

# Administrative audit of the administrative office of a multinational industrial company in the beverage sector in the State of Veracruz

## Auditoria administrativa a la oficina administrativa de una empresa industrial multinacional del sector de bebidas en el Estado de Veracruz

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### Classification:

Area: Administración  
Field: Administration & Business  
Discipline: Administration & Management  
Subdiscipline: Business Administration

<https://doi.org/10.35429/EJM.2025.16.34.3.1.5>

### History of the article:

Received: January 21, 2025

Accepted: Marchn 30, 2025

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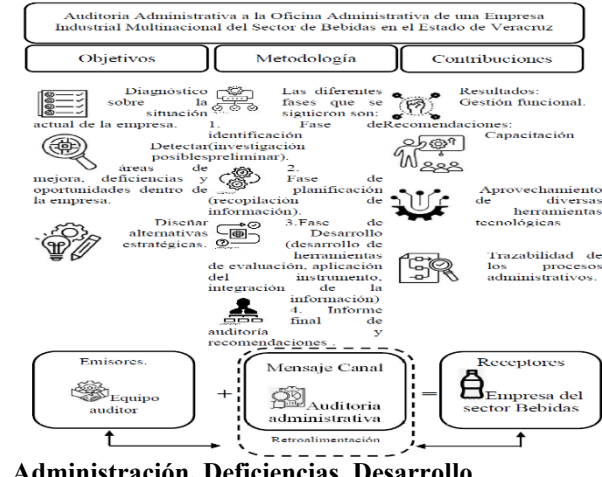
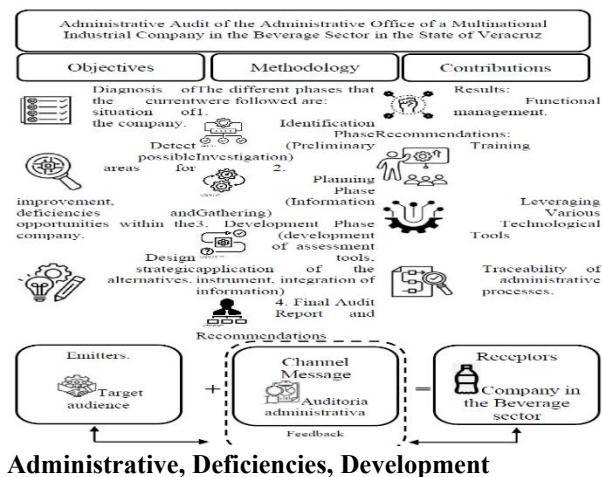


### Abstract

The administrative audit carried out on the administrative office of a multinational industrial company in the beverage sector in the state of Veracruz aimed to evaluate the efficiency, effectiveness and regulatory compliance of its internal processes. It is a field, descriptive and documentary research; through instruments and interviews with the accounting, operational and administrative departments; on the management of their administrative processes. The results showed that, although the administrative area operates effectively, deficiencies were identified in the application of some processes, derived from the lack of knowledge of the company's philosophy, its organizational structure and the lack of continuous training. This can lead to inconsistencies in decision-making and affect the strategic alignment of the organization. The administrative office has a functional management, but the strengthening of organizational knowledge and the training of personnel are key to achieving greater levels of efficiency and strategic alignment within the company.

### Resumen

La auditoría administrativa realizada a la oficina administrativa de una empresa industrial multinacional del sector de bebidas en el estado de Veracruz tuvo como objetivo evaluar la eficiencia, eficacia y cumplimiento normativo de sus procesos internos. Es una investigación de campo, descriptiva y documental; a través de instrumentos y entrevistas a los Departamentos de contabilidad, operativo y administrativo; sobre la gestión de sus procesos administrativos. Los resultados evidenciaron que, si bien el área administrativa opera de manera efectiva, se identificaron deficiencias en la aplicación de algunos procesos, derivadas del desconocimiento de la filosofía de la empresa, su estructura orgánica y la falta de capacitación continua. Esto puede generar inconsistencias en la toma de decisiones y afectar la alineación estratégica de la organización. La oficina administrativa presenta una gestión funcional, pero el fortalecimiento del conocimiento organizacional y la capacitación del personal resultan claves para alcanzar mayores niveles de eficiencia y alineación estratégica dentro de la empresa.



