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ENGLISH PROCEEDINGS

ESTABLISHING BEST PRACTICES FOR INCLUDING EMOTIONAL INTELLIGENCE IN REAL ESTATE PROFESSIONALS

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ABSTRACT

Competency in emotional intelligence, whether learned and/or improved, is an important skill for those in the field of real estate sales. Evidence from studies in the area of real estate and in the general area of sales have indicated that a correlation exists with individuals who have high emotional intelligence and improved sales performance. A thorough literature review and the delivery of an online survey taken by 31 real estate professionals was conducted. From this research, Swanson, Hamilton, and Zobisch created a list of best practices for incorporating emotional intelligence into the field of real estate professionals.

JEL: Z00

KEYWORDS: Emotional Intelligence, Personality, Sales, Real Estate Professionals, Realtor™

INTRODUCTION

Swanson and Zobisch (2014) researched the topic of emotional intelligence and the real estate profession as a component of sales in 2013 conducting a detailed literature review, *Emotional Intelligence Understanding among Real Estate Professionals* in the Review of Business & Finance Studies (RBFS). The researchers desired to extend their research to include the opinions of at least 30 experts in the field of real estate to validate their previous research. The remainder of this document includes three sections: a) a literature review, b) a data and methodology area, and, c) concluding comments. The literature review includes a summary of emotional intelligence and how it relates to the real estate profession. An explanation of the exploratory survey methodology used in this study and an analysis of the data will be discussed. Finally, concluding statements will be presented to include a list of best practices, and future opportunities for research and projects will be addressed.

LITERATURE REVIEW

Few studies are available where emotional intelligence in real estate-based professionals has been completed. Swanson and Zobisch (2014) addressed the importance of understanding EI in real estate professionals. Hamilton (2008) examined relationships between EI and mortgage sales performance. Hamilton found that increased levels of EI correlated with improvement in sales. In addition to these two studies, research regarding EI and real estate-related issues are examined. Swanson and Zobisch (2014) found that “regardless of the chosen field, the understanding and effective application of emotional intelligence (EI) has been proven to be an effective tool in providing positive benefits in the workforce (Kidwell, Hardesty, Murtha, & Sheng, 2011; Lam & Kirby, 2002; McCoy, 1997)”. Swanson and Zobisch researched several studies which revealed that when people demonstrated high EI the opportunities for positive outcomes such as increased revenue exists (Carmelli, 2003; Deeter-Schmelz & Sojka, 2003; Landy, 2005; Sojka & Deeter-Schmelz, 2002). Further, specific studies addressed real estate sales and showed that people can work on increasing their EI to be more successful (Crant, 1995; Cross, Brashear, Rigdon, & Bellenger, 2007; Kidwell et al., 2011; Rozell, Pettijohn, & Parker, 2004).

O'Boyle, Humphrey, Pollack, Hawver, and Story (2011) determined through a meta-analysis study that EI is an important influencer in job performance. Joseph and Newman (2010) tested the EI metrics in an effort to predict job performance. Joseph and Newman found the EI metrics demonstrated validity and even exceeded job predictors such as the Big Five personality traits (agreeableness; conscientiousness, emotional stability, extraversion, and openness). Verbeke, Belschak, Bakker, and Dietz (2008) claimed EI in sales was the critical factor in determining sales performance. Although sales people might have a high general mental ability (GMA), they may still have low or disappointing sales performance if they lack EI competencies. Kidwell, Hardesty, Murtha, and Sheng (2011) measured the effect of EI on the sales of real estate and insurance agents. While cognitive ability can allow sales professionals greater understanding regarding how their products function and how such benefit might be applied to prospective customers, having a high EI allowed the sales agents greater understanding and the ability to interpret the facial expressions and non-verbal communication cues. The sales agents with high EI were aware of their emotions and were able to manage those emotions through the highs and lows of the sales process (Punwattar & Verghese, 2014). Real estate sales agents with high EI were better able to communicate with unreasonable, fearful, or angry prospective customers. Agents with high EI who can empathize and understand the emotions that might occur during the complex process of buying a home are more likely to develop positive customer relationships and close more sales (Kidwell, Hardesty, Murtha, & Sheng, 2012).

Emotional intelligence can be found in the underlying premise of two intelligences (interpersonal and intrapersonal) of Gardner's theory of multiple intelligences (Gardner, 1983, 1993). Goleman (1995) suggested interpersonal intelligence included the ability to recognize and react to the emotion of others in a manner such as empathy or compassion. Intrapersonal intelligence is the ability to perceive and manage one's own emotions in such a manner as self-awareness, self-motivation, and self-regulation. Self-awareness is a person's perception of the manner in which one projects oneself to others; whereas self-regulation is the ability to manage one's emotions. Self-motivation is the ability for the person to motivate himself/herself internally rather than depend upon outside sources from others for motivation. Deeter-Schmelz and Sojka (2003) indicated sales people with high

EI credited interpersonal and intrapersonal intelligences as key factors in their success. EI is a critical factor in determining a sales person's success. Although Sojka and Deeter-Schmelz (2001) have created EI exercises designed specifically for sales, valid and reliable research instruments are needed to more accurately measure the correlation between EI and sales performance. Snyder, Claffey, and Cistulli (2011) analyzed similarities between how real estate agents handled dealing with burnout similar to other workers who held human-service jobs. This study may be important because burnout may be a factor associated with having empathy when dealing with stressed clients. Bar-On (2006) included stress tolerance, impulse, and control as part of his definition of stress-management scales in the area of emotional intelligence. Snyder et al. chose to compare real estate agents with human-service jobs due to the interests of their brokers and clients that agents must consider and the stress that might ensue from this. The authors surveyed 287 real estate agents to determine their empathetic responses.

The area of EI importance exists because empathy is often included as a factor in Goleman's and Bar-On's definitions (Salovey, Brackett, & Mayer, 2007). Other authors have addressed the area of burnout in the real estate industry. Love, Goh, Hogg, Robson, and Irani (2011) acknowledged the importance of interpersonal contact within the real estate industry. Salovey et al. (2007) explained that having interpersonal skills was a key component of EI as defined by Bar-On. Although Love et al. (2011) did not specifically use the wording emotional intelligence in their study, the fact that they researched interpersonal contact and its relationship to burnout is important to the area of EI research. Their results indicated that it was important to real estate brokers' health promotion to understand the stress obtained from interacting with clients. Castleberry and Shepherd (1993) acknowledged the importance of interpersonal skills in sales people. Although, they do not specifically address real estate agents, Castleberry and Shepherd acknowledge an important point about the lack of research available regarding interpersonal skills and

effective listening ability in sales professionals. These qualities may be an important part of a real estate agent's daily requirements. The importance of improving EI in sales has been demonstrated by Kidwell et al. (2011, 2012) and found that EI improved performance which may be important in buyer and seller interactions. The importance of EI in real estate professionals may be important from the broker's perspective. Eppler, Honeycutt, Ford, and Markowski (1998) explained that hiring the correct real estate professional can reduce cost by reducing poor performance and turnover. Eppler et al. (1998) believed it was important to research self-monitoring and adaptiveness in real estate agents; their results indicated there was a positive relationship between these factors and income. Adaptability is another major area of an emotional intelligence skill as defined by Bar-On (Salovey et al., 2007). Many of the EI skills as defined by Bar-On were the reason Hamilton (2008) chose his EQ-i instrument to measure EQ in mortgage professionals.

DATA AND METHODOLOGY

Drs. Swanson, Hamilton, and Zobisch completed an exploratory survey on the topic of applying emotional intelligence with real estate professionals. Due to the lack of research that has been conducted on this topic, it was necessary to do exploratory research to determine if there is a need for further study. Exploratory design is "...conducted about a research problem when there are few or no earlier studies to refer to. The focus is on gaining insights and familiarity for later investigation or undertaken when problems are in a preliminary stage of investigation" (Exploratory Design, 2014, para. 1). LinkedIn and Facebook were used to contact potential real estate professionals; thirty-one participants responded to the survey. Eight questions relating to emotional intelligence and the real estate profession were asked of the participants and three questions gathered demographic information (gender, years of experience, and state of real estate licensure).

RESULTS AND DISCUSSION

Thirty-one participants were deemed experts in the field of real estate and participated in the survey. The following data was pulled from Survey Monkey (Table 1). Consensus was achieved for four of the questions (1, 3, 4, and 6).

RESULTS AND DISCUSSION

The results of this study showed that real estate agents agreed that EI may have positive results on their business. They understood that EI could be improved. They may use it as one of their tools when working with clients and may benefit them when working with emotionally distraught clients. The majority also believed it could be important to include as part of their continuing education requirements.

The study addressed real estate agents' perceptions of the importance of EI based on providing them with a simple definition. It may be important to delve more deeply into their perceptions of the importance of emotional intelligence. This might be achieved by discovering the agents' levels of emotional intelligence also known as their emotional quotient (EQ). This EQ measurement may be obtained by having agents take an assessment like the EQ-i. The EQ-i, created by Reuven Bar-On, is one of the most valid instruments for collection of EQ (Hamilton, 2008). If such an instrument was used, the data could be correlated with other factors such as sales performance. This would allow for examination of levels of EQ. The current study examined simply the perception of EQ.

Although this study gave some initial insight into how real estate agents' perceptions of EI, it may be important to add to this research based on the results from the asynchronous training. The twenty participants might be able to add some more perspective as to their impression of the importance of EI training after they have completed it. It might be an important opportunity to ask open-ended qualitative

questions about how what they believe could be gained specifically from improving EI in real estate professionals.

Table 1: Participants Responses to Emotional Intelligence and Real Estate Survey

Question	Agree	Disagree	Neither Agree or Disagree
1: Emotional intelligence is the ability to identify and manage your own emotions and the emotions of others. It is generally said to include three skills: Emotional awareness, including the ability to identify your own emotions and those of others; The ability to harness emotions and apply them to tasks like thinking and problems solving; The ability to manage emotions, including the ability to regulate your own emotions, and the ability to cheer up or calm down another person." (Psychology Today, 2014) Kidwell, Hardesty, Murtha, and Sheng (2011) stated, "Sales professionals with higher EI are not only superior revenue generators but also better at retaining customers" (p. 78). Emotional intelligence may have positive results on my real estate business.	31 (100%)	0 (0%)	0 (0%)
2: Emotional intelligence may be learned and improved on.	27 (87.1%)	0 (0%)	4 (12.9%)
3: A Realtor™ may use emotional intelligence to improve his or her work performance.	31 (100%)	0 (0%)	0 (0%)
4: When working with clients, emotional intelligence is one of many tools that may be useful.	31 (100%)	0 (0%)	0 (0%)
5: Emotional intelligence could be included as a Continuing Education Unit (CEU) for Realtor™ curriculum. "CEU stands for Continuing Education Unit. A CEU is a unit of credit equal to ten hours of participation in an accredited program designed for professionals with certificates or licenses to practice various professions." (Source: www.orau.gov/tdd/CEUs.pdf)	26 (83.87%)	0 (0%)	5 (16.13%)
6. Emotional intelligence may benefit me when working with an emotionally distraught client.	31 (100%)	0 (0%)	0 (0%)

This table shows the consensus that was achieved with 31 participants who were deemed to be experts in the field of real estate.

Twenty participants indicated that they would be willing to participate in a beta test of online, asynchronous training on emotional intelligence.

Additional quantitative research could also provide further insight. Questions about specific aspects of EI could addressed. EI issues like stress management and interpersonal skills could be important to address. Answers that require a Likert-like scale of 1-5 for responses could also achieve more usable data.

CONCLUDING COMMENTS

The purpose of this study was to conduct a detailed literature review to see if the topic of emotional intelligence and real estate professionals had been addressed. Few studies have been completed that address this population. Hamilton (2008) showed a correlation between sales performance and EI in mortgage sales professionals. Although this is a somewhat similar industry, it has unique differences. If sales performance could be correlated with EI in real estate agents, this could provide useful information. Neils, Quidbach, Mikolajczak, and Hansenne (2009) found EI may be improved. Therefore, if real estate agents could utilize techniques to improve levels of EI, there may be a correlating improvement in performance. Only further research could help determine this.

Strengths and limitations of the study exist. A strength was the ability to generalize these results throughout the overall population of real estate professionals. A limitation of the study included the self-reporting of participants. Future research will be conducted in the area of EI and real estate professionals, specifically administering the MSCEIT to real estate professionals.

Best practices to include in the field and study of real estate sales professionals are:

1. **Interpersonal skills.** Interpersonal skills are most useful for real estate agents to include the ability to empathize and recognize a wide range of emotions in others as well as the ability to calm the fears or anxiety of prospective homeowners (Deeter-Schmelz & Sojka, 2003; Goleman, 1998).
2. **Intrapersonal skills.** Intrapersonal skills are most useful for real estate agents to include self-awareness, the ability to project one's desired image to others; self-regulation, the ability to manage one's emotions; and self-motivation, the ability for the real estate agent to motivate internally rather than depend upon outside sources for motivation (Deeter-Schmelz & Sojka, 2003; Goleman, 1998).
3. **Training in EI.** The survey used for this research study provided results that supported the need for training on EI for real estate professionals. One-hundred percent of the participants agreed that "Emotional intelligence may have positive results on my real estate business"; "Emotional intelligence may have positive results on my real estate business"; "When working with clients, emotional intelligence is one of many tools that may be useful"; and, "Emotional intelligence may benefit me when working with an emotionally distraught client". Eighty-seven percent of the participants agreed that "Emotional intelligence may be learned and improved on."

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BIOGRAPHIES

Dr. Andree Swanson is a full-time Assistant Professor in the Forbes School of Business at Ashford University. She earned a Bachelor's degree in Business Administration and Management from the University of Maryland European Division, a Masters of Human Relations from the University of Oklahoma, a Masters of Arts in Organizational Management from the University of Phoenix, and a Doctorate in Educational Leadership from the University of Phoenix. She has specialized in distance learning, and values teaching students with diverse backgrounds and schedules. "Having earned my degrees from both traditional classrooms and online learning systems, I value the interactive and responsive

instructor.” In addition to acting as an educator, Dr. Swanson has worked as a corporate trainer, at one point becoming the national training manager for a rental company. Andree and her husband, Craig, enjoy their family, genealogical research, Facebook, and travel. They also own four Irish Setters and have two champions Wilson and Stewie, and one up and coming *Kamikaze Ozzie*.

Dr. Diane Hamilton is a full-time Assistant Professor in the Forbes School of Business at Ashford University. She earned her Ph.D. from Northcentral University, her Master of Organizational Management from University of Phoenix, and her Bachelor of Science in Business Management from Arizona State University. Dr. Hamilton has over 35 years of experience in industries such as software, pharmaceuticals, mortgage, and real estate. She specializes in management, marketing, and HR-related courses; although she enjoys some of her other courses which touch on ethics, foresight, and entrepreneurial issues. Dr. Hamilton stated, “I enjoy teaching a variety of courses. I also appreciate how experience has helped me be a better professor. I can relate to my students’ issues because I have obtained all of my degrees while working full time.” Dr. Hamilton, her husband Bob, and her two daughters all enjoy traveling and leading active outdoor lives.

Dr. Paula J. Zobisch is a full-time Assistant Professor in the Forbes School of Business at Ashford University. She earned her PhD in Adult Education from Capella University. Her Master of Business Administration with an emphasis in Marketing and her Bachelor of Science in Business are from the University of Central Oklahoma. Dr. Zobisch has over 20 years experience in the marketing field and has worked in business-to-business industrial sales and as a director of marketing for a 3M distributor. She teaches marketing management, consumer behavior, and marketing research courses at Ashford. Dr. Zobisch says, “I am a perfect example of how an adult can be successful and grow while attending school. I earned all of my degrees while working full time and raising a family, in addition to maintaining a home as a single parent. It seems the more I learn, the more I am aware how much there still is to learn.” She resides in Broken Arrow, Oklahoma, and has two adult sons and four grandchildren. Dr. Zobisch enjoys outdoor activities, jumping the waves on her Sea Doo, is a certified Krav Maga instructor, and is currently working on her black belt, second level, in the Executive Black Belt Club in Tae Kwon Do.

NIGERIA, GHANA, AND CAMEROON: FOREIGN DIRECT INVESTMENT, CORPORATE SOCIAL RESPONSIBILITY, AND POVERTY ALLEVIATION

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ABSTRACT

The past two decades, advances toward a truly global economy were driven by the role of Multinational Enterprises (MNE). The progress in Foreign Direct Investment (FDI) has raised many controversies in the ways these foreign investors conduct their businesses in the developing countries. More attention has been given to Corporate Social Responsibility (CSR) in developing countries. Despite such attention, Africa is much less represented than any other continent. MNEs, which embark on FDI, are faced with an important decision on how to enhance CSR in order to reduce poverty reduction in their host countries. The authors reviewed peer-reviewed literature exploring FDI, CSR and how FDI contributed to the reduction of poverty in the African developing countries of Nigeria, Ghana, and Cameroon.

JEL: Z00

KEYWORDS: Foreign Direct Investment, Corporate Social Responsibility, Poverty Alleviation, African Developing Countries

INTRODUCTION

The problem addressed in this qualitative case study was that higher number of foreign direct investment in some African countries such as Nigeria, Ghana, and Cameroon have not led to a higher level of corporate responsibility and poverty reduction in the region. It is a general belief that the advent of globalization would pave ways to developing countries especially in the African continent to modernization and employment opportunities thereby improving the quality of life in the region. What is realized in these countries is continuous lingering or increase of poor standard of living among the citizens due to lower involvement in corporate responsibility. This leads to many questioning the existence of poverty alleviation is even in the list of companies initiatives. The purpose of this study was to identify the level of FDI involvement in CSR in their effort to reduce poverty in the developing African countries especially in Nigeria, Ghana and Cameroon. Foreign investors in selected sectors were interviewed to determine their motivations and their reasons for the few commitments to poverty reduction and less exercise of CRS.

LITERATURE REVIEW

Foreign Direct Investment

In the past two decades, there have been advances toward a truly global economy driven to a large extent, by the role of Multinational Enterprises (MNE) and their activities around the world (Pusterla & Resmini, 2007). FDI is the movement of both human and financial capital over national borders in such a way that they provide the investor full control over the acquired asset (Jigmen, 2006). FDI is different from portfolio transactions, which may cross borders, without providing such a control over the capital acquired. Chee and Nair (2010) conducted an empirical study to examine if financial sector development is important precondition for FDI to enhance economic growth in 44 Asia and Oceanic countries for the period 1996-2005. Chee and Nair examined if the effect is dependent on the stages of

development of the countries. The empirical analysis showed that financial sector development enhances the contribution of FDI on the economic growth in the region. An agreeable role and policy was adopted by both the financial sector and FDI on economic growth as most important for the least developed economies in many developing African countries. Ofori-Brobbe, Ojode, and Woldie (2010) and Ruskie (2007) asserted that FDI has positive effects on economic development; however, the reason for such a slow growth in these developing African countries is of great concern. Forgha (2009) and Njong (2008) studied the FDI flow to Africa. Researchers concluded that there is higher inflow of FDI in many emerging and developed countries, but significantly slower in the African developing countries (Kumo, 2009). According to United States Bureau of Economic Analysis (BEA) (2009), the United States is the highest recipient of FDI among the industrialized nations. More than \$325.3 billion in FDI flow into the United States was recorded in 2008 (UNCTAD, 2009). Nevertheless, in recent years, there has been a slow but steady progress of FDI inflow into some developing African countries such as Ghana and Nigeria. FDI inflows into the region reached US \$53 billion in 2007 (UNCTAD, 2008).

Although credible FDI data of FDI in the developing African countries is not readily available, FDI continue to play a major role in the economic development in the region (U.S. Department of State, 2009). The United States and France are the two major FDI participants in many developing African countries (UNCTAD, 2009). According to the U. S. Department of State (2009), the U. S. FDI stock in countries such as Cameroon is rising. Most of United States investments in these countries are in the petroleum sector. A typical project is the Chad-Cameroon pipeline, which runs from Chad's Doba oil field, and is considered one of the largest US investments in sub-Saharan Africa (Department of State, 2009). Exxon/Mobile and Chevron/Texaco team up with Malaysia's Petronas to undertake this giant project (Department of State, 2009). Dole Company that has a large equity in a French firm to produce bananas is one of many U.S. MNEs operating in the region. Del Monte, with a U.S. stake, is also producing bananas in Cameroon. In addition, oral care for both the regional and local is produced and distributed by Colgate-Palmolive in countries around this region (UNCTAD, 2008). France continues to be a significant source of FDI in these countries. In other industries such as banking, France's banks are taking the lead in these former French countries in the region. According to the U.S.

Department of State (2009), as many as 160 branches of French banks in Cameroon employ approximately 30,000 people and more than 200 enterprises owned by French nationals. Buthe and Milner (2008) asserted that many economists who have examined factors such as the market size, per capita income, the level of corruption and various other characteristics of the host market, as necessary for investors' decisions to invest in certain foreign market. In addition, the larger the market of a country, the more encouraged are foreign investors to invest in their intended countries (Reiter & Steensma, 2010). Democracy Political and economic instability are also considered by researchers as some of the major determining factors that attract FDI (Buthe & Milner, 2008; Jajri, 2009). Frequent tribal wars, unfair election practices and unpredictable coup d'état in many African countries discourage many MNEs from investing in these developing Africa (Jajri). Although many researchers focus more on determinants attracting the inflow of FDI into developing countries (Forgha, 2009; Njong, 2008), few studies explored the effects of the inflow of FDI on economic growth and poverty alleviation in these countries especially in the developing African countries. Recently, researchers have established that other factors such as democracy, GDP, and exchange rate stability do attract more FDI into a country (Jajri, 2009; Jenson, 2006).

Developing countries especially African developing countries have developed a high respect and value towards FDI especially during the recent worldwide economic slowdown. These countries have experienced shrinking foreign aids; many developing countries including those in Africa are increasingly looking up to FDI for their economic progress. Majority of developing African countries are now considering FDI as almost risk-free and their main option for foreign exchange and gaining access to new technology. FDI is highly recommended by the emerging countries and international institutions such as International Monetary Fund (IMF), the World Bank, and the Organization for Economic Corporation

(OECD) highly recommend FDI to the developing as a sustainable source for their present and future economic progress (UNCTAD, 2008). Many in the developing African countries consider FDI as the needed source of economic growth and development in their countries. The effect of knowledge from multinational enterprises to the host country technology spillover, are believed to contribute to the productivity improvement of the firms in the host country (Karim & Ahmad, 2009; Mora & Forte, 2009). Both multinationals and the countries in the developing countries understand the aim of knowledge transfer by the multinationals is to improve the economic condition of the host country especially, technological skills which, may result in increase in the GDP of the country (Varamini & Vu, 2007). The radical economic and political reforms by these African countries, have not resulted to a higher increased in FDI inflow into the countries. A few that has experienced more inflow of FDI such as Cameroon, have not seen a commensurate a reduction of poverty and economic growth (UNCTAD, 2009). Even after reforming many economic policies necessary to attract more FDI, many developing African countries are yet to experience sustained economic growth (Lemi & Asefa, 2009).

FDI Inflow Into Developing African Countries

Many African countries including Nigeria and Ghana see FDI as important to their economic growth and development. They understand that FDI will provide the much needed capital for investment, provide aids to the local firms to be more stable, productive and by adopting modern, and efficient technology or by investing in human capital (Karim & Ahmad, 2009; Johnson, 2010). Moreover, majority of the fast growing countries depend on capital from FDI to support the transformation of their growing economy. Developing countries from Africa including Cameroon need such investments to accelerate their efforts in economic development (Johnson, 2010). It is the hope and belief of the developing African countries such as Cameroon that more inflow of FDI into the region would improve the much needed higher standard of living through the creation of employment opportunities. Most African countries instituted many policies to attract more FDI (UNCTAD, 2008). African leaders expect that FDI would produce external help in the form of technological transfer and spillovers (Wijeweera, Villiano, & Dollery, 2010). The pursuit of responsible macroeconomic policies combined with an accelerating pace of liberalization, deregulation, and above all, privatization were expected to attract FDI to Africa (Ajayi, 2008). Ajayi continued that despite many policy changes such as deregulation, and privatization, the continent of African has not benefited significantly from FDI to commensurate to its policies in favor of FDI. A positive trend towards a rise in FDI inflow in Africa has occurred in recent years.

Other developing countries such as Nigeria, Angola and South Africa, Congo Republic, and Equatorial Guinea continue to attract more FDI, largely because of their rich in natural resources. Lately, FDI has diversified into other sectors such as manufacturing and services. Mauritius is able to attract more FDI into the manufacturing sector through its textile industry (Ajayi, 2008). Ajayi also added that, in the last decade, Morocco has witnessed its share of FDI increased greatly in the manufacturing and service sectors. The sources of the FDI vary largely due to the needs of foreign investors. According to UNTACD (2008), FDI from Germany has been mostly in the manufacturing, British FDI in the service and manufacturing, and the United States in the exploration and service. Lemi and Asefa (2009) reported that recent surveys of the multinationals indicate that tourism, and natural resources industries have the greatest potentials to attract more FDI into the region. In recent years, telecommunications has attracted more FDI in the region than ever. This is mainly because of the privatization in the telephone companies in many African countries such as Nigeria and Ghana, and the emergence of global system of communication (GSM) in some African countries (Ajayi). Despite many policy changes, laws and other legal instruments instituted in African countries including Cameroon and Ghana to attract more foreign investors, there is still disproportionate economic growth from FDI in the region.

Poverty

Poverty and unemployment are two main problems facing the developing countries such as Liberia and Sierra Leon and Cameroon (ILO, 2007). High unemployment rate is the major factor responsible for low standard of living in the developing countries (Ogunrinola, 2011). Poverty is widespread in both urban and cities in the developing countries. In order to support themselves, the unemployed resort to exploiting the income and themselves (Ogunrinola). Poverty is a complex concept; there was a study of the Russian informal economy by Khotkina (2007) on poverty reduction. The study found that female employment doubled that of male. To combat poverty, and unemployment, Ghanaian government introduced a program called Skill Training and Employment Programme (STEP). The program was aimed at the unemployed to help them to become independent entrepreneurs in the informal sector (blue-collar sector).

The program achieved little success because, the trainees wanted formal sector jobs (white-collar sector jobs). Poverty is considered by many as not literally lacking of money and food but also as inability to afford basic necessity of life such as health care, access to affordable education, security, and dignity (Elijah & Uffort, 2007). Poverty might also be viewed as the inability of a government or a group of people to satisfy their basic human needs in terms of employment, health care and economic stability (Elijah & Uffort). The real poverty is found in the less favorable environment in terms of economic growth (Babier, 2006). The absence of labor, capital, market and land affect the poor inability to access employment and natural endowed resources. The decline in the mean income and a disproportional shift in wealth distribution are partly attributed to the increase in urban poverty in Cameroon (Francis, 2006). Growth in household income would have a long-term effect to reducing poverty level in Cameroon (Francis). Recent data on the worldwide poverty level shows that at least one in three person lives on less than 1 dollar a day (Cook, 2011).

FDI Corporate Power and Corporate Responsibilities

Prior to the 20th century, MNEs were not known to be involved in the political realm of the host country. Rabet (2009) asserted that MNEs were regarded as “a sphere of private agreement, rational profit seeking and economic efficiency” (p. 3). In the 21st century, great corporations are deeply involved in the political systems in their host country; their social, market, and political influence go above and beyond economic activities (Gabriel, 2006). Many MNEs tend to have greater influence in the legislative process in the host country. The ultimate goal of investors is a realization of profits. The profits are transformed into dividends for the shareholders and as a necessary tool for the firm’s expansion. Rabet observed that as firms make more profits, they wield more powers to influence both the political and economic systems in order to protect their investments. The actions and behaviors of many multinationals in foreign countries provide the idea of their interests, motives and goals. Many countries have strong strategic reasons to support foreign investors in their countries. Leaders of many countries prefer to use trade to advance their country’s interests (Eden, 2009). Some leaders use the presence of MNEs in their countries to normalize political relationship with home country of the firm. Under this context, it is difficult to measure or rationale the profit motive of the MNE operation in the foreign country.

Like many political organization, MNEs would try to exert much power in the host country to maintain their dominance and recognition. Many large multinationals are located in the developed industrial countries (UNCTAD, 2007). However, MNEs do find it necessary to explore the abundant natural resources available in the emerging and developing countries. Also, the many mergers and acquisitions give the multinationals the opportunities for the inward flows of FDI into the developing countries. A great number of small developing countries such as Cameroon with natural resources are now more attracted to MNEs. It matters to multinationals what laws and regulations are made in these countries. The success of these foreign firms would depend on the laws of the host country, and their influence on the government

would also their profit margin. Rabet (2009) explained the qualities of Corporate Social Responsibility (CSR) as:

A multi-faceted phenomenon, but one of its essential characteristic is the advocacy of voluntary codes of conduct, norms, conventions, standards and rules of behavior by corporations and other actors which go beyond or complement existing public legislations or customary business behaviors. (p. 7)

CSR is based on the premise that corporations voluntarily involve themselves in issues such as environmental protection, human rights, social change, and other activities that are of importance to ecosystem and humanity (Clarke, 2007). According to Clarke, all multinationals communicate on and carry out CSR. Nevertheless, there is a continuous criticism on the corporations that CSR are only on policy manuals and not in action. In defense of corporation, it is reported that corporations do allocate large resources to CSR (Banerjee, 2007; Crane, McWilliams, Matten, Moon, & Siegel, 2008). It has been observed that some philanthropic actions by corporations have in existence decades ago (Peng & Beamish, 2008). It is also believed that CSR originated in United States in the 20th century. CSR has dominated the international corporate world in the past 15 years (Clarke, 2007).

Publications have helped to get in depth into CSR in developing countries. However, Africa is less researched than other continents (Kolk & Lenfant, 2010). Empirical studies on African countries mostly usually concern South Africa and Nigeria (Kolk & Lenfant). However, the importance of FDI in the region is growing because, of the available of natural resources. In addition, the FDI increase has not reflected in CSR studies in these countries. More attention to MNEs and CSR in Africa is much needed. MNEs which carry out FDI can have profound effect on the local situations. MNEs should play vital roles addressing issues such as environmental pollution, inequality, and poverty (Kolk & Lenfant). MNEs are faced with dilemmas such as how to resolve conflicts particularly in the countries they invest in (Vissak, 2006). Vissak continued that economic responsibilities should be a top priority of their CSR; because FDI in Africa is in extractive industries with documented social and environmental impact

(Kolk & Lenfant). In a study with a sample of 54 companies, 64% operated in the extractive industries (oil and gas, mining, oil and equipment services) and the remainder spread over a variety of sectors (Kolk & Lenfant). Despite the world-wide economic down turn, most large corporations continue to give and carry out other corporate socially responsible activities and are politically motivated (Shergolt, 2009). It is important to note that corporations voluntarily exercise CSR in order to establish the maximum method to survive and expand in the highly competitive global market.

FDI and Poverty Reduction

Most of the emerging and developing countries in Africa, Latin and Asia are now realizing that FDI is a source of employment, income growth, economic development and poverty reduction (Loayza & Raddatz, 2010). This is known from their continuous economic policy reforms aimed at creating great business atmosphere to attract more foreign investors. Such policy reforms include liberalization of foreign trade and investment regimes and privatization of many state companies (Lemi & Asefa, 2009). Since the Asian financial crisis in 1997 and the current global economic meltdown which began in fall 2007, many emerging and developing countries have undergone positive economic policy transformation with the intention to attract FDI. The leaders of these countries understand that more FDI are to be attracted to alleviate poverty of these countries. However, despite the large increase in the global flows, many emerging countries especially the African countries have unsuccessfully been able to attract more FDI (Ajayi, 2006). The increase in FDI inflow into Cameroon and other developing African countries without a better economic growth is a disappointment to the leaders; who have reformed many economic policies necessary to attract more FDI for a sustained economic growth.

FDI can have profound positive effects on poverty reduction provided there are mechanism such as sound economic policies, great institutions, flexible labor market and great regulatory frameworks (Karim & Ahmad, 2009). Widening access to labor would largely contribute to alleviate poverty. High domestic and foreign firm generated investment would create employment opportunities in a country. The higher economic growth than the rate of population growth would result in higher employment and higher income; hence improves the standard of living of the citizen thereby reducing the poverty level. UNCTAD (2008) noted that foreign and domestic investors are the main sources of capital formation. High capital is a great tool for economic development of a country and FDI are equipped with the necessary capital for economic improvement. Moreover, FDI may force host country to improve infrastructure such as roads, bridges, water and electricity supply. The locals would benefit from the investments through employment opportunities. The process of poverty alleviation within this research begins with the relationship between FDI and economic growth (Loayza & Raddatz, 2010).

The widely notion that FDI positively affect export in emerging countries is from the facts that FDI provide some access to foreign markets and would increase competition in the host country. The access of FDI to the global market is an opening opportunity for the host country to capitalize to increase export (Loayza & Raddatz). Local firms with affiliation with the foreign firms may gain knowledge and exposure from foreign firms to undertake exporting their products. This action would contribute to the economic growth of the country as more employment opportunities are created; hence alleviating the poverty issue. Tambunan (2007) reported an IMF finding as follows:

That the progress in raising real incomes and alleviating poverty has been disappointingly slow in many countries and the relative gap between the richest and the poorest countries has continued to widen. In Africa, the level of real per capita income in recent years is lower than it was 30 years ago. More broadly, the number of very poor (defined as those living on less than US\$1 per day) has remained roughly unchanged over the past decade, and only limited progress has been made in reducing the share of the world population living in poverty. (p.10)

FDI can have positive effects on poverty alleviation through taxation of foreign subsidiaries. Taxes from foreign firms would raise the revenue of the host country which can be used to develop social services, productive improvement and poverty reduction oriented programs. Certain conditions are taken into consideration for the corporate tax revenues to have major effects in the host country. In order to attract more FDI in Ghana and other emerging countries, the tax policy has to be attractive to foreign investors (Njong, 2008). If the corporate tax rate is high especially for foreign firms, it may discourage FDI and would result in low potential tax revenues. In many developing countries, there is that concern if there are specific agreements and policies in place to actually collect the corporate taxes (Kumo, 2009). Another major concern from the corporate tax benefit is whether the collected corporate tax benefits are used with the aim of alleviating poverty in the country.

The tax revenue should be used to finance poverty reduction projects such as the creation of labor-intensive projects or encourage the development of a safety net for the poor. Despite the potential of FDI to enhance economic growth and poverty reduction in developing countries through three ways as discussed above, there are at least two main issues of concern. Yuduo, Dan, and Wenshi, (2009) described FDI as a two-way sword; the monopolistic tendencies of foreign subsidiaries may displace domestic investment or industries, and thus the presence of FDI may increase instead of reducing poverty in the host countries. Increased rivalry between domestic and foreign firms could be beneficial in terms of promoting competition, improving efficiency amongst inefficient firms, and ensuring the most productive allocation of scarce resources (Loayza & Raddatz, 2010). However, foreign firms, especially large multinational companies with superiority in technology, information, human resource, capital, marketing, distribution, and have advertising power may create anticompetitive impacts, such as displacement of domestic firms or investment (Altomonte & Pennings, 2009).

It is a widely held view that FDI contribution to poverty alleviation is through its impact on economic growth of the host country (Majeed & Ahmad, 2009). Some studies have been able to identify three possible ways which FDI may help to reduce poverty reduction. Winters and Cirera (2001) analyzed the effects of trade liberalization on poverty identified the following factors: distribution channel, enterprise channel, and government channel as the possible factors that impact poverty alleviation. The distribution factor views the poor as the consumers. It is believed by many that if businesses are to grow, the poor must become consumers. Prahalad (2002) argued that “By stimulating commerce and development at the bottom of the economic pyramid, MNCs could radically improve the lives of billions of people and help bring into being a more stable, less dangerous world” (p. 48). Prahalad strongly emphasized the importance of the untapped potential market of the underdeveloped economies, which mostly represent the poor markets.

The enterprise channel mostly concerns the effects in which the employees of the FDI have directly on these companies. The enterprise channel may also have some indirect effects by generating demands for the local vendors (UNCTAD, 2008). This is with the assumption that if the demand for the unskilled is high, this would translate to a higher employment for the poor. According to research, the impact of FDI on poverty reduction is indirectly associated with its creating linkages with the local vendors, mostly with the subsistence agricultural firms. This indirect impact is limited where FDI mostly depends on highly skilled workers in the high technological sector. A location of the FDI in poor states would indirectly improve the poverty reduction in such markets and vice versa (UNCTAD, 1999).

The third channel identified by Winters and Cirera (2001) is government revenue from the government of developing countries. It is known that FDI in developing countries, mostly in the agricultural industrial countries contribute to the revenue of their host countries in the form of taxes. Most of these countries use these tax revenues to embark on poverty reduction programs in the society. However, the effect of this revenue would depend on the size of the taxes and the willingness of the host governments to invest a great portion of these revenues to alleviate poverty in the country. Another limitation to this tax revenue is the huge tax breaks given to these FDI by the developing countries to attract these foreign investors. This reduces the amount of tax revenues generated by these countries; hence a lower amount embarked for the poverty reduction programs.

