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## Letter from the Editor

This mid-year issue, *The Anáhuac Journal* features six articles that contribute to the academic discussion on various challenges faced by companies. These studies and case studies are regional in nature; thus, their findings enrich scientific and practical knowledge both in Mexico and in other Latin American countries.

The publication of these works, given their significance and the methodological rigor with which they were conducted, reaffirms our commitment to advancing scientific knowledge and disseminating high-quality research.

The articles address situations and challenges faced by small and medium-sized enterprises in their day-to-day operations, as well as in key areas such as outreach and communication. Their originality also lies in the timeliness of the topics they explore, which reflect the concerns and challenges characteristic of our time.

The first article in this volume examines the relationship between hardware and human capital in entrepreneurship in Latin America. In addition, two texts in this issue explore the importance of outreach and communication in organizations. One of them investigates financial reporting and corporate transparency in Colombia; the other focuses on the role of executives in public communication regarding carbon emissions and corporate mitigation policies in Mexico. From another perspective, the environmental issue is also addressed in the study of eco-innovation among mid-sized hotels in Tijuana. Like communication, innovation depends largely on the human factor.

Finally, we present two cases where development is closely linked to public policy. The first concerns the state-owned Mexican company Exportadora de Sal (ESSA), which could become a model of sustainability for Latin America with the right strategies in place. The second examines the barriers that micro, small, and medium-sized enterprises (MSMEs) in Morelos face in accessing financing options.

All these studies provide evidence on key aspects of the region's development: technological innovation, strengthening human capital, communication and outreach strategies, and the implementation of public policies to promote competitiveness, transparency, and the sustainable development of Latin American companies.

We would like to thank Dr. Ana Luz Zorrilla del Castillo and Dr. Arturo Briseño García, faculty members at the Autonomous University of Tamaulipas and guest editors of this issue. Their extensive research experience, as well as their dedication and hard work, have contributed significantly to the success of this first 2026 issue of *The Anáhuac Journal*.

As with every edition of the journal, I would like to thank you for reading our content and acknowledge the commitment to sharing knowledge and academic excellence that sets our contributors and readers apart.

**Jaime Humberto Beltrán Godoy, PhD**

Editor

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