**Area:** Promotion of frontier research and basic science in all fields of knowledge.

**Citation:** Balderrabano-Briones, Jazmín, Martínez-Gutiérrez, Rodolfo and Pérez-Garmendia, Gloria. [2025]. Administrative audit of the administrative office of a multinational industrial company in the beverage sector in the State of Veracruz. ECORFAN Journal Mexico. 16[34]1-5: e31634105



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Introduction

The administrative audit is a comprehensive process that allows for an analytical and systematic evaluation of organizational performance, identifying opportunities for improvement to strengthen operational efficiency, innovation, and competitiveness. Through this evaluation, it seeks to ensure that administrative activities are executed effectively, aligned with the company's strategic objectives and in compliance with established regulations.

The evaluation instruments used were Questionnaires, Relevant Aspects Cards, Documentary Analysis Cards and Formulation of the Administrative Diagnosis. These were applied and answered by three employees from each horizontal line of the organizational structure. The company is multinational and belongs to the beverage sector, the branch is located in the State of Veracruz.

The purpose of this diagnosis is to carry out a preliminary investigation that allows companies to be provided with strategic information to obtain a complete and objective vision of their organization, thus facilitating the beginning of a process of business reconversion and professionalization of management. The aim is to improve operational efficiency, increase competitiveness and strengthen its position in the global market.

The results showed that the direction of the organization is clear, that there is a hierarchy, the procedures are carried out correctly, the employees are carried out in a respectful way, although there is a lack of motivation, training and awareness so that the staff is up to date and knows the philosophy of the company.

It is important to raise awareness among employees about the risks and consequences of not fulfilling their responsibilities, as this can affect productivity, quality of service, regulatory compliance and even the reputation of the company.

Methodology

The methodology for the research is graphically represented in Figure 1, where the different phases that were followed are listed:

1. Identification Phase [Preliminary Investigation]
2. Planning Phase [Information Collection]
3. Development Phase [Development of Assessment Tools, Implementation of the Instrument, Integration of Information]
4. Final Audit Report and Recommendations

Box 1

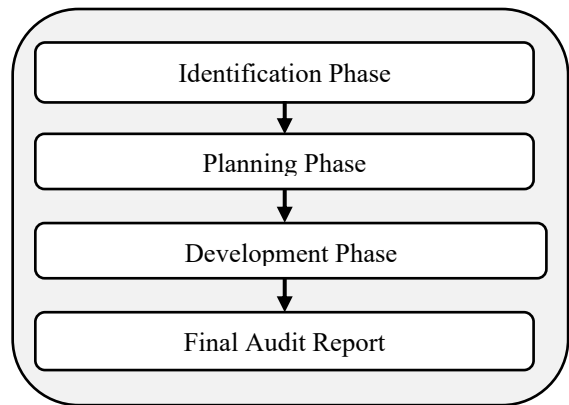


Figure 1

Methodology for research

Note: The image indicates the methodology used in the research.

Instrument to be used

The purpose of the evaluation instruments used for this research is to obtain information related to the activities and functions of the Administrative area of the company.

The preliminary questionnaire consists of 10 items with open-ended questions. The audit questionnaire consists of 40 items with open-ended, multiple-choice, and Likert questions. The relevant aspects and document analysis sheets are filled with information about the company obtained through observation, survey, interview, findings and evidence, and then the Final Audit Report is generated.

Box 2

Table 1

Assessment Tool

Administrative process	Maximum Points
Planning	300
Organization	300
Address	200
Control	200

Note: The figure indicates the scoring criteria chosen for the audit

Box 3  
Table 2

Performance Measurement

Likert scale	
Score	Interpretation
801-1000	Excellent
601-800	Very Good
401-600	Well
201-400	Regular
0-200	A Little

Note: The figure indicates the scoring criteria chosen for the audit

Results

This methodology helps to decide specific aspects of the organization, which can be positive or negative. With the results obtained, recommendations are made that, if implemented, bring improvement and growth to the company.

The results are as follows:

Box 4  
Table 3

Relevant aspects ballot.

Stage	Specific Element	Result of the analysis
Planning	Mission-Vision	Employees know the mission and vision and direction of the company.
	Objectives	They are clear about the objectives.
	Procedures	They are carried out in a correct and systematized way.
Organization	Organizational Structure	The organizational chart is well detailed.
	Organizational Culture	They are clear about their functions and have a good organizational culture.
	Human Resources	There is a good working environment.
Dirección	Leadership & Communication	Communication is good and there is leadership, aunque puede mejorar.
	Motivation and Work Teams	They have no motivation, they work under any stimulus.
	Technological information	They have experience in the management of Information and Communication Technologies.
Control	Systems	They have their own systems.
	Distribution of space	They have adequate space to perform their functions.
	Strategies and fixes	Some are presented for implementation

Note: The Cédula indicates relevant aspects by Stage of the administrative process

Box 5  
Table 4

Document Analysis Certificate.