DATA AND METHODOLOGY

A qualitative approach was used with four company chief operation officers (COO) who were purposefully chosen from four different industries. The participants volunteered to participate in the study and were actively doing business in the three countries (Nigeria, Ghana and Cameroon) in the areas of energy, pharmaceuticals, technology, and services located in the United States. These companies were selected because of their popularity as MNCs with well-known negative or positive impacts on the activities in social responsibilities and their leadership role in their respective industries. The data for this study were from both primary and secondary sources. The primary source was through telephone interviews through which they volunteered to discuss poverty alleviation and their involvement. The secondary data collected the firms CSR reports, peer-reviewed articles, and other electronic sources of information.

RESULTS AND DISCUSSION

The issue of corporate social responsibility has dominated all facet of corporate involvement in the society, ranging from environmental degradation to total disregard to child labor laws. However, it has been suggested that there are certain factors that might limit the desire of FDI to address CSR in developing countries in general. One of such factors is bribery given to government employees. It is widely believed that discouraging bribery to government officials and more transparency in the government could increase the revenue to the government. The realized revenue can be used to embark on necessary projects that

would benefit the poor in the society. To reduce poverty in the developing countries and the world in general would take concerted effort from both the corporations and the public sector. Programs aimed at helping the poor such as discounted goods to the poor and investing in programs to provide employment to the poor. The locations of many major local and multinational corporations do not cater for the welfare of the poor. These companies are mostly located in the large metropolitans; the poor in the remote villages are not able to gain even the unskilled job opportunities from these companies. The poor, under these circumstances, are not considered in the location decision process by either their government or the companies hence, hence the poor do have a stake in such companies. In recent years, there is a growing enthusiasm in the corporate community on poverty reduction in the developing countries. However, there is little or no effort to evoke CSR reforms that would favor a meaningful program to achieve or reduce poverty in the developing countries.

CONCLUDING COMMENTS

Strengths and limitations of the study exist. One the main limitations of this study was the difficulty of finding and selecting the four company executives from five different industries actively doing business in these three countries were chosen namely, energy, pharmaceuticals, technology, and services located in the United States. Another limitation was getting the participants to respond freely without being bias to the interview questions. In addition, the lack of inclusion of the representatives from these countries, so as to gain a balanced understanding of the effects of FDI on corporate responsibility and poverty reduction in the region was another limitation. The willingness of the participants to voluntarily be interviewed was significant to this study. They agreed to create and execute transparent and cooperative activities for sustainability and long term companies' involvement in poverty and social responsibilities in the region. They recognized that poverty is a reality, which if not controlled, would affect their future success in these countries. A qualitative research method provided a clear knowledge of the involvement of the FDI in CSR and poverty reduction through the interview method.

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DO REMITTANCES PROMOTE ECONOMIC GROWTH AND REDUCE POVERTY? EVIDENCE FROM LATIN AMERICAN COUNTRIES

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ABSTRACT

In recent decades, workers' remittances have become an important source of income for many developing countries. As a global aggregate, workers' remittances are the largest source of foreign financing after foreign direct investment. This paper analyzes the effects of workers' remittances on economic growth and poverty in Latin American countries. The study uses annual data covering all Latin American countries for the period 1990-2013. We explore the hypotheses that (a) workers' remittances will enhance the economic growth in Latin American countries, and (b) workers' remittances will help reduce the poverty in Latin American countries. In this article we employ recently developed panel data techniques and closely follow empirical literature on growth and poverty to test the influence of workers' remittances on economic growth and poverty in Latin American countries.

KEYWORDS: Remittances, Economic Growth, Poverty, Latin America

INTRODUCTION

In recent decades, remittances have become an important source of income for many developing countries. According to the World Bank (2015), worldwide flows of remittances the developing world are expected to reach US\$436 billion in 2014 and further to US\$440 billion in 2015. Remittances are defined as the sum of workers' remittances, compensation of employees, and migrant transfers. Remittances sent home by migrants from developing countries have maintained a steady and marked upward trend between 1980 and 2013, reaching US\$324.5 billion in 2013 compared to just over US\$ 18 billion in 1980 (see Table 1). Recorded remittances are more than twice as large as official aid and nearly two-third of foreign direct investment flows to developing countries. Remittances are the largest source of external financing in many poor countries. Workers' remittances have in fact become the second most important type of private external finance to developing countries after FDI.

Remittances flows to Latin America have also dramatically increased in the past several decades to become a major force in the worldwide allocation of funds and technology. Between 1980 and 2013, remittances flows to Latin America increased 33-fold from US\$1.7 billion in 1980 to US\$56.9 billion in 2013, though its share in world remittances flows has only increased from 5.2 percent to 13.2 percent during this period (see Table 2). It is also important to note that, on average, Mexico has received nearly half of the total remittances flows to Latin America. Of the countries that are presented in Table 2, the majority of the countries experienced significant growth in remittances flows during 1980-2013 period. According to the UNDP (2011), remittances make several contributions to the economic development, including: (a) remittances flows could become important tool for economic development if they can be channeled into productive investment; (b) from a macroeconomic perspective, remittances can generate output growth either by increasing consumption or by increasing investment; and (c) remittances increase the ability of households to spend on health, housing, and nutrition that can enhance their productivity and spur economic growth over the longer term. The paper is structured as follows: The next section presents a survey of literature, whereas Section 3 presents the specification of the econometric model and data sources. The empirical results are presented and discussed in Section 4 and finally, Section 5 summarizes the main results and concludes with some policy implications.

Table 1: Global Remittances Flows, 1980-2013

Region	Remittances (US\$ Billions)								Share of Remittances (%)							
	1980	1985	1990	1995	2000	2005	2010	2013	1980	1985	1990	1995	2000	2005	2010	2013
All Developing Countries	17.8	19.5	29.0	51.6	78.5	180.1	313.9	324.5	48.0	55.1	42.7	50.4	58.0	69.0	72.4	70.5
Low Income Countries	0.9	1.0	1.4	2.1	4.1	9.5	22.9	24.1	2.5	2.8	2.1	2.1	3.0	3.6	5.3	5.2
Lower Middle Income Countries	11.0	11.6	16.2	26.1	39.5	95.6	178.0	174.3	29.8	32.7	23.8	25.5	29.1	36.7	41.1	37.9
Middle Income Countries	16.8	18.5	27.5	49.5	74.5	170.6	291.0	300.4	45.5	52.3	40.6	48.3	55.0	65.4	67.2	65.3
Upper Middle Income Countries	5.8	6.9	11.4	23.3	35.0	75.0	113.0	126.1	15.7	19.5	16.8	22.8	25.8	28.7	26.1	27.4
East Asia and Pacific	1.0	2.1	3.1	8.9	16.7	34.3	76.0	81.4	2.8	6.0	4.6	8.7	12.3	13.2	17.5	17.7
Europe and Central Asia	2.1	1.7	3.2	4.1	8.2	19.7	32.9	40.8	5.6	4.8	4.8	4.0	6.0	7.6	7.6	8.9
Latin America and Caribbean	1.9	2.6	5.7	13.3	20.1	48.8	56.2	60.7	5.2	7.4	8.3	13.0	14.9	18.7	13.0	13.2
Middle-East and North Africa	6.0	6.1	9.6	12.1	11.5	23.0	37.6	26.0	16.3	17.3	14.1	11.8	8.5	8.8	8.7	5.7
South Asia	5.3	5.8	5.6	10.0	17.2	34.2	82.4	111.0	14.3	16.4	8.2	9.8	12.7	13.1	19.0	24.1
Sub-Saharan Africa	1.4	1.1	1.8	3.2	4.8	20.0	28.8	4.6	3.8	3.2	2.6	3.1	3.6	7.7	6.6	1.0
High Income OECD	19.1	15.8	38.7	47.6	54.4	73.6	106.9	121.7	51.5	44.5	57.0	46.4	40.1	28.2	24.7	26.5
High Income non-OECD	0.2	0.2	0.2	3.3	2.5	7.1	12.5	14.0	0.5	0.5	0.4	3.2	1.9	2.7	2.9	3.0
World	37.0	35.5	67.9	102.4	135.5	260.9	433.3	460.2	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Source: World Bank, World Development Indicators Database 2014.

Table 2: Remittances Flows to Latin America, 1980-2013

Country	Remittances Flows (US \$ Millions)								1980-2013 Annual Average Growth (%)
	1980	1985	1990	1995	2000	2005	2010	2013	
Argentina	56.0	27.0	22.8	63.6	86.3	432.1	639.0	526.5	13.7
Belize	15.0	21.0	18.5	13.9	26.4	44.7	78.1	74.4	6.1
Bolivia	1.4	6.0	4.6	7.4	126.9	337.0	960.2	1,201.3	40.9
Brazil	111.0	40.0	573.0	3,315.0	1,649.4	2,805.4	2,754.1	2,537.2	25.4
Chile	1.0	1.0	0.4	1.2	13.3	13.0	3.2	0.3	42.2
Colombia	106.0	110.0	495.0	815.1	1,610.1	3,345.6	4,030.8	4,119.5	19.8
Costa Rica	4.1	7.2	12.0	123.3	136.0	420.3	530.7	596.4	30.8
Dominican Republic	183.1	242.0	314.8	839.2	1,838.8	2,719.2	3,887.0	4,485.5	11.4
Ecuador	1.0	2.0	51.0	386.1	1,322.3	2,460.0	2,599.0	2,458.8	168.8
El Salvador	49.0	157.2	366.3	1,063.9	1,765.4	3,028.6	3,471.8	3,971.1	15.3
Guatemala	26.2	1.0	118.7	357.5	596.2	3,066.6	4,231.8	5,370.6	8.6
Guyana	1.2	1.0	1.0	1.7	27.3	201.3	367.8	328.2	41.0
Honduras	1.6	2.1	62.9	124.0	484.0	1,805.2	2,617.9	3,136.0	63.1
Mexico	1,039.0	1,616.0	3,098.0	4,368.1	7,524.5	22,741.8	22,080.3	23,022.5	10.4
Nicaragua	5.0	6.5	8.5	75.0	320.0	615.7	824.8	1,081.3	20.5
Panama	65.2	99.0	109.7	112.0	16.4	129.6	410.0	451.9	14.3
Paraguay	52.1	9.6	33.8	286.8	278.0	161.3	409.9	591.0	13.4
Peru	-	-	87.0	599.0	717.7	1,440.1	2,533.9	2,707.2	17.8
Suriname	6.0	4.5	0.5	0.3	1.3	3.9	4.3	7.0	251.3
Uruguay	4.0	6.5	10.4	16.8	27.1	76.7	102.9	122.7	11.5
Venezuela, RB	1.0	1.0	1.0	2.0	17.0	148.0	143.0	118.0	45.0
Latin America	1,728.9	2,360.6	5,389.9	12,571.9	18,584.3	45,996.2	52,680.6	56,907.6	11.6

Source: World Bank, World Development Indicators Database 2014.

LITERATURE REVIEW

The literature is ambivalent as to the contribution of remittances to economic growth. Migration and development is a two-way street with reciprocal impacts. Therefore, the extent that the home country gains or loses from migration is not very clear. By the same token, according to Lucas (2003), considering the dependence of remittance flows on complex factors related to the nature and purpose of migration, the changing migrant flows entail complex and multidimensional effects of remittances, which make their role difficult to detect and evaluate. The fact that remittances are initially spent on consumption, housing and land, and are not used for direct productive investment is often taken as a loss of resources for promoting long-term growth and development. In this respect, extensive qualitative analysis as well as more general surveys on the role of remittances in recipient countries have their fair share in the migration literature (see, for example, Richards and Martin (1983); Russell (1986, 1992); Keely and Tran (1989); Glytsos (1998, 2001); Farrag (1996); Wahba (1996), and Ramirez (2013)).

For a recent comprehensive survey of the theoretical and empirical literature on remittances see Glytsos (2001). A fairly large number of papers have studied the questions of the impact of remittances on poverty and income distribution (see, for example, Lundahl (1985); Djajic (1986); Kirwan and Holden (1986); Rivera-Batiz (1986); Stark et al. (1986); and Stark (1991)). However, econometric work on the effects of remittances is rather limited (see, for example, Oberai and Singh (1980); Kandil and Metwally (1990); Looney (1990); Adams (1991); Glytsos (1993); and Taylor and Wyatt (1996)).

The relationship between remittances and economic growth has drawn great attention in recent years, but the empirical results are mixed. For example, Iradian (2007) found that remittances have a positive and significant impact on economic growth. Giuliano and Ruiz-Arranz (2005) found that remittances have a positive but non-significant impact on economic growth. Mundaca (2005) also found positive effects for a sample of countries covering Central America, Mexico, and the Dominican Republic. Chami, Fullenkamp, and Jahjah (2005) found that remittances have negative impact on economic growth.

METHODOLOGY AND DATA

Specification of Models

This section discusses the model specifications to examine the relationships between worker remittances and per capita GDP growth and between foreign direct investment and per capita GDP growth. The models specified are estimated using panel least squares estimation method. The model is derived, in conventional manner, from a production function in which FDI is introduced as an input in addition to labor and domestic capital. FDI is the prime source of human capital and new technology to developing countries and this variable is included in the production function in order to capture the externalities, learning by watching and spill-over effects associated with FDI. In the usual notation the production function can be written as follows:

$$Y = f(L, K, WR) \quad (1)$$

where Y is real gross domestic product per capita, L is labor input, K is domestic capital stock, and WR is real inflow of workers' remittances. Assuming (1) to be linear in logs, taking logs and differencing, we obtain the following expression describing the determinants of the growth rate of real GDP per capita:

$$y = \alpha + \beta l + \gamma k + \delta wr \quad (2)$$

where lower case letters denote the rate of growth of individual variables. Following the precedent set in numerous previous studies, we approximate the rate of growth of the capital stock by the share of investment in GDP. This is necessary due to the formidable problems associated with attempts to measure the capital stock, especially in the context of developing countries. In addition, we also replace the rate of change in labor input by the growth rate of labor force and express real inflow of workers' remittances as a percentage of GDP. These changes yield the following growth equation:

$$\Delta \ln RGDP_{it} = \mu_i + \delta_i t + \beta_1 \Delta \ln LF_{it} + \beta_2 \Delta \ln \left(\frac{INV}{GDP} \right)_{it} + \beta_3 \Delta \ln \left(\frac{WR}{GDP} \right)_{it} + \varepsilon_{it} \quad (3)$$

where $i = 1, 2, 3, \dots, 21$ for each Latin American country in the panel and $t = 1, 2, 3, \dots, 34$ refers to the time period. The parameters μ_i and δ_i allow for country-specific fixed effects and deterministic trends, respectively, while ε_{it} denote the estimated residuals which represent deviations from the long-run relationship. Our panel data set includes 21 Latin American countries and covers 34 years from 1980 to 2013. According to economic theory, the expected sign of the parameter β_1 is positive, the expected sign of the parameter β_2 is positive, the expected sign for parameter β_3 can be expected to be either positive or negative depending on the impact of workers' remittances on the economy. Following an approach similar to the one used by Gupta, Pattillo and Wagh (2009), we specify the following empirical model to test the relationship between remittances and poverty.

$$\ln POV_{it} = \alpha_i + \theta_i t + \beta_1 \ln RGDP_{it} + \beta_2 \ln G_{it} + \beta_3 \ln \left(\frac{WR}{GDP} \right)_{it} + \varepsilon_{it} \quad (4)$$

where $i = 1, 2, 3, \dots, 21$ for each Latin American country in the panel and $t = 1, 2, 3, \dots, 34$ refers to the time period, POV_{it} is the poverty rate in country i in period t , and G_{it} is the Gini coefficient, a measure of income inequality, in country i in period t . The parameters α_i and θ_i allow for country-specific fixed effects and deterministic trends, respectively, while ε_{it} denote the estimated residuals which represent deviations from the long-run relationship. Our panel data set includes 21 Latin American countries and covers 34 years from 1980 to 2013. According to economic theory, the expected sign of the parameter β_1 is positive, the expected sign of the parameter β_2 is positive, the expected sign for parameter β_3 can be expected to be either positive or negative depending on the impact of workers' remittances on the economy.

Variable Description and Data Sources

In order to test the implications of our models, we collected a panel of aggregate data on remittances on 21 Latin American countries. The economic growth rate is measured in this study as the growth of real per capita GDP in constant (2009) U.S. dollars. The data on real GDP per capita are from the World Bank, World Development Indicators database. The data on labor force are from the United Nations Conference on Trade and Development (UNCTAD), UNCTADSTAT database. The investment/GDP ratio is used as a proxy for the growth rate of the capital stock. Since the investment/GDP ratio is not reported for the majority of the developing countries, gross fixed capital formation as a share of GDP is used to represent investment/GDP ratio. The data on investment/GDP ratio are also from the World Bank, World Development Indicators database. The data on worker remittances are from the World Bank, World Development Indicators database. The data on net private capital flows are from the International Monetary Fund, Balance of Payments Yearbook database.

Empirical Results and Summary

This paper analyzes the effects of foreign remittances on the economic growth and poverty in Latin American countries. We analyze these effects using panel data series on remittances and other control variables. The main contribution of this paper is to analyze the effects of remittances on both economic growth and poverty in Latin American countries covering all countries in the region as well as well covering a longer and more recent time period. The major point emerge from this work is that remittances have a positive impact on economic growth and negative effect on poverty in Latin American countries. The findings of this study are, for the most part, are consistent with findings of previous studies on remittances. The policy implications of this paper are straightforward. First, both remittances may promote economic growth significantly in the process of development. Second, increase of remittances in quantity enhances economic growth only under some conditions. A less distorted market system, more stable macroeconomic environment, better human resources, export-oriented strategy, diversified economic and export structure will improve the relationship between remittances and growth in Latin American countries.

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EMPLOYEE PARTICIPATION IN THE HOSPITALITY SECTOR: A CASE STUDY OF TRINIDAD VERSUS TOBAGO

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ABSTRACT

The aim of this paper is to provide an understanding of employee participation in the hospitality industry of Trinidad and Tobago. It will also seek to compare/contrast levels of employee participation on both islands. This paper discusses the concept of employee participation and captures the impact of employee engagement in the hospitality sector. It examines the viability of engaging employees as it relates to decision making in Trinidad versus Tobago, and makes recommendations, which includes policy propositions for the future. The findings also revealed that there was a conceptual difference between employee participation in Trinidad versus Tobago, and the extents of employee participation in these two islands differ culturally. It also embraces the notion of an employee engagement model for the way forward.

JEL: M1

KEYWORDS: Hospitality Sector; Employee Participation; Sustainability; Trinidad; Tobago; Levels of Employee Engagement; Global Participation Strategies; Employee Engagement Model

INTRODUCTION

Tourism which also encompasses *hospitality* is one of the fastest growing sectors in the world and it contributes to economic, socio-cultural and environmental benefits to many countries (WTTC 2014; WTO 2015; Cooper *et al* 2005; Swarbrooke and Horner 2001; and Ritchie and Crouch 2003). The hospitality industry provides employment opportunities for both skilled and non-skilled individuals in the areas of accommodation, food and beverage, transportation, attractions and events subsectors (WTTC 2009). It is an industry that contributes heavily to labour and jobs; providing opportunities where employees play a critical role in the delivery of service. Due to the importance of being able to deliver good service, employees at times have direct contact with customers. They can also be empowered to participate in decision making. This study will explore the concept of employee participation on both islands. In the proceeding sections, this paper will examine the literature on the subject matter of employee participation; it outlines what methodology was used to gather exploratory data; followed by the results and discussion section which discusses the findings in light of the literature review and proposes recommendations for the future. The conclusion at the end of the document summarises the key findings in this paper.

LITERATURE REVIEW

This section examines the various views and studies in the area of employee participation, the hospitality sector of Trinidad and Tobago and strategies employed by successful organizations globally.

Concept of Employee Participation

Bratton and Gold (2007: 451) gives a distinction between the terms “*employee participation* and *employee involvement*”. “...*employee participation involves workers exerting a countervailing and upward pressure on management control, which need not imply unity of purpose between managers and non-managers.*

Employee involvement is, in contrast, perceived to be a softer form of participation, implying a commonality of interest between employees and management, and stressing that involvement should be directed at the workforce as a whole rather than being restricted to trade union channels.”

Sagie and Koslowski (2007: 3) claim that the term *employee participation* has diverse meanings. And can mean a number of things: it can mean that employees participate on the company board; hold shares or stocks of the firm; or participate from gain-sharing and other activities. One of the most common forms of participation in the literature is employee participation in decision making, and this paper will lean slightly in that direction. Boxall and Purcell (2008: 142) quote **participation** as “... a process that allows employees to exercise some influence over their work and the conditions under which they work”. This definition of participation suggests that employees have some degree of power in the workplace and can have weight; it demonstrates a situation where employees are not as they were seen a few decades ago—as slaves of the organisation. But today are valuable assets capable of contributing and taking organisations forward. Bratton and Gold (2007: 442) assert that the employee voice has been growing over the years especially in Europe and North America. Bratton and Gold (2007) lists three reasons why employee participation is important:

It forms a contribution to decision making. In other words, tacit knowledge can be harnessed and used by the organisation in decision making.

It articulates individuals’ satisfaction or dissatisfaction in the workplace. It can let the company know if the employees are happy or not. Many data collection methods would include surveys. In the United States for example, it is not uncommon to find companies having assembly meetings or with today’s information technology and globalizing world; information or views of the employees can reach managers at the click of a button.

It is a demonstration of a collective organisation (one hand cannot clap). When employees participate, it gives management added strength. It shows that everyone is working together for a common good.

The boundaries between the terms (*employee participation* and *employee involvement*) are a bit fuzzy and hazy and many writers use the terms interchangeably. One of the main reasons companies exist is to make profit, and in order to become profitable, some organisations have looked at the external environment and developed strategies to move forward. Some strategies may entail new processes, and changing the way things were done. Edward E. Lawler III (1986: 3) states:

“Both company-wide programs of change and such specific programs as quality circles and attitude surveys share important common elements. These different programs all move one or more of the following further down in the organization: information, knowledge, rewards and power. This has the effect of allowing more people to participate in important decisions and activities, and because of this, these programs are often collectively referred to as participative approaches to management”

On the theoretical side, employee participation can be looked at from two approaches, according to Joensson (2008); participation can be looked at as an instrument to enhance employee’s attachment and loyalty to organizations, this is the *management approach*. The second approach is called the *humanistic approach*, and views participation a beneficial to human growth and satisfaction of social needs.

What are the Different Kinds of Participation?

Employees can participate in different ways and to different extents. Participation does not only refer to decision making. Although it may be the first thing which comes to mind; other forms of participation existed or were more prevalent like financial participation and feedback surveys but in recent times due to

regulation and legislation—emphasis is on the right of employees to have a say and input in certain situations and also decision making power. Some forms of participation may bring more worker satisfaction than other forms depending on the employee and what appeals to them. Some forms of *Participation* identified by Sagie and Koslowski (2007) are:

Formal employee participation in work decisions, for example, voting. Informal participation in work decisions, where employees- although not part of the formal decision making process are able to influence the decision makers, and through them the final decisions. Employee ownership, in which the employees/workers influence is achieved by granting them shares of stock in the company. Morris et al (2006: 328) says that employee financial participation makes employees feel that they are part of the company and to create a feeling of involvement and interest in the company's future. Consultation, in which case employees have formal consultation roles through various mechanisms like quality circles in which bonuses are offered for improvements in labour productivity Representative participation in decision making, where they are allowed to participate in the process of decision making through unions.

The types of decisions that organizations need to make would also require different degrees of involvement. Boxall et al (2008: 149), “...decisions on health and safety will often (and, in many countries, must by law) involve employee representatives in the evaluation of risks and their avoidance in current operations and in the purchase of new technology.” Therefore, the scale of employee involvement varies by the type of decision the organisation needs to make.

Trinidad and Tobago's Hospitality Sector

According to Invest TT (2015) both islands boast of natural attractions, historical sites, uniquely appealing food and warm hospitable people. The population of Trinidad and Tobago combined is approximately 1.3 million people. Trinidad is much larger and its main tourism product is geared towards the business tourism market because of its strong oil economy. It is very fast-paced and lively. Unlike Tobago, which is smaller and its main market is leisure tourism and eco-tourism. Because the markets are different for both islands, the hospitality establishments existing on both islands are tailored to their specific clients. Business type hotels like Hyatt, Marriott, Hilton and others will be found in Trinidad. While Tobago has the smaller leisure type properties with a few seaside resorts. The hotels in Trinidad for example are much larger in size than the ones in Tobago. Trinidad also offers a wider selection of dining and cultural diversity. Historically, the colonial masters of both islands were different at one point in time, and this had an impact on the way things were done on both islands respectively (Nalis 2015). Tobago was more of a slavery island than Trinidad. Slavery was more intense and concentrated in Tobago, there were more slaves in a smaller geographic area and the top-down approach to management was used back then. Plantation owners would tell the slaves what to do and how to do it.

Today, no more plantation societies exist in Trinidad or Tobago. The economy has changed and while Tobago is focused on tourism. Trinidad's main products are oil, natural gas, manufacturing, and a strong business tourism sector. Statistically, the hospitality and tourism sector accounts for about 10.6% of the Gross Domestic Product (WTTC, 2014) and this figure is projected to rise given the government's current diversification developmental plan. A major success factor with Tourism—is the fact that it is a service industry—one that requires manual people skills. Employees and people are at the heart of success for the hospitality industry.

Advantages and Disadvantages of Employee Participation in Organisations

Lawler III (1986) outlines some pros and cons associated with employee participation. Participative management offers some advantages, with regards to employee participation:

It can create organisations where people at all levels think for themselves and manage their own work, (less direct supervision may be needed).

When people work and use both their hands and minds, they usually take more care about how they do their work, and this leads to higher quality products that are internationally competitive.

Being internationally competitive suggests that they are contributing and belong to a productive society in which work positively contributes to the quality of people's lives.

When people take pride in their work and they are more productive, this can assist firms in being competitive in international markets and be admired for their management skills. As in the case outlined by Lawler III (1986), where in the 1960s a book on the dominance and effectiveness of American management was a best-seller in Europe (*The American Challenge*, Servan- Schreiber, 1968), just as in the early 1980s a book about Japanese management was a best-seller in the United States (*Theory Z*, Ouchi, 1981).

Some negative impacts of employee participation in organisations are:

It is not guaranteed to work, some employees are happy just coming to work doing what they have to do and going home.

Employee participation places new demands on everyone in the organisation. Employees now have to do things which they were not doing before; this can be a “black-box” for organizations.

Non-participative work structures gave employees the opportunities the opportunity to think about off-the-job activities and have an exciting personal and social life (Lawler 1986).

Employee participation may not be the right thing to do in some organisations which have a culture of being top-down/bureaucratic. In North Korea for example the ideology of *Juche* permeates the citizens and they are accustomed with being told what to do. Almost every aspect of their lives is determined by the government and this determines almost all aspects of political, economic and social life in North Korea (Kim et al 2007). This has been working for generations in North Korea and to change this ideology and culture right away is not the best strategy, since the employees will be asked to do something which they never did before.

METHODOLOGY

Data

Qualitative research offers empirical information (Neuman 2006, Willis 2007, and Punch 2005), deep insight and richness of detail (Neuman 2006; Minichiello and Kottler 2009; Willis 2007; Hesse-Biber and Leavy 2006; Anfara and Mertz 2006; Punch 2005; and Outhwaite and Turner 2007). A qualitative research methodology was primarily selected to gather exploratory data in the area of employee participation in the hospitality sector in Trinidad and Tobago. This was necessary to get rich detail and probe the topic. A thematic analysis was then used for collating similar themes that emerged in the interview process. The data collected from a structured questionnaire was administered to seven key industry professionals who are located in the areas of: Ministry of Tourism (MOT); THA Division of Transport and Tourism (Tobago); Bureau of Standards; Trinidad Hilton; Trinidad Hyatt; Magdalena Hotel in Tobago, and THTTI (Trinidad and Tobago Hospitality and Tourism Institute).

The Instrument

The formulation of the questionnaire entailed adapting relevant questions found in the literature (Redman and Wilkinson 2009; Bratton and Gold 2007; Boxall and Purcell 2008) with a view to addressing employee participation on both islands.

RESULTS AND DISCUSSIONS

Employee Participation

Trinidad and Tobago is one country but the organizational dynamics existing on both islands are quite different. All stakeholders that were interviewed mentioned that the organizational culture as it relates to employee participation were different. Five stakeholders specifically used the phrase “*top-down*” when talking about employee participation in Tobago. In a Trinidad context, employee participation was viewed as very participative and “*engaging*” by all seven stakeholders. Does it mean that Trinidad will always be more successful and effective? Different societies may attribute different meanings to participation, and the meanings in one country would be different to what it would mean in another country. An organisation within a country that has a history of being told what to do and being conditioned cannot shed that culture easily as in the case of Tobago. Take for example if an organisation has to perform a highly repetitive simple task, participative management may not fit or be a “best fit” in that circumstance. Lawler III (1986) gives an example; “...*most banks have individuals who encode checks at the rate of over a thousand an hour. Again, effectiveness depends on non-thinking repetition.*”

Four of the stakeholders that were interviewed said that they were rewarded by their company when they participate, and make the organisation more effective; as in the case of service industries like hospitality, when employees are more willing and able to use discretion. But at the same time, power without knowledge, information and rewards will lead to poor decisions. And maybe this is why in Tobago; decision making is not pushed down the channel.

Manolopoulos (2008: 15) did a study on employee motivation, and it was established that in the Greek public sector, extrinsic rewards such as salary and job security were more motivating than intrinsic rewards, like the opportunity to be creative and “make a difference”. This shows that in some cultures and organisations, employees are motivated by different things. Employee participation has been affiliated with the notion that it has very important implications for the effectiveness of participative management approaches because these approaches change at least part of the formal structure in organisations. Participation and employee involvement as stated before can be good for organisations, and it can have instances where it would not work. Pseudo participation was seen as being ubiquitous in Tobago, and due to the hustle and bustle of Trinidad’s busy climate- partial participation was seen as prevalent there. Five stakeholders also mentioned that participation depends on the issue at hand, the type of task, the type of employees, and the level of education.

Is Employee Participation in the Workplace the Way Forward?

All seven stakeholders pointed out that because of globalization, the working culture in Tobago will change. The stakeholder from the THA (Tobago House of Assembly) Division of Transport and Tourism stated that some organizations (four in particular) in Tobago are putting “*participation strategies*” on the front burner in their organizations hoping it would lead to higher levels of efficiency. This recent trend is due to the impact of globalization in Tobago. In the Caribbean, many of the developing nations follow the practices of those from the developed world. So it is not uncommon to see islands like Barbados, Trinidad, Antigua and other countries following and mapping themselves along the lines of the developed countries like USA, Canada, and UK. What might also assist and act as a catalyst, is the fact that people in the Caribbean have strong ties to those in the developed countries. A cultural Diaspora exists, and if one were to ask a

Trinidadian if he/she has a friend or relative in the USA for example...the answer would be 'yes'. The point here is that having ties to developed countries enhances the ability to acquire information about what's happening there and how that information can be used to gain a competitive advantage. Bhatnagar (2007: 17) "*Employee engagement can contribute to employee retention since it involves giving your workforce a sense of participation, freedom and trust.*" This can motivate employees by giving them a feeling of self worth, and they can stay longer at the company. Problems associated with employee turnover and costs to train new employees are ameliorated if employees are allowed to participate. Townsend et al (2008: 24) supports this point and goes further to explain that employees can in fact be the source of competitive advantage. "*The employees of virtually every organisation in the world refer to their place of work as "my company" when they are at home. Taking advantage of that natural feeling of ownership by extending trust and empowerment to all employees and giving them a means to be engaged in the continual improvement of everything the organisation does is in the best interest of the employer, the employees, and their customers.*"

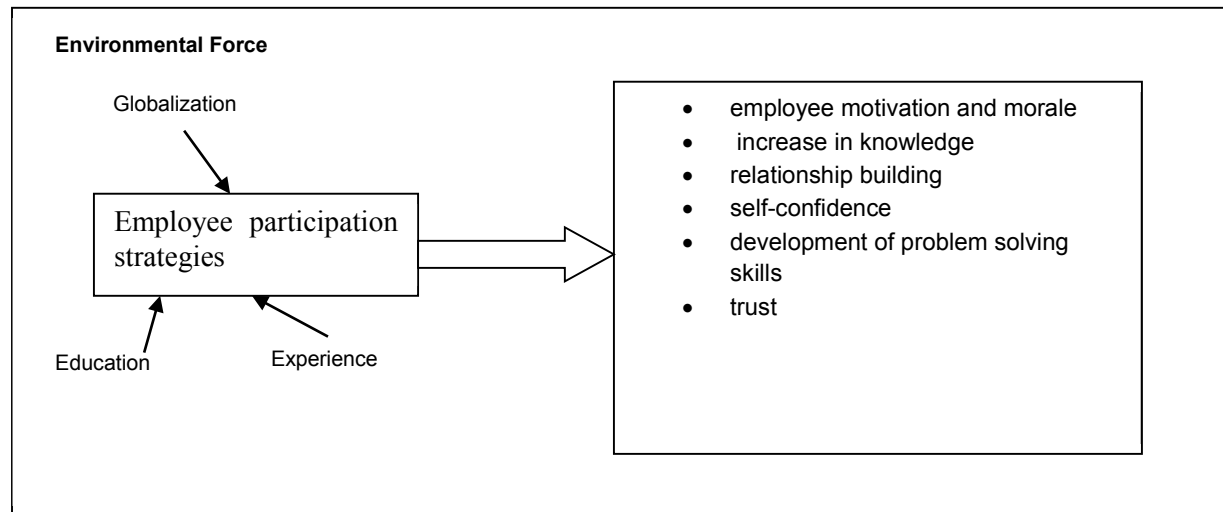
In other countries like North Korea, participation in the workplace does not fit into their culture and how they do things. Cultures change over time to adapt to the environment and while one cannot predict the future. Based on the research and literature, one would maintain the view that some organizations would not benefit from employee participation, and would support the counter side of the argument as well- where participation is a way forward and can bring many benefits if managed properly.

Future Strategy and Recommendations

All stakeholders agreed that the *employee participation* trend is one that is growing rapidly in Trinidad, and it is slowly making its way into the human resource practices in Tobago. Once it is seen as something beneficial and managers in Tobago start seeing the benefits of trickling power down to employees, it will certainly grow. One recommendation proposed was to have management workshops in Tobago that deals with the different aspects of employee participation, and showcase how it can be beneficial. Six stakeholders agreed that employee participation is linked to the following outcomes: employee motivation, increase in knowledge, relationship building, self-confidence, development of problem solving skills and trust. This is displayed in Figure 1.

All stakeholders felt that globalization, education and experience would have an impact on employee participation strategies used in hospitality entities. It was felt that with experience, and as employee experience grows with time- employees can be encouraged to participate more in decision making. Education and increased knowledge can also lead to more engagement by employees. Globalization and the rise in multinational companies such as Hyatt, Hilton and other brands and their best-practices can certainly be used as a model to have employees participate in decision making. It was unanimously agreed that employee participation is certainly an area that can lead to competitive advantage if it is fostered in the right environment. Some strategies for Trinidad entail following the strategies of the global hospitality brands like Hyatt, McDonalds and Hilton. Where they make use of: online social networking to engage staff; suggestion schemes; autonomous work groups and they have also the removal of some levels of management to make decision making faster and to empower employees.

Figure 1: Benefits of Employee Participation Based on Stakeholder Views



This figure displays the projected benefits of employee participation in hospitality establishments according to the stakeholders.

CONCLUSION

Trinidad and Tobago were focused on as two separate islands with each having a unique history and culture. Both islands differed in their general approach towards employee participation. Employee participation can take different forms and be rewarding for employees. Some cultures do not propagate the ideology that employees need to participate. In fact there are a few disadvantages for participation in the work place which were discussed. While the future is uncertain, more and more organizations are involving employees in the organization and encouraging participation. It may be encouraged for different reasons, but the fact is- that it has been growing.

Boxall and Purcell (2008), Sagie and Koslowski (2007) point to the fact that while employee participation continues to grow in the western world and how it operates in Trinidad-it does not mean that it should be cast in stone as the best way for all organisations. It depends on the culture and type of job. This exploratory research work has some limitations. For example, the sample size examined is small and one should be very careful when generalizing. Another limitation is that this study did not examine the other variables of employee engagement or participation. Cost and time were also constraints when this study was undertaken. Additionally, the results and findings were somewhat restricted given that the literature search found little empirical work on employee participation in Trinidad and Tobago.

