenta en los gastos para quien no llevaba contabilidad	6	21%
	Optimiza los procesos contables y administrativos	5	17%
	La DIAN los obliga	4	14%
	Aumenta los gastos por aumento de los costos operacionales	4	14%
	Exigencia de clientes	4	14%
	La implementación del sistema contable	3	10%
	No hay factores	2	7%
	No sabe, no responde	1	3%

Note: Frequency table of results, information based on survey data

The organized results indicate that the implementation of electronic invoicing is perceived not only as a tool for modernization and efficiency improvement but also as a mechanism essential for complying with fiscal regulations and enhancing financial management (see Annex Figure 1).

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Figure 1.
Factors influencing the implementation of electronic invoicing

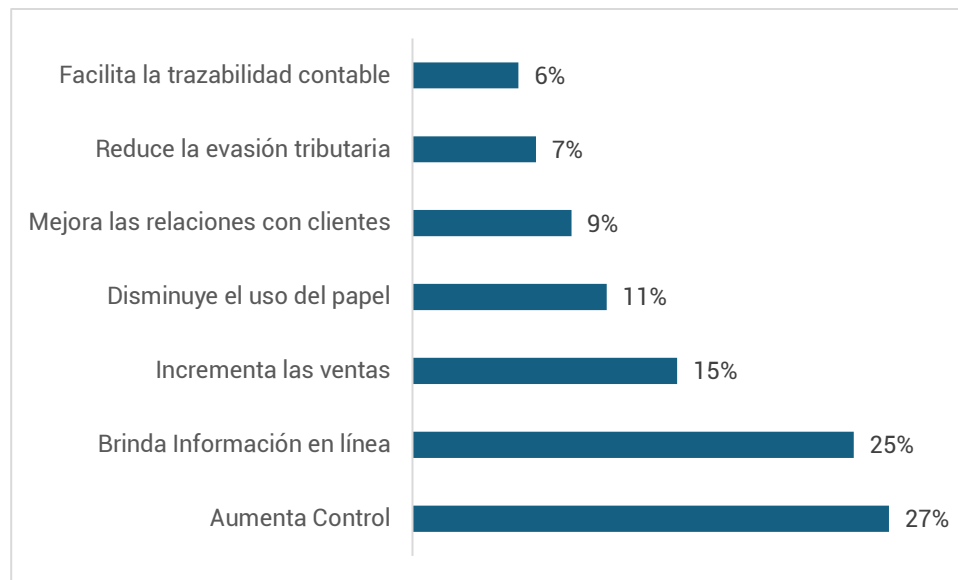


Note: Own elaboration based on data collected from micro-entrepreneurs in Commune Two of Neiva.

The results show that micro-entrepreneurs perceive electronic invoicing as beneficial, particularly in optimizing accounting processes and reducing operational costs. These perceptions align with the theoretical framework, which identifies electronic invoicing as a mechanism to improve administrative efficiency and reduce tax evasion (Krieger *et al.*, 2023; Rivas and Castillo, 2020). However, significant barriers were also identified, such as increased operational costs for those who previously did not use digital accounting. This reinforces studies highlighting resistance to change and initial implementation costs as major obstacles to adopting new technologies (Boness de Vasconcellos, 2021). (See Annex Figures 2 and 3).

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Figure 2.
Advantages of implementing electronic invoicing