Document	Result of the analysis
Storage Procedure Manual	The various procedures involved in the storage of goods are indicated. The person responsible must be specified.
Organization Manual	It shows the company's personnel regulations. They should be kept informed of their roles and responsibilities.
Policy Manual	They are narrowly defined to differentiate the types of policies that the company has. It is of restricted use.

Note: The Cédula indicates relevant aspects by Stage of the administrative process

Box 6  
Table 5

Maximum Points Earned.

Stage	Specific Element	Maximum Points	Points Earned	%
Planning	Mission-Vision	100	100	24
	Objectives	100	70	
	Procedures	100	70	
	Total	300	240	
Organization	Organizational Structure	100	90	28
	Organizational Culture	100	90	
	Human Resources	100	100	
	Total	300	280	
Direction	Leadership & Communication	100	70	12
	Motivation and Work Teams	50	30	
	Technological information	50	20	
	Total	200	120	
Control	Systems	50	50	20
	Distribution of space	50	50	
	Strategies and fixes	100	100	
	Total	200	200	
Total by Processes		1000	840	84%

Note: The image shows the maximum points obtained from the administrative stages

The institution are in the "EXCELLENT" which reflects a high level of performance in the management of its administrative, operational and strategic processes, but not in the optimal one.

Conclusions

The following is a description of the data provided by the evaluation instruments applied in the administrative area of the multinational beverage company by stage of the administrative process.

**Planning:** Planning exists, employees who know the mission and vision know how to use it in their daily activities, they are governed by the company's policies, there are no flaws in the procedures.

**Organization:** There is a good organizational, they have a good work environment, being a small organizational chart there are not so many failures that affect the operational process, the human resources area fulfills its functions well.

**Management:** There is leadership, the head of the area fulfills his functions.

**Control:** Through technologies, information is streamlined and tasks are simplified.

The administrative audit carried out in the administrative area of the multinational company in the beverage sector made it possible to evaluate the performance of its processes through the analysis of each stage of the administrative process. From the data obtained with the evaluation instruments, it can be highlighted that the company operates with high standards of efficiency and organization, highlighting the use of strategic planning, a well-defined organizational structure and the implementation of technological tools to improve process management.

## Recommendations

Based on the results obtained in the administrative audit, the following recommendations are suggested to strengthen the administrative area of the multinational company in the beverage sector and optimize its performance:

It is recommended in Planning and Organization: Continuous training in the business mission and vision, carry out a periodic evaluation of internal procedures; Optimization of the organizational structure and strengthening of the work environment.

In Management and Control, leadership development and management skills, encourage more efficient communication; technological updating and automation of processes and implementation of internal audits.

Among current technologies, artificial intelligence [AI] systems have a high level of importance in the teaching and Learning process. An example of this is ChatGPT, a language model developed by OpenAI that uses neural networks to generate human responses and realistic conversations [Eliseo-Dantés, García-Reyes, Castro-De la Cruz, & López-Valdivieso, 2024].

The implementation of biannual administrative audits allows to guarantee effective control over organizational processes. This not only contributes to improving the company's performance and competitiveness, but also drives a culture of continuous improvement and operational excellence.

It is important to raise awareness and consider the risks of not performing the functions that are their responsibility, and thus generate the necessary strategies for the fulfillment of institutional objectives [Balderrabano-Briones, Martínez-Gutiérrez, & Utrera-Velez, 2024].

## Declarations

### Conflict of interest

The authors declare no interest conflict. They have no known competing financial interests or personal relationships that could have appeared to influence the article reported in this article.

### Author contribution

*Balderrabano-Briones, Jazmín:* Writing the draft version of the manuscript

*Martínez-Gutiérrez, Rodolfo:* Carefully proofread and revise the final version following the format and guidance; and

*Pérez-Garmendia, Gloria:* Fill out the required forms to submit the article

### Availability of data and materials

The data obtained in the investigation are available in the final report of the administrative authority.

### Funding

The research did not receive any funding.



## Acknowledgements

We were not funded by our Institution.

## Abbreviations

AI: Artificial Intelligence

## References

As it is a field research, only basic references are taken where the methodology is consulted, the data of this article were taken from the administrative audit.

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### Support

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