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BIOGRAPHY

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TAX POLICY IDEAS TO CONTROL INFLATION

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ABSTRACT

The primary objective of this paper is to examine the relationship between inflation and taxation in the United States. To examine this relationship, the following tax aspects have been examined in this paper: (1) Income taxation of depreciation, (2) Income taxation of capital gains, (3) Income taxation of accumulated earnings and (4) Income taxation of corporate earnings. It is universally accepted preposition that taxation is an efficient tool for directing productivity growth (Arthur M. Okum, 1978). Taxation can stimulate productivity growth by creating incentives to save and invest, which can control inflation (OECD, 18-20, 1988). Based upon the empirical studies in taxation and economics, it is assumed that an inverse relationship exists between productivity growth and inflation. Generally, a lower rate of productivity growth accelerates the rate of inflation, and a higher rate, substantially, reduces inflation. Thus if productivity growth is stimulated, the rate of inflation would decrease. All investments, however, do not affect inflation. Only those investments that stimulate productive economic activities influence the rate of inflation.

JEL: H2, H4, H8

KEYWORDS: Depreciation, Fiscal Policy, Inflation, Taxation, Capital Gains

INTRODUCTION

The United States enjoyed two desirable economic conditions prior to 1973 (Kreidmann, 1980) a rapid growth of industrial activities which provided employment opportunities for a growing labor market and (Kreidmann, 1980) a rapid increase in output per hour which provided the basis for higher real wages per wages per worker and, therefore, caused the living standard to rise. Together, these factors contributed to the pre-1973 annual increase in real gross product of approximately 3.4 percent (Ministry of Information, 1989). In 1973, however, these positive trends reversed. A dramatic slowdown in industrial growth was exacerbated by significant increases in oil prices. Because many U.S. production processes utilize oil or its byproducts, production costs substantially increased, causing the real gross product to plummet to 2.0 percent and the general level price to rise.

Taxation can affect economic performance through two basic mechanisms. First, an appropriate tax rate can result in higher rate of savings and investments. Second, taxation can encourage resources to shift from less productive to more productive sectors and activities, thus resulting in the overall efficiency of resource utilization and increased productivity. A more effective tax system is one that attempts to control inflation rather than alleviate its effect with an across-the-board tax cut or indexing income. The inflation rate essentially depends on productivity trends which, in turn, can be improved by reducing the cost of capital and stimulating productive economic activities. It is now beyond doubt that taxation can be used for stimulating and regulating economic growth. Therefore, in addition to other political and economic measures to control inflation, an appropriate tax policy should be implemented to encourage capital formation and foster economic growth. The tax policies of the United States is oriented on capital formation and economic growth. However, the structure of tax laws is somewhat ineffective to materialize respective tax goals. Hence, tax laws in the United States need be amended to facilitate the objectives underlying the tax policies. Summarily, the main issue to be examined in this paper is: can changes in tax laws which provide incentives for investment in productive-type assets control inflation? It is concluded: Yes, changes

in tax laws can help control inflation. Tax laws changes can stimulate capital formation and productivity growth which, in turn, can reduce impact of inflation (Taxation Enquiry Commission, 1953-1954)

LITERATURE REVIEW

There is no unanimity among the economists as to the causes of inflation. Some economists have focused primarily on the circumstances existing when inflation first occurred, while others have concentrated their study on the results of inflation. For analysis economists have grouped the theories of inflation under two main categories-demand-pull inflation and cost-push inflation. The intricate link between these two categories may often lead to what is known as the “spiral effect-push,” i.e., some combination of demand-pull and cost-push inflation joined in such a way that one leads to the other. I causing inflation this research paper, however, factors causing inflation are classified into two categories-real factors and artificial factors. Real factors include economic, social, political and international influences which directly create or accelerate inflation. Artificial factors may include psychological influences which do not create inflation, but indirectly accelerate. In addition, for the purposes of this study, artificial factors are defined to include the case where a few supplier or sellers of goods take unfair advantage of price increases by hoarding commodities during inflation and selling at inflation-induced higher prices.

This phenomenon creates artificial shortages of commodities in the market, and accelerates already existing inflation (Act, 1980). The government deficit may be one of the most important causes of inflation. As long as the government is willing to expand the money supply, large budget deficits can generate inflation. When a government, for any reason, permits excessive growth of the money supply, a general rise in the price level may follow. In the words of former President Jimmy Carter, “Our first and most direct efforts are within government itself. Where government contributes to inflation, that contribution must be lessened. Where government expenditures are too high, that spending must be reduced. Where government imposes an inflationary burden on business, labor and the consumer, those burden must be lightened” (supra note 4 at 25). In the real world, given the demand by populace for government services, balance budgets are difficult to achieve. As shown in table 1, and 2, the government of the United States has a long trend of deficit budgets, and reverse relation between Gross Domestic Product and inflation.

Table1:Summary of Receipts and Outlays of the United States Government’s Budgets
(Billions of Dollars)

Year	Receipts	Outlays	Deficits/ Surplus
2007	2568	2731	-162
2008	2654	2873	-219
2009	2817	3015	-198
2010	2907	3148	-241
2011	3182	3299	-117
2012	3442	3355	-87
2013	3585	3524	61

Sources: LRS Report For Congress, Order Code RL 34419, The Budget For Fiscal Year 2009, Updated September 11, 2008)

Although actual inflation is a crippling economic condition, the fear of the inflation, even if unsubstantiated, may be as detrimental as in actual inflation. The impact of inflation, therefore, is a consequence of both actual inflation and generalized expectations about the trend of inflation. As evidence of the psychological impact of inflation, one need only examine contracts governing wages, prices, or compensation which have been formulated with the expectation that inflation will continue in the future. Additionally, prevalent inflation has lead courts to consider its impact in damage awards. For example, the New Jersey Supreme Court decided in *Tenore v. Nu Car Carriers*, “fair and just compensation in wrongful death cases must be based on a jury consideration of the effect of future inflation” (Tenore, 1975).

Table-2: Annual Growth Rate GDP of Inflation in Percentage

Year	GDP Annual growth rate in %	Inflation Consumer Price Annual %
1980	-0.27	13.51
1984	7.26	4.32
1988	4.20	4.01
1992	3.55	3.03
1996	3.80	2.93
2000	4.09	3.38
2004	3.79	2.68
2008	-0.26	3.84
2009	-2.8	-0.36
2010	2.53	1.64
2011	1.60	3.16
2012	2.32	2.07
2013	2.22	1.46

Source: World Bank Report 1988

Economic Growth and Inflation

Economists and lawyers have proposed various alternative to solving the problem of inflation. In order to reach a solution, it is necessary to reach a consensus as to the cause of the problem. Currently most economists agree, there is a direct relationship between money growth and inflation. When the money supply increases, inflation will follow and vice versa. Therefore, to restore price stability, money growth must be curved. However, a reduction in the growth rate of money, by itself, is not a permanent cure. In the words of Edward C. Bochner: Implementing an effective anti-inflation policy, therefore, requires initiatives on a wide front. Clearly fiscal restraint is essential along with monetary restraint. But so are the policies that stimulate investment, rejuvenate productivity, cut back on regulatory burdens, help brake the wage-price spiral and foster competition, especially in markets where government itself contributes to higher prices (Edward C. Bochner, 1974). Bochner's opinion clearly indicates that there is a close relationship between inflation and multiple factors.

In the United States, during the 1970s, compensation per hour increased while productivity growth slowed, resulting in increased labor costs and prices. This pattern persisted until 1981, after which productivity advanced at a higher rate and resulted in decreased labor costs and prices. Hence, productivity is an important determinant of cost movement and inflation. The relationship between output per hour and unit labor cost is shown in table -3

Table 3: Relationship between Output Per Hour and Unit Labor Cost

Period	Average Annual Percentage Change	
	Output Per Hour	Unit Labor Costs
1960-1973	1.9	4.8
1973-1979	2.7	3.1
1973-1980	1.4	4.9

Sources: constructed from: Jason G. Cummins and Kevin A. Hassett, the effects of taxation on investment: New Evidence from firm level panel data, National Tax Journal, Vol. XLV 243 (1992).

DATA AND METHODOLOGY

The research methodology employed in this study is the logical application of the tax laws to inflation. The logical approach, required to prove the relationship between tax laws changes and inflation, is examined on the basis of statutes, administrative rules and regulations, case law, and opinions of jurists and tax experts. Wherever possible, previous empirical studies showing the economic effects of tax law changes have been used to support the arguments made in the paper.

RESULTS AND DISCUSSION

The proposed solution for controlling inflation through changes in the tax law to encourage capital formation and economic growth is based upon the following premises:

I. Corporate Entity: In order to reach the stated goals, the legal entity of corporate should be maintained and investment through corporate organizations encouraged. The reason for this postulate is the contribution which corporate organization provide for economic growth at national and international levels. Currently, a major portion of business is being conducted by corporation in almost every country of the world (World Bank 1988). Corporate provide a wide range of investment opportunities to those who cannot operate a business, either for lack of funds or managerial skill, or for want of technology. Thus, corporation provide an opportunity for the use of funds and talents collectively. The fiscal policy of the United States, before the Tax Reform Act of 1986, provided business corporations significant incentives to explore new investment opportunities. The Tax Reform Act of 1986 abolished many of these incentives. Many capital intensive corporations that previously benefitted from investment incentive features were adversely affected by the Tax Reform Act of 1986.

Among the changes which affected corporate taxation were a change in the historic relationship between corporate and individual tax rates resulting in a higher corporate than individual rate, (Cong. 1986) elimination of the capital gain deduction formerly available upon sale or exchange of long term capital assets, (Tax Reform Act, 1986), repeal of the General Utilities Doctrine, (General Utilities and Operating Co. 1935) and the enactment of alternative minimum tax, imposing a potential tax burden on publicly held corporation. (I.R.C. 55-59) Cumulatively, these changes adversely affected the taxation of the business income of corporations.

Ii. Economic Activities: Economic activities which tend to directly stimulate productivity growth are characterized as productive activities, and those which do not substantially contribute to productivity growth are categorized as non-productive activities. The primary non-productive source of income, generally, is through passive investments which may include investments in tax sheltered activities and investment in other activities whose primary source of income is inflationary gains. Congress realized the economic distinction of these economic activities through provisions that classify economic activities as “active” or “passive”. According to the Senate Finance Committee Report, “the prior law of tax favored assets has harmed the economy generally, by providing a non-economic return on capital for certain investments. This has encouraged a flow of capital away from activities that may provide a higher pre-tax economic return, thus retarding the growth of the sectors of economy with the greatest potential for expansion.” Through this statement, it is evident that Congress recognized the link between inflation and productivity growth. Hence, the determining factor when classifying an activity as productive or nonproductive should be its impact on productivity growth. The embryo seeds of this concept were first sown when Congress added section 469 of the Internal Revenue Code to provide rules for passive activities. These rules attempt to discourage passive activities by preventing taxpayers from using losses from passive activities to offset income from active sources. It is argued that discouraging passive investments will result in efficient deployment of capital and productivity growth. The determining criteria of distinction between active and passive activities under I.R.C. section 469 is the extent of the participation by a taxpayer in the

activity. (I.R.C Section 469) In addition to attempting to solve tax shelter problems, one of the purposes underlying the enactment of I.R.C. section 469 rules is to encourage productive economic activities. Hence, this paper will employ the same classification criteria for productive economic activities and nonproductive economic activities as is used to separate an active activity from a passive activity in I.R.C section 469. The United States' constitution guarantees freedom of trade and profession to individuals and profession to individuals and corporations. Therefore, no provision should be made to penalize nonproductive activities. However, further research is required to determine which activities do stimulate economic growth and what criteria should be adopted to distinguish them from the activities which do not contribute to the economic growth.

CONCLUDING COMMENTS

Taxation is a very broad term. It includes income tax, wealth tax, estate tax, and gift tax of individuals, partners, trusts, and corporations. Since the study of all taxes would be unreasonable, this study is limited to those aspects of corporate and individual income tax laws where tax incentives would be more effective for encouraging investment and production. The relationship between tax laws and inflation is indirect. Tax laws have an impact on inflation through their influence on investments and production. Therefore, in this study, an attempt is made to examine in detail the relationship between tax law changes, the level of investment, and the productivity growth rate. Tax law changes and tax policy changes are separate fields of study. Every attempt is made to distinguish tax law changes from tax policy changes. However, the tax laws are necessary concomitants on the tax policy and both significantly influence each other. Hence, a detailed discussion of tax laws and the tax policy matters, in this paper is unavoidable.

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WHY WE REMEMBER: FACTORS INFLUENCING OUR MEMORIES OF WORLD WAR I

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ABSTRACT

As we approach the 100th anniversary of the First World War (WWI) in 2014-2018, several national and regional governments and organizations world-wide are setting up special commemorative events and projects to mark this important event in world history. This paper presents partial results of a large-scale (n=2490), multi-national survey on factors influencing people's memories of WWI by focusing on Canadian responses alone (n=194). Eight factors (school lessons, movies, TV/other documentaries, literature, internet, actual visits to WWI sites, story-telling by family members/friends, and personal inheritances such as letters) that influence our memories of WWI were examined. Results indicate that (a) these factors vary in their importance in shaping our memories of WWI, (b) there are demographic differences in the impact these factors have on respondents' memories of WWI, (c) that our intention to visit a WWI site in the future may be influenced by how our memories of WWI are formed, and (d) our emotional connections to WWI might play a key role in our decision to visit WWI sites. Implications for marketers are also discussed.

JEL: 190

KEYWORDS: Tourism, War sites, Intention to visit

INTRODUCTION

Visits to war landscapes, sites, museums, and related attractions have been increasing in popularity during the past several decades. Some authors attribute this increase to baby boomers' increased interest in tracing their heritage. While such tourism is sometimes classified as thanatourism or "dark tourism", many researchers have pointed out that tourism to war sites is different from many other forms of thanatourism as the motivations of the tourists to war site differ from those of visitors to other thanatourism sites. For example, a key motivation to visit war landscapes is to pay respects to those who lost their lives in the war; in fact, to many tourists visiting such sites, it is almost a pilgrimage (e.g., Dunkley, et al., 2011) – to honor their ancestors and to connect with their heritage.

Of course, this does not deny the existence of other – perhaps more mundane – motives such as curiosity, that it is 'the place to go', and 'see it to believe it' (Biran, et al, 2011). Besides examining what motivates people to visit war sites, researchers have also examined the importance of collective (or social) memory (e.g., Winter, 1995, 2009) and how such memories are selected and shaped (e.g., Baddeley, 1999; Carlyon, 2006;), and visitor satisfaction with such sites (Das & George, 2013). However, very few researchers have examined how individual memories of war – and in particular, WWI – are formed. Where do our memories of this historic event come from? How are they formed? And does how they are formed or where they come from affect our intentions to visit WWI sites? What role does an individual's personal connections to WWI play in his/her intentions to visit a WWI site? This paper examines the above questions using a subgroup of respondents – Canadians – from a large, multinational study related to WWI. In the following sections, we will take a brief look at the relevant literature, the research methodology, present the results of this study, and finally, discuss some implications of the findings to marketers.

LITERATURE REVIEW

This section will provide a brief review of the literature related to tourism to war sites in general and WWI sites in particular. As a detailed search did not yield any past research studies on the specific topic being examined in this study – i.e., factors influencing our memories of WWI – this review will focus on the related topics of motivations to visit war sites and social memory. As mentioned earlier, most of the research in this area has focused on why people visit war sites or the motivations of the tourists. In fact, there are several typologies of motivation to visit thanatourism sites such as war sites from Foley and Lennon's (Foley & Lennon, 1996) three key motivations (Education, remembrance, and entertainment), to For example, Tarlow (2005) examined the motivations of visitors to Dunkley's 12 category model which includes motivations such as compassion and empathy, self-discover, validation, and pilgrimage (Dunkley, 2007). Modern-day tourists to war sites such as the Western Front range from those interested in pure entertainment to cultural education (Leopold, 2007) to military enthusiasts and family historians, (Iles, 2001), to those interested in learning and commemoration (Leopold, 2007).

To others, visiting battlefields is a 'socially feasible way of expressing interest in death and disaster' and 'assuage a sense of guilt' (Panakera, 2007, p. 134). Thus there is enough evidence that the motivations of tourists to war sites vary considerably. War sites are not just sites for personal reflection and pilgrimage; they are also places of collective or social memory. Social memory or the way in which people remember a past event as a collective or shared experience has been another way to approach battlefield tourism. While collected memory examines many individuals' memories, collective memory or social memory is based on the argument that social memory is greater than the sum total of individual memories (Fentress & Wickham, 1994; Olick, 1999; Winter, 2009). It is articulated by things such as the construction of memorials and other public memorials; often, these places tend to become the equivalent of shrines; they can also serve as ways in which nations choose to select certain events to remember and even to aid nation-building. Social memories are rehearsed (to retain them and to avoid forgetting) through ceremonies such as the laying of wreaths and other ritual practices (Winter, 2006, 2009).

Tourism to these public war memorials and rituals also help create new memories, especially among people who have no direct connection to the war and to whom the war is a distant past event – as World War I is to today's generation. As noted earlier, the research so far has focused what motivates a person to visit a war site and on how war memorials and other war landscapes may help create and mould the memories of individuals. Very few, if any, have looked at the factors influencing our memories of a particular war. Are our memories shaped by what we learn in school? Or are they shaped through the stories we hear from our parents and grandparents? Or are they attributable to other factors? As part of a larger research project, we attempted to look at the factors influencing our memories of WWI and whether how we know what we know affects our decision to visit a WWI site in the near future. The next sections will discuss the research methodology and results; then we will discuss the implications of this study to marketers.

RESEARCH METHODOLOGY

As mentioned earlier, the results reported here are part of a large-scale study on WWI landscapes conducted in 2012. While the major aim of the project was to examine if people considered WWI sites to be sufficiently important to be given the UNESCO's World Heritage Site (WHS) status. The research was exploratory and multidisciplinary. The goal was to obtain input from all the countries and nations that were involved somehow in WWI. A survey questionnaire was designed and constructed for web-based delivery using FluidSurvey, a Canadian online survey software program, and was hosted at Mount Saint Vincent University (MSVU), Halifax, Canada. The survey was multi-lingual and available in English, French, Dutch and German. The initial target group for the survey was comprised of international academics and educators, a group that was most accessible to the researchers through their global

contacts and networks. A secondary group consisted of veteran's associations, war heritage-related organizations and special interest groups/individuals. Utilizing modern communication and media tools (e-mails, network list-servs, Facebook, other social media, etc.), as well as announcements and promotion of the survey website link at other outlets (international conferences and other relevant events), the questionnaire was electronically distributed to recipients around the world. While the total sample was over 2400, in this paper, we are only reporting on the findings from Canadian respondents (n=194).

Eight factors influencing our memories of WWI were included in the study: school lessons, television documentaries and news shows, movies, internet, literature and arts, visits to WWI sites, story-telling by family and friends, and inheriting memorabilia. Respondents were asked to indicate the importance of these factors on a scale of 1 to 5 (1=very important to 5=not at all important). The survey also included demographic variables such as sex, age, and education. In addition we also asked respondents if they had a direct connection to WWI or to WWI sites; a person who had a family member who participated in WWI, or lost a family member to the war, or one who was either born in or had a parent/grandparent born in an area where WWI was fought considered to have an emotional connection to the war. We termed this variable 'emotional proximity' and scored it 0=no and 1=yes. We also gathered information on whether or not a respondent planned to visit a WWI site in the next 5 years (1=definitely, 2=probably, 3=unsure, 4=probably no, and 5=definitely no). Data was analyzed using the Statistical Package for Social Sciences (SPSS). T-tests were used to examine differences in mean importance scores of the factors influencing a person's memories of WWI (or 'memory influencers'), based on sex (male vs. female), age (under 50, 50 and over), education (undergraduate or less vs. graduate level or higher), and emotional proximity (yes/no).

RESULTS

As can be seen from Table 1, the factor that was most influential in shaping the Canadian respondents' memories of WWI was TV documentaries and news items (mean=1.95) with the internet being a close second (mean=2.08). Personal sources such as story-telling by family members, inheritance of WWI memorabilia, and even visits to WWI sites were rated as being less important in shaping the memories of respondents. Demographic variables such as the gender, age, and education of the respondents also seem to influence what shapes their memories of WWI. T-tests indicated that of the eight factors, the importance that men and women gave to three factors (Internet, past visits to WWI sites, and inheritance of memorabilia) differed statistically; men considered the internet ($p<.05$) and inheritances ($p<.05$) as being more important influencers than women did, while women rated story-telling ($p<.05$) by family members as being more important than men. In terms of age, only school lessons were found to be significantly differentiate between respondents who were under 50 and those who were 50 years of age or older ($p<.001$). The most important demographic variable was the educational level of participants with four of the eight factors showing statistically significant differences in mean scores: the internet, past visits, story-telling, and inheritances. In all cases, respondents with higher levels of education (a graduate degree or higher) were less likely than those with an undergraduate degree (or lower level of education) to consider these four factors to be important. Finally, the composite variable 'emotional proximity' was also analyzed; results indicate that respondents with emotional proximity were more likely than those without emotional proximity to rate three of the eight factors influencing memories to be more important: the internet ($p<.01$), story-telling ($p<.001$), and inheritance of WWI memorabilia ($p<.001$); the differences in mean scores were not significant for the other five factors influencing memories of WWI.

Since a major aim of this study was to examine if the way a person's memories of WWI are formed or what they are influenced by is a critical factor in deciding whether or not the person will actually visit a WWI site in the near future, we classified respondents into two groups: those who said that they would definitely/probably visit a WWI site in the next five years and those who were unsure/probably would not/definitely would not visit a WWI sites in the next five years. T-tests were used to examine the differences in mean scores on of these two groups on factors influencing memories of WWI. Five of the

eight memory influencers came out as being statistically significant: movies ($p<.05$), literature and arts ($p<.05$), past visits to WWI sites ($p<.001$), story-telling ($p<.05$), and inheritance of WWI memorabilia ($p<.05$). Interestingly, the results indicate that movies probably play a less important role in leading someone to visit a WWI site in the near future as respondents who said that they would visit a WWI site in the next five years rated movies as less important memory influencers than those who stated that they were unlikely to visit a WWI site in the immediate future. This is particularly interesting as movies were considered to be more important in shaping memories of WWI than story-telling or inheritances in shaping a person's memories of WWI and as important as past visits to WWI Table 1: Influences on memory and demographic variables

Variable	Overall mean		Gender			Education			Age		Emotional Proximity	
			Male	Fem		<Grad	>Grad		<50	50+	Yes	No
School Lessons	2.24	2.24	2.27	2.05	2.34	1.86	2.34***	2.30	2.18			
Movies	2.36	2.41	2.31	2.43	2.33	2.17	2.47	2.45	2.27			
TV Doc, News	1.95	1.90	2.02	1.86	1.99	1.84	1.98	1.98	2.00			
Lit, Arts	2.08	2.05	2.07	1.98	2.12	1.94	2.13	1.98	2.18			
Internet	2.69	2.47	3.18	2.28	2.92***	2.73	2.65	2.47	2.90***			
Visits	2.36	2.18	2.68*	1.91	2.64***	2.51	2.24	2.27	2.45***			
Story telling	2.78	2.79	2.68*	2.25	3.08***	2.71	2.75	2.41	3.15***			
Inheritance	2.86	2.63	3.12*	2.14	3.26***	3.05	2.66	2.30	3.38***			

*** $p<.001$; ** $p<.01$; * $p<.05$

sites. For all the other four variables (literature and arts, past visits, story-telling, and inheritances), respondents who were planning a visit to WWI sites in the near future were more likely to rate them as being more important in shaping their memories of WWI than those who were not planning to visit a WWI site in the next five years. As significant differences in mean scores (for factors influencing memories) were found by age, gender, education, and emotional proximity of respondents, we also conducted a binary logit regression with all the above variables and the eight factors influencing memories of WWI with future visits as the dependent variable. For this analysis, future visits, age, gender, education, and emotional proximity were all dummy coded the following way: future visits 0='no', 1='yes'; gender 0=female, 1=male; age 0=less than 50, 1=50 or more; education 0=undergrad or less, 1=graduate degree or higher; and emotional proximity 0=no, 1=yes. A forward conditional LR model was used; past visits entered the equation in step 1, movies in step 2, emotional proximity in step 3, and literature and arts in step 4. The model was significant with R-squares values of 0.227 (Cox and Snell) and 0.362 (Nagelkerke). Table 2 provides partial results of this analysis. Again, movies were negatively associated with future visits (the more the importance of movies, the less the likelihood of future visits), while all other variables (literature and arts, past visits, and emotional proximity) had positive associations indicating that the more a respondent thought of these as being important in shaping his/her memories of WWI, the more likely the person is to plan a future visit to a WWI site in the next five years.

Table 2: Results of Binary Logistic Regression

Variables in the Equation		B	S.E.	Wald	Df	Sig.	Exp(B)
Step 4	DCEmotionalProx	.996	.380	6.856	1	.009	2.707
	RemembranceInfluence2Moviesab outWWI	.664	.206	10.362	1	.001	1.942
	RemembranceInfluence4Literaryart isticandculturalr	-.468	.225	4.334	1	.037	.626
	RemembranceInfluence6VisitstoW Wlbattlefieldregions	-.861	.175	24.295	1	.000	.423
	Constant	.767	.629	1.487	1	.223	2.153

DISCUSSION AND CONCLUSIONS

The aim of this study was to examine the importance of various factors in influencing a person's memories of WWI and to analyze the role that these played in leading a person to plan a future visit to a WWI site in the near future (i.e., within 5 years). Results indicate that TV documentaries and news shows are the most important in shaping our memories of WWI (mean =1.96) and story-telling and inheritances were found to be the least important factors with mean scores of 2.78 and 2.86 respectively; it is important to note that the scale used was 1=very important to 5=not at all important, which means that story-telling and inheritances scored close to the mid-point of the scale ('neither important or unimportant'). The second most important influencer was what people learned in school about WWI.

Yet, when it comes to differentiating between respondents planning a visit to a WWI site and those who have no such plans, the most important variable seems to be whether or not a person has actually visited a WWI site in the past (negative association), followed by movies, emotional proximity (or a personal connection to WWI), and literature and arts. These factors seem to be more important than other factors influencing memories of WWI and other demographic variables. Thus it appears as if while we might learn about WWI through television documentaries, news shows, and movies, and our memories of this important event in world history may be shaped significantly by these factors, they are not critical in making us want to visit a WWI site. On the other hand, what we read in literature and/or the representation of WWI in arts, the personal stories we hear about WWI from family members, the inheritance of WWI memorabilia, and (most importantly) having had an opportunity to visit a WWI site in the past seem to play a significant role in actually motivating us to visit a WWI site in the near future.

As Winter (2006, 2009) notes, tourism to WWI sites can not only help us retrieve and rehearse our social memory of WWI, it can also help create new social (and individual) memories of WWI. Given the above, what can marketers do to encourage visits to these sites? Some of the factors related to intention to visit a WWI site are out of a marketers control; for example, marketers cannot influence story-telling or whether or not a person receives an inheritance of WWI memorabilia. But, marketers can influence a person's the way WWI sites are promoted and packaged; perhaps making sure they figure prominently in tourism sites and brochures, offering package tours that include WWI sites along with other local attractions, and promoting WWI sites through tie-ups with other local attractions might all encourage people to visit a WWI site. Similarly, funding/sponsoring WWI events and places of public memorials in their local communities might encourage visiting local WWI events and/or sites, which in turn, might motivate a person to visit other WWI sites. Finally, given the importance of personal connections (emotional proximity, stories told by family members, and inheritance of memorabilia) in creating an intention to visit WWI sites, ensuring high visitor satisfaction among tourists to WWI sites and providing as personalized a visit as possible – for example, the ability to trace the role/experience of a person from their community in WWI – might also go a long way in encouraging future visits to WWI.

The study also raises an interesting question: does having a personal connection to WWI through emotional proximity, story-telling by parents/grandparents, and inheriting WWI memorabilia influence a person's

interest in literature & arts, movies, and TV documentaries/news shows or is the causality the reverse? Further research is needed to address this question. This paper reports only partial (and a very small part) of the results of a large-scale study on WWI. There is much more analysis to be done to better understand the connections between memory formation, visits, and other variables. It would also be interesting to compare the responses of Canadian respondents to those from other countries especially countries that fought the war as British/other colonies like Canada, Australia, India, etc., and others such as the US and the UK. Similarly, it would be interesting to examine how citizens of countries that were the actual battlegrounds in WWI (e.g., Belgium and France) differ from those who came from other nations to fight a battle in a foreign location. Finally, the data collected during this study may not be representative of the Canadian population as a whole due to many reasons: the smallness of the sample, the method of data collection – (which lead to a higher than average representation of academics and people interested in tourism and hospitality), the non-representation of Canada's French-Canadian, visible minority, and native-Canadian populations in the sample. A broader, more representative sample is required before the findings can be generalized to the entire Canadian population.

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BIOGRAPHY

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MANAGERIAL BEHAVIOUR OF LITHUANIAN BUSINESSMEN (SMALL AND MEDIUM ENTERPRISES) AND ITS RELATION TO MANAGER'S IMAGE FORMATION

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ABSTRACT

There are 63 thousand small and medium enterprises in Lithuania (i.e. 99.5% of all enterprises registered in Lithuania) and this number is constantly expanding. All of them have their mission, vision, aim and strategies. Their managers use various instruments in order to guide their enterprise through intricate labyrinths of the competitive market. Thus, in this complex process it is important for managers to deliberate their managerial behaviour, its reasons and possible effect of this behaviour on their image. The aim of this article is to evaluate the expressiveness of managerial behaviour elements (personal features, abilities, skills and orientation) of the Lithuania's small and medium enterprises' managers and identify the projected image of these managers based on the representative survey results.

KEYWORDS: Image, Managerial Behaviour

INTRODUCTION

We shall begin with the question why managers have to focus on their image, spend their time and financial resources on it? An impression about manager is formed during personal contact with the manager, by hearing public gossip about them, as well as from messages in the mass media. Managers of organizations, indeed, wish the image to be favourable, to be able to create positive and memorable emotions among customers and to stimulate a desire to buy company's products. (Skipariute, 2008). The analysis of scientific literature reveals that good manager's image is undoubtedly beneficial for company's performance: (Kavaliauskiene, 2012; Kim, 2010; Novickova, 2010; Sipulia, 2010):

Gives "human face" to an organization, because the society believes that an organization possesses such human qualities as ethics and social responsibility.

Raises organization's rankings, prestige and trust.

Forms positive views of the society towards business in general and an organization in particular.
Increases sales and the effectiveness of advertising.

Creates additional psychological value to products and services.

Attracts and helps maintain new customers, investors and employees.

Increases organization's chances to overcome crisis.

Functions as "safety pillow" when external pressure and various internal threats arise.

Provides an opportunity to increase the effectiveness of organization's communications.

Moreover, there is a positive influence on manager's performance, because it strengthens trust, respect and support from subordinates, colleagues and partners; employees of an organization become more motivated, their job satisfaction and the effectiveness of internal communication increases. Nevertheless, despite the fact that positive influence of good image and reputation on company's performance is unarguable, the majority of managers in Lithuania still are more likely to strengthen company's notability rather than image. A wish to get into a publication in any possible way is not a formation of an image or reputation: it is a raise of notability. This can only be treated as manager's personal communication, but not as an integrated part of organization's communication. Business consultant A. Jonkus (2006) states: "an individual can be notable but have severe problems with one's reputation". If an individual aims to develop manager's image, and at the same time focuses only on external communication while leaving internal communication of its own accord, such process would not bring any positive outcomes (Stadalninkaitė, 2006). To summarize, impeccable manager's reputation is essential condition for the success in business. Manager's image is especially important to small organizations, because here manager's image is often recognized also as organization's image. Thus, we can conclude that the need for image management becomes new business axiom and the formation of manager's image should be seen as long-term investment into the future and vitality of an organization.

Nature and Main Components of Managerial Behaviour

According to V. Diska (2014), who analysed works of renowned scientists in the field of management, such as Carlson (1951); Kotter (1982); Mintzberg (1973); Sayles (1964); Stewart (1967; 1976; 1982), managerial behaviour approach is targeted to the understanding of manager's work through the analysis of their everyday behaviour, that is to say, it reveals managers' behaviour in the performance of their work (Diska, 2014). Fiedler (1967) states that managerial behaviour can be described as 1) specific actions performed by a manager in the process of management and coordination of subordinates; 2) actions, related to the structuration of job relations, the criticism and praise of employees, and care for their welfare; 3) the performance of managerial roles (Diska, 2014). Hence, in this article, with consideration of the significance and validity of previous theoretical and empirical researches, the following factors are chosen for the analysis of managerial behaviour: types of managers, leadership styles and managerial orientations.

LEADERSHIP STYLES

Leadership style is one of significant elements of managerial behaviour. To begin with, we shall note that leadership styles are usually divided into classical and modern leadership styles. Classical leadership styles, respectively, are analysed using three approaches: personal characteristics', behavioural and situational approach.

Personal characteristics' approach: Here, the focus is on the search of personal features of a manager. It is stated that best managers possess a set of specific personal features that distinguish them from others. Such characteristics can be the level of intelligence, education and knowledge, appearance, integrity, initiative and activeness, wisdom, self-confidence and communicability.

Behavioural approach: According to this approach, management effectiveness depends on the behaviour of a manager; on what they do, rather than specific characteristics they possess. In terms of this approach, scientists have analysed actions of effective managers: how they allocate tasks, communicate with subordinates, motivate subordinates for the achievement of organizational goals.

Situational approach: While the representatives of this approach do not deny the significance of manager's personal features and behaviour, they explain the dependence of managerial success on various situational

factors: characteristics of subordinates, the nature of a task, the requirements from the environment, and available information. Thus, successful manager has to be able to behave differently in different situations.

Modern leadership styles: Traditional concepts define management as a process and are related to influencing others (Northouse, 2001). While modern leadership styles are related to continuous changes and include such concepts as charismatic, transformational, transactional and coaching leadership. *Charismatic leadership style.* The main factor that distinguishes charismatic leadership theory from others is that the leader tries to emotionally influence his subordinate, by personal appeal and motivational methods (Maciulyte, 2008). Kutkaitis and Petrulis (2014) state, that charismatic leadership theory emphasizes leader's personality and individual characteristics. According to L. Daft and P. Lein (2007), charismatic leader is able to inspire and motivate employees for their actions to exceed their normal possibilities, and at the same time ignores barriers or personal sacrifices (Simanskiene and Petrulis, 2014).

Transformational leadership style aims to instil in employee a perception of organizational goals above personal goals (Bromley et al., 2007; Radziute, 2010). Leader, who has chosen this leadership style, has to be able to expand the range of needs of subordinates and help them understand that their goals are not limited to personal goals, that more benefits could be attained after the shift to the achievement of organizational goals (Bromley et al., 2007; Radziute, 2010). Leader, who uses *transactional (exchange-based) leadership style*, seeks to determine the needs of subordinate and disclose methods to satisfy them (Kasiulis and Barvydiene, 2005). If those methods were reliable, subordinate would be motivated to achieve goals set by the leader. In contrast, prevailing opinion is that often leaders of this type, in order to ensure effective performance of a group, use the threat strategy, which is ineffective and sometimes even harmful to nowadays organization (Radziute, 2010). *Coaching leadership style.* According to D. Goleman, R. Boyatzis and A. McKee (2007), when a coaching leadership style is chosen, the focus is on personal development instead of task performance, that helps achieve better results (Kutkaitis and Petrulis, 2014). This leadership style is best used with conscious employees who show initiative and a wish to grow (Kutkaitis and Petrulis, 2014).

Managerial orientations: In the discussion of managerial orientations, first of all, it should be noted that in scientific literature the most popular are citations of works by R. Blake and G. Moutone (1967), who analyse two successful management approaches: 1) task-orientation; 2) people-orientation (Northouse, 2009). The same phenomenon is confirmed in publications by P. Hersey and K. Blanchard K. (1977), where two main orientations of manager's behaviour are mentioned: focus on human relations and focus on task. On the other hand, scientific literature often addresses to Yukl's (2002) opinion that in manager's behaviour the balance between three dimensions (task, relations and change orientations) helps achieve better results (Diska, 2014).

Types of managers: Another element that is closely related to managerial behaviour is types of managers. While there are plenty of scientific articles dedicated to leadership styles, the analysis of typologies of managers is relatively rare phenomenon. One of the most significant and interesting works in the analysis of managers' types in Lithuania are publications by dr. V. Diska (2009; 2014), where eight stages of organizational development are defined and suitable types of managers for each stage are identified. According to V. Diska (2009; 2014), in practice, one dominant type or a combination of several types prevail. Types of managers are closely related to managerial roles of an administrator or a leader, and the proportion of those roles varies in the correspondence with stages of organizational development (I. Birth, II. Childhood, III. Teenage, IV. Early maturity, V. Maturity, VI. Late maturity, VII. Elderly, VIII. Rebirth); accordingly, types of managers vary from I. "Innovator" to VIII. "Reorganizer" (Diska, 2009; 2014).