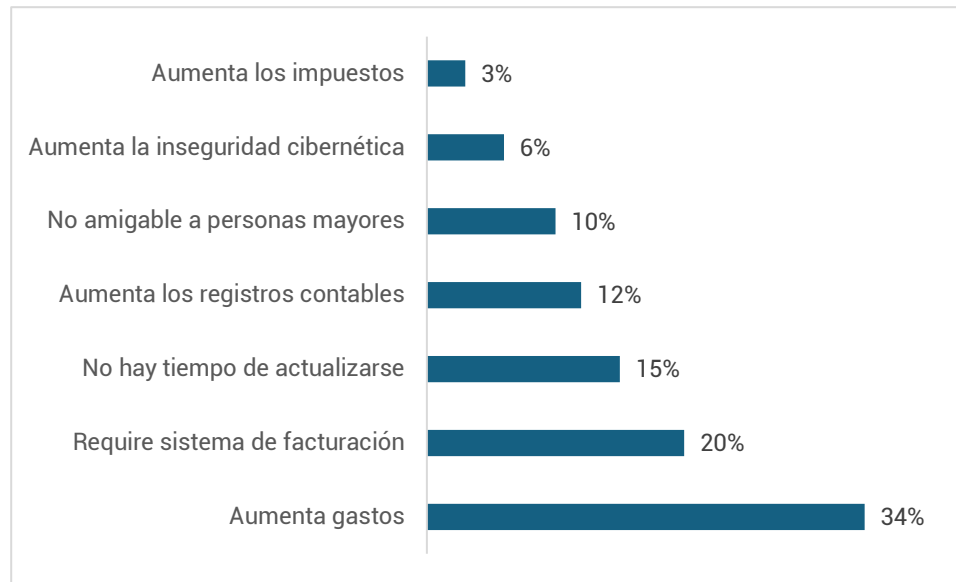


Note: Own elaboration based on data collected from micro-entrepreneurs in Commune Two of Neiva.

Correlation analysis showed that the availability of education and technical support significantly impacts the adoption of electronic invoicing. Micro-entrepreneurs who received training or had access to technical support exhibited significantly higher adoption rates. This finding supports the hypothesis and aligns with prior research emphasizing the importance of educational interventions to facilitate the transition to advanced digital systems (Hernández Aros *et al.*, 2018; El-Manaseer *et al.*, 2023).

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Figure 3.
Disadvantages of implementing electronic invoicing



In conclusion, the results confirm the hypothesis proposed and underscore the need to strengthen education and technical support programs in the region. The integration of theory with the findings highlights the relevance of knowledge and technical assistance as key factors for the successful adoption of electronic invoicing, which, in turn, contributes to the modernization and efficiency of the microenterprise sector in Neiva.

DISCUSSION

A direct correspondence was found between the theory of Kehler *et al.* (2020) and the study's data, which show that electronic invoicing would entail greater internal accounting and financial control for each commercial establishment.

Additionally, Hernández Aros *et al.* (2020) suggest that implementing electronic invoicing marks a shift from traditional commerce, presenting challenges and opportunities such as accounting organization, income and expense control, and market

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adaptation.

The move toward digitalization has also led to greater business innovation, with measures to safeguard information and improve processes (Boness de Vasconcellos, 2021; Roncallo, 2019).

The implementation of electronic invoicing streamlines commercial activities, automating processes and increasing micro-entrepreneurs' confidence for future partnerships (Pimenta and Seco, 2019; Segura Clavijo, 2020). This streamlining helps reduce administrative costs, thanks to electronic signatures and swift verification by the DIAN (Rivas and Castillo, 2019; Castro and Custodio, 2023). Including buyer data allows for greater control over economic transactions and improves managerial decision-making (Márquez Olier, 2020).

Finally, adaptation to the digital world contributes to reducing carbon footprints and preserving the environment, aligning with environmental sustainability policies (Tosca Magaña *et al.*, 2021).

CONCLUSIONS

The central result of the study shows that the adoption of electronic invoicing among micro-entrepreneurs in Commune Two of Neiva is directly influenced by their level of knowledge about this technology. This observation addresses the primary research objective, which sought to analyze how knowledge of electronic invoicing affects its adoption among these micro-entrepreneurs.

The novel contribution of this study is the detailed correlation between specific knowledge of electronic invoicing and adoption rates in a geographically and economically defined context. This approach provides a deeper understanding of local barriers and facilitators, an aspect underexplored in prior research, which typically adopts broader perspectives.

A notable limitation of this study is its focus on a specific commune in Neiva, which

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may not be representative of other regions with different economic and cultural characteristics. Additionally, the research relied on self-reports, which may be subject to respondent bias.

The implications of this study are significant for policymakers and educators, who can use these findings to design more effective educational and support interventions addressing the areas of ignorance identified among micro-entrepreneurs.

Future research should expand this study to include multiple communes and regions to compare and generalize results. It would also be beneficial to explore the effects of specific educational interventions on knowledge and adoption of electronic invoicing.

This study opens the door to new research questions about how specific cultural and economic factors within similar communities influence the adoption of new technologies. Future research could explore the relationship between general financial education and the adoption of electronic invoicing technologies.

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