

# Editor's Note

---

## **Innovation, Sustainability and Strategic Management: Pillars for the MSMEs of the future**

In a constantly evolving business environment, micro, small, and medium-sized enterprises (MSMEs) face challenges that require innovative solutions and strategic approaches to ensure their sustainability and competitiveness. This new issue of our journal focuses on key themes that set the tone for the development and resilience of MSMEs in the 21st century.

Topics such as electronic invoicing, beyond being a technological tool, have become a bridge toward formalization, efficiency, and transparency in microenterprises. In this edition, we explore how this practice can not only optimize administrative processes but also open doors to new markets by complying with increasingly globalized regulations.

On the other hand, the analysis of productive process systems provides optimal tools for business operations. This allows MSMEs to visualize relevant technologies for integrating agile processes to enhance productivity. Methodologies and case studies are also addressed, demonstrating that innovation is not exclusive to large corporations.

Similarly, studied topics such as the value chain, a central concept in strategic management, are revealed as indispensable tools for identifying improvement opportunities, creating competitive advantages, and maximizing the impact of MSMEs in their ecosystem. This approach not only improves financial results but also fosters collaboration and sustainable growth.

Finally, we recognize the growing importance of sustainability in business management. In this context, the European Sustainability Reporting Standards (ESRS) emerge as a crucial framework for companies, regardless of size, to align their operations with environmental, social, and governance (ESG) demands. In this issue,

we analyze how these standards can become a competitive advantage for MSMEs, promoting transparency and reinforcing stakeholder trust—defined as individuals or organizations involved in a project, organization, or action whose actions can affect the functioning of the enterprise or project.

For the above reasons, we invite our readers to immerse themselves in this compendium of ideas, research, and reflections aimed at empowering MSMEs to face today's challenges with tomorrow's tools. We are convinced that each article offers a unique approach to building more sustainable, efficient, and connected businesses.

We thank the authors and contributors for enriching this space with their knowledge and experiences, and our readers for being active participants in this conversation. The future of MSMEs is written with innovation, sustainability, and strategic management.

Welcome to this new issue!

*Maria Yenny Fajardo*

Editor-in-Chief of FACCEA Journal

Public Accountant, Mg. in Sustainable Development and the Environment