Manager's image: The analysis of scientific literature related to manager's image and reputation reveals three most frequently emphasized dimensions: personal features of a manager, performance and leadership.

The first element - *personal features of a manager* are based on high moral standards, such as decency (Kavaliauskiene, 2012; Sipulia, 2010), ethics (Fisun, 2010; Kavaliauskiene, 2012), responsibility, social responsibility (Kavaliauskiene, 2012; Salnikova, 2008; Sipulia, 2010). The second element- *leadership* includes authority (Kavaliauskiene, 2012; Sipulia, 2010); significance of an individual (Kavaliauskiene, 2012; Salnikova, 2008), influence and recognition, publicity and notability (Kavaliauskiene, 2012; Salnikova, 2008), the ability to create visions and innovativeness (Kavaliauskiene, 2012; Sipulia, 2010). The third element - *performance* anticipates manager's financial success, creation of added value to shareholders, ability to attract investors by personal authority, success in a competition with external parties, goal achievement, team formation, successful communication internally and externally, successful defence of organization's interests, broad professional connections and personal contacts, significant professional achievements in the past and present (Kavaliauskiene, 2012; Salnikova, 2008; Sipulia, 2010). The success of manager's performance can be perceived as objective result. Each element of managerial behaviour, related to manager's image: leadership style, type of a manager and orientation, are directly related to personal features of a manager, leadership and performance. Excellent image and reputation is a description of competent manager, unconquerable leader, who is characterized by a long-term successful performance and who leads an organization to success.

Research of Managers of Small and Medium Enterprises

The article presents results of a survey of managers/founders of small and medium enterprises (SMEs) in Lithuania. Representative research has been conducted by the survey of managers/founders of SMEs in Lithuania from retail, service and manufacturing sectors. Respondents were selected on the basis of a list of enterprises "Gazelė-2013" presented by "Verslo Žinios". Respondents were selected with the use of representative probability sampling (based on the sector of activity of an enterprise). To ensure the representativeness 350 SMEs' managers/founders were surveyed. Research method applied was a written questionnaire. Questionnaire consisted of 41 closed questions about internalization motives, limiting factors, evaluation of effectiveness, cognitive processes and other aspects of managers/founders of SMEs in Lithuania. Considering the specifics of this article, below we present only those results of the survey that are related to managerial behaviour and managers' or enterprises' image. For the analysis of empirical research data, the following descriptive statistics methods were used: frequencies, means and standard deviations; for the analysis of non-parametric data, Spearman rho correlation coefficient was used to determine relations between ordinal variables. Relations between variables were considered "statistically significant" at significance level $p < 0.01$.

To measure the strength of relations between variables, most common interpretations of Spearman rho coefficient for social sciences used were: from -0.4 to 0 or from 0 to 0.4 – weak correlation, from -0.7 to -0.4 or from 0.4 to 0.7 – moderate correlation, from -1 to -0.7 or from 0.7 to 1 – strong correlation. The research aimed to evaluate associations usually related to small or medium enterprise in Lithuania. Evaluations were measured in scale from 1 point (strongly disagree) to 5 points (strongly agree). The analysis of research results reveals that respondents most frequently chose a description "reliable" (mean – 4.73 points out of 5 possible), following by "friendly" (4.64 points) and "has a good reputation" (4.58 points). Characteristics that were chosen the least frequently were "young" (3.39 points), "modern" (3.84 points) and "progressive" (4.06 points). While the avoidance of associations with "young" enterprise are evident (in our country the experience and sustainability are highly regarded), less frequent associations with modernity and progressiveness cannot be perceived as a positive phenomenon. It confirms an assumption made by Lithuanian scientists that in Lithuania SMEs are less innovative in the comparison to large enterprises, and the country is not sufficiently strong in the creation of modern business (Krisciunas and Greblikaite, 2007). Respondents were asked to evaluate features they possess. The results show that the highest rated manager's feature is responsibility (4.56 points), second highest rated is the wish to be independent (4.43 points) and third highest rated feature is task orientation. Whereas, stress toleration (3.74 points), creativity (4.10 points) and efficiency (4.19 points) were lowest rated manager's features.

Speaking of managerial abilities and skills respondents state that they are best in the coordination of task implementation and control of their or others' work (4.38 points); second best skill, according to respondents, is the ability to plan and organize work (4.36 points). The ability to perform in conditions of uncertainty was ranked lowest. Therefore, the results above show that managerial orientation to task of SMEs' managers in Lithuania is clear, while the orientation to changes is the weakest. This conclusion is not surprising, because changes are often met with anxiety. Spearman rho correlation coefficient was used to test relations between personal features of managers and managerial skills possessed. The results reveal that moderate positive correlation exists between the efficiency of a manager and the ability to effectively allocate resources ($\rho=0.424$), the ability to coordinate task implementation and control their and others' work ($\rho=0.446$). The activity feature has positive moderate correlation with all of managerial skills (the ability to effectively allocate resources ($\rho=0.445$), the ability to coordinate task implementation and control their and others' work ($\rho=0.435$), the ability to persuade and motivate employees ($\rho=0.417$), the ability to influence others ($\rho=0.406$) and the ability to plan and organize work ($\rho=0.402$)) except from the ability to perform in conditions of uncertainty ($\rho=0.370$). Furthermore, positive moderate correlation exists between the persistency feature and the ability to persuade and motivate people ($\rho=0.403$). Lastly, the feature that correlates with manager's abilities is authority. This feature has positive correlation with manager's ability to persuade and motivate people ($\rho=0.463$), the ability to plan and organize work ($\rho=0.454$), the ability to coordinate task implementation and control their and others' work ($\rho=0.434$) and the ability to effectively allocate resources ($\rho=0.420$). Statistically significant relations between other manager's features (such as a wish to be independent, task orientation, passion for work, perseverance, openness for innovations, flexibility, the need for achievements, self-control, risk taking, creativity and stress toleration), managerial abilities and skills were not found.

In the evaluation of social abilities respondents gave highest evaluations to the ability to recognize and tolerate cultural differences (4.45 points) and the ability to collaborate (4.43 points). Lowest evaluations in this group were respondents' negotiation skills (4.17 points). The deeper analysis of the results reveals slightly atypical phenomenon: negotiation skills are evaluated lowest among respondents, who have education in social sciences. Spearman rho correlation coefficient was used to test relations between manager's personal features and social abilities possessed. The results reveal that positive moderate correlation exists between manager's efficiency and the ability to manage and resolve conflicts ($\rho=0.417$), the ability to establish and maintain relationships/connections ($\rho=0.416$) and communication skills ($\rho=0.402$). Activity feature has positive correlations with two manager's social abilities and skills: the ability to establish and maintain relationships/connections ($\rho=0.431$) and the ability to collaborate ($\rho=0.428$). Moreover, positive moderate correlations were detected between the following: 1) manager's perseverance and the ability to establish and maintain relationships/connections ($\rho=0.414$) and the ability to collaborate ($\rho=0.408$); 2) manager's flexibility and the ability to collaborate ($\rho=0.418$); 3) manager's creativity and the ability to establish and maintain relationships/connections ($\rho=0.433$) and the ability to collaborate ($\rho=0.407$); 4) manager's authority and the ability to establish and maintain relationships/connections ($\rho=0.423$). Statistically significant relations between other manager's features (such as persistency, a wish to be independent, task orientation, passion for work, the openness to innovations, the need for achievements, self-control, risk taking and stress toleration), social abilities and skills were not found. The analysis of relations between managers' features and managerial skills identified that only three manager's features: efficiency, activity and authority, have statistically significant relations with manager's managerial abilities and skills, and with manager's social abilities and skills.

CONCLUSIONS

People, who manage an organization, are one of the most important factors determining organization's performance. The proper use of organizational tangible, technological, financial and, the most important, human resources depends on managers. Researches of managerial behaviour across the world focus on: 1) the understanding of manager's work through the analysis of their everyday behaviour; 2) manager's

actions in the process of management and control of subordinates' work (manager's managerial orientations); 3) the performance of managerial roles (types of managers). In general, each element of managerial behaviour, related to manager's image: manager's leadership style, type of a manager and managerial orientation, are directly related to manager's personal features, leadership and performance. On the other hand, manager's image, formed in business environment, among customers and partners, often determines the overall image of an organization. This impact of manager's image on organization's image does not depend on the sector of organization's activity, since a manager is a face of an organization; they are responsible for what their organization provides. When manager is reliable, it is often assumed that organization is reliable. The results of research presented above show that reliability is the main feature with which managers of SMEs in Lithuania associate their organizations' image.

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AUDIT COMMITTEE EFFECTS ON CORPORATE GOVERNANCE: THE CASE OF TUNISIAN BANKS

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ABSTRACT

In this study, we investigate the corporate governance effects of the establishment of audit committees in Tunisian banks. More specifically, we examine the impact of new audit committees on boards of directors' activities, quality of financial reporting, independence of internal auditor, quality of internal control, and planning of external audit. This research has been conducted using case studies of eight Tunisian banks that have created new audit committees. Analyses show limited effectiveness of audit committee as a monitoring mechanism. These results can be explained by inadequate audit committee composition.

CORPORATE ACCOUNTING MALFEASANCE: AN OVERVIEW

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ABSTRACT

Corporate malfeasance in the United States has increased significantly since the mid-1990s, resulting in a significant increase in the number of companies restating their previously issued financial statements. The U.S. Congress' passage of the Sarbanes-Oxley Act of 2002 (SOX) was a direct response to the accounting scandals and an attempt to reform the financial/business reporting process. This paper provides an overview of corporate accounting malfeasance, the state of corporate accounting malfeasance, reasons for its occurrence, comprehensive listings of the types of corporate accounting malfeasance activities, and its legislative results. The paper also theorizes that not only is corporate accounting malfeasance here to stay, but it is an inherent part of the U.S. and global financial system, regardless of the policies implemented by the Securities and Exchange Commission (SEC), other regulatory bodies, or leading institutions of the accounting profession.

INTRODUCTION

Corporate Malfeasance and Business Reporting

Corporate accounting malfeasance is defined as the use of false or misleading accounting information, or omission of these entries, in the financial reporting process (announcements, filings, etc.) that later requires a restatement. This approach, which considers restatements to include accounting errors, accounting misstatements, and/or any other accounting irregularity, is similar to the approach utilized by the United States General Accounting Office (GAO) in their restatement study (GAO, 2002). While the passage of SOX in 2002 and the formation of the Enhanced Business Reporting Consortium (EBRC) in 2005 are the most recent attempts to mitigate corporate malfeasance and empower the users of publicly reported information of companies, one important question remains: will these initiatives help to curb the volume and magnitude of corporate malfeasance? Section 2 provides an overview of malfeasance activity in the United States since the early 1990s, while section 3 provides some commonly cited reasons for malfeasance activities. Section 4 provides a comprehensive listing of the types of corporate malfeasance activities that result in restatements. Section 5 presents the consequences of corporate accounting malfeasance activities, and section 6 discusses the conclusions in this paper and areas for future research.

Increases in Corporate Malfeasance in the United States: Pre- and Post-SOX (2002)

In the United States, the number companies that file restated financials, as well as the magnitude of the restatement amount in dollars, has significantly and steadily increased since the mid-1990s up until 2001, as measured by the sheer number of restatements filed with the SEC as well as the number of restatements announced publicly. However, over this same time period, the number of companies that are publicly registered with the SEC has decreased, which suggests that restatements are becoming more frequent within firms. Wu (2002) documents that the number of publicly announced restatements increased from 56 in 1994 to 153 in 2001, which is a 273% increase over a seven year period. The U.S. Government Accountability Office (GAO)'s 2002 study (GAO, (2002) also documented a similar increase in announced corporate restatements, with 92 announced restatements in 1997 and the 225 restatements in 2001, which is a 245% increase over a four year period. Similarly, a Huron Consulting Study in 2003 found that the

number of corporate restatements filed in 1997 was 116, while the number filed in 2002 was 330, which is a 285% increase. The results of these studies, and the sentiments expressed in a 1998 speech by Arthur Levitt of the SEC, demonstrate that the increase in corporate malfeasance existed even prior to the occurrence of the subsequent accounting scandals at Enron and WorldCom in late 2001.

The GAO study in 2002 noted that the average number of companies listed on New York Stock Exchange (NYSE), NASDAQ, and American Stock Exchange (AMEX) decreased annually from 9,275 in 1997 to 7,446 in 2002. The Huron study in 2003 also noted that over the period from 1997 to 2001, the number of public registrants decreased by 14%, while the number of restatements rose by 53%. The CPA Journal in 2003 further reiterated that the total number of registered companies decreased from over 10,500 in 1999 to around 9,000 in 2002, including all U.S. publicly traded companies. Although some of the decrease can be attributed to company delistings and bankruptcies related to corporate malfeasance, some of this trend is driven by a number of public companies that have chosen to become private (Grant Thornton, 2003).

The effect of SOX in 2002 on corporate malfeasance activity has been both mixed and inconclusive, which prompts the question: What are the causes of corporate malfeasance activity? Since it is likely that legislation, such as SOX 2002, may have no effect on the incidence of corporate malfeasance, restatements may be a permanent fixture in companies traded in the U.S. stock market.

Reasons for Corporate Malfeasance Activity

Common reasons for corporate malfeasance include the following:

Meeting Earnings Expectations: A company's failure to meet earnings expectations can have a significant negative effect on the company's stock price, which can lead to lower profits, lower executive bonuses, and underwater stock options.

Income Smoothing: Volatile and erratic earnings patterns are considered to indicate high risk, which can potentially increase the required rate of return that investors demand from companies and can potentially lower the company's stock price. Since volatile earnings are considered undesirable, managers of companies may have incentives to engage in earnings management tactics to smooth revenues and profits, thereby showing continuous company improvement.

Myopic View: Many investors and managers view the short term as the critical time frame without regard to the long term, which may lead managers to engage in malfeasance behavior. Also, since there is the possibility that malfeasance activity will not be detected, some managers may have the mindset that, "I can get away with it!"

Unclear or Ambiguous Accounting Rules: Many individuals consider accounting rules to be vague, non-uniform, and subjective (i.e. the definition of "materiality"), which may lead some managers to engage in manipulation of accounting reporting. Additionally, some accounting reporting requires individuals to make internal assumptions, which may be subjective or unreasonable.

Difficulty of Assessing Accountability: Assessing whether an individual's actions are intentional versus unintentional, or fraudulent versus non-fraudulent, is a difficult and sometime impossible task. As a result, only in very extreme cases like Enron or WorldCom is the evaluation of such actions clear cut. In the majority of cases, criminal and/or civil penalties are difficult to enforce. In general, the penalties of malfeasance are less than the overall cost, which presents a problem to discourage such behavior in financial reporting.

Lack of Internal Ethical Environment: Malfeasance activity is human in nature and may be caused by several things, such as the stresses of management to meet goals to the lack of personal ethical behavior. Additionally, internal ethical guidelines may be non-existent or not reinforced by management, which adds to the problem.

A COMPREHENSIVE LISTING OF CORPORATE MALFEASANCE ACTIVITIES

Revenue

Fictitious Revenue – Revenue created through fictitious sales transactions, or revenue created through cooperation/collusion with another company to increase both companies' financial profile.

- a. *Round-tripping*; sale of contract from company A to company B, and then from company B back to company A (there is at least one "round-trip", and there can be more) to increase revenues for each company.
- b. *Back-to-back*; sale of assets from company A to company B at a gain, and then from company B back to company A at a gain, to increase the income for each company. Round tripping is a form of "back-to-back" but usually with no gain.
- c. *Fraudulent sales*; Revenue created from fictitious sales transactions with or without sales' orders and/or shipping documents (customer names can be either legitimate or fictitious).

Revenue Timing – A valid sales transaction recognized as complete in a different accounting period than when the actual transaction was completed. This overstates revenue in one period and understates revenue in another.

- a. *Premature revenue recognition*; recognizing revenue on a valid sales transaction before the sales transaction is completed.
- b. *Backdating sales or software invoices/contracts*; a form of premature revenue recognition in which the date for a completed sale or software contract transaction is changed to an earlier accounting period than when the actual transaction was completed.

Revenue Misclassification and Other Improprieties – Recognition or misclassification of sales transactions that are not valid sales transaction due to terms being incomplete and/or other contingent information.

- a. *Improper classification/recognition of revenue*; recognition of revenue from sales that are not completed sales transactions – i.e. goods on consignment, overselling goods to distributorships, and/or other buy-back/return agreements.
- b. *Improper revenue disclosures*; Recognition of sales transaction (one-time revenue gain) without disclosing in footnotes that this was a one-time gain/transaction.
- c. *Reduction of inflated reserves*; revenues created by reversing previously created expense reserves (cookie jar reserves – reserves that are created in good times to be used in bad times in order to increase income).
- d. *Revenue reduction*; skimming revenue for regulatory rate increases.

Expense

Expense/Cost Classification – Misclassification, non-recognition, or unauthorized expenses of the period.

- a. *Compensation Abuses*; Unauthorized pay and bonuses, excess/unauthorized use of company assets, and backdating of stock options.
- b. *Fraudulent capitalization of current expenses*; capitalizing expenses as assets (to be written-off over a period of time), when those expenses should be included as costs in the current period.
- c. *Expense or Cost Misclassifications/Manipulation*; recording expense(s) in a later period than the period incurred, or changing the amount of an expense in the current period.
- d. *Non-recognition of losses*; Disregarding or erasing expenses of the period.

- e. *Fictitious or inflated expenses to boost regulatory rates.*

Big Bang Theory – The process of recordings more costs and expense during an accounting period than normal when (1) a restatement resulting in lower income is required to be filed or (2) a significant loss has occurred for the reported period.

- a. *Restructuring Costs (Fraudulent or Misclassified)*; using a loss/restatement situation to create a reserve (asset) for future restructuring/reorganization of the business by expensing the dollars in the current period (as required by Generally Accepted Accounting Principles, or GAAP). As the restructuring occurs in the future, the charges will be written off against the reserve account. However, if the reserve is not needed, or if the reserve is overstated, then the unneeded dollars are added to income in the period for which it was determined the reserves were not needed.
- b. *Erroneous or Inaccurate reserves recorded*; recording expenses in periods of high income to build “cookie-jar” reserves and/or to reduce income.
- c. *Write-downs*; using a loss/restatement situation to write-down or write-off assets that will be used or sold at a later date. This will reduce the asset cost when sold in a later period thereby increasing income.

Income Inflation-Assets-Liabilities

Inflated Income – Income is inaccurate, but the specific revenue or expense impact or detail is not available. Only the income impact is provided.

- a. *Earnings inflation to meet analyst expectation*; inappropriate use of reserves, false financial statements, etc.
- b. *Improper accounting to inflate income*; bundling leases, insufficient disclosures, etc.
- c. *Fraudulent accounting schemes*; Use of shell companies, erroneous reserves, etc.
- d. *Accounting errors*; overstatement of perishable inventory, premature revenue recognition, etc.
- e. *Improper internal controls*; internal controls that do not detect errors.

Assets overstated – Any situation where the specific revenue or expense detail is not available, but the resulting asset(s) detail or impact is provided:

- a. *Mark-to-market abuse*; recognize gross revenues as profits, which results in accounts receivables being overstated.
- b. *Assets not properly written down*; inventory is overstated, goodwill is overstated, etc.
- c. *Overstating reserves through restructuring*; Creating excess reserves based on the big-bang theory (see expenses above) or cookie-jar reserves (see revenue above).

Disclosures and Understated Liabilities – Any situation in which the specific revenue or expense detail is not available, but the resulting liability detail or impact is provided.

- a. *Non-Disclosure or inadequate disclosure of liabilities*; debt and guaranteed loans are not disclosed, liabilities are not included in the financial statements in the appropriate manner, etc.
- b. *Improper off-balance-sheet financing of assets*; inappropriate synthetic leases, etc.
- c. *Fraudulent use of SPEs and inadequate disclosure of SPE accounting issues*; inappropriate reclassification of debt related to special purpose entities (SPE), SPEs listed that do not meet the SPE criteria, unauthorized SPEs; transfer of bad debt and other items to SPE inappropriately.
- d. *Non-recognition of liability*; liabilities are not disclosed that should have been disclosed or presented in financial statements.

Theft - Misappropriation

Inappropriate purchases/payments to/for employees/officers; Misuse of company assets by employees and officers.

Compensation and/or stock abuse by officers; granting of options or other stock payments to officers that are not included in the contract or does not meet company requirements for such actions.

Inadequate or no repayment of loan by officers/directors; loan repayments are dismissed, which result in a decrease in assets or earnings of the company.

Exogenous Factors

Insider trading; an employee trades his/her company's stock based on knowledge of an impending downturn or upturn in the company's financial position, which thereby increases the employee's financial position. Also, the employee's sharing of this information with others (e.g., family or friends), who then act upon the employee's privileged information.

Bribery/Influence Peddling; illegal payment by a company to a public official or private individual to gain favorable treatment for that company or the company's goods and services.

Conflicts of interest; Taking a fiduciary position in a situation or making a fiduciary decision on an issue where the individual is not considered to be "independent" (i.e., the person has a personal or business relationship, stock owner, etc.).

Abetment/Accessory to malfeasance of others; assisting others in misrepresenting financial information.

Loan guarantees for executive; Excessive or inappropriate loan guarantees for employees or board members.

Related party transactions; Transactions occurring with the approval of, or sanctioned by, individuals with a personal or business relationship with the individual, organization or company that requires approval.

RESULTING CONSEQUENCES OF ACCOUNTING MALFEASANCE ACTIVITIES

Corporate accounting malfeasance has led to a number of pieces of legislation and has increased the cost of doing business for publicly traded companies. Below is a summary of some of the effects:

Increased Legislation: As a result of the growing number of accounting restatements from 1997 to 2002, new laws and regulations have been enacted to help curb this epidemic. The Sarbanes–Oxley Act of 2002 was one of the most significant pieces of legislation. SOX has resulted in more requirements for internal compliance by corporations, materially increases in the cost of business expenses, and greater accountability. The Internal Auditing industry has been one beneficiary of SOX. However, whether accounting malfeasance has actually decreased since SOX is an open issue, as the research into this question is inconclusive.

Stock Price Declines: Companies engaged in malfeasance have experienced significant declines in stock price, and this downward trend continues over a longer time frame (compared to non-malfeasance companies). Investors tend to penalize these companies, and institutional investors shy away from these companies, until confidence in the company is restored.

The Move Toward a Standardized Worldwide Accounting Reporting System: There has been a major shift around the world to standardize accounting reporting systems. By implementing such a system, the unclear, inconsistent and arbitrary accounting rules will move towards standardization. Effective in 2011, Canadian, Australian, and European publically traded companies are required to adhere to International Financial Reporting Standards (IFRS). Many believe that a single global set of accounting standards will minimize accounting malfeasance, while increasing comparability of diverse and global companies' financial statements. The SEC is currently working with the IFRS on special joint projects, with the ultimate goal of adapting IFRS by the end of 2014.

CONCLUSION

This paper gives an overview of corporate accounting malfeasance, explains some of its causes and the resulting legislative laws it has created. Additionally, a comprehensive listing is provided for the many different types of malfeasance activities, separated into the categories of income, expense, asset, theft-misappropriation and exogenous factors. Many questions remain, and further research should explore the following questions: 1. Has SOX 2002 helped to reduce the incidence of corporate malfeasance activity? 2. Does a standardized accounting system, such as International Financial Reporting Standards (IFRS), decrease corporate malfeasance activity? 3. What are the malfeasance trends in Europe and Canada as well as other developed economies? 4. What impact does a financial burden on a company have on the likelihood of corporate malfeasance? 5. What should be the role of the external auditor in identifying accounting malfeasance? 6. Finally, what is the difference in malfeasance materiality and its resulting consequences between self-reported versus SEC imposed financial statement restatements? Although it is possible that the incidence of corporate accounting malfeasance can be reduced, due to its inherent nature, it is likely that corporate malfeasance will remain a permanent burden on the financial system.

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THE EFFECT OF FUND COSTS FROM SUPERIOR RETURNS ON PORTFOLIO PROFITS

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ABSTRACT

In the continued debate over passive and active funds, literature commonly looks at superior returns and their persistence when measuring fund performance. This paper, however, demonstrates that over time, superior returns can create losses that supersede gains after accounting for costs typical of actively managed funds. More notably, cost-based losses from these returns outpace their gains at an increasing rate, resulting in an eventual negative sum in profitability. Since investors fundamentally seek profit, returns are a problematic measure of fund performance. Institutional portfolios that in effect are perpetuities, are extremely sensitive to these findings, since time amplifies negative profitability. For such portfolios, we would expect negative profit resulting from superior returns to be radically higher than that common to portfolios of retail investors.

JEL: G110, G230

KEYWORDS: Finance, Returns, Institutional Investor, Portfolio, Mutual Fund

INTRODUCTION

Similar to a company that prefers high profits to high revenues, investors fundamentally seek profits. There is a need, therefore, to consider the full impact of costs from the returns investors realize. Among these costs are industry fees, turnover, taxation, cash drag, and suboptimal investment selection. Furthermore, to accurately consider costs while accounting for the dynamic behavior of investments, one must consider foregone growth. In this paper, we look at the net effect (compounded gains less cost-based, compounded losses) from superior returns under average cost circumstances for mutual funds.

LITERATURE REVIEW

Although passive investing has gained momentum in recent years, discussion continues on whether actively managed funds, in some instances, may offer superior performance. Of particular interest to this paper is the relationship between cost and performance. Blake et al. (1993) suggest a strong relationship between costs and the degree to which funds underperform their benchmarks. Additionally, Fama and French (2010) use their multifactor models to assert that active funds underperform by the amount of their costs, ranging from 0.81-1% per year. We investigate costs and their relationship to performance assuming that higher “performance,” as discussed in such studies, is presumed to yield higher investing profits. The assumption seems reasonable since performance otherwise would not be meaningful. We then measure a fuller impact of costs on superior returns, in particular, by accounting for forgone growth incurred by such costs over periods apposite to a portfolio’s lifetime. We do this by discounting costs incurred from incremental increases in returns above select baseline returns.

DATA AND METHODOLOGY

We start by looking at investments with returns ranging from five to eight percent over holding periods of several decades. Though investors generally hold mutual funds for less than four years, (DALBAR 2014)

we assume a portfolio continuously holds a portion of funds. Therefore, we use average mutual fund costs over ten, twenty, thirty, forty and fifty year periods of the portfolio.

We combine the averages of two more measurable costs commonly incurred by the investor which include an expense ratio of 1.25% (Kinnel, 2014) and fund turnover cost 1.44 % (Edelen, Evans & Kadlec, 2013) to arrive at a cost of 2.7%. Though this percent may or may not be broadly relative, it is important to note that similar effects occur well below 2.7%, but are merely delayed.

Using average portfolio returns of five to eight percent as baselines, we incrementally increase returns over each baseline by one to four percent, representing our superior returns. For each year, we isolate the dollar differences from our increases (excess return less baseline return). We then separate the excess returns into net gains and their costs, and apply a future value measure to the costs (FVSRC) using the superior return rate.

$$FV_{src} = (C_s - C_b) * (1 + r_s)^n \quad (1)$$

Where: C_s = costs from superior return(s)

C_b = costs from baseline return(s)

r_s = superior return(s) rate

We calculate compounded, cost-based losses as percentages of compounded net gains from the higher return for each decade, spanning a total of five decades, with results shown in table 1. All loss to gain percentages, for any decade, span from high to low less than six percent as excess returns and baselines increase. Given this small span, for graphical simplicity, table 1 averages losses as percentages of net gains for excess returns ranging one to four percent above each baseline. These percentages are then averaged to achieve a single representative data point for each decade. A detailed table of percentages is provided in table 2 at the end of this paper. The subheading “Range,” found in table 2, denotes the high to low span for specific baselines and superior returns over a given decade.

Assigning “years” to ‘x’ and “loss to gain ratios” to ‘y’, we apply a polynomial regression to the table data to arrive at a best fit formula below with an $R^2 > 99\%$.

$$y = 0.0004x^2 + 0.0074x + 0.0694 \quad (2)$$

Table 1: Averaged Losses as % of Net Gains for Superior Returns Ranging 1% to 4%

10 Yrs.	18%
20 Yrs.	40%
30 Yrs.	68%
40 Yrs.	106%
50 Yrs.	154%

Table 1: Cost-based losses (including foregone compounding) as percentages of compounded net gains from superior returns averaged over each decade. Based on the average annual costs of 2.7%, compounded losses generated by costs from superior returns eventually overtake the gains from such returns.

Figure 1: Averaged Losses and Net Gains for Superior Returns Ranging 1% to 4%

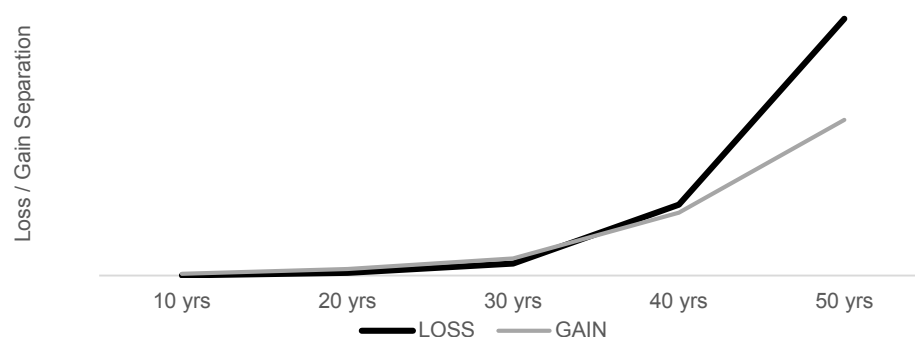


Figure 1: Separation between compounded losses and net gains over five decades at estimated yearly costs of 2.7%.

RESULTS & DISCUSSION

Table 2: Losses as Percentages of Net Gains

BASELINE %	5%	6%	7%	8%	RANGE
+1%	18.8%	15.4%	14.3%	20.0%	5.7%
+2%	17.6%	19.2%	17.2%	19.4%	2.2%
+3%	18.9%	19.5%	17.8%	18.4%	1.8%
+4%	18.9%	19.0%	19.0%	19.1%	0.2%
AVG.	18.5%	18.3%	17.1%	19.2%	
10 YR. AVERAGE	18.3%				
+1%	37.5%	36.4%	38.5%	38.3%	2.1%
+2%	39.8%	38.9%	39.5%	39.8%	0.3%
+3%	41.6%	40.3%	40.6%	41.2%	1.2%
+4%	42.9%	42.3%	42.1%	42.6%	0.6%
AVG.	40.5%	39.5%	40.2%	40.5%	
20 YR. AVERAGE	40.1%				
+1%	63.4%	62.5%	63.1%	63.1%	0.4%
+2%	67.4%	65.8%	66.7%	66.8%	1.6%
+3%	71.2%	69.2%	70.0%	70.6%	2.0%
+4%	74.9%	73.3%	73.7%	74.2%	1.2%
AVG.	69.2%	67.7%	68.4%	68.7%	
30 YR. AVERAGE	68.5%				
+1%	95.8%	92.9%	94.4%	94.8%	2.9%
+2%	103.1%	100.4%	101.8%	102.7%	2.7%
+3%	113.4%	107.9%	108.8%	109.6%	5.5%
+4%	117.6%	115.2%	115.9%	116.7%	2.4%
AVG.	107.5%	104.1%	105.2%	106.0%	
40 YR. AVERAGE	105.7%				
+1%	135.9%	132.4%	133.6%	134.9%	3.5%
+2%	148.9%	145.7%	146.7%	147.9%	3.2%
+3%	161.9%	160.3%	159.6%	160.7%	1.6%
+4%	174.5%	171.0%	172.2%	173.3%	3.5%
AVG.	155.3%	152.4%	153.0%	154.2%	
50 YR. AVERAGE	153.7%				

Table 2: compounded losses as percentages of compounded net gains over different baselines and increases in excess returns. (Percentage above Baseline)

After applying compounding to costs and net gains over several decades, losses increase to eventually outpace any gains superior returns provide, producing growing negative profitability. More revealing is the

rising rate in which the losses outpace these gains as returns, time, or both increase. In this instance, we note a breakeven occurring between the third and fourth decade of a portfolio's life. As might be assumed, increased costs reduce the time required to reach negative profitability. The results call into question the use of returns as a measure of performance, particularly in literature linking returns to performance when performance implies portfolio profitability. In this light, superior performance, as attributable to superior returns, cannot justify the costs typical of actively managed funds over a retail portfolio's lifetime. It is further noted that negative profitability is amplified for institutional portfolios spanning generations beyond fifty years. In such instances we would expect the negative profit resulting from superior returns to be radically higher.

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BIOGRAPHY

David Stackpole specializes in business consulting and institutional / retail investment analysis and management. He shares the masthead of Economonitor, a post-graduate economics journal, as one of twelve writers, which include Nouriel Roubini, Emre Deliveli, and Otavio Canuto. David can be contacted at david@stackpole.org.

LINKING THEORY

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ABSTRACT

Characteristics of winning organizations in the 21st century include fast, friendly, focused, and flexible customer-centered infrastructure (Kotze, 2002). For global organizations to be successful, a supportive infrastructure is critical (Kotze, 2002; Theodore, 2014; Tyson, 1998). Popular organizational theories do not address the need for a supportive infrastructure to link business strategy with operational tactics and as such, face significant problems in overcoming the challenges of competing in the rapidly changing, global environment (Gurel, 2014; Kotze, 2002; Theodore, 2014; Tyson, 1998). By linking strategy, operational infrastructures (lean or balanced scorecard), communication activities, and human resources practices, businesses can increase their ability to improve customer satisfaction and financial performance. Linking theory states to maximize organizational effectiveness in the 21st century global corporations link business strategy to organizational infrastructure using human resources and tools to increase customer satisfaction and business performance. Linking theory focuses on strategy, structure, and customer satisfaction and as such, is applicable to all types of global businesses. Since customer satisfaction is the focus of the strategy and structure, employees and managers efforts center on the customer's definition of satisfaction. Strong technology and communication platforms facilitate internal and external communications providing additional links between strategy and human resources.

JEL: M16

KEYWORDS: International Business Management, Customer Satisfaction, Financial Performance, Human Resource Management, Communication, Technology

INTRODUCTION

Global organizations in the 21st Century are highly networked, with complex internal and external infrastructure (Ogrean, & Herciu, 2014; Theodore, 2014). Knowledge of management strategies and tactics enable global businesses to adapt rapidly to changes in the global environment (Gurel, 2014). Successful companies create and maintain a database of strategic, competitive knowledge about their environment (Tyson, 1998). A strategic knowledge database includes customer, competitors, suppliers, alliances, opportunities, and threats (Tyson, 1998). Characteristics of winning organizations in the 21st century include fast, friendly, focused, and flexible customer-centered infrastructure (Kotze, 2002). For global organizations to be successful, a supportive infrastructure is critical (Kotze, 2002; Theodore, 2014; Tyson, 1998). Popular organizational theories do not address the need for a supportive infrastructure to link business strategy with operational tactics and as such, face significant problems in overcoming the challenges of competing in the rapidly changing, global environment (Gurel, 2014; Kotze, 2002; Theodore, 2014; Tyson, 1998). Missing from popular theories in current literature is a focus on linking strategy, infrastructure, and human resources to improve customer satisfaction, (Brinkerhoff, 2005; Gürel, 2014; Tyson, 1998). The purpose of this paper is to articulate a comprehensive theory of organizational behavior and change that empowers success in 21st century global organizations.

The term “Linking Theory” is used to describe organizational emphasis on linking business strategy with corporate infrastructure to deliver a competitive advantage in customer satisfaction. Linking theory states to maximize organizational effectiveness in the 21st century global corporations link business strategy to organizational infrastructure using human resources and lean tools to increase customer satisfaction and business performance. Linking theory focuses on strategy, structure, and customer satisfaction and as such,

is applicable to all types of global businesses. Since customer satisfaction is the focus of the strategy and structure, employees and managers efforts center on the customer's definition of satisfaction. Strong technology and communication platforms facilitate internal and external communications providing additional links between strategy and human resources.

The 21st Century Global Environment

Major issues facing organizations in the 21st century include globalization of products and markets, uncertainty and risk, financial market interconnectivity, workforce demographics, and organizational infrastructure responsiveness (Lloyds of London, 2013; Luftman, et. al, 2004; Ogreaan & Herciu, 2014; Shittedi, 2014; Wren, 1995). The 21st century environment is dominated by uncertainty and risk (Ogreaan & Herciu, 2014). Lloyds of London's Risk Index Report (2013) identifies the top risks as, high taxation, loss of customers, cyber risks, price of inputs, and very strict regulations. The environment in which companies operate includes continuous risk where change is the new normal (Lloyds of London, 2013). Organizations in which risk issues are quickly identified and addressed improve responsiveness to customers (Gurel, 2014). As markets globalize, individual countries and regions are developing individual characteristics and communities (Delovarova, & Kukeyeva, 2014). Chinese, Russian, and British communities developing unique political and economic characteristics result in issues such as Scotland's vote to separate from the United Kingdom and the tension in the Ukraine (Ascherson, 2014; Gordon & Myers, 2014). These issues affect global corporate investment.

Interconnected financial markets mean investment strategies limited to international diversification, do not work during periods of market turmoil and upheaval (Shittedi, 2014). As global economic power shifts from established businesses to those providing expertise, capacity, and products in higher growth economies (China, Brazil, India), the ability of senior leaders to recognize opportunities is critical (Lloyds of London, 2013). Business executives and managers distracted by an ethnocentric or parochial mindset lack the capability to develop unique, unbiased, operational pathways to facilitate investment opportunities. Organizations that become too parochial or ethnocentric risk developing a culture of groupthink where decision making is closed to outside influences and produces negative outcomes, (Hassan, 2013). Education and training are an essential aspect of human resources strategy to develop a global mindset in business leaders (Cseh, Davis, & Khilji, 2013).

The globalization of business means leaders manage a multicultural workforce affected by global markets for customers, supplies, products, and services (Wren, 1995). Leading people in today's environment requires linking business strategy to HR strategies in compensation, performance management, training, and staffing activities, facilitated by technology and designed to connect leaders and followers (Luftman, et. al, 2004). If leaders and followers are tightly connected through the use of strategically designed, technology-enabled, infrastructure, consistency in customer satisfaction will be enhanced (Luftman, et. al, 2004). Lean management infrastructure techniques increase in popularity because they deliver enhanced employee and customer satisfaction, better understanding of company management objectives, improved communication between employees and executive management (Gitlow & Gitlow, 2013; Wickramasinghe, & Gamage, 2011; Zu, & Fredendall, 2009). A final issue to consider in the 21st century business environment is global terrorism. Global terrorism continues to increase making investment in countries in Africa, Middle East, Ukraine, for example, a risky proposition (Pain, 2014). The culture of terror to alter political, economic, and business activity affects global businesses (Pain, 2014). Organizations expanding into developing markets must be aware of the risk and rewards, training the workforce accordingly.

Limitation of Popular Theories

Popular organization theories do not adequately emphasize the need to link infrastructure, strategy, and customer satisfaction. For example, transformational leadership theory is defined as idealized influence,

charisma, inspirational, and motivation, influencing specific values and beliefs resulting in intellectual stimulation and individualized consideration (Bass and Avolio, 1992). Transformational leadership is enhanced or restricted by the ability of the infrastructure to disseminate the leader's motivation and influence. If the leader can't reach employees and customers because communication technology is limited, or if the leader is not consistent in organizational discipline such as performance management, and training, the leader will be less effective. Hofstede's cross-cultural theory of leadership addresses the effect of cultural differences on leadership (Hofstede, 1991). Understanding cultural differences help a leader adapt his or her style to one most effective in a particular situation. For example, knowledge of collectivism vs. individualism is helpful in managing groups and knowledge of power distance helps leaders adjust their style to the group dynamics (Hofstede, 1991). However, this theory is of limited utility if the leader cannot physically organize the delivery of a multi-cultural workforce's efforts toward customer satisfaction. The knowledge of global group dynamics, is helpful but infrastructure is needed to link products and services to customers. The contingency theory suggests organizational need dictates organization management (Nahavandi, 2006). This theory has the advantage of adapting to circumstances. For example, people do not always know what they want or need or have the experience or expertise to identify it (Bera, P., Burton-Jones, A., Ward, Y., 2011). Leaders provide direction, but the contingency theory lacks specific methods and techniques (Nahavandi, 2006).

Frederick Taylor's scientific management theory suggested detailed observation, selection, and training resulted in the design of optimal task performance (Clegg, Kornberger, & Pitsis, 2008). Scientific management is a foundational theory for lean manufacturing and continuous improvement processes, (Clegg, Kornberger, & Pitsis, 2008). However, scientific management is applicable to specific types of jobs and industries. It does not take into account or allow for variations in production due to supply chain disruptions (lack of material), management inefficiency (poor management), or highly creative work (artistic endeavors). It can be more effective in some cultures than others (Bang, Cleemann, Branning, 2010; Chung, 2013). Theory Z by William Ouchi suggests involved workers are more productive than non-involved workers (England, 1983). Manufacturing firms may find this theory to be more useful than firms in industries with a need for flexible workforces, industries with frequent promotions or rapid growth industries may not like the slow pace of promotion. Also, cultures used to individual achievement may find group consensus limiting. However, this theory points out the need to develop a management system that is internally consistent, fits norms and expectations, and has the support of the organization's stakeholders (England, 1983). The overall consistency of internal and external infrastructure is a facet of this theory that delivers performance advantage (England, 1983).

The African Ubuntu philosophy is applicable to the management of African companies and suggests individuals pursue their best interests by pursuing the interests of the community (Lutz, 2009). Factors that distinguish this theory include respecting human dignity, well-being, enhancing the welfare of others, recognizing the valuable nature of the individual, and supporting community well-being (Metz, 2007). This theory of management is applied widely in African cultural management practices in tribal management such as within the Igbo society (Metz, 2007). The conflict in this theory is shown in universities which teach western management practices at the MBA level which conflicts with many elements in the Ubuntu philosophy (Lutz, 2008). The disadvantage of this theory is that it prevents individuals from acting on their own outside of the collective without group consensus that may be time-consuming and inefficient, frustrating the process of change and expansion (Nnadozie, 1998).

A balanced scorecard approach aligns critical components of organizational performance, provides an easy-to-understand planning document, and serves as the foundation of individual and team performance management (Kaplan, 1992). Other performance enhancing management tools include lean key performance indicators, leader standard work, and individual hoshin programs (Choi, et. al, 2012; Mann, 2010). These two approaches build on the need to align strategy with tactics and organizational infrastructure, but they neglect the importance of human resources tools and techniques for consistent

employee delivery of high customer satisfaction. These processes focus on team and individual accomplishments tied to specific organizational metrics (Dysvik, & Kuvaas, 2013). Given a strength in team and supervisor satisfaction building in the performance and organizational processes that align with this type of lean approach to performance management, can be a starting point in improving intrinsic employee satisfaction (Dysvik, & Kuvaas, 2013). These lean performance management tools provide an easy way to show the importance of the individual and team employee effort to achieving business strategy (Mann, 2010).

Implementing Organizational Change

Multinational corporations (MNC) entering an emerging environment play a role in defining controlling governance, for example, in the case of the Kyoto protocol's (Kolk, & Pinkse, 2008). In a changing or undefined environment, executive decisions shape the effectiveness of their mission. Training executives and business leaders, therefore, becomes critical to their ability to identify the signs of organizational change, analyze their options, and create effective solutions that support the business's mission (Keohane, 2008; Kotze, 2002). Facilitating and developing a knowledge sharing system is another critical organizational competency in a fast-paced, global business (Hunga, Durcikova, Laia, & Lina, 2011). Creating a culture of learning and sharing supports information flow in the organization but needs a supportive infrastructure such as educational opportunities, learning platforms, and annual developmental goals for employees. A strong technology and communication platform facilitates the ability of managers and employees to share information.

The Foreign Corrupt Practices Act of 1977 (FCPA) made it illegal to make payments to foreign government officials to obtain business (Department of Justice, 2014). Effective compliance in this environment means employees must understand behaviors that are legal and illegal under this legislation and other global legislation. Many multinational organizations use ethics training to align employee and manager behaviors with the legal requirements of cross-border transactions (Walmart, 2014; Bank of America, 2014). Development of a multinational corporate culture must take into consideration cultural development using virtual teams. Virtual teams are inevitable in global businesses because of the cost of flying people to centralized meeting locations, limited office space, and traffic problems (Nyaanga, Ehiobuche, & Ampadu-Nyarkoh, 2013). Facilitating a telecommunication culture, however, must include having a strong technical infrastructure and culture of cooperation (Nyaanga, Ehiobuche, & Ampadu-Nyarkoh, 2013).

Linking business strategy with human resources strategy increases organizational performance (Shamnot, 2014). Shamnot's (2014) research found the role of human resources management practices represented by employee's recruitment and training and motivating could provide a significant competitive advantage to a global business. Linking strategy, infrastructure, and human resources helps organizations effectively align compensation, performance management, and training providing a consistent message to employees and managers.

CONCLUSION

In the 21st century business face globalization of products and markets, uncertainty and risk, financial market interconnectivity, workforce demographics, and organizational infrastructure responsiveness (Lloyds of London, 2013; Luftman, et. al, 2004; Ogreaan & Herciu, 2014; Shittedi, 2014; Wren, 1995). To deliver high customer satisfaction in this rapidly changing, complex environment, successful companies continuously develop informative and supportive organization infrastructures that integrate strategy, structures, policies, employee management (Theodore, 2014). Popular organizational theories do not emphasize the importance of linking organizational infrastructure and human resources strategy (Bass and Avolio, 1992; Clegg, Kornberger, & Pitsis, 2008; England, 1983; Hofstede, 1991; Kaplan, 1992; Lutz, 2009). Research shows a well-developed organizational infrastructure linking strategy and tactics, along

with strong human resources management improve delivery of company value propositions to customers, increase financial performance, and improve responsiveness (Mann, 2010). Linking theory suggests organizational performance and customer satisfaction is enhanced by using a strategic platform such as the balanced scorecard, as a foundational tool to link business strategy with individual efforts. Linking theory adds lean performance management structures such as leader standard work, team management, customer focus, and continuous improvement processes to provide an infrastructure where strategy, employee efforts, and knowledge sharing integrate (Dysvik & Kuvaas, 2013). Continuous improvement in global business strategy is supported by lean processes which results in increased adaptability of business strategy to the changing global environment (Theodore, 2014). Human resources strategy and infrastructure, particularly in compensation, performance management, and training, ensures consistency in workplace management and improves organization performance (Brinkerhoff, 2005; Mann, 2010; Martínez-Jurado, Moyano-Fuentes & Pilar, 2013; Shammot, 2014). Linking theory adds to the literature by illustrating organizational performance improvement through aligning business strategy, infrastructure, and human resources with customer satisfaction.

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BIOGRAPHY

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MINIMIZING FLOW-TIMES FOR THE MULTIPLE-PRODUCT BATCH-FLOW PROBLEM

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ABSTRACT

We explore the problem of batch flow production scheduling on a single machine with deterministic demand and arrivals over a finite horizon. The objective of the production system is to minimize total flow-time over the horizon to reduce in-process inventory levels and to enable a company to compete on reduced lead-times. Prior research has established optimal single job batch quantities. However, with multiple jobs on the shop floor, a job may incur wait time, thus the optimal local batch size for a given job may not result in global minimization of the total flow-time over all jobs. Our algorithm provides optimal results for batching with different products in a capacitated production environment. Numerous recommendations for further research are presented.

JEL: M11

KEYWORDS: Scheduling, Single Machine, Batch, Flow-Time, Lead-Time

INTRODUCTION

Past research has demonstrated the impact of production-batching (or lot-sizing) decisions have on time-related performance measures when demand is deterministic, but batch sizes are flexible. One area of this research looks at batching jobs together for processing (e.g., Baptiste, 2000; Coffman, Yannakakis, Magazine, & Santos, 1990; Logendran, Carson, & Hanson, 2005; Chen, Du, & Huang, 2011; Logendran, deSzoek, & Barnard, 2006; Ng, Cheng, & Kovalyov, 2003; Van Der Zee, 2007). A second, related, area of research looks at breaking a job into batches, i.e., batching products on a single machine along with the resultant effect on flow-times. Santos and Magazine (1985), Dobson, Karmarkar, and Rummel (1987), and Naddef and Santos (1988) studied the subject of batching to minimize flow-times on a single machine. Potts and Van Wassenhove (1992) used the term “lot-sizing” to refer to the decision on how to break a given job into smaller batches. A sub-topic of each of these papers involved determining and scheduling production batches when completed products are not available for movement until all items in a batch are complete. This situation was referred to as the batch-flow (BF) problem. All of these papers showed that the single-product batch-flow problem could be solved optimally. Later, Shallcross (1992) presented a more efficient algorithm for solving the single-product batch-flow problem. Then, Mosheiov, Oron, and Ritov (2005) presented an integer solution to the single-product batch-flow problem. Yang (2009) extended the single-product case to include learning effects using a forward dynamic programming algorithm. Bukchin, Tzur, and Jaffe (2002) extended the single-product case for a two-machine environment.

Dobson et al. (1987) explored sequencing batches to minimize flow-time on a single machine. They investigated three scenarios: 1) the item-flow problem where transfer batches may be of size one only, 2) a batch-flow problem for a single product where transfer batches are the same size as processing batches, and 3) a batch-flow problem for multiple products with processing and transfer batches the same size. They assumed that all setups performed before processing parts are independent of the prior part type processed (sequence-independent). They used a simple index rule for the item-flow problem. Because transfer batches

of size one are an inefficient use of resources, the authors looked at two variations of batch-flow problems where transfer batches were the same size as processing batches were. For the single product batch-flow problem, they assumed a setup time before each batch and found the optimal batch quantities to process. This single product formulation, although not very useful in realistic multi-product production environments, did allow insights into batch sizing and sequencing to be used for the multiple-product case. Finally, Dobson et al. (1987) solved the optimal number of batches and the quantities in those batches. They suggested using heuristics to make local batch improvements, but did not remove batches explicitly from the production sequence to reduce the total flow-time for all jobs.

The previous research has been limited in that the more difficult multiple-product case (with jobs consisting of different products with different unit processing and setup times) has not been solved optimally in any of the papers, though heuristics have been presented (e.g., Dobson et al., 1987). In addition, the previous research assumed that all jobs would be available for processing at time zero. Although providing essential insight into the batch-flow problem, the previous research left unexplored the more realistic issue of multiple jobs with non-zero release dates (or times within a day) over a finite time horizon. When analyzing production capacity over a finite horizon, applying the scheduling formulas from the earlier papers may result in wait times for arriving jobs. These wait times, in turn, would increase total flow-time over all of the jobs; therefore, different scheduling methods must be not applied.

We investigate how to achieve optimal flow-time schedules in this complex environment. We extend and expand upon the prior work of Dobson et al. (1987) by looking at the most difficult, and realistic, scenario – the multiple-product batch flow problem. We illustrate how scheduling issues may result when using the optimal batch sizes calculated in prior research. Those batches are optimal only if no subsequent jobs are ready to be processed until after the first job is finished completely. However, if jobs are ready and waiting, we want to provide guidance on how to determine whether reducing the number of batches (effectively by removing setups on earlier jobs) could reduce wait time of later jobs, thus resulting in global flow-time reduction. To provide fuller coverage of potential scenarios that a scheduler may encounter, we show how to process batches of identical size, discrete batch quantities, and jobs where batches are not allowed to be commingled (e.g., government materials). We examine scenarios where all jobs are released at time zero (as in Dobson et al. (1987) and with spaced inter-arrival times. We also extend the commingled batches in Dobson et al. (1987) to solve the situation where products must be kept segregated throughout processing. We develop an algorithm to sequence work optimally under all of these scenarios. We simulate diverse production environments to demonstrate that our proposed method does, indeed, outperform the prior methods presented in the literature.

The use of different scheduling methods is an important area to investigate further because inventory and throughput are related to scheduling decisions. Little's Law states that flow-time equals inventory divided by throughput. If we can reduce flow-time over the horizon, we are able either to lower average inventory on hand or to increase throughput (parts produced by time), or both. Having inventory in the form of raw materials or work in process is money tied up that needs to be borrowed. Alternatively, inventory incurs an opportunity cost. Throughput is the rate that the system makes money. If throughput were increased, we would be able to produce value-added products more quickly; thus, we could sell them sooner and be better off financially according to the time value of money. Being able to use the same machine to process all products required, but more quickly, could reduce money tied up in inventory, and increase customer service levels and revenue.

The remainder of this paper is organized as follows. The next section provides a literature review of the batch-flow problem structure and the results of prior research for the single-machine case. Next, we present the data and the methodology used to study the specific batch-flow problem formulation examined in our paper. The subsequent section discusses the results from implementing our proposed algorithm. The paper closes with concluding comments.

LITERATURE REVIEW

The issue examined in our paper is a single-machine production loading and scheduling problem with deterministic system parameters. The single-machine problem is well researched and best presented by Dobson et al. (1987). In their model, they assumed that a known quantity of items is available for processing at a machine. This quantity is to be divided into batches for producing and transferring the items from the machine. After a batch is completed, it is removed from the machine and available for movement. The next batch then can be started. In this formulation, production batches and transfer batches are the same size. Because of the time required to move the completed products off the machine, each batch incurs a transfer time to remove the batch and to transfer it to the next work center, during which the machine is non-productive and not available to process the next batch. Using the terminology of Cheng, Mukherjee, and Sarin (2013), this transfer and removal time would have the same effect on flow-time that a subplot-attached setup would have. One example in which process and transfer batches are equal is found in shops where movement of batches between machines might be accomplished using containers such as pallets or carts (Webster & Baker, 1995). A second example provided by Coffman et al. (1990) considered pick and place machines loaded with chips of various sizes that are inserted into circuit boards. Upon completion, each circuit board is loaded onto a cart by the operator of the pick and place machine. Then, the operator of the pick and place machine periodically stops production and moves the cart to a soldering machine. Our research focuses on the single machine problem, with n jobs in an over-capacitated situation for both the single-product and the multiple-product cases. The formulation used in this paper for the single-product case follows:

i = the number of batches of a product in a job.

d = the number of items in a job.

p = the unit processing time for each unit in a job.

s = the removal and transfer time for each batch of a job. Alternatively, this term may be used for setup time before running an individual batch.

M = an upper bound on the number of batches for a job.

If q_i = quantity of items processed in batch i , the batch-flow problem for the single-product case [BF1] can be formulated as:

$$\min \sum_{i=1}^M q_i \sum_{k=1}^i (s + pq_k) \quad (1)$$

$$\sum_{i=1}^M q_i = d \quad (2)$$

Where $q_i \geq 0, i = 1, \dots, M$

Dobson et al. (1987) showed that the optimal number of batches (k^*) to solve [BF1] is found using the following:

$$k^* = \left\lceil \sqrt{\frac{1}{4} + \frac{2dp}{s}} - \frac{1}{2} \right\rceil \quad (3)$$

The optimal size of each batch (q_i^*) is found using the modified formula in the second heuristic from Dobson et al. (1987). This modification is used such that the optimal number of batches from (3) could be used ($k' = k^*$), or any k' less than k^* could be used to produce fewer batches at the expense of increased job flow-time.

$$q_i^* = \frac{d_i}{k_i} + \frac{s}{p} \left(\frac{k_i - 1}{2} \right), i = 1, \dots, k' \quad (4)$$

In (4), d_i is the demand remaining after $i - 1$ batches have been scheduled, $k_i = k' - (i - 1)$ and the quantity for batch $i = \max(q_i^*, 0)$ to ensure positive quantity values. The batches per job are scheduled in non-increasing order. This ordering of batches may seem contrary to traditional scheduling methods based on the shortest processing time (SPT) concept, where the smallest processing time requirements are handled first. However, it does follow that when demand is heavy at a machine, larger batches should be produced first to decrease the size of the queue rapidly. As demand lessens, batch sizes could be decreased to concentrate more on individual item flow. These quantities produced from (4) also are supported by the findings of papers on the repetitive lots concept (Jacobs & Bragg, 1988) and lot streaming (Cheng et al., 2013; Kalir & Sarin, 2000; Ramasesh, Fu, Fong, & Hayya, 2000; Glass & Possani, 2011). Figure 1 illustrates the batching structure created by (3) and (4). The notation b_{ij} in Figure 1 represents the i^{th} batch in job j . For ease of understanding, we have used s_1 to represent the setup time before running each batch of product 1 and s_2 to represent the setup time before running each batch of product 2. However, the s terms may represent transfer times between operations in many businesses. The job arrival time is represented by a_j and the job processing start time is represented by σ_j .

The batch flow-time is found by multiplying the quantity in each batch by the batch completion time. The total flow-time for a job is the sum of all batch flow-times using (1). Though Dobson et al. (1987) focused on choosing both the optimal number of batches and the batch sizes, (4) also could provide the optimal batch sizes given any value of k to which one might be restricted. If, for some reason, the scheduler were limited to breaking the processing requirement into a non-optimal number of batches (i.e., k'), the optimal batch sizes could be found by applying Equation (4) repetitively.

For illustration, assume that job 1 arrives at time 0, with demand (d) of 21 units, batch setup time (s) of 25, and processing time per unit (p) of 5. From (3), the value of 2.44 would have a ceiling function applied, setting the optimal number of batches (k^*) to 3. We would set k' to our optimal k^* initially to compute the job flow-time. We then would use Equation (4) three times ($i = 1, 2, 3$) to calculate the appropriate batch quantities, as follows:

Step 1: Demand Remaining = 21 & Batch Quantity = 12.

Step 2: Demand Remaining = 9 & Batch Quantity = 7.

Step 3: Demand Remaining = 2 & Batch Quantity = 2.

Identical Batch Sizes

Dobson et al. (1987) also assumed that the scheduler is free to select arbitrary sizes for the different batches. Realistically, however, a scheduler might be limited to scheduling batches of as nearly identical size as possible. In that case, it can be shown that the optimal number of batches k^{**} is found by:

$$k^{**} = \left\lceil \sqrt{\frac{2dp}{s}} \right\rceil \quad (5)$$

The optimal batch sizes (q^{**}) all are set initially at:

$$q^{**} = \left\lceil \frac{d}{k^{**}} \right\rceil \quad (6)$$

The remaining x units would be assigned one each to the first x batches. For example, if $d = 75$, $p = 1$, and $s = 2$, then $k^{**} = 8$, $q^{**} = 9$, $x = 3$. The resultant batch sizes would be 10, 10, 10, 9, 9, 9, 9, and 9, with a total flow-time of 3,825.

Discrete Batch Sizes

Often, batch sizes calculated from (4) are non-integer. For discrete products, the quantities could be modified according to Mosheiov, Oron, and Ritov (2005) and Mosheiov and Oron (2008). For example, we could revisit our original example with job 1 with demand (d) of 21 units, setup time (s) of 25, and processing time per unit (p) of 4 (rather than 5). From (3), the optimal number of batches (k^*) would equal 3. We would set k' to our optimal k^* to compute the flow-time. Again, we would use (4) to calculate the appropriate continuous batch quantities. Next, the fractional units would be calculated as $q_i - \lfloor q_i \rfloor$. We then would use (7) to find the sum of fractional units to determine the number of batches (B) to round up to integer values.

$$B = \sum_{i=1}^{k^*} (q_i - \lfloor q_i \rfloor) \quad (7)$$

The B batches with the highest fractional portions would have a ceiling function applied. Next, the remaining $(k' - B)$ batches would have a floor function applied. In the case where more than one batch had the same highest fractional portion, the ceiling function would be applied to the earliest of those batches. For our example, $B = 1$ ($\lceil 13.25 - 13 \rceil + \lceil 7 - 7 \rceil + \lceil .75 - 0 \rceil$). Batch 3 has the highest fractional portion of .75, so a ceiling function would be applied to make it a quantity of 1. The remaining two batches (1 & 2) would have a floor function applied to their quantities. The integer batches that produce the optimal flow-time for this job would be 13, 7, and 1 (as shown in Table 1). Note: For integer batches, it is theoretically possible to have a tie with other batch quantity values for minimum flow-time.

DATA AND METHODOLOGY

Problem Formulation

Dobson et al. (1987) provided many important results, including optimal formulas for the single-product batch-flow problem. However, they did not address how production capacity limits could affect multiple-product batching decisions and the resultant flow-time over a finite horizon. Also, they assumed that items arrive in groups for processing (hereafter, these groups are referred to as "jobs"), with the first job ready at time zero and the remaining jobs ready at known arrival points in the future. Finally, they did not provide guidance on how to sequence jobs when multiple jobs are ready to be processed at the same time. We fill in these gaps with our proposed model. To demonstrate the impact of capacity constraints, consider the two-job example in Figure 2, where each job is represented by a horizontal bar, with the length of the bar representing the processing time requirement of the job. Clearly, if all the jobs could be batched individually and processed completely before the next job arrival, then (3) would suffice to calculate the number of batches per job. However, consider when the processing time requirement of all the jobs approaches capacity over the horizon (or a portion of it). In that case, breaking up the jobs into batches, with the additional setup time required for each batch, may induce wait times for later jobs. For example, assume that job 2 arrives before the last batch of job 1 finishes.

Because waiting time (denoted ω_j for job j) would increase the flow-time for a job, applying Equation (3) to determine the number of batches for each job in isolation may not result in minimum total flow-time over all of the jobs in the schedule. In that case, another method must be found to minimize total flow-time across all jobs. In this problem, multiple jobs are scheduled to arrive over a finite horizon at a single machine

for processing. Each job contains multiple identical items, and different jobs may contain different products with unique processing and transfer times. Processing time requirements for the jobs are approaching, or exceeding, capacity over the horizon. The jobs are to be processed in a batch-flow method, i.e., no items in a batch are ready for movement until the last item in the batch is complete. The scheduler is free to choose the number and the size of batches for each job, and the objective is to minimize total flow-time over all jobs over the time horizon. Other assumptions of the model include the following:

Job and machine characteristics are not alterable in the short term (i.e., there is no way to increase the machine capacities or to reduce product setup times, etc.). For notation, time zero is indexed at the arrival of the first job.

Let there be n jobs to schedule for processing. Let $j = 1, \dots, n$ index the jobs in the order of their arrival. Let k_j be the number of batches that job j is broken into, and $i = 1, \dots, k_j$ index the batches for job j in processing order. Also, let q_{ij} = the quantity processed in the i^{th} batch of job j , σ_{ij} = the start time of the i^{th} batch of job j , and τ_j = the completion time of job j . Assume that the following are known and fixed:

d_j = the number of units in job j .

p_j = the unit processing time for each unit of job j .

s_j = the transfer time (or setup time) of a batch of job j .

a_j = the arrival time of job j , measured from time zero.

The multiple-product problem now can be written as:

$$\min \sum_{j=1}^n \sum_{i=1}^{k_j} q_{ij} * \left[\sigma_{1j} - a_j + \sum_{m=1}^i [(q_{mj} * p_j) + s_j] \right] \quad (8)$$

s. t.

$$\sum_{i=1}^{k_j} q_{ij} = d_j \quad (9)$$

$$\tau_j = \sigma_{1j} + (d_j * p_j) + (k_j * s_j) \quad (10)$$

$$\sigma_{11} = 0 \quad (11)$$

$$\sigma_{1j} = \max[\tau_{j-1}, a_j], \quad j > 1 \quad (12)$$

$$\sigma_{ij} = \sigma_{1j} + \sum_{m=1}^{i-1} [(q_{mj} * p_j) + s_j], \quad i > 1 \quad (13)$$

$$q_{ij} > 0, \quad \forall i, j \quad (14)$$

The first constraint ensures that all items are processed. The next four constraints ensure proper job start times based on processing precedence. The definition of τ_j is provided to simplify notation. The next section presents an algorithm developed to solve this problem. This algorithm is built upon the optimality properties of Equations (3) and (4) extended to the multiple-product problem. First, the logic behind the algorithm is explained, followed by a brief discussion of relaxation of the arrival/waiting constraint. Next, the algorithm is formally stated.

Multiple-Product Algorithm

Given that Equations (3) and (4) provide the optimal continuous batches for the single-product unconstrained problem, the results from Dobson et al. (1987) provide a good starting point for solving the multiple-product problem. First, consider the two-job problem illustrated in Figure 2. Given any start time for each job, the batches shown (assumed to be calculated from Equation (4)) would minimize each job's individual flow-time. Given that, it is obvious that the only way to reduce flow-time further would be to reduce the wait time for the second job ($\omega_2 = \sigma_2 - a_2$). Because job 2 cannot start until job 1 is completed, the only way to reduce the wait time for job 2 would be to reduce the makespan of job 1, thereby allowing job 2 to start earlier than currently scheduled.

The current makespan of job 1 is $(d_1 * p_1) + 3s_1$. The processing time required by job 1 cannot be changed; however, the total transfer time associated with job 1 could be reduced by reducing the number of batches in job 1 (k_1). Each reduction in k_1 would reduce the total transfer time of job 1 and the makespan of job 1 by s_1 . If a batch were removed from job 1, its flow-time normally would increase. Note: Because this is a discrete schedule, reducing the number of batches by one from the computed optimal value occasionally could result in no change in flow-time. For example, assume that job 1 in the two-job problem represented in Figure 2 is rescheduled into two batches, thus removing a batch from job 1. The revised schedule is depicted in Figure 3. Decreasing the number of batches in job 1 is not optimal for that job (i.e., removing a batch increases the flow-time for job 1). However, the resultant reduction in transfer time decreases the wait time for job 2, reducing the total flow-time of job 2, which in turn, may reduce the total flow-time over all jobs. In this example, job 2 can start immediately when it arrives ($\sigma_2 = a_2$) after the re-batching of job 1.

Generally, as a function of k_j , optimal job flow-time is convex, increasing left of k^* from Equation (3). However, ω_2 will decrease by $\delta_2 = \min\{\omega_2, s_1\}$, and the flow-time for job 2 will decrease by $\delta_2 * d_2$. If a reduction in k_1 results in a net increase in total flow-time for all jobs, there is no way to reduce total flow-time, and the current schedule is optimal. However, if a reduction in k_1 results in a net decrease in total flow-time over all jobs, this change should be made. In that case, job 1 would be rescheduled using (4) with $k_1 = k_1^* - 1$. If ω_2 were still positive, the rescheduling process would repeat as long as it results in a decrease in total flow-time, setting $k_1 = k_1^* - y$, where y is the number of batches removed from job 1. When $\omega_2 = 0, k_1 = 1$, or a reduction in k_1 results in an increase in total flow-time, the process stops, and the current schedule is optimal.

The same logic could be extended to problems with more than two jobs. Figure 4 shows an example four-job problem where the wait time of jobs 2, 3, and 4 may be reduced by removing a batch from job 1.

For further illustration, assume a schedule with two jobs. Job 1 has $d = 200, p = 25, s = 100$ and arrival time by default set at $t = 0$. Job 2 has $d = 100, p = 1, s = 100$, arrival time $t = 2,000$. Using (3) and (4), we calculate the optimal number of batches and their respective quantities. In this example, $k_1^* = 10, k_2^* = 1, Q_1 = 5,000$, and $Q_2 = 3,000$. From this, we can produce the data in Table 3, shown in Figure 5. The two lemmas below are demonstrated in Figure 5.

Lemma 1: Flow-time for downstream jobs may decrease linearly if wait time is reduced by eliminating batches from an upstream job.

Eliminating y_j batches from the calculated k^* in Equation (3) for an upstream job j can decrease the flow-time of downstream jobs. Let this reduction of flow-time for downstream jobs from job j be represented by r_j^y , with an upper limit of:

$$\hat{r}_j^y = \min(w_{j+1}, y_j * s_j) * \sum_{m=j+1}^n d_m \quad (15)$$

The actual value of r_j^y depends on the structure of any specific problem and can be found from the resultant batch schedule for any value of y . As a function of y , r_j^y is stepwise linear, non-decreasing from $y = 1$ to $k_j^* - 1$. Its value would be calculated for increasing values of y_j (# of batches removed from job j). Removing a batch from an upstream job j may remove $\min\{s_j, \omega_{j+1}\}$ from downstream jobs. Flow-time reduction for downstream jobs is the wait time removed per job multiplied by the demand (number of units) for that job. As long as there is remaining wait time for job $j + 1$, removing more batches from job j (increasing y_j) can reduce flow-time of the downstream jobs. The two-job example presented above is used to show this flow-time reduction of a downstream job in Table 2 and Figure 5, where the x-axis is the number of batches removed (y_1) from the k_1^* calculated in (3) for job 1. The line labeled “Incremental r” on the graph in Figure 5 shows the incremental reduction in flow-time for job 2 by removing the y^{th} batch from job 1 ($r_1^y - r_1^{y-1}$). This equals zero for $y = 0$ and any value of y for which there is no reduction in ω_2 . However, in this example, job 2 still would incur waiting time even if we removed all nine batches possible (recall that $k_1^* = 10$) from job 1.

Lemma 2: Flow-time for a given job increases geometrically with the number of batches eliminated from the optimal k for that job as determined with (3).

Removing batches for job j increases the flow-time for job j by delaying the completion of the original quantities of the $k_j^* - y$ batches. Let z_{ij}^y denote the incremental batch quantity for batch i on job j after reducing the number of batches by y (i.e., z_{ij}^y is the quantity increase to batch i of job j as the total demand needs to be satisfied using fewer batches (k_j^y) than the optimal(k_j^*)). Let $k_j^y = k_j^* - y$, and q_{ij} denote the original batch quantities for the k_j^* batches as determined by (3) and (4). For job j , the increase in flow-time (g_j^y) is given by Equation (16). Equation (16) follows from algebraic manipulation of the flow-times with k_j^y batches minus the flow-time with k_j^* batches.

$$g_j^y = \sum_{i=1}^{k_j^y} [q_{ij} * p_j * \sum_{x=1}^i z_{xj}^y] - \sum_{i=k_j^y+1}^{k_j^*} [q_{ij} * \sum_{x=1}^i [(q_{xj} * p_j) + s_j]] + \sum_{i=1}^{k_j^y} [z_{ij}^y * \sum_{x=1}^i [(z_{xj}^y + q_{xj}) * p_j] + s_j] \quad (16)$$

From Equation (4), batch quantities increase for remaining batches of a given job when its k is reduced. In addition, as the number of batches removed (y) increases, z_{ij}^y increases at an increasing rate for the remaining batches. The first term in Equation (16) is the incremental additional flow-time for the first k_j^y batch's original quantities caused by waiting for the additional processing time of their increased batch sizes (z increments). The second term is the removal of flow-time from the original last y batches because we are no longer using k_j^* batches, but rather are using $k_j^y = k_j^* - y$ batches. The final term adds back the flow-time for the additional z_{ij}^y units to be processed in each of the new k_j^y batches. The incremental effect

of Equation (16) is shown in Figure 5. The line labeled “Incremental g” shows the incremental increase in the flow-time of job 1 by removing the y^{th} batch from job 1 ($g_1^y - g_1^{y-1}$). By comparing both incremental lines, we can see how large y should be to minimize total flow-time. As long as the incremental r is greater than the incremental g for a particular value of y , removing the y^{th} batch will reduce total flow-time for the entire schedule. Similar logic to that shown above for $n = 2$ can be applied to scheduling a multiple-product problem with $n > 2$. Consider the representative batch schedule shown in Figure 4 ($n = 4$), and assume the batches shown are optimal for each individual job. Because there is wait time for jobs 2 through 4, reductions in k_1, k_2 or k_3 will decrease the flow-time of the respective downstream job(s). Given this starting schedule, reducing k_1 will provide the greatest decrease in downstream flow-time. As k_1 is decreased, it eventually will stop being the best candidate for reduction as ω_2 is eliminated or the increase in flow-time for job 1 becomes so large that another k_j becomes the better choice for reduction. As long as at least one ω_j remains positive, there is a potential for benefit from reducing an appropriate k_{j-1} . For any $\omega_j = 0$, there will be no possible benefit from reducing k_{j-1} .

Proposition 1: After k_j^y is found for any job j such that the net total flow-time of all jobs does not decrease, further reductions in k_j^y can only further increase total flow-time.

Proof: Let $k_j^{y'}$ be the first number of batches evaluated (smallest y) where the total flow-time of all jobs does not decrease. This means the incremental increase in g_j^y is no longer fully offset by the incremental increase in r_j^y . From Lemma 1, r_j^y increases linearly, and from Lemma 2, g_j^y increases geometrically as k_j^y is decreased from k_j^* . Therefore, no number of batches less than $k_j^{y'}$ can further decrease total flow-time. By evaluating these net total flow-time trade-offs, an improved final solution could be found from the original one shown in Figure 4. Proposition 1 allows us to specify our algorithm. A logical method of evaluating and choosing reductions in k_j is presented in §4.3.

Discussion on Relaxation of Arrival Times

In the current model, jobs are processed in the order of their arrival. However, which job should be selected if two jobs are waiting at the completion of the current job, or arrive at the same time?

Proposition 2: If two jobs are ready at the same time, then if $d_2(k_1s_1 + p_1d_1) > d_1(k_2s_2 + p_2d_2)$, schedule Job 2 first. Otherwise, schedule Job 1 first.

Proof: The proof follows from algebraic manipulation of the flow-times of the two cases: $A = d_1(k_1s_1 + p_1d_1) + d_2(k_1s_1 + p_1d_1 + k_2s_2 + p_2d_2)$ when job 1 is processed before job 2, and $B = d_2(k_2s_2 + p_2d_2) + d_1(k_1s_1 + p_1d_1 + k_2s_2 + p_2d_2)$ when job 2 is processed before job 1. Comparing A with B and simplifying leaves the inequality $d_2(k_1s_1 + p_1d_1) > d_1(k_2s_2 + p_2d_2)$ to indicate that job 2 should proceed before job 1 to minimize total flow-time.

Similarly, for m jobs waiting to be processed on the machine, the job j with the highest value of $d_j(k_1s_1 + p_1d_1) - d_i(k_1s_1 + p_1d_1)$, $i, j = 1, \dots, m$, $i \neq j$, is processed first to minimize the total flow-time equations over all jobs competing for the same capacity. Similarly, for the remaining $m-1$ jobs, the next highest value of $d_j(k_1s_1 + p_1d_1) - d_i(k_1s_1 + p_1d_1)$, $i, j = 1, \dots, m-1$, $i \neq j$ is then processed, with repeated application of that equation until there is only one job left to sequence.

Algorithm Statement

Because total flow-time is a function of k_j (the only variable in the problem), a simple type of search method (i.e., marginal analysis) was chosen to drive the multiple-product algorithm. The starting point for the algorithm is the solution where the number of batches for each job (k_j) is set at the optimal level (k_j^*) determined from Equation (3) from Dobson et al. (1987) for a single job. Next, each job is analyzed (beginning with job 1), subtracting one batch at a time until there is no more reduction in total flow-time, there is no more wait time in the system, or k_j has been set to one batch. This algorithm is applied to the first $n - 1$ jobs. From Proposition 1, we can set a general upper bound on the number of iterations of the algorithm until the optimal solution is achieved.

$$U = \sum_{j=1}^{n-1} k_j^* \quad (17)$$

Algorithm Steps

```

Calculate  $k_j^*$  and  $q_{ij}^*$  for each of the  $j = 1, \dots, n$  jobs using (3) and (4)
Set  $k_j = k_j^*$  for all  $j$ 
Set  $j = 1$ 
Set  $r_j^0 = g_j^0 = 0$ 
For each job  $j$ ,  $j = 1, \dots, n-1$ 
    For  $y = 1$  to  $k_j^* - 1$ 
        Calculate batch sizes from (4) and resultant schedule
        Calculate  $g_j^y$  and  $r_j^y$ 
        If  $g_j^y - g_j^{y-1} > r_j^y - r_j^{y-1}$ , then exit loop, 'no more reductions possible'
        Set  $k_j = k_j^y$ 
    Next  $y$ 
Next job  $j$ 

```

Although our proposed algorithm analyzes jobs in sequential order, this is not necessary to achieve the optimal flow-time in a fixed number of iterations (as bounded by Equation (17)). Figure 6 shows a four-job example, with the first three jobs ready to process at the same time and the fourth job released later (thus always scheduled last). The figure shows the effect on total flow-time by applying the algorithm to reduce setups on the first three jobs for three different sequences. The x-axis specifies the number of batches removed from the original k_j^* , $j = 1, \dots, n - 1$, batches calculated using Equation (3). Although not drawn in the figure (for readability, only three sequences are shown), investigating all six possible sequences of the first three jobs for setup reduction has the same final flow-time effect. Therefore, the order in which jobs are investigated with our formulae does not affect attainment of the optimal flow-time. The next section describes the experimental design. This is followed by a section that re-examines the commingled batches all arriving at time 0, as done in Dobson et al. (1987). The final sections are our conclusions and recommendations for further research.

Experimental Design

To test the effectiveness of the multiple-product algorithm for the case where commingling of products is not allowed, the following experimental factors were considered:

Number of problems: 1,000

Number of jobs/products per problem: Randomly generated as $U(2, 100)$

Number of units in a job (demand): $U(1, 1,000)$

Unit processing time for each unit of a job: $U(1, 50)$ minutes

Transfer time for a batch within a job: $U(1, 100)$ minutes

Inter-arrival times between jobs: $U(1, 1,000)$ minutes.

We used a Visual Basic program to generate the 1,000 problems. For each problem, the algorithm was applied and the total flow-time was determined. Because, Dobson et al. (1987) assumed commingled batches and no inter-arrival times, we are demonstrating here just that our method achieves the optimal global flow-time quickly. In Section 6, we compare our proposed algorithm with Dobson et al. (1987) under scenarios mimicking what they used.

RESULTS AND DISCUSSION

As noted in our experimental setup, we allowed commingling (intermixing) of batches from different products, and sequenced these batches according to Conway et al. (1967). We used our new algorithm to calculate the r and g parameters to find batch setups that could be removed (increasing the local flow-time for a particular job, but resulting in a global reduction in flow-time). Figure 7 shows the results of 10,000 simulated scenarios. The x -axis shows the number of products to be produced and the y -axis shows what percent of Dobson et al.'s (1987) method flow-time our new method achieved. As can be seen, our method achieved a better than 26% reduction in flow-time (averaged over all 10,000 test cases) from the original algorithm proposed by Dobson et al. (1987). When there were only a few jobs to investigate for potential setup reductions, sometimes there were no improvements that could be made (i.e., with two products, a few scenarios did not have an opportunity for our method to improve upon Dobson et al. (1987)). However, with more jobs, there were more opportunities to apply our new algorithm to reduce total flow-time substantially. As can be seen, our proposed method achieved a better than 26% reduction in flow-time (averaged over all 10,000 test cases) from the original algorithm proposed by Dobson et al. (1987). When there were only a few jobs to investigate for potential setup reductions, sometimes there were no improvements that could be made (i.e., with two products, a few scenarios did not have an opportunity for our method to improve upon Dobson et al. (1987)). However, with more jobs, there were more opportunities to apply our new algorithm to reduce total flow-time substantially.

CONCLUDING COMMENTS

Our proposed method addresses the multiple-product batch scheduling problem from a global flow-time minimization perspective. Dobson et al.'s (1987) method for optimal batch size is applicable only if jobs are never waiting to be processed on the machine. If jobs are waiting, it may be that removing a setup (moving away from the optimal number of batches calculated by Dobson et al. (1987)) can lower the flow-time for processing all jobs over the production horizon. We have shown how our method can handle jobs where batches may be commingled or where they must be segregated (e.g., Department of Defense jobs). We have provided guidance on how to modify the number of batches per job if identical batches need to be processed given resource constraints. We also have shown how to convert fractional batch quantities to discrete ones. Finally, we have provided a rule for deciding which job to begin processing, if multiple jobs are waiting, in order to minimize total flow-time. Our new method provides the minimum flow-time globally, by recognizing that local increases in flow-time may be more than offset by flow-time reductions for jobs processed later.

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PERFORMANCE OF CHILEAN PENSION FUNDS INVESTMENTS ABROAD 2010-2014

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ABSTRACT

Considering the cycle of high volatility that was generated from the financial crisis of 2008 and subsequent periods of low returns in the years 2011, 2013 and 2014, in this work we analyzed the performance of the Chilean Pension Funds, as measured by Jensen, Sharpe and Treynor indices. The comparison is made on a monthly basis for the period 2010 - 2014. We concluded that diversification of pension funds in equities in foreign markets generated a performance similar to global MSCI-ACWI, but failed to deliver a prize per unit of risk above the average yield on US Treasury bonds. When funds total risk is broken down into their systematic and idiosyncratic components, the difficulty to eliminate unsystematic risk is confirmed and conclusions suggest that the restrictions imposed by the regulations in Chile allow them to reach similar levels return to a passive portfolio, but with a substantial increase in overall risk.

JEL: C01, C12, C20, G15, G23, G32

KEYWORDS: Diversification, Return, Volatility, Risk, Systematic, Idiosyncratic

INTRODUCTION

Most foreign investment of Chilean pension funds is diversified through stock mutual funds operating in the capital markets of North America, Europe and Asia. This paper analyzes the efficiency level reached during recent years by that part of the equity portfolio invested in foreign markets. Efficiency in active investment portfolio management means achieving higher yields than those eventually obtained with a passive strategy, e.g. investing in a well diversified stock index or alternatively, generating a per risk unit prize in excess of a fixed rate reference yield. To perform this analysis we will raise the following hypotheses of study: First, performance of pension funds abroad over the last five years has been similar to a global index, such as the Morgan Stanley All Country World Index (MSCI- ACWI). Second, pension funds average yield per unit of risk has not been lower than that of US Treasury long term bonds. Third, diversification of pension funds in global markets has been achieved with a risk level similar to a representative sample of mutual funds that channeled a proportion of its investment abroad.

LITERATURE REVIEW

Performance of Pension Funds

Recent studies in this area have been carried out in collaboration with the Organization for Economic Cooperation and Development (OECD) and the World Bank. Antolin (2008) summarizes the results of comparative performance analysis made to private pension funds operating in Latin America and Europe and highlights the need to develop a future international standard, in order to effectively compare results across countries. He specifically refers to Walker and Iglesias (2007), who analyze the performance of pension funds based on the Sharpe Ratio, following Lo (2002), conclude that in general pension funds in several countries have had a good performance when compared to a risk-free short term asset, but this situation does not occur when the benchmark used is a risk-free long term bond. Antolin also refers to Tapia (2008), study which concludes that Latin American pension funds have underperformed when comparing their actual returns with a hypothetical portfolio, tailored ex-post to optimize the risk-return relationship. It

is suggested that the investment restrictions imposed by the regulations of different countries have had a negative impact on the performance of pension funds. When measuring efficiency indices, it must be kept in mind various restrictions imposed by pension funds regulations, which limit diversification by issuer to a maximum, as a percentage of the of the issuer's total equity as well as of the total value of the fund.

Systematic Risk Vs. Idiosyncratic Risk

According to financial theory, a well diversified investment portfolio should have an idiosyncratic risk near zero—Ross, Westerfield and Jaffe (2010). The CAPM assumes that investors can eliminate all risks, except those associated with the covariance of its returns with a return index representing the market, which is non diversifiable—Copeland and Weston (1979). If σ_C^2 represents the overall risk of the portfolio C, it can be decomposed into its systematic risk $\beta_C^2 \sigma_M^2$ and its idiosyncratic risk σ_ϵ^2 as expressed in the following equation:

$$\sigma_C^2 = \beta_C^2 \cdot \sigma_M^2 + \sigma_\epsilon^2 \quad (1)$$

We propose that σ_ϵ^2 be expressed as the fraction $(1 - [\rho_{CM}]^2)$ of the total risk σ_C^2 , where ρ_{CM} represents the correlation coefficient between the returns of the C portfolio and a market index, then concluding that a ρ_{CM} greater than 0.995 it is achieved with σ_ϵ^2 representing less than 1% of σ_C^2 . Many studies have been conducted around this issue. Campbell et al. (2000) highlight the increased volatility at the level of individual assets compared to the level of market volatility, which caused a decrease in the explanatory power of the market to the degree of correlation between assets. This study also notes that it has increased the number of shares required to achieve a well-diversified portfolio. Bennett and Sias (2010) highlight the current empirical difficulties to build portfolios with diversifiable risk next to zero and suggest that the reason for this anomaly would be price bubbles that arbitrators have not been able to eliminate. Of interest in our analysis is to measure how well diversified is the portion of the Chilean pension funds invested abroad, and how it compares his idiosyncratic risk with the risk associated to portfolios of mutual funds channeling part of its investments.

METHODOLOGY AND DATA SOURCE

One of the most common practices in countries with developed capital markets is the measurement of financial performance in companies that manage third party funds. One way to measure financial performance is to compare similar risk investment funds through indices that are indicative of the level of efficiency obtained. Along with the development of modern finance various indices have emerged.

Jensen Index

This index, known as "Jensen's alpha" Jensen (1968, 1969), is an absolute measure of the portfolio performance. His calculation is based on the CAPM Sharpe (1964), Lintner (1965), Mossin (1966) and comes out of an analysis of linear regression between the excess return of a portfolio over the return of a risk free debt instrument and the excess return of a market index over the risk free asset, in a given period of time, according to the following equation:

$$R_{Ct} - R_{Lt} = \alpha_C + \beta_C \cdot (R_{Mt} - R_{Lt}) + \epsilon_{Ct} \quad (2)$$

Where R_{Ct} represents the return of the C portfolio in the period (month) t, R_{Lt} represents the return of the risk free debt instrument for the period (month) t, R_{Mt} represents the return of an index associated with the

average market behavior in period (month) t , ε_{ct} represents the error in measuring the return of the C portfolio, obtained in the period (month) t when performing the linear regression. Finally α_{ct} and β_{ct} represent the intercept and slope of the regression respectively.

Sharpe Index

This index (S_C) is constructed based on the capital market line and is calculated by dividing the expected excess return of a portfolio C over the expected value of risk-free return of a number of periods (N), by the amount of risk assumed for such return, represented by the standard deviation of the C portfolio returns, Sharpe (1966).

$$S_C = \frac{[E(R_C - R_L)]}{\sigma_{R_C}} \quad (3)$$

This index measures relative efficiency in the administration of a portfolio C, by correcting the excess return per unit of total risk of the portfolio. This indicator is vastly used to compare relative efficiencies between portfolios and to make comparisons against a representative portfolio of market behavior in a number of periods (e.g.: S_C vs. S_M). Alternatively, the risk-free return variability in time could be considered in constructing this index:

$$S_{(C-L)} = \frac{[E(R_C - R_L)]}{\sigma_{(R_C - R_L)}} \quad (4)$$

Lo (2002) develops a methodology to determine whether this index is significantly different from zero and explains that if it is not, it would mean that the portfolio returns analyzed are equivalent to the risk-free asset. As a result, he has a method used to check whether the C portfolio has an associated reward per unit of risk above the debt instrument reference yield. Assuming that the excess return of the C portfolio over the risk free asset is independent and identically distributed (i.i.d.), then the standard error (SE) of the estimator of the Sharpe index is determined by:

$$SE(\widehat{S_{(C-L)}}) = \sqrt{\frac{[1 + S_{(C-L)}^2/2]}{N}} \quad (5)$$

Treynor Index

This performance indicator (T_C) is similar to the Sharpe ratio. The difference lies in the denominator: Treynor corrects the excess return on the C portfolio over the risk free asset by dividing by the beta portfolio parameter, obtained from the CAPM model —Treynor (1965). The efficiency level is then determined by comparing T_C between different portfolios.

$$T_C = \frac{[E(R_C - R_L)]}{\beta_C} \quad (6)$$

Source of Data and Preliminary Analysis

The data base for this research was built from nominal dollar returns on a monthly basis, for each fund type, obtained from the Reports of Investment and Profitability (<http://www.safp.cl/portal/informes/581/w3-propertyvalue-5975.html>). According to the following procedure: First: The contribution of foreign equity instruments to the monthly real return (paragraph 2.1 of the Report of Investment and Profitability) was divided by the fraction invested in foreign variable rate securities (item 4 of the Report of Investment and Profitability). The result corresponds to the monthly real return of foreign equity instruments, expressed in Chilean pesos. Second, the monthly real return of foreign equity instruments expressed in Chilean pesos was transformed into nominal Chilean pesos by multiplying by the correction factor based on the consumer prices index, lagged by one month —UF index (<http://www.bcentral.cl/estadisticas-economicas/series-indicadores/index.htm>). The result corresponds to the nominal return in Chilean pesos. Third, the nominal return in Chilean pesos was transformed into dollar by dividing by the observed Exchange rate factor, see Website:

(<http://www.bcentral.cl/estadisticas-economicas/series-indicadores/index.htm>).

In December 2014 the Chilean industry is composed of six private pension funds administrators which manage a total fund amounting to USD 165,432 million and belonging to 9,737,853 private pension savings affiliates, data released by the Superintendence of Pensions.

(http://www.safp.cl/portal/informes/581/articles-10679_recurso_1.pdf). It is noteworthy that since 2002 in Chile there are five types of funds with an upper limit of equity instruments to invested abroad: A (80%), B (60%), C (40%), D (20%) and E (5%). Table 1 shows the evolution of diversification, at the aggregate level, in foreign equities for different types of funds. Starting December 2009, all funds follow a gradual reduction of its diversification, reaching a minimum diversification on 2011 which is the year with the lowest yield on equities of all the series analyzed. From the year 2012 until December 2014, there were increases in diversification of equities abroad in all types of funds.

Table 1: Foreign Equity Diversification in Percentage

Month	Type a Fund	Type B Fund	Type C Fund	Type D Fund
dec-09	61.5	41.1	22.6	10.5
dec -10	57.5	37.2	19.2	8.8
dec -11	56.0	34.8	17.3	6.7
dec -12	58.4	38.1	21.8	10.4
dec -13	63.9	42.5	25.3	13.6
dec -14	64.5	43.3	26.6	14.5
Average	60.3	39.5	22.1	10.8

This table does not include type E Fund due to its low weight. Total foreign equity investment as of December 2009 amounted USD 38,270 million, as of December 2014 it amounted USD 30,246 million. Source: Superintendence of Pensions.

Table 2: Foreign Equity Arithmetic Average Return, Annualized, in Percentage

Year	Type A Fund	Type B Fund	Type C Fund	Type D Fund	20 Year US Treasury bonds
2010	22.0	26.5	24.9	21.5	3.3
2011	-16.6	-17.7	-20.1	-18.9	2.5
2012	23.9	22.2	21.9	19.2	2.9
2013	7.4	6.5	8.4	10.5	3.1
2014	1.5	2.1	-1.8	0.0	3.0
Average	6.6	6.8	5.4	5.4	3.0

Returns are nominal and are expressed in percentage. Independent of the type of fund, it was verified a strong swing in returns. For comparison purposes it was included in last column the average return of US Treasury bonds. Source: Superintendence of Pensions, Central Bank of Chile and Treasury.gov/resource-center USA.

Table 2 shows annualized monthly returns expressed in a nominal dollar basis. Note that the returns from investments in foreign equities have been strongly affected by political and economic conflicts associated with Europe. Equity mutual funds are the main vehicles for investment abroad used by Chilean pension funds, in fact, at the aggregate level during the five last years between 65% and 80% was channeled through more than 400 mutual funds, authorized by a local Risk Rating Agency. As an additional performance analysis we include a comparison of the pension funds with samples of 10, 20 and 40 mutual funds. Annex 1 contains a list of selected foreign mutual funds. The sample of mutual funds used corresponds to the same used in previous study (Baltontín, 2014) covering the years 2007-2012. The criteria for selecting these 40 funds was basically identify the most traded by pension funds. Selections portfolio with 10 and 20 mutual funds correspond to subsets of the previous selection, as profitability ranking based on monthly average return obtained in the last five years, see Website (https://www.spensiones.cl/safpstats/stats/inf_estadistica/cinvAFP/2014/09/cinv201409.html) Table 3 includes, for different selections of mutual funds, the yearly nominal return, expressed in dollar base. For portfolios of 10 and 20 selected mutual funds is observed, in general, a higher annual average return than those associated with pension funds. On the other hand, mutual funds also show a smaller swing in their returns.

Table 3: Foreign Mutual Funds Arithmetic Average Return, Annualized, in Percentage

Year	40 Selected MF	20 Selected MF	10 Selected MF	MSCI – ACWI	20 Year US Treasury Bonds
2010	22.4	25.0	26.1	12.6	3.3
2011	-14.2	-9.4	-3.9	-8.0	2.5
2012	16.4	18.2	13.6	14.4	2.9
2013	2.0	8.9	16.7	20.7	3.1
2014	-4.7	4.8	8.9	2.4	3.0
Average	3.6	8.9	11.9	8.0	3.0

In addition to 40, 20 and 10 selected foreign mutual funds, this table includes the average returns of global MSCI-ACWI and 20 Year US Treasury bonds. When comparing pension funds and the selection of foreign mutual funds against the returns of the overall index (MSCI-ACWI) we can conclude that only the selection of 10 mutual funds had a significantly higher performance. Source: Bloomberg and Treasury.gov/resource-center USA.

The other variable whose evolution must be carefully analyzed is the volatility. Table 4 and Table 5 show the evolution of this variable, as measured by the standard deviation of returns for pension funds, selected mutual funds and the global Morgan Stanley All Country World Index (MSCI-ACWI). An increasing volatility of the Chilean pension funds is confirmed when comparing these figures.

Table 4: Pension Funds Volatility Index, Monthly Base, in Percentage

Year	Type A Fund	Type B Fund	Type C Fund	Type D Fund
2010	6.6	6.6	6.6	7.0
2011	8.1	8.2	8.3	8.5
2012	6.1	6.1	5.9	5.9
2013	3.8	3.8	3.6	3.7
2014	2.8	2.7	2.6	2.4
Average	5.7	5.8	5.8	5.9

This table shows the average volatility of pension fund as measured by the standard deviation of monthly returns. To be highlighted the high level of volatility during 2011, congruent with a period of negative returns. A downward trend in volatilities it is observed from 2011 hereon, despite the significant fluctuation in returns that has occurred in recent years. Source: Authors' own calculations.

A pattern of similar behavior in the evolution of the volatility in future years is highlighted, all funds analyzed reach top volatilities in the year 2011, except for the choice of 10 FM who managed to minimize losses in return that year, with lower volatility than the associated for 2010.

Table 5: Mutual Funds And MSCI-ACWI Volatility Index, Monthly Base, in Percentage

Year	40 Selected MF	20 Selected MF	10 Selected MF	MSCI - ACWI
2010	5.5	5.3	5.3	5.9
2011	6.5	6.0	5.7	5.3
2012	4.8	3.8	3.4	4.0
2013	3.5	3.0	2.9	2.7
2014	3.8	2.7	2.4	2.5
Average	4.9	4.3	4.1	4.2

This table shows the average volatility of: 40, 20 and 10 selected foreign mutual fund; the MSCI-ACWI index. All measured by the standard deviation of monthly returns. On average, volatilities of lesser magnitude are observed when compared with those for the Chilean pension funds. Source: Authors' own calculations.

Linear Regressions

Seven linear regressions were performed for the period 2010-2014, to calculate the performance indices, as stated in equation (2). The regressions were designed based on nominal returns in dollars: four pertaining to pension funds type A, B, C, D, and three associated with foreign mutual fund portfolios (40, 20 and 10 selected mutual funds). The independent variable was represented by the excess market return (R_{Mt}) over the risk free asset (R_{Lt}); R_{Mt} associated with the monthly nominal returns based on the global equity index MSCI-ACWI, Bloomberg (code MXWD: IND) and R_{Lt} corresponding to the returns on the 20-year US Treasury bond benchmark. The dependent variable in each of the seven regressions was represented by the excess return of each of the portfolios analyzed (R_{Ct}) over the risk-free asset (R_{Lt}).

RESULTS

Analysis Jensen Index (First Hypothesis under Study)

From Table 6 Table 7, which shows the values associated with Jensen alpha parameter according to

Table 6: Pension Funds Regression - Descriptive Statistics

	Type A Fund	Type B Fund	Type C Fund	Type D Fund
Jensen's alpha	-0.001970	-0.001772	-0.002879	-0.002969
Alpha std. dev.	0.003162	0.003419	0.003351	0.003416
Beta	1.2288***	1.2132***	1.2218***	1.2446***
Beta std. dev.	0.075019	0.081125	0.079513	0.081044
Equation R^2	0.819	0.791	0.799	0.799

***, ** and * significant at 1%, 5% and 10% respectively. Descriptive statistics of alpha and beta of the lines associated with the regressions for each pension fund. We conclude that, for all funds, it was not possible to reject the null hypothesis of Jensen's alpha equal zero, i.e. pension funds had a similar passive portfolio represented by the MSCI ACWI-rate performance. To be highlighted the high level of representativeness of the regressions associated with their respective R^2 . Given the higher betas than 1.0 it follows that all funds analyzed have an above average market risk. Source: Authors' own calculations.

equation (2), it follows that all portfolios of pension funds underperformed the market average. In any case yields were not significantly different to that associated with the global index MSCI-ACWI. For foreign mutual funds, only the 10 selected mutual funds portfolio outperformed the MSCI-ACWI index, with a level of significance of 10%.

Table 7: 40, 20 and 10 Selected Mutual Funds Regression - Descriptive Statistics

	40 Selected MF	20 Selected MF	10 Selected MF
Jensen's alpha	-0.003742	0.000887	0.003336*
Alpha std. dev.	0.002476	0.002045	0.001810
Beta	1.0671***	0.9497***	0.9077***
Beta std. dev.	0.058749	0.048525	0.042944
Equation R ²	0.848	0.866	0.883

***, ** and * significant at 1%, 5% and 10% respectively. Descriptive statistics of alpha and beta of the lines associated with the regressions for each mutual fund. We conclude that it is not possible to reject the null hypothesis of Jensen's alpha equal zero, the exception is the selection of 10 mutual funds whose return has been higher than a passive portfolio represented by the MSCI ACWI-index with a significance level 10%. To be highlighted the high level of representativeness of the regressions associated with their respective R². Values lower than 1.0 betas, for the selection of 10 and 20 mutual funds, are indicative of slightly less than the average market risk. Source: Authors' own calculations.

Sharpe Index And Treynor Index Analysis (Second Hypothesis Under Study)

From Table 8 and Table 9, the values associated with the Sharpe index, according to equation (4) for pension funds and mutual funds analyzed; do not reveal a higher return per unit of risk, as compared to the performance of the long term American Treasury bond. It is worth noting positive signs in the Sharpe and Treynor ratios, for all pension funds and also for all selected mutual funds. In any case, it should be noted that only the 10 and 20 selected mutual funds portfolios outperformed the MSCI- ACWI index.

Table 8: Pension Funds Descriptive Statistics for Sharpe and Treynor Indices

	Type A Fund	Type B Fund	Type C Fund	Type D Fund	MSCI-ACWI
E (R _C - R _L)	0.00292	0.00306	0.00198	0.00199	0.00398
Standard Deviation (R _C - R _L)	0.05735	0.05761	0.05770	0.05879	0.04232
Sharpe Index	0.051	0.053	0.034	0.034	0.094
Sharpe Index Standard Deviation	0.1292	0.1292	0.1291	0.1291	0.1294
Treynor Index	0.002	0.003	0.002	0.002	0.004

***, ** and * significant at 1%, 5% and 10% respectively. The values associated with Sharpe and Treynor indices are positive in all pension funds analyzed. Similarly, the MSCI ACWI-index is also positive but in greater magnitude. Given the level of significance in each of the cases analyzed, a per unit of risk prize significantly higher than the average yield of US Treasury bonds long term is not achieved. Source: Authors' own calculations.

Table 9: Descriptive Statistics of Sharpe and Treynor Indices for Mutual Funds

	40 Selected MF	20 Selected MF	10 Selected MF	MSCI-ACWI
E (R _C - R _L)	0.00051	0.00467	0.00695	0.00398
Standard Deviation (R _C - R _L)	0.04897	0.04312	0.04083	0.04232
Sharpe Index	0.010	0.108	0.170	0.094
Sharpe Index Standard Deviation	0.1291	0.1295	0.1300	0.1294
Treynor Index	0.000	0.005	0.008	0.004

***, ** and * significant at 1%, 5% and 10% respectively. The values associated with Sharpe and Treynor ratios are indicative that the selection of foreign mutual funds analyzed are all positive, but failed to deliver a per unit of risk prize significantly higher than the average yield of the long term US Treasury bonds. In any case it is worth noting that the 10 and 20 selected mutual funds outperformed the MSCI ACWI Index Values. Source: Authors' own calculations.

Systematic Analysis of Risk vs. Diversifiable Risk (Third Hypothesis under Study)

Table 10 compares the diversifiable or idiosyncratic risk associated with pension funds with those of selected mutual funds. Table shows that the latter can reduce an average level of approximately 70% of that achieved by the former. Consequently, the selected mutual funds are better diversified. Nevertheless, this analysis confirms what is noted in recent studies regarding the difficulty of achieving well-diversified portfolios eliminating the idiosyncratic risk.

Table 10: Breakdown of Total Risk between Systematic Risk and Idiosyncratic Risk

	Total Risk	Systematic Risk	Idiosyncratic Risk	Systematic Risk (%)	Idiosyncratic Risk (%)
Type A Fund	0.0033	0.0027	0.0006	82.2	17.8
Type B Fund	0.0033	0.0026	0.0007	79.4	20.6
Type C Fund	0.0033	0.0027	0.0007	80.3	19.7
Type D Fund	0.0035	0.0028	0.0007	80.3	19.7
40 Selected MF	0.0024	0.0020	0.0004	85.0	15.0
20 Selected MF	0.0019	0.0016	0.0002	86.8	13.2
10 Selected MF	0.0017	0.0015	0.0002	88.5	11.5

According to equation (1), a well-diversified portfolio should have an idiosyncratic risk close to zero. The values obtained are indicative that pension funds entail a higher level of idiosyncratic risk, about 50% greater than that associated with 40, 20 and 10 selected foreign mutual funds. Source: Authors' own calculations.

CONCLUSIONS

Three hypotheses were formulated in the introduction of this brief investigation, the first and second relating to the performance evaluation of the proportion invested abroad by Chilean pension funds. The third related to the current level of systematic risk in these funds, when compared with the risk associated with samples of foreign mutual funds. Note that the evaluation took place in a market environment characterized by low return and high volatility. Regarding performance evaluation, it was not possible to reject the first hypothesis. Indeed, it was confirmed that pension funds returns behave similarly to the overall index MSCI ACWI. This was validated through absolute rates (Jensen's alpha) that were not significantly different from zero for all pension funds. The second hypothesis must also be confirmed, since the Sharpe and Treynor indices were positive for all types of funds, but the standard deviation associated with the Sharpe ratio were in all cases indicative of a per unit of risk prize no greater to the performance of US Treasury bonds. It proved to be more appropriate to apply the Sharpe ratio, which standardizes by dividing the return of each fund by the total portfolio risk. For all funds analyzed, only if the idiosyncratic risk would have been close to zero, the Treynor index would have gained prominence.

The third hypothesis is rejected, since the level of idiosyncratic risk associated with pension funds is 50% higher than the associated with selected foreign mutual fund. One might suggest that this conclusion is related to restrictions imposed by the Chilean pension system legislation. In any case, the empirical evidence is confirmed in relation to current difficulties concerning elimination of unsystematic risk through diversification.

Study Limitations and Future Research

In the next future, we recommended to perform this type of analysis for each of the six administrators in the pension funds industry in Chile. We also noticed that the present investigation was carried out in a period of abnormal returns characterized by high volatility. Regarding future research, it would be interesting to rethink this study and perform the corresponding comparative analysis once stabilize returns in global capital markets, not only for foreign equity instruments, but for all categories of instruments, domestic and foreign.

ANNEXES

Annex 1: Bloomberg Codes for Selected Foreign Mutual Funds:

(1): 10 Selected Foreign Mutual Funds; (2): 20 Selected Foreign Mutual Funds

ABEAPIA:LX (2)	BRGOCPI:ID (2)	MERLTAI:LX	FORERIC:LX	NEORINA:LN (2)
CAPAUD:LX	DED2:GR	DEMSX :US (2)	DFEMX:US	DFEVX:US
DFLVX:US (1)	DFSVX:US (1)	DFFVX:US (1)	DWSCEFC:LX	DWSPSEU:LX
FIDLAEL:LX (1)	FIDASSI:LX (2)	FIDFDFO:LX (2)	FIDINDI:LX (1)	FIDFKLI:LX
FIDLLAI:LX	FIDLSEI:LX (2)	TEMCHIA:LX	TEMFAIA:LX (2)	TEMLAIA:LX
GALATDD:LX	GUIASIA:LX (1)	JPMRUSI:LX	NEWANNA:LN (2)	MOPLU:LX (2)
PARLAIN:LX	PARBRIC:LX	PIGHYLI:LX (1)	PIOEMAD:LX	ROEMMKE:LX
SCHPFCA:LX (1)	SCHBRAC:LX	SCHLACA:LX	AGRBX:US (1)	VINIX:US (1)

Chilean Pension Funds can not hold more than 5% of a certain Foreign Mutual Fund. Source: Bloomberg and Superintendence of Pensions.

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SIX YEARS INTO THE RECOVERY WHERE IS THE AMERICAN ECONOMY HEADED, ARE WE ON THE VERGE OF ANOTHER BUBBLE?

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ABSTRACT

This paper will synthesize the American economy's dramatic changes in household debt, consumer consumption, financial wealth and unemployment since 2009. The possibility of a significant bubble exists in government debt and consumer debt. Solid economic growth is driven by population expansion and productivity growth. There currently is no robust real increase in median family income. The analysis will highlight the slowing growth in real medium family income since 2009. Specifically, the challenge of increasing productivity is the key to growing the economy. The continual borrowing by the federal government is detrimental to the next generation and undermines the private sector's incentive to invest in long term projects and provide a stable currency. Business investment has not accelerated due to the uncertainty of the tax and fiscal policies. Finally this paper will conclude with the continuing pressure on discretionary spending and the tepid spending by the American consumer.

Household Debt

The increase in household debt from 2000 to 2008 was a major contributor to the recent financial crisis. Economists define household debt as consisting of the following types of debt.

Home Mortgages

Home credit line and equity loans

Auto loans

Student loans

Credit Cards

Between 2000 and 2008 the above components rapidly doubled to \$14 Trillion. There were significant differences across the American households where you link the degree of the economic debt to the net worth of the household. The economic research illustrates that the homeowners with the least amount of home equity had the greatest leverage. The home owners with the most leverage were at risk because there was very little equity in their homes. As these households accumulated more debt for the purchase of goods and services as they saved less. The distinguishing features of this bursting housing bubble was the large defaults of subprime mortgages. Where these mortgages pools held by the banks were hit with their defaults, their capital positions were severely depleted. By 2005 and 2006, subprime mortgage organizations had swelled to 20 percent of all U.S. home mortgage organizations, almost tripled their share in 2002. (1)

Another area of concern was the huge increase in home-equity loans. The increase in the value of homes from 2002 to 2007 attracted over 5 billion in home-equity borrowing. To put this in perspective, figure 1.1 shows the U.S. household debt to income ratio from 1950 to 2010. There was a severe decline in 2002. The growing use of credit cards to purchase both retail and auto products exploded in the 21 century. What lenders basically packaged were products referred to "asset back securities" and sold these securities to investors. These products were actually offered in forms of variable rate notes and commercial paper. The combined asset size of these securities exceeded 2.2 trillion.

Consumer Consumption

Consumer spending as a percent of disposable income has traditionally been between 90 and 95 percent. Consumer spending in the United States rose from about 62% of GDP in 1960 where it stayed until about 1981, and has since risen to 71% in 2013. (3) Consumer spending is the largest segment of aggregate demand. Household spending can be further broken down by durable consumption such as autos and appliances and then residential investment. Residential investment would comprise new housing units and rebuilding existing units.

The recession has left the consumer squeezed with scant growth in wages. The result is a downturn in home construction, building maintenance and household furnishings. The growth rate of consumer consumption has been anemic. The hope is that the sharp drop in petroleum prices will spur contracting sales linked to products linked to home construction.

Financial Wealth

Wealth today in the United States is typically measured in both nominal and real values. For most Americans their wealth corresponds to their tangible financial capital such as stocks, bonds and housing assets minus any debt. From 2006 to 2009 housing prices across the nation fell 30 percent or approximately \$17.0 Trillion. (Fannie Mae, 2009) The typical gauge of American wealth is usually measured as net worth as a percent of disposable income. Unfortunately, this measure is well below pre-recession levels. The so-called wealth-to-income ratio stood at 630% last quarter compared to 651% in the fourth quarter of 2006. (4) What is really significant is that wealth distribution has continued to be concentrated to the richest Americans. Since 2007 the share of total wealth owned by the upper 1% of the population grew from 34.6% to 37.1%. In brief the increasing number of wealthier households is on the rise, nevertheless the wealth is quite unevenly distributed (Federal Reserve Flow Funds Report, 2011, pp.392).

Unemployment

The unemployment rate began increasing in February 2008. Job losses which were averaging 46,000 per month really became elevated in the last quarter of 2008 with a horrific 651,000 per month. The unemployment or joblessness rate is calculated by dividing the number of unemployed by the number of individuals presently in the labor force. In 2014 the economy grew jobs at the fastest rate since the Clinton years of the 1990's. Unfortunately the inflation-adjusted wages grew at 1.3% annual rate which is mediocre and only extends the previous decade of subpar gains for the middle class families. If one thought job growth was bad, wage growth is in even worse shape. In fact, according to the Commerce Department data, real wage growth (adjusted for inflation) is worse now than it was during the Great Depression. (5) The current economy has the lowest number of people receiving unemployment benefits since 2006. At the end of 2014 just 27% of unemployed Americans were receiving unemployment benefits compared to 36% in 2006. The problem is that the increasing number of unemployed Americans who have left the state unemployment systems have become an invisible group and have dropped out of the search for jobs. Many government offices are concerned that the Americans participating in the full unemployment force remain at the lowest levels since the 1970's. In the short term, the current government stimulus programs (massive borrowing and massive money printing) are helping slow the rate of job loss, and they may even create new jobs in some areas, but the stimulus alone will not be enough to permanently save us from the deteriorating job market. (7)

Avoiding the Bubble

The positive news is that the economy has expanded at an annual rate of 2.7% over the past two years. The previous four years of the recovery produced a modest 2.1% growth. To summarize the solutions to avoiding another recession and establish a solid economy recovery, it appears that we have to focus on four key factors:

The slowdown in productivity growth.
The raising of the middle-class standard of living.
The decline in labor force participation.
Increasing business investment.

To boost productivity the concept of investing in the infrastructure would be the first prescription. Another measure would be expanding exports to overseas markets. As far as raising middle-class income the immediate remedy would provide bigger tax breaks for child care and encourage both parents to boost dual-income households. This could be accomplished with expansion of the Earned Income tax credit. Enabling more people to work in the economy would typically be achieved through worker training programs and greater tax credits. The economy needs employment growth and productivity growth. To achieve the maximum increase in economic growth, policies have to put in place to include tax reform and promotion of productivity through business investment. Business investment including spending on equipment and plants has been disappointing. However, other types of spending on software, research and development has started to improve. The hope is that more companies will have confidence in further revenue streams and invest in innovation and expand their capital budgets.

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APPLICATION OF QR CODES WITH ANTI-COUNTERFAITING TECHNOLOGIES IN BRAND PROTECTION FOR ALBANIAN PRODUCTS

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ABSTRACT

Albania intends to approach more and more European Union countries and one of the most important areas in this regard is food safety. Hence control over the quality and safety of products branded Made in Albania, as well as the creation of relevant laws, are very important as they relate directly to the health of the consumer. In this paper is addressed the legal basis of the EU in relation to authenticity and food standards and legal basis of Albania as an attempt to approximate as much as possible with European laws. What we intend to achieve is the combination of QR codes with anti-counterfeiting technologies and the integration of these elements in the traceability system of products, which combined with the use of mobile technology, offer an easy access of data for business operators, authorities and also for the final client itself.

JEL: M15, L66

KEYWORDS: Made in Albania Brand; Food Safety; Food Traceability; QR Code; Track and Trace System

INTRODUCTION

Food safety and food quality are two very important issues of modern society. In this regard many efforts are done for assisting or helping the customer in order to be protected from harmful foods and at the same time to be informed about what he consumes. The authentic products of a country are often more preferred compared with imported goods, but this is not always true in the case of products branded Made in Albania, as here somewhat is lacking the support and marketing to these products. In developed European countries, in USA, in Japan, etc., the issue of products authenticity is widely handled and in this regard, there are many laws and standards that are followed and adhered to for each product. Three schemes are introduced in EU, related to geographical indications and traditional specialties for agricultural products. EU Regulation 1151 (2012) and EU commission guidelines (2014) define the Protected Designation of Origin, the Protected Geographical Indication and the Traditional Specialty Guaranteed, to ensure the authenticity of dishes and regional specialties, which are widely recognized by their acronyms respectively PDO, PGI and TSG.

The laws associated to these schemes and applied within the EU, ensure that only authentic products originating in that region are allowed to be sold as such, eliminating unfair competition and deceptive products that may be of low quality or the constituent components of the product, different from the original. PDO is the legal protection for the brand of a product, whose characteristics depend primarily or exclusively from the territory in which they are produced. PGI shows a mark of origin on agricultural products and food in a certain quality, a sign of the reputation or other characteristics that depend on geographical origin, joining the stages of production, processing and preparation that take place in a particular geographic area. TSG is designed to protect products that are characterized by compositions or traditional methods in the production of specialties.

LITERATURE REVIEW

In the European Union, the protection of the product's brand through the schemes explained above is contained in a wider issue such as safe food quality. Safe food includes also the concept of food traceability that is defined in the directive of European Commission Regulation (2002). In this directive are given principles and legal obligations which should be respected by every business that delivers or manufactures food products and / or raw materials in Europe, where one of these obligation is having a traceability system. All businesses dealing with food products that have implemented the system should be able to identify where they come from and where they are going or have gone; should be able to identify their first material (e.g. ingredients, packaging or the product itself); should be able to identify a step back and a step forward in the food chain. It is understood that the latter does not apply to businesses that sell directly to the consumer.

In Albania, by the decision of the Council of Ministers, DCM 1081(2009), was created the National Food Authority, as part of a program to create and ensure food safety system in Albania. NFA was formally inaugurated on 20 May 2010. This institution was created and supported by foreign experts with EU funds, starting from 2007, a period during which began the first steps of conception of NFA. Today this institution lies in the 12 regions of Albania with its departments in the entire country. The creation of this institution responsible for overseeing food safety in Albania is necessary to meet legal, economic and social meaning derived from the implementation of the Stabilization and Association Agreement by completing the necessary administrative link that enables its implementation. In social terms, the creation of the NFA, entitles the Albanian citizens to consume products as safe as citizens of European Union member states. Considering the importance of the establishment of this institution, and high sensitivity to food safety problems, the European Commission through CARDS project (Community Assistance for Reconstruction, Development, and Stabilization) is assisting in the establishment and functioning of the National Food Authority, in accordance with the best models of the EU member states which match administrative features, legal, demographic and food security issues in Albania. The need for further consolidation of NFA, as a public bodies responsible for ensuring food safety system is supported by the European Union within the IPA program (Instrument for Pre-Accession Assistance) for the years 2010-2013, which has envisaged a number of projects, which support components for food safety, safety products with non-animal origin etc.

Another important step in aligning the Albanian legislation with EU laws is the passing of the Law 9863 (2008) on FOOD. This law defines the general requests about food quality, food labeling and registration of geographical indications and naming of controlled origin. Here it's also found the definition of "tracking" as the ability to trace and follow a food, feed, animals that produce food, or specified substances that are or are expected to be associated with a food or feed, at all stages of production, processing and distribution, including imports and raw materials for food production, storage, transport and sale or supplying of the final consumer. Food business operators are meant to establish a system for maintaining the data (e.g. a database), in order to guarantee procedures which enable their identification in every moment. This information should be held for three years from these operators. As geographical indication is considered the name of the region, specific place or, in exceptional cases the country name used to describe the food, which:

Comes from this region, specific place or the place of use;

Has a special quality, reputation or some other features, which are attributes of its geographical origin and the production, processing and preparation are performed in this geographical environment.

While the indicator "Traditional food product" is given to a food if it is produced through the use of traditional raw materials, has a traditional composition, is produced or manufactured in a traditional way and stands for special features of the foods of the same category. This law defines also the administrative

violations and punishments with fines from 5 hundreds of thousands to 1 million for actions contrary to the requirements of traceability, defined in Article 25 of this law, and for the use of "Traditional food product" note, contrary to Article 33 of this law.

Considering the known counterfeiting systems for labeling, mostly of them are based on data carriers like RFID(RFID. The Radio Frequency Identification technology is a method of unique items identification using radio waves, typically a reader communicates with tags that hold digital information in microchips) or bar codes. For RFID systems we can mention "Call-in the Numeric Token" (CNT) technique proposed by Johnston, R.G. (2005). The idea behind this mechanism is to generate a random, unique and unpredictable identity number, which is a virtual tag or token, that is assigned to each product. The mechanism relies on the difficulties in guessing the valid identifying numbers and requires a customer participation in authenticating the products they purchase. By setting an appropriate threshold, any item with a high-enough instance of query for validation would be deemed counterfeit. Another mechanism based on RFID is the research done for tags performing secure authentication on EPC Network. The Electronic Product Code (EPC) is a global unique identification service for physical objects described on Brock, D.L. (2001) white paper. A non-profit making organization like EPCGlobal developed global standards to increase visibility and efficiency throughout supply chains. Tags respecting their 2-generation standards can reliably authenticate product items if they are unique.

While RFID tags are difficult to counterfeit the barcodes aren't. Due to their structure they are fairly simple to copy. Different techniques are developed combined with barcodes as watermarks or holograms. Xie et al. (2013) proposed a kind of graying algorithm for binary images, to make transform domain watermarking methods possible and showed through experiments that the proposed watermarking scheme for QR 2D barcode greatly improves anti-counterfeiting performance without loss of any barcode information. Companies like DuPont (<http://www.dupont.com/>) implemented 3D security holographic technology. They use advanced overt authentication imaging technology for brand protection on the packaging of products. Our research is focused in this area, but beyond the idea of adding security to the data carried by the barcodes without adding considerable cost to existent barcode systems. The idea on how to achieve this is explained in the latter section introducing encryption of data carried by QR barcodes.

The Use of Encrypted qr Codes in Mobile Systems As an Anti-Counterfeiting Technology

In our recent article, Vukatana K. and Hoxha E. (2014), we proposed an architecture for Albanian products where is applied traceability based on smartphones and 2D barcodes. We pay attention to comply with all the points discussed in the introduction of this article including both Albanian and EU laws, directives and guidelines. Our research is focused on QR code as part of the second generation of barcodes known as 2D barcodes. Two were the principal reasons why we choose QR codes. First, US Mobile Marketing (2013) showed the growing trend spending on mobile recognition, of which QR codes are a primary component, ought to almost double in the 2014 to reach \$164 million, before continuing to grow strongly, reaching \$364 million in spending by 2015. That estimate is likely based in some part on reports of increased scanning levels, where ScanLife (ScanLife is one of the global leader companies, providing cloud-based mobile connection solutions and QR Code technologies) recently said it processed 18 million scans via its ScanBuy application in Q1 2013. That's up from 13 million scans in Q1 2012, which in itself was up 157% over Q1 2011 as shown in Marketing Charts staff (2013) report. Second, Kato et al. (2007) in their article helped us concluding that QR code has won the battle through well-known 2D barcodes on both database based codes (VSCode and Data Matrix) and index-based codes (Visual Code, ShotCode, and ColorCode). Barcodes are basically data carriers associated with the process of labeling a product and also used in the overall process from producer to the consumer, for different tasks as storage, producer ID, sales receipts etc. The large use of barcodes in the food products has driven us in choosing QR codes because the implementation of our system through labeling will be the best choice, reducing the costs for tag and data storage to minimum as the barcoding technologies are already implemented by the labeling operators. As

long as we use barcodes for process traceability and the transparency of the product to the customer, the system remains robust. The problem arises when the label is counterfeit and the control entities (NFA) are not able to differentiate an original product from one counterfeit. There exist different anti-counterfeiting technologies. We enumerate only some from innovative packaging technologies and better business applied in pharmaceutical security field described in Bansal et al. (2013) article:

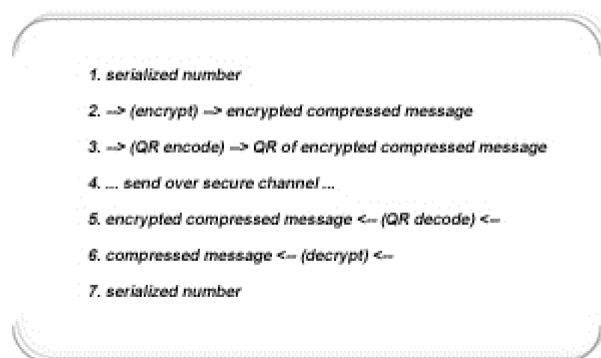
Track and trace is the process of assigning a unique identity to each stock unit during manufacture which then remains with it through the supply chain until its consumption, and is called the track and trace system. Information is added interacting with a secure database that is accessed through the unique identifier given at the initial phase.

A pedigree process is a paper document or electronic file that records the details of distribution of a given product from its manufacture through wholesale transactions, until it is received by the final operator, which is usually a retailer.

Serialized Global Trade Item Number is a unique number that identifies a particular trade item, created by appending a serial number to the Global Trade Item Number (GTIN) of the product, where GTIN is a 14/13/12/8 digital unique identification number and is assigned by the manufacturer in accordance with GS1 allocation rules, for trade items or products and services.

In our implementation these concepts are mixed to fulfill the goals we set. In the first step (Figure 1), a serialized number is generated from the system under the request of the producer. The generated ID is then encrypted and the result (QR code image) is given to the producer which includes it on the label of product. The encryption protects the process of generating the serial numbers from third parties that want to know how the system creates them. This process is also protected in the decryption phase at the steps 5, 6 and 7 when food business operators access the system to add traceability data. The system has two principal security roles: operators (business and authorities) and consumers. The first group can use smartphones and easily access the information about the product. The business operators in the food chain like producers, packagers, carriers or retailers can modify traceability data. In the other hand authorities like NFA inspectors can access the system in order to verify through traceability and the serial number if a product is counterfeited or meet the requirements of EU and Albanian laws raised on the literature review section. The second group, the consumers, can access in read-only mode through the software on their smartphones all the information about a food product as shown in Figure 2b.

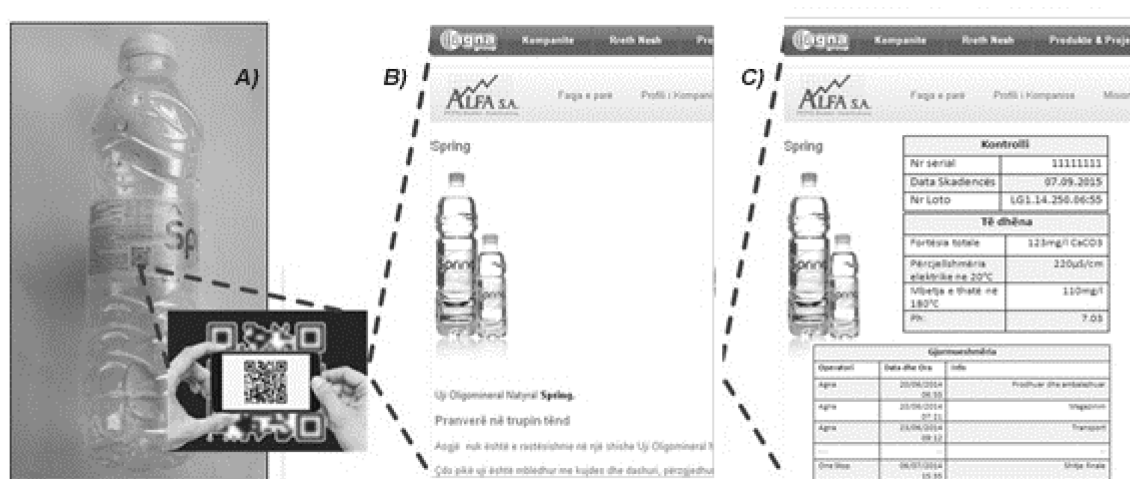
Figure 1; Flow of the Data (Pseudo-Code)



CONCLUSIONS

In conclusion, we can say that after we projected an architecture of a traceability system for the food products that follows the EU directives and respects the Albanian laws on regard, in this article, we show the first phase of the implementation related to “Made in Albania” brand, in terms of security (authorities), traceability (producer, authorities and consumers) and transparency (consumers). In this phase we analyzed the principal data carriers like RFID chips and barcodes and the systems based on them. Our data carriers choice falls on 2D barcode, more concretely on QR code, for two principal reasons. First, their low cost against the use of RFIDs. Second, comparing QR codes usage with smartphones to other 2D barcodes, statistics show that QR codes are the most used by mobile devices. The system’s open and modular architecture allows food concerning operators and businesses to easy add or improve existent modules. A few business operators like those shown in Figure 2-a and Figure 2-b, that are certificated with ISO standards in food, can enhance their “product safety” and brand protection adopting our system as shown in Figure 2-c.

Figure 2; a) Scanning of QR barcode. b) Actual interface. c) Future interface



In figure a the process of scanning, in figure b the actual web interface and in figure c the new interface with the addition of traceability and control information

Our future work will focus in the identification of consolidated sectors of food in Albania, in order to implement the right database modules. The information stored in these modules will be conform standards and laws mentioned in this article and will oblige the business actors to fulfill them.

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HOW ORLANDO CITY SOCCER CLUB MADE IT TO MAJOR LEAGUE SOCCER – THE PERFECT STORM

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ABSTRACT

How Orlando City became a MLS franchise in Four Years – The Perfect Storm In November 2010 Phil Rawlins President and Owner of Austin Aztecs a minor league soccer team in the United Soccer League decided to move his fledgling franchise to Orlando Florida. His goal was to get a franchise in Major League Soccer and in his opinion Orlando was the best opportunity to achieve his goal. He was proven right, but it was not a straightforward or easy path. Rather it was one of persistence, perseverance, patience and most importantly political insight. Rawlins used all his marketing experience to implement a plan that would take a fledgling organization with no history in Orlando to become part of the sporting fabric of the city and receive unprecedented global attention in their first game in Major League Soccer. This paper will elaborate on Rawlins plan; how it was implemented, how forces outside of his control helped his cause dramatically, and how the city of Orlando embraced this team. These events conspired to produce a professional soccer team in Orlando that sold 62,000 tickets to its opening game featuring two of the worlds most successful and popular players.

INTRODUCTION

Orlando City Soccer Club as we know it today came to be in 2010, when a two-year old USL Pro franchise named the Austin Aztex moved from Texas to Florida. USL Pro is the third tier of the American professional soccer hierarchy, a league that enjoys close affiliation and partnerships with Major League Soccer. Owner Phil Rawlins looked at various locations in the Southeast and believed Orlando was in the middle of the pack of the second tier cities he researched. His thorough homework gave him insight that Orlando was a city waiting for a new adventure and if he made the right moves politically and put a good product on the field the potential was endless. Each year between 2010 and 2014, Orlando City won either the USL Pro Championship Series or the Commissioner's Cup, given to the best team during the regular season, including winning both during the 2011 season. Success on the field is one thing, in order to get a MLS franchise many other facets would need to be secured for this to occur. President and Owner Phil Rawlins took on a four-year crusade that amounted to a checklist of almost impossible goals. One by one these goals were checked off and on March 8 Major League Soccer began in Orlando. In Rawlins own words it was Christmas Day. Orlando will hope to emulate cities like Portland, Columbus, and Salt Lake City, where the local MLS teams have built rabidly loyal grassroots fan bases. Orlando is the type of city where MLS typically succeeds – an up and coming city with only one other professional sports team in town. MLS wanted a southern franchise, Orlando as a city was beginning to mature and A vibrant population of young millennial's were open to a new sport, new team and a connection to a very grassroots organization. At the same time the local government were very proactive in realizing the potential of a new major league team and the political wheels turned in favor of the new soccer franchise.

Leadership

Form the moment Phil Rawlins moved the team to Orlando he knew he had to win the marketing game. At the beginning with a limited budget he was able to establish supporters groups, which gave the games a different atmosphere than had previously occurred under different franchises. He had a blue print – be connected with the city, be a breath of fresh air and be successful on the field of play. A massive marketing campaign, which included billboards throughout the city, kept the club at the forefront of Central Florida

sports. For those who hadn't noticed, the strength of the club's fan base became evident when, on June 30, the club's newest superstar Kaká arrived at Orlando International Airport greeted by hundreds of fans and was welcomed downtown by over 11,000 people. Three and a half months later, following the club's final USL season, ground was broken on the new downtown stadium (slated to open in 2016) in front of nearly 3,000 fans. The excitement around the club was immeasurable.

A leader with vision and a thirst for success, Rawlings kept driving his small workforce and continued to develop relationships he felt he would need to get his goal. His understanding of the political landscape was exemplary. He was able to withstand the political minefields and he knew that the city was looking for a new partner. He just had to make a credible case for the sport the league and his organization. Rawlins was prepared to mix with the big hitters of the community, but just as important was the ability of the organization to make themselves present at local events. Orlando, as a city, began hosting more cultural, social and community events, Orlando City began being present at any type of community event such as the Walk for Breast Cancer. Lake Eola has become the place for such community events in Orlando and Orlando City have made their presence known. By consistently supporting these events the club slowly merged into the community.

The team color of purple was an inspired choice. Rawlins was initially skeptical about the team's main color, but a graphic artist suggested it during an early logo design. After giving it a look, team management became passionate about purple. It was a masterstroke. The color was particularly distinctive but more important it was original. Central Floridian sports fans mostly associate with teams and colleges outside the city. This color was original it did not have a particular teams look and Central Floridians could identify it as their own. It did not hurt that females looked good in the color and the club was quick to market their shirts to this market segment. Rawlins became very involved in the Central Florida community. He was voted Orlando's Downtowner of the Year in 2013 for his work in helping develop downtown, and he was honored by MBA Orlando (LGBT Chamber of Commerce) as Community Champion in 2014. He serves on the Board of Directors for CANVS, a non-profit technology and entrepreneurial co-working space located at the Church Street Exchange and is on the Board of the Central Florida Sports Commission. As soon as the club relocated to Orlando it established The Orlando City Foundation. It is a non-profit organization committed to improving the lives of children in our Central Florida community. Its motive is to use the sport of soccer and the Orlando City organization to promote exercise and healthy eating with children and families. This foundation has loft goals and with the leadership of Kay Rawlins wife of Phil, has become a player in the communities' charitable organizations. It also gave Phil and Kay Rawlins a chance to become engrained in the philanthropic community of Orlando and many social media posts would show them at the various charitable events that occur through out the year.

Fávio Augusto da Silva (Rio de Janeiro, February 7 of 1972) is a Brazilian businessman, writer and speaker . At 23 years old, he founded the English school wiseup. In 18 years, the company expanded and has become a holding valued at about US \$ 1 billion, an amount paid by the Abril Group Education in February 2013, when it acquired the holding company. In 2013 Flavio acquired the majority ownership of Orlando City. Phil Rawlins always knew he did not have the financial muscle the MLS governors desired and he was able to persuade Fávio to invest in his dream. In July 2014, the Brazilian midfielder Kaka was signed by Orlando City on a 3 and half-year contract. Flavio's reputation and contacts made the signing of Kaka possible. It gave the franchise instant global credibility. Kaka is without doubt one of the most recognizable player's in the world and at a relatively young age of 32 he still had a lot to offer the team.

Success on the Field

Since the Club was founded four years ago, the head coach Adrian Heath has been at the helm of Orlando City's success, developing an attractive and entertaining brand of soccer. During City's tenure in USL PRO, Heath compiled an outstanding number of achievements – including two Coach of the Year awards (2011

& 2012), three Regular Season Championships (2011, 2012 & 2014) and two USL PRO Championships (2011 & 2013). Additionally, Heath guided the Lions to the best start (66-12-22) of any American professional soccer club during its first 100 league games – solidifying Orlando City's name in U.S. Soccer's record books. Heath also earned national recognition with success against MLS teams in preseason tournaments and the U.S. Open Cup – the oldest soccer tournament in the United States. Prior to joining Orlando City, Heath had brief coaching spells with English sides Burnley F.C., Sheffield United F.C. and Coventry City F.C. His very progressive coaching style was not a good fit for English soccer at the time, which was very much stuck in its ways. He felt he needed a new environment, one that would welcome his philosophy and beliefs.

As a player, Heath spent 18 years in the English and Spanish first divisions – beginning with his hometown Club Stoke City F.C. After scoring 16 times in 95 appearances with the Potters, Heath transferred to Everton F.C. where he underwent the most successful period of his playing career. In 226 appearances with Everton, Heath found the back of the net 71 times – winning two First Division trophies (1985 & 1987). He spent time in Spain with Española and ended his career playing for Aston Villa Manchester City and Burnley. Heath's professional background gave Phil Rawlins credibility and time in a very skeptical soccer community in Orlando. Many had tried to establish professional soccer in Orlando but very few had the playing background of Heath and the pro management knowledge of Rawlins.

Local Politics

John Hugh "Buddy" Dyer (born August 7, 1958) is the 32nd and current mayor of Orlando, Florida, first elected in 2003. He decided that Orlando should grow as a city through development and first class buildings. Dyer advocated a new performing arts center for Orlando and a new arena for the Orlando Magic. He worked with Orange County Mayor Rich Crotty to get approval for using US\$1.1 billion of the county's Tourist Development Tax monies, collected as a surcharge on hotel rooms, to fund construction of a new arena, a new performing arts center and large-scale renovations of the Citrus Bowl. Most importantly for Orlando City he saw the potential of Major League Soccer and he appreciated the work of Phil Rawlins and his staff. He also liked having new buildings and he was instrumental in getting local and state support for the new soccer stadium, which will be opened in 2016. Once funding for the new stadium was in place it just a matter of time that Orlando would receive its place in MLS.

Dyer embraced Orlando City once Rawlins had persuaded him that Orlando was a city waiting for a new spark. Trips to Portland and Kansas City – thriving MLS teams in smaller markets didn't hurt. The World Cup of 2010 showed Dyer that if the game were big enough Orlando would watch it. By the 2014 World Cup major streets downtown were closed to accommodate the crowds who wanted to watch the games in bars and restaurants. Watching soccer was becoming a fun event and most importantly the young professionals in a growing city were totally buying into it.

No stadium proposal has moved along as quickly as Orlando City's plans for the construction of an \$85 million soccer stadium in downtown Orlando. It was necessary to win approval for an MLS expansion team. Orange County Mayor Teresa Jacobs and Orlando Mayor Buddy Dyer reached an agreement on a deal in 2014 to provide financial support for the stadium. The agreement called for \$94.5 million in tourism tax revenues and bonds to be used to contribute \$20 million to the soccer stadium, complete pay for phase two on a performing-arts center and pay for enhancements to renovations of the Florida Citrus Bowl. The city and county agreed to fund a new 19,500-seat soccer-specific stadium for the team, the last piece of the puzzle that had to fall into place for MLS to bring them into the fold. This was Orlando becoming a 21st century city using soccer as one of its major tools.

Orlando is set to become a top US market for millennials according to economic development expert John Boyd Jr. principal of The Boyd Co. Inc., which is headquartered in Princeton. "This is one of the hottest

markets nationally right now,” Boyd said. “This urban trend is very exciting for Orlando. Orlando is set to become a top five market nationally for millennials.” Why? Four big reasons say Boyd: A new Major League Soccer stadium in downtown Orlando by 2016; A University of Central Florida campus coming to downtown Orlando in the next few years; New mixed-use developments in downtown being discussed, like the Orlando Sentinel redevelopment and Creative Village; Hospital projects north and south of downtown, as well as Medical City in Lake Nona that could take advantage of a push for medical tourism

Orlando is a tech savvy community, Orlando is in the top 10 when it comes to owning a computer, owning a tablet PC, and owning a smartphone this will only grow as the Lake Nona medical facility becomes into full operation. Another demographic is that over 25% of the population is Hispanic, which traditionally have been strong supporters of soccer. According to CNN Money, Orlando is the 4th most popular city that people are moving to and Orlando is forecasted to host over 60 million visitors in 2014 -- an all-time high. The forecast is for Orlando to grow with a young population and a dynamic economy. Major League Soccer as partner made great sense for both parties.

Connecting To Their Fans

The organization understood its target market was very tied in to social media and the club used all the four major forms Facebook, Twitter, Instagram and You Tube to spread the word. By constantly being in front of possible fans and most importantly being able to laugh at themselves proved very enchanting and popular. The Aprils fools joke of saying their field was to be purple got lots of attention on a day when nothing was happening with the team. It was a great marketing pitch – cost nothing, big response and at the end of a day a feel good factor for everyone. MLS have developed a grassroots approach to fans and fans becoming part of supporters groups. This has established loyalty, atmosphere and camaraderie. Portland and Seattle have been the leaders in this tool, but now Kansas City has established their supporters groups and that franchise has become surprisingly very successful. These supporters groups bring energy enthusiasm and vocal support to the games. These groups are traditionally young males in there twenties who don’t have an allegiance to other sports teams. These groups are very immersed in social media and Orlando City has made great strides to connect with these groups and show them the importance of the relationship.

Soccer in Orlando

The growth of Soccer in Orlando has been a slow organic process. The hotbeds of soccer in America were from cities that participated in the NASL in the seventies and eighties. In Florida, Tampa and Fort Lauderdale were the forbearers of professional soccer in Florida. In the mid eighties Mark Dillon a local soccer coach and visionary started the Orlando Lions made up of local players. Dillon wanted to bring big time soccer to Orlando and he persuaded clubs such as Hamburg, Norwich City and Dundee United to play in Orlando. The club faltered with a lack of investment but it did create enough of a soccer culture for Orlando to be one of the host cities for 1994 World Cup. Each game was a sell out but Orlando was still very young in terms of its soccer growth. For the next twenty years youth soccer programs became more established, local college soccer programs grew and as the millennial’s grew into adult hood so major soccer games from around the world became very popular in bars in Orlando. As NBC, Fox and ESPN began televising international soccer it legitimized the sport as a major entity. This coupled with a new generation brought up on the video game FIFA, teams and star players were well known. This organic growth was important, yet even the most optimistic soccer supporter in Orlando would have been very doubtful that Phil Rawlins vision of a MLS team in Orlando would happen. Those soccer veterans were shocked and awed when over 120, 000 fans watched the first three home games of Orlando City in Major League Soccer

The club also made an excellent TV deal with FOX Sports Florida / Sun Sports to provide statewide broadcast coverage of the club's regionally televised matches. The two networks combined are scheduled

to broadcast 18 Orlando City matches in 2015. This again was all about the right timing. Apart from World Cup games the ratings for soccer on TV are quite low, but there is a feeling amongst media executives that it is just a matter of time. For Orlando City in their inaugural year to establish a statewide broadcast for all non-nationally televised games was a great coup for the club.

The club has been very aggressive in establishing strong sponsorship agreements. In 2013, Orlando Health extended their partnership with Orlando City, becoming the first jersey partner in MLS history to commit to an expansion club prior to admittance into the league. Marketing agreements with Publix, Heineken, Subway and Panasonic have given the club regional, national and Global exposure. The cheapest ticket to a game is \$20, which makes it very affordable especially to the target demographic of 25 – 35 years olds. Of course club seats and corporate boxes are more expensive but the key is to the price the ticket so that the young supporters who make the atmosphere will be there. As in any major American city there is a strong base of youth soccer players. Traditionally Professional Soccer clubs in the States had tried to use that as a foundation for their marketing. This had not been successful. Young families are extremely busy and would not go to games on a consistent basis. Of course no one wanted to stop the youth player attend games, but the atmosphere was much more organic with supporter groups and young adults. Orlando City did a very good job of supporting youth soccer and made a financial commitment to the youth club, but it did so as part of the master plan to be the voice of soccer in Central Florida.

In 2012, Orlando City SC took a controlling interest in Florida Soccer Alliance (FSA), a youth soccer club in Sanford. In doing so, Orlando City acquired the club and its facility, Seminole Soccer Complex, becoming Orlando City Youth Soccer – the official youth academy for the pro team. While most MLS clubs have an academy with the U-14 to U-18 age groups, Orlando City has a full youth system from U-5 to U-18, which includes both an academy and a recreational program for boys and girls. This is part of Rawlins vision for an all-encompassing umbrella for soccer in Central Florida. Not all players in Central Florida will play for Orlando City Youth Soccer Club but as it expands its recreational and amateur adult base the club as a whole becomes more complete and inclusive.

CONCLUSION

Orlando City Soccer Club has been an immediate success with their creative marketing, smart pricing and organization set up. They must now continue to raise the bar and establish Orlando City as a major player in Orlando Florida and ultimately the global sports world. Success on the field is vital as is more acquisitions of world-class players with reputations to match. Their quest is up and running, the future looks bright but there is a lot of hard work still to be done.

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EFFECT OF CASH DIVIDEND CHANGE ANNOUNCEMENT ON SHARE PRICE RETURNS FOR LISTED COMPANIES IN NAIROBI SECURITIES EXCHANGE

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ABSTRACT

Whether to pay dividends or not is a critical decision that every company must make. Conversely, whether to invest in a dividend paying company is a decision investors must consider. However, the relationship between dividend and shares return is not clear and how shareholders react to dividend increase or decrease is still a puzzle. This paper seeks to investigate if cash dividend change announcement has any effect on share returns. It also examines whether stock price returns reacts the same to an increase and a decrease in dividend announced. Using 2005 to 2012 daily closing prices, the paper employs a 40 days event methodology to examine the reaction of share price returns to dividend change announcement before, during and after the event. From the findings, dividend announcement has significant effect on share price returns. Further, dividend decreases resulted to negative returns while dividend increases resulted to positive returns with dividend decrease causing more decline in returns than an increase leads to increase in return. In conclusion therefore, dividend announcement have information content and hence dividend-paying companies listed in NSE should consider this before announcing a change in dividend.

JEL: G140

KEYWORDS: Dividend Announcements, Share Prices, Abnormal Returns, Information Content

INTRODUCTION

“The harder we look at the dividend picture, the more it seems like a puzzle, with pieces that just don’t fit together” Black (1976). Black’s sentiments are also shared by Bhattacharya (2007) who stated that a difficult challenge facing financial economists was explaining dividend policy. He further stated that despite decades of study, factors influencing dividend policy and their interaction were yet to be understood. Baker (1999) reported that since 1976, there has been a dramatic increase in empirical and theoretical research done on dividend policy. He added that it was still not clear why companies decided to pay or not to pay dividends. Furthermore, it was still problematic why investors paid so much attention to dividends. Baker concluded that setting of a dividend policy for a company is still debatable and needs prudence by decision makers. Amidu and Abor (2006) noted that companies earn income which can be invested in the business or distributed as dividends to shareholders. They identified several issues that a company considers when it decides to distribute income; (i) how much of the income will be distributed to shareholders; (ii) if cash or stock should be distributed or buying back some shares from the shareholders and; (iii) stability of the distribution as a stable distribution produces better positive signal on the future of the company than a volatile distribution because changes cause uncertainty.

There are often arguments as to whether the dividend decision affects the value of the firm (relevancy theories) or not (irrelevance theories). The irrelevance of dividend policy where there are no transaction costs or taxes and all investors have full information on the uncertain future cash flows of the company was proved by Miller and Modigliani (1961). They stated that the firm value cannot be altered by changing the dividend policy. In contrast, Walter’s Model and Gordon’s Model advocated the relevance of dividends to

financial decision making. Walter (1956) concluded that stock prices reflected the present values of the expected dividends over longer periods and so the value of the firm is affected by dividends. Conversely, Gordon (1959) asserted that the price of a share equaled to the discounted value of its expected future dividends and thus concluded that current income would be preferred to future income by investors. Explanations for dividend relevance have been developed which include the signaling, agency costs, tax preference and bird-in-the-hand explanations (Baker 1999). The bird-in-the-hand argues that investors prefer dividend payment in the present to an uncertain future price appreciation. Dividend policy based on tax differential between dividends and capital gains was developed by Brennan (1970), Stapleton (1972) among others. According to the explanation of tax preference, investors favor dividends nonpayment because of tax related reasons as dividends are taxed twice while the capital gains are taxed once or not taxed in some countries. Several researchers (Ross (1977), Bhattacharya (1979, 1980), Miller and Rock (1985), John and Williams (1985), Yoon and Starks (1995), Adelegan (2009), Asamoah (2010), Akbar and Baig (2010), Aamir and Ali Shah (2011), Waweru, Pokhariyal and Mwaura (2012) and Olweny (2012)) have discussed dividend payment as a signaling tool. It suggests that dividend announcement conveys information on future prospects of the company and the investors assess stock price of the firm using dividend announcements information. This paper seeks to find out if there is any relationship between dividend announcement (information content) and share price of companies listed in the Nairobi Securities Exchange (NSE). It also seeks to investigate the effect of cash dividend increase as well as cash dividend decrease on the share price return.

LITERATURE REVIEW

Bhattacharya (1979), Miller and Rock (1985) and John and Williams (1985) are credited with developing the classical signaling models based on information asymmetry hypothesis. They showed that under imperfect information, dividends act as a costly signal of expected future performance of a firm. These models showed that informed insiders use dividends as signals to convey the future prospects of firms to the outsiders who are less informed. They assumed that dividends are the only signaling mechanism. Moreover, Waweru et. al. (2012) suggests that dividend announcement conveys information on future prospects of the company and the investors assess stock price of the firm using dividend announcements information. Information signaling therefore suggests that dividend changes should lead to earnings changes as dividend change announcements are positively associated with share returns in the days surrounding the announcement (Baker 1999).

According to Lintner (1956), managers prefer stable dividends and they are reluctant to dividend changes that might be reversible. He further stated that stable and predictable dividends provide smaller uncertainty to the investors than the variable dividends due to the information content effect. Aharony and Swary (1980) in their study of quarterly dividends and earnings announcement and stockholders' returns showed that increasing (decreasing) dividend announcements resulted in positive (negative) abnormal returns around the announcement days meaning that changes in dividend payments conveyed new information about the firm. Their findings were corroborated by Allen and Michaely (2003) who established that dividend changes were associated with stock price changes of the same sign around the dividend change announcement and immediate price reaction was related to the size of the dividend. On the contrary, Uddin and Chaundhary (2005) investigated dividend announcement impact on stock prices of Dhaka stock exchange and found that the dividend had no information content and returns supported the dividend irrelevance theory. According to Chen et al. (2009), a cash dividend increase announcement is an optimistic signal on a firm's future operation and cash flow for investors. They stated that an increase in cash dividend is usually followed by positive abnormal returns. On the contrary, they further stated that, negative abnormal returns follow the announcement of a cash dividend decrease as it is a pessimistic signal. They concluded that these empirical studies support the dividend signaling hypothesis and investors' expectations of a firm's cash flow are adjusted after cash dividend changes.

Among listed firms in the Nairobi Securities Exchange, the relationship between firm performance and dividend payout was sought by Murekefu and Ouma (2012). Their findings indicated that there was a strong and positive relationship. They also showed that among listed firms in Kenya, cash dividends were the commonly used type of dividends while other types of dividends were not employed by firms. They concluded that firm performance was mainly affected by dividend payout and this showed that dividend policy was relevant. Their finding was collaborated by Olweny (2012) who sought to determine the extent to which there is information content in dividend announcements, the effect dividend announcements had on the firm value and its implications on the semi strong efficiency of the Nairobi Stock Exchange (NSE). He concluded that there was information content in dividend announcements which affected the value of the firm. This conclusion arose from the findings that there was a significant relationship between abnormal stock returns and unexpected dividend announcements. Mokaya et al. (2013) did a study on the effect of dividend policy on market share value in the banking industry in Kenya. Their study sought to establish the effects dividend policy had on the value of shares in the banking industry using National Bank of Kenya as a case study. They found out that according to the investors, dividend payments influenced the share value and as dividend payments increase so does the price of the share. Waweru et al. (2012) investigated the signaling hypothesis by testing the displacement property of dividends for 40 companies listed on the Nairobi securities Exchange between 1998 and 2010. The study applied panel corrected standard errors (PCSE) to time series cross section (TSCS) data. The findings provided further empirical evidence that dividends are used as signals about future earnings prospects of the firm and shed further insights on the controversy regarding the information content of dividend changes about future profitability.

DATA AND METHODOLOGY

Data Presentation

The paper investigated the effect of cash dividend announcement on abnormal return using 40 days event study. It focused on the companies listed on the Nairobi Securities Exchange (NSE) for the period 2005 to 2012. This period is very significant as Kenya experienced post election violence (PEV) in 2007/2008 where NSE recorded one of the worst performances. In addition the companies must have declared a final dividend each year resulting to a sample of 44 companies. Daily closing prices data was collected from the NSE website while the dividend paid was collected from the company's annual financial report and prospects. For the dividend change model, a total of 325 observations were used

METHODOLOGY

The study used the event study method to investigate the effect on cash dividend announcement on prices of shares for firms listed on the NSE. The event window was 41 days; 20 days before and 20 days after the event date which is the announcement date with the announcement day being day 0. The choice of the event window was made in order to take into consideration other possible pre-event reaction due to the peculiar nature of the information environment in developing countries, there are possibilities that market reaction starts long before the actual announcements. A 352 dividend event observations were used (44 companies paying annual dividend for eight years). Stock price reaction is the drift or change in the share price. To estimate abnormal returns for the different event windows, the Market Adjusted Return Model was used. In Market Adjusted Return Model, the measure of risk (β) is assumed to be 1 and the intercept (α) to be zero. It is argued that using Market Model Adjusted Return Model is not superior to Market Adjusted Return Model and in small markets; Market Adjusted Return Model gives good results as the Market Model Adjusted Return Model (Brown and Warner, 1980; Armitage, 1995; Travlos et al., 2001). The market adjusted return was calculated as below:

$$AR_{it} = R_{it} - R_{mt} \dots \dots \dots (1)$$

Where:

AR_{it} is the Market Adjusted Abnormal return of firm i on day t in the event window

R_{it} is the return of firm i on day t within the event window

R_{mt} is the NSE 20 return on day t within the event window

The Average Abnormal Return (AAR) and Cumulative Abnormal Return (CAR) were used to measure and test the abnormal return significance. The AAR and CAR was calculated as below:

$$AAR_t = \sum AR_{it} / N \quad t = -20, -19, \dots, 20 \dots \dots \dots (2)$$

$$CAR_t = \sum AR_{it} \quad t = -20, -19, \dots, 20 \dots \dots \dots (3)$$

Collected data was subjected to statistical analysis using Gen Stat ver. 14 software. Dividend change was calculated by the use of the dividend change model. The event date was then established for companies with dividend changes to determine the event window.

RESULTS AND DISCUSSION

Effect of Dividend Cash Announcement On Share Price

A two-sample t-test for AAR and CAR was carried out to establish whether cash dividend announcement had a general effect on share price returns regardless of other market environment and economic factors. The results are as presented in Table 1.

Table 1: Two-Sample T-Test for AAR and CAR For the Period 2005 – 2012

Sample	AAR		CAR	
	Before	After	Before	After
Size	20	20	20	20
Mean	-0.603	1.867	-135.1	418.2
Variance	16.22	6.32	813,604	316,935
Standard deviation	4.027	2.513	902.0	563.0
Standard error of mean	0.9004	0.5620	201.7	125.9
Test statistic t	-2.33		-2.33	
Probability	0.026		0.026	
95% Confidence interval	-4.632, -0.3078		-1,038, -68.94	

The results showed that there was statistically significant ($P < 0.05$) difference between the means before cash dividend announcements and after cash dividend announcements in both AAR and CAR. In addition, the mean before was negative while after was positive indicating a positive change in mean return after the dividend announcement. It can therefore be concluded that the difference in the means before and after cash dividend announcements were likely due to the cash dividend announcements. Consequently, the dividend announcements had a generally significant effect on the share prices. The announcements had information content that determined the share prices.

The empirical findings of this study corroborated those of Dasilas and Leventis (2011) who did a study in the Greek market on the trading volume and stock price sensitivity to dividend announcements. In their conclusion, they supported the information content in dividends as they found out that there was a significant market reaction to announcements. The study however, contrasted that of Uddin and Chaundhary (2005) who did a study on the Dhaka Stock Exchange to investigate dividend announcement impact on stock prices of Dhaka market and concluded that the dividend had no information content s and the returns supported the dividend irrelevance theory. In conclusion therefore, the cash dividend announcement has effect on the abnormal returns and subsequently on the share prices.

Effect of Dividend Increase and Decrease Announcements

The paper first established the frequency of dividend increases, decreases and those that remained constant for the 8 year period. As shown in Table 2, the panel data consisted of 352 observations which were divided into; dividend increase events (137), no change events (119) and dividend decrease events (96).

Table 2: Frequency of Dividend Changes Per Year For the Period 2005-2012

	Dividend Increases	No Change	Dividend Decreases	Total Per Year
	Number	Number	Number	Number
2005	19	18	7	44
2006	12	17	15	44
2007	18	21	5	44
2008	15	16	13	44
2009	16	15	13	44
2010	20	13	11	44
2011	15	11	18	44
2012	22	8	14	44
	137	119	96	352

The paper further investigated the effect of cash dividend increase and cash dividend decrease announcements on share price returns. A two sample t-test was done for the abnormal returns and results presented in Table 3.

Table 3: Two-Sample T-Test for Dividend Increase and Decrease for the Period 2005 – 2012

Sample	Dividend Increase				Dividend Decrease			
	CAR		AAR		CAR		AAR	
	Before	After	Before	After	Before	After	Before	After
Size	20	20	20	20	20	20	20	20
Mean	-282.3	258.6	-2.107	1.930	159.6	147.	1.773	1.635
Variance	513,713	181,194	28.61	10.09	124,260	127,417	15.34	15.73
Std. deviation	716.7	425.7	5.349	3.177	352.5	357.0	3.917	3.966
Std. error of mean	160.3	95.2	1.1960	0.7103	78.82	79.82	0.8758	0.8869
Test statistic t	-2.90		-2.90		-0.11		-0.11	
Probability	0.007		0.007		0.012		0.012	
95% Confidence interval	-921.1, -160.7		-6.874, -1.199		-239.5, 214.6		-2.662, 2.385	

The results showed that there was statistically significant ($P < 0.05$) difference between the means before cash dividend increase announcements and after cash dividend increase announcements. It can therefore be concluded that the difference in the means before and after cash dividend increase announcements was due to the cash dividend increase announcements. Consequently, the dividend increase announcements had a significant effect on the share prices indicating that the dividend increase announcement was received positively by the investors as the share price returns increased after the announcement. It was therefore, concluded that dividend increase announcement affected the share prices positively. The dividend increase announcement met the investors' expectations hence the share price increased.

Further, the results (Table 3) indicated that there was statistically significant ($P < 0.05$) difference between the means before cash dividend decrease announcements and after cash dividend decrease announcements. This could imply that the difference in the means of before and after cash dividend decrease announcements was due to the cash dividend decrease announcements. Therefore the dividend announcements had a

significant effect on the share prices. The dividend decrease announcement was received negatively by the investors as the share price reduced after the announcement. It was therefore, concluded that dividend decrease announcement affected the share prices negatively. The value of the firm is determined by investors' expectations, investors rate badly firms that do not meet their expectations and so the dividend decrease announcement did not meet the investors' expectations hence affected the share price. The study contrasted a study done by Uddin and Chaundhary (2005) who concluded that dividend announcements did not have any effect on share price. The results are however similar to Waweru et.al. (2012) who found dividends to carry certain information and hence to have signaling effects. Similarly, Olweny (2012) found that there was information content in dividend announcements which affected the value of the firm. He found out that there was a significant relationship between abnormal stock returns and unexpected dividend announcements. We can therefore conclude that cash dividend increases signals the market to expect an increase in share price while a cash dividend decreases signals a decrease in share prices.

Recommendation Further Research

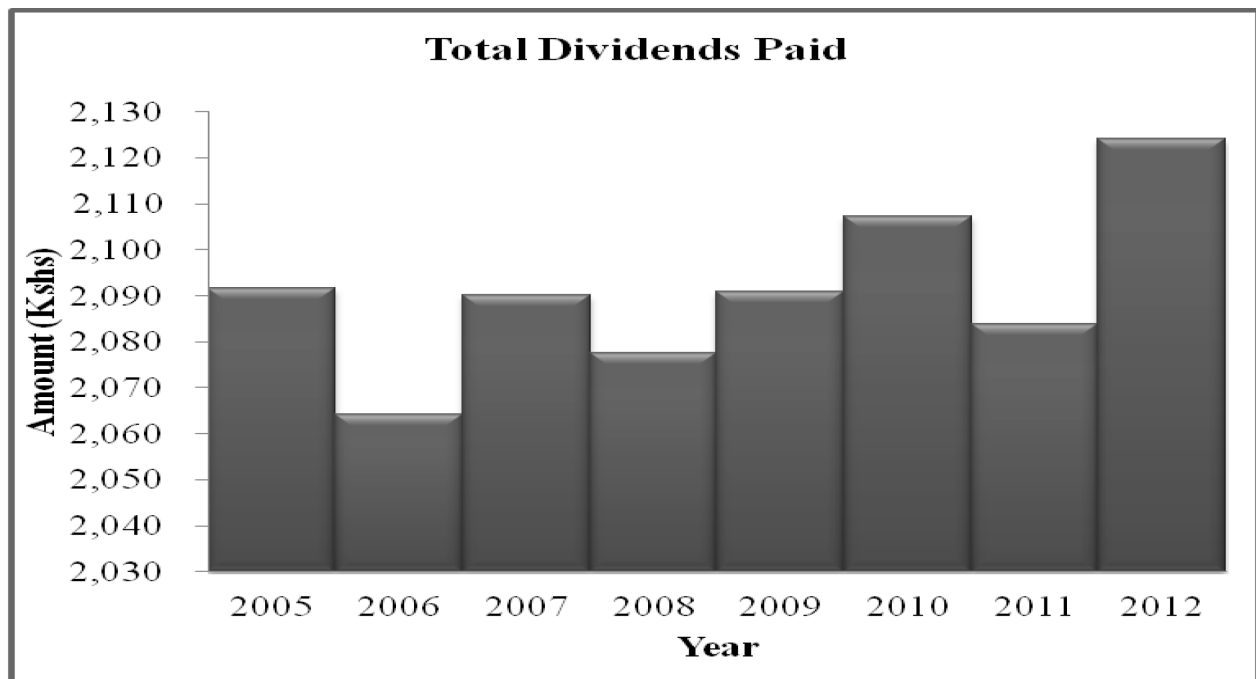
A study based on the other types of dividends like stock dividends which was not the focus of this study should be done with a view of finding out how they affect the share price during different economic periods. This will establish whether investors react the same way to all types of dividends or they have a preferred type of dividend. Future research may focus on various aspects. First, scholars should consider both the interim and final dividend and whether there is any difference. Further, it will be important to test whether the dividend increase or decrease had same effect on the share price. Secondly, a sector by sector research of the firms listed in NSE should be done to determine how share prices react to dividend change announcement during different economic periods as particular sectors / industries tends to be affected in a similar manner. Third, it would be important to determine the best days to be used for the event window in the Kenyan market. This is so because days that apply for the developed countries may not apply for the developing countries. There is a difference in development of countries and markets react differently depending on the level of development and so it would be important to know the best days to use for event window for the Kenyan market as per her development level and based on how long the market reacts to announcements and the efficiency of the market.

CONCLUSION

The paper looked into the information content of cash dividend announcement. A 40 days event window was used to determine the effect of cash dividend on abnormal return of shares 20 days before and after the event. The abnormal return was determined using both the Average Abnormal Return (AAR) as well as Cumulative Abnormal Return (CAR). T-test analysis was done and both measures produced similar results. There was statistically significant difference in returns before and after the event. Further, the paper investigated the effect of cash dividend increase and decrease on share price. A two sample t-test for the abnormal returns for both dividend increases and decreases was run and the results showed that there was statistically significant difference between the abnormal returns before cash dividend announcements and after cash dividend announcements. It was also evident that share prices reacted positively to dividend increase and negatively to dividend decrease. Dividend increase announcements had positive returns while dividend decrease announcement had negative returns and so there was information content in the dividend announcements which affected the share prices. In conclusion therefore, the paper found that cash dividend paid had information content. The investors in Kenya are conscious of dividends as a signal of a firm's future earnings. The management of a company should therefore pay close attention to dividend paid and more importantly, to the dividend increase or decrease as it has an effect on the future share prices. Fluctuating dividend send mixed signal to the market and the market may not be able to interpret it.

APPENDICES

Appendix 1: Total Dividend Paid in the Period 2005 – 2012



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DIVERSIFICATION FAILURES IN ENERGY BUSINESS

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ABSTRACT

The purpose of this study is to investigate diversification failures in the energy business. The literature review presents the core competence as the driver for the definition of the mission statement. The mission statement is important in the strategy process, because it defines the scope of the focus strategy. The mission statement also enables management to produce high-quality products. Competitive advantage is based on customer satisfaction. The study presents empirical evidence from the energy business, where Neste Oy sought growth but instead experienced several diversification failures. The core competence of the company was in the oil industry. The mission statement was extended to include energy business, but the new business area did not have enough synergies with the oil industry. The results of this study are useful for those who are involved in the strategy process and want to avoid diversification failures.

JEL: L1, N7

KEYWORDS: Strategic Management, Core Competence, Mission Statement, Diversification, Competitive Advantage

INTRODUCTION

This study shows that the core competence, the mission statement, focus strategy and their causal linkages are necessary to achieve competitive advantage. The mission statement is in a key position in the strategy process, because it should be based on the core competencies and lead to focused business. High quality and customer satisfaction are prerequisites for the competitive advantage. If the company aims for growth and defines its mission statement to include new market segments which do not fit the existing core competencies, the company might later find itself in a poor economic situation.

LITERATURE REVIEW

Core competencies are what the company does particularly well. They have been described as the building blocks or roots of a corporate strategic plan (Collis and Montgomery, 1995; Frery, 2006; Prahalad and Hamel, 1990). Core competencies must be considered carefully when the company decides to diversify its activities (Markides, 1997; Porter, 1987). The mission statement should be based on the core competencies and it should describe the scope of business (Baetz and Bart, 1996). The mission statement should also describe the common purpose of an organization, with consideration of its products and target markets. The mission statement guides the organization's strategic planning.

The focus strategy, like other competitive strategies, is necessary in strategic management, because it defines the products and target markets within the scope defined by the mission statement. There are three generic competitive strategies: focus, differentiation and cost leadership (Kettunen, 2002; Ortega, 2010; Porter, 1990), but the focus strategy is the one that combines the strategy for the mission statement and core competencies. The focused company inevitably differentiates its products and is cost efficient even though differentiation and cost leadership are not the primary aims of the focus strategy.

DATA AND METHODOLOGY

Empirical evidence is presented from the oil business where Neste Oy enjoyed a protected competitive situation. It was a state-owned company supported by the Finnish government. The company had a legal

import monopoly on oil. It also benefited from bilateral trade with the Soviet Union. The protected situation and political decisions kept the company's financial situation strong and emboldened its management to take risks and diversify in new business areas. A case study method described by Yin (2003) is used in this study to capture the contextual linkages of the mission statement in the strategy process. The approach provides opportunities to understand phenomena through the meanings that can be assigned to them (Deetz, 1996). It can also reveal complexities and details that are omitted in quantitative studies (Mason, 2002).

RESULTS AND DISCUSSION

The Finnish government signed an agreement about the import of natural gas from the Soviet Union in 1971 and Neste Oy was an importer of gas in 1974. The imports from the Soviet Union were desirable because Finland had bilateral trade with the Soviet Union and the Finnish industry wanted to promote its exports. The lack of synergies led to a joint venture, Gasum Oy, which was established in 1994. The new company took responsibility of the pipeline and the delivery of natural gas from Russia to Finland. Neste Oy made another decision at the beginning of the 1980s that led to diversification failures. The company set up a coal trading division in 1981, but soon found that there were no synergies with the existing core business of oil industry. The company sold the coal trading business to a Finnish merchant in 1985.

Neste Oy also invested in the lead accumulator batteries in 1981 following its ambition to grow in energy business. Soon it realized that the business area was not faring well and did not produce any notable synergies with the oil industry. The new business not based on the company's existing core competence. Neste Oy sold this business area in 1990. Neste Oy also began investing in the development, manufacture and marketing of solar electricity, solar heat and wind energy in 1981. It had many international projects in that business area, but the new industry did not have any notable synergies with its core oil business and there was no existing competence on which the new business area was developed. Neste Oy relinquished the business area to NAPS Systems Oy in 1998.

Neste Oy did not learn from its diversification failures of the earlier decades, but experienced an even greater diversification failure in 1998 despite doubts about combining two business areas that appeared to have no synergy (Gragg, 1998; Madslie, 1998). Neste Oy was merged with Imatran Voima Oy, an electric power company. The new energy company, Fortum Oyj lasted until 2005, when the European deregulation of energy markets led the company to a demerger. Neste Oil Oyj returned to the business area that Neste Oy had had at the beginning of its history.

CONCLUDING COMMENTS

The results of this study indicate that the mission statement should be aligned with the core competence and define the scope of business. The focus strategy defines the products and markets of the company and if it meets the customer needs, the company will achieve competitive advantage. If the company cannot develop its strategy within the scope defined by the mission statement, the misspecification may lead to diversification failures. The empirical evidence of the Neste Oy case presents diversification failures which were based on the desire to extend the business beyond the scope defined by the mission statement. The mission statement was extended from oil industry to other energy business - gas delivery, coal, batteries, solar and wind energy and electricity. The desire for growth led to diversification failures, because the new business areas were not based on the core competences and because there were no synergies with the existing business.

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PEDAGOGICAL INNOVATIONS IN ACCOUNTING EDUCATION

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ABSTRACT

Accounting education is currently experiencing major challenges particularly in terms of its connection with the accounting profession. Pressures exerted by professional associations and the industry lead some universities to initiate pedagogical innovations in the accounting curriculum. These innovations aim at improving the quality of students' learning and helping them develop skills critical to their professional careers. This paper examines four among most important of these educational innovations: service learning, international study tour, use of accounting software, and classroom configuration. Based on McCuddy and Pirie (2007)'s model, we critically analyze the antecedents, implementation, and consequences of these innovations.

PROJECT PORTFOLIO MANAGEMENT FOR SOCIAL RESPONSIBILITY REPORTING

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ABSTRACT

A range of approaches can be used by organizations to rank projects and decide how to deploy capital most efficiently. Balanced scorecards and cost/benefit analysis has been tools of choice for efficient capital project management. But these techniques fall short in helping to optimize a portfolio of projects especially in the area of social responsibility reporting. Balanced scorecards are helpful in providing visibility into the value creation or accretion process, but stop short of providing a rigorous and accurate way of quantifying value added. Cost/benefit analysis ranking demands that there be only one dimension to cost. It is unable to accommodate multiple constraints. Project Portfolio Optimization (PPO) has the potential to help overcome the limitations of alternative approaches by considering key variables such as multiple resource constraints and project dependencies. This paper evaluates Project Portfolio Optimization by highlighting some of the challenges and pitfalls of inefficient capital allocation and portfolio optimization for social responsibility reporting. The study will also provide example approaches and practices for identifying, screening, selecting, and budgeting projects throughout the project life cycle.

KEYWORDS: Accounting, Social Responsibility, Project Management, Portfolio Optimization

INTRODUCTION

A range of approaches can be used by organizations to rank projects and decide how to deploy capital most efficiently. Balanced scorecards and benefit-to-cost analysis offer a potential “first-cut window” into efficient capital deployment. But they fall short in helping to optimize a portfolio of projects. Balanced scorecards have significantly grown in popularity since the early 1990s. They have become a go-to methodology to capture difficult-to-value (read: non-financial) project benefits. We are drawn to them because we know that traditional financials alone provide insufficient guidance for our strategic goals. Consider customer satisfaction. Certainly, it helps the bottom line in the long run: via return business, favorable product reviews, and word-of-mouth advertising, customer satisfaction ultimately contributes to value—but by how much? The future benefits are difficult to quantify.

Balanced scorecards enable us to keep tabs on financial and non-financial performance alike, report both types side by side, and provide executives with a bird’s eye view of how the organization is doing against a set of strategic goals. It is sometimes augmented by the calculation of a “composite score” summarizing the total value created, based on a weighted average calculation. Balanced scorecards are helpful in providing visibility into the value creation or accretion process, but stop short of providing a rigorous and accurate way of quantifying value added. Let us assume that we eschewed the balanced scorecard trap and created a defensible value model that monetizes total project benefits. Let us assume further that we have applied this value model to hundreds of projects competing for limited resources. How should we now decide on which projects to fund and which ones to defer or kill? Conventional benefit-to-cost analysis has a simple answer: for each project, divide this total benefit by the project cost, and then rank the projects by decreasing benefit-to-cost ratio. The first project on this list yields the biggest bang-for-the-buck and should be funded first, followed by the second on the list, etc., up to the point when the budget has been exhausted (or the benefit-to-cost ratio drops below 1, whichever comes first). It surely works in simple cases, and there is no shortage of academic literature in support of it. However, in more realistic business situations, we have seen it fail on three accounts:

Projects Have More Than 1-Year Budget Constraint

Assume we are committed to a 5-year budget plan. Imagine that, in addition, we must remain within the boundaries of our network's capacity constraint, and additionally cannot exceed a certain number of special-skill engineering hours. In the face of so many constraints, which "cost" should be thrown in the denominator of the benefit-to-cost ratio? It is impossible to answer this question. Benefit-to-cost ranking demands that there be only one dimension to cost. It is unable to accommodate multiple constraints.

Dependencies Between Projects

Consider a foundational project (Project (P) in graphs below) that is "all cost" (i.e., whose benefit is zero). Maybe it is a new data warehouse: it will cost a million dollars to implement, yet its sole benefit will be to enable other projects downstream. It would clearly be inappropriate to prioritize this project last simply because its benefit-to-cost ratio is zero.

A Mix of big and Small Projects

Benefit-to-cost ranking is not a flexible method when it comes to funding priority: once you have funded the first 20 projects in order to decreasing B/C ratio, your only option is to fund project #21 next. What if project #21 is a huge project that would blow the budget constraint? Funding it is not an option. Since ranking-based methods do not provide contingency plans for this eventuality, organizations must resort to manual work-around. One such workaround would be to simply skip #21 and continue the process with smaller projects: maybe #22 and #23 can be added to the first 20 and still keep us within budget. But are we certain that there is no better solution? It might be that eliminating project #19 from funding consideration frees up enough budget to fund this mega-project #21. Or maybe skipping both #13 and #18 is the right answers to fund #20.

Put simply, there is no guarantee that going down a rigid, decreasing B/C ratio funding order truly provides the best value for the organization, especially when faced with projects highly disparate in size.

Balanced scorecards and benefit-to-cost ranking have their place as a first-cut attempt at efficient capital deployment. Yet, these popular approaches fall short of truly valuing and prioritizing projects.

In contrast, Project Portfolio Optimization is a process that:

recognizes the existence of difficult-to-measure, intangible benefits, yet manages to quantify them in dollar terms,

brings the rigor of traditional valuation methods to project prioritization,

is academically sound and removes the arbitrariness of composite scores,

captures the tradeoffs an organization is willing to make between competing objectives,

accounts for project dependencies,

identifies the "best" portfolio in the face of multiple resource constraints,

provides optimal recommendations even with disparate project sizes.

Project Portfolio Optimization (PPO) helps overcome the limitations of alternative approaches by considering key variables such as multiple resource constraints and project dependencies. Project Portfolio Optimization (PPO) offers a significantly more powerful alternative to balanced scorecards and benefit-to-cost ranking for organizations seeking to deploy capital more efficiently. With PPO, A project's benefits can be valued in dollar terms, capturing tradeoffs senior executives are willing to make between competing objectives, rather than scored in some arbitrary point-based units. Full-blown optimization, unlike simple ranking, recommends portfolios that yield the biggest bang—not just “for the buck” That is along a single cost dimension, but—for the multiple resource constraints faced by an organization. We will explore both ideas in this paper. This study will focus on Project Portfolio Management and how it can provide context and applicability for the execution capabilities mentioned above, while also driving an organization's initial strategic project planning activities.

LITERATURE REVIEW

There have already been a number of extensive reviews of the social and environmental accounting (SEA) literature (see Thomson, 2007 for a recent and novel approach), notably (Gray et al. 1995a) and (Mathews 1997). Mathews (1997) reviews 25 years of academic work in the area from the early 1970s, classifying it into empirical, normative, philosophical, and various other forms of research. Mathews (1997) provides an excellent history of the early work undertaken on SEA, noting that in these early stages, SEA research predominantly reported ‘fairly unsophisticated empirical studies, which attempted to measure the amount of new information being produced and published by a limited number of enterprises’ (Mathews, 1997, p. 484). Gray et al. (1995a) show that over the period 1979–1991 social and environmental reporting steadily increased, both in terms of the number of companies choosing to report, and the amount they reported. However, they point out that the level of social reporting was still relatively low compared with other forms of discretionary disclosure, concluding that ‘social and environmental performance is still a relatively low priority for companies’ (Gray et al., 1995, p. 68). This chapter will not revisit this early research as it has been well reviewed in other papers, but rather will focus on more recent developments. However, one important element of the earlier work was its explication of the concept of SEA, leading to the definitions still used today.

O'Dwyer (2006, p. 233) describes social accounting scholars as a group of individuals with ‘commitment to stakeholder accountability and democracy’. The work of these scholars views accounting as ‘a mechanism aimed at enhancing corporate accountability and transparency to a wide range of external stakeholders, addressing the social, environmental and ethical concerns and values of individuals upon whom a business has a non-economic impact’ (O'Dwyer, 2006, p. 220), hence social accounting is a major element of corporate social responsibility, linking it with corporate social responsiveness. More recent analysis of the type and extent of social accounting indicates the variety of reporting mechanisms, including assurance statements, environmental, social and economic performance reports (also called Triple P (people, planet, profit) or Triple Bottom Line reports) and reporting within annual reports and financial statements. Also noted is the variety in the extent and nature of the reporting, particularly across industry sectors and between countries (Labelle et al., 2006). These differences have been shown, however, to be unrelated to profitability, but associated with entity size and the regulatory environment (Stanwick and Stanwick, 2006).

METHODOLOGY

Welfare economic theory sits at the heart of valuation methods in cost-benefit analysis (CBA) and Social Return on Investment (SROI). These methods are the dominant frameworks for valuation in public policy in OECD countries. In its most basic form, the theory of value states that the monetary value an individual attaches to a good or service is the amount of money that would be required to leave the individual just as

'well-off' as he would have been had he consumed or experienced the good/service. In other words we are seeking the equivalent amount of money that would have the same effect on the individual's life as the good or service being valued. There are two ways to think about this. We could think about someone's willingness to accept (WTA), which is the amount of money we need to compensate someone for having a bad outcome or we could think of their willingness to pay (WTP), which is the amount of money we would need to take off somebody if they benefitted from a good outcome. In technical terms this relates to notions of compensating surplus and equivalent surplus. We are, therefore, fundamentally interested in people's welfare and we can measure this in two different ways for valuation:

Preference satisfaction: This method is based on the premise that welfare is reflected in people's preferences and choice. In this context, we can infer welfare from people's choices because "*what is best for someone is what would best fulfil all of his desires*" (Parfit, 1984). This method requires that people's

preferences adhere to the axioms of revealed preference (Samuelson, 1948), which state that people have well-informed, stable and coherent preferences. Preference-based valuation approaches use market price proxies for value where they exist (Revealed preference techniques), or surveys to ask individuals their willingness to pay (Stated preference techniques) and have been the standard method used in economics for the past 40 years. However, in recent years preference methods have come under increasing attack and scrutiny from psychologists and economists alike, who have found evidence that people may not always choose what's in their best interests; they may make choices with poor information and are easily susceptible to reversing preferences. This all means that it may be very hard to get an accurate description of someone's welfare based on what they choose or what they say they want.

Self-reported wellbeing: A different way of measuring someone's welfare is to ask them directly about how they feel. These are measures of subjective wellbeing (SWB) and can take many different forms. Typical questions include asking people "all things considered" how happy they are or how satisfied with life they are and respondents rate their answers on numeric scales (usually 1-7 or 0-10). These data are then matched to the conditions in the respondent's life in order to assess how different things impact on their welfare. Notice that the preference satisfaction and subjective wellbeing accounts of welfare represent very different ways of thinking about human welfare. If we wanted to know how much somebody likes or values living in a safe and quiet area in the preference satisfaction account we would ask them directly about how much they want or desire the safety and quietness. But in the SWB account we would look at how area safety and noise impact on people's self-reported wellbeing, say life satisfaction. We started with an overview of two primary yet different tools and resources for evaluating and assessing impact on social responsibility accounting. These are Balanced Scorecard and Cost Benefit Analysis approaches. Project Portfolio Management needs to be an integral part of any effective organization's planning process to ensure that there is alignment between supply (e.g., money, people, and technology) and demand (e.g., projects, maintenance, regulatory changes). With multiple projects either in flight or in the pipeline at any one time, the balance of priorities, resource alignment and allocation, and overall bandwidth management must be effectively handled to avoid overruns of time and money, and overutilization of human and technology resources.

To understand the way in which to optimize the project portfolio, and to manage expectations, reduce risk and plan for delivery challenges, a Project Portfolio Optimization (PPO) process should be used and integrated into the organization's annual planning process. This PPO process will look across all projects in the portfolio, illuminate the dependencies and constraints across the portfolio, and also identify the most effective bundling of projects where synergies and leverage points are defined. When looking at the projects in the portfolio, and developing an optimized project portfolio, analysis will be performed in the following areas:

Project Prioritization: the criteria used for prioritization are specific to the organization, but some general buckets tend to be integral to an effective prioritization model:

Regulatory and compliance requirements

Cross-organizational needs where interdependencies exist

Functionally impacting technology constraints and remediation for these constraints

Projects supporting corporate strategic efforts

Discretionary Projects

Business as usual (BAU) and Keep The Lights On (KTLO) efforts

While these two areas are not usually considered project work, they must be considered in planning out the portfolio as they both require financial and human capital resources from the pool of available resources.

Organizational Readiness: the ability to deliver on the demand of any project requires that the supply exists to fulfill on these projects. This includes:

Budget/Funding - this fundamental component of project sizing and costing is usually at the forefront of project planning. In situations where ROI calculations are required, resources used for this justification process should be incorporated into the human capital applied to a given project. Human Capital - quantity, type (employee or contractor), skills, competencies, availability and cost (as this will need to balance with the budget/funding) of the full roster of resources should be considered. This may extend to vendor provided resources as well. Operational Context - it is important to understand if a project will be a greenfield project or an integration effort. The latter will have a more complex impact and dependency structure and the impact analysis should be well understood to reduce potential cross-project conflicts. This may also drive the organization to bundle projects in order to more effectively deliver on tightly coupled projects. Technology - whether it is hardware or software, proprietary or vendor, the technology enlisted to support a project, or that may be the subject of the project, will either provide constraints or accelerators. All of these items can alter the context and the planning for a project

Project Management: while we are looking at multiple projects in a PPO effort, we can't lose sight of the projects themselves and the implications of individual tactical project activities on the broader portfolio.

Project Lifecycle Stage - each stage of a project lifecycle (initiation, planning, execution, closure) has different resource requirements and organizational implications. The cumulative view of all projects will be used for a PPO analysis.

Software Development Lifecycle Type and Stage - if a project is being run through a waterfall approach, its information will be much more predictable when viewed in the portfolio. However, iterative project approaches have significant benefits and must also be considered when performing the portfolio analysis review. Considering data from these three main areas - project prioritization, organizational readiness and project management - will provide the critical inputs to the development and optimize the project portfolio.

CONCLUSION

Project Portfolio Optimization is an analytical method for maximizing productivity and aligning projects to the organizations goals and capabilities. It is, however, one of the most overlooked processes in most large corporate organizations. As a result, these organizations tend to always be playing catch up during the year, trying to juggle their resources and rebaselining projects to adjust to the unknowns just on the other side of their individual project scopes. PPO remains one of the most significant opportunities for corporations to help reduce risk, increase efficiency, better manage human capital, and proactively plan for gaps in people, process and technology resources available to the organization. Taking full advantage of the PPO process and integrating it into your delivery strategy will not only optimize your project delivery capabilities, but will also provide additional bandwidth to the organization to leverage on more forward looking, opportunistic and differentiating efforts.

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PERMANENCE ELEMENTS IN THE ECOTOURISM OF INDIGENOUS COMMUNITIES OF MEXICO

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ABSTRACT

In this research the factors of environment, culture, community sustainability and permanence included in the ecotourism project's of 8 communities with eco-tourism destination in the region of the northern highlands of Oaxaca were analyzed to identify aspects of permanence and express to the inhabitants how does the ecotourism project contributes for community sustainability. A structured interview based on indicators in sustainability variables (Velázquez-Sánchez and Solana, 2013) and the categories of "Commonality" (Martínez Luna, 2004) and permanence indicators (Gomez and Robles, 2015) in the activities were performed ecotourism. Variables of community sustainability with 4 categories, ecotourism with 2 categories and variable dwell with 4 categories. The results showed that the presence of the categories of "Commonality" own culture, adequacy, culture, worldview and permanence are found in general in the 8 communities. In the residence variable could prove that the actions of traditional and modern tourism can increase the preference of visitors and thereby increase their chances of permanence. The results coincide with the categories of environment raised in the literature, particularly as proposed by SEMARNAT (2006) according to the categories of community sustainability missing the inclusion of cultural factors and community participation. With regard to the permanence perception of the inhabitants in terms of economic improvement we land in the transition between commonality and development as community sustainability.

JEL: L83, O13, F18, A13

KEYWORDS: Indicators, Permanence, Ecotourism

INTRODUCTION

Tourism activity has an increased and meaningful participation in the economy of Mexico. Tourism is the second economic income after oil in this country. An important branch of tourism in Mexico is nature tourism, divided into ecotourism, adventure tourism and rural tourism. These have been implemented as development projects in several communities with indigenous inhabitants of the state of Oaxaca. According to IDC (2010), there are registered in the state about 50 different ecotourism projects, mostly in the region called Sierra Norte (Northern Highlands). According to Velázquez et al (2013), ecotourism projects located in Mexican indigenous communities point to the sustainability of natural resources and by the "Commonality" (meaning defined by Martínez Luna, 2004), by introducing actions for conservation of natural and cultural resources of the community, without altering the local structure. The interest of this research is to analyze how the facilities for ecotourism remain for certain characteristics in service and the participation of the community. So, is it possible that the adequacy exists between the commonality with the new proposed by development eco-tourism and how it effects in the permanence of ecotourism in indigenous communities? The importance of this paper lies in analyzing and evaluating the permanence indicators of the ecotourism projects developed in the Northern Highlands of Oaxaca State in southern Mexico, according to the community sustainability that is manifested in the Commonality categories described by Martínez Luna (2004) (including factors of own culture, adequacy, culture and own technology) and how they explain the local development perception in the inhabitants of this communities.

Due to the lack of available references of studies applied to the analysis of the relationship between development and “Commonality” in the permanence of ecotourism. In this paper the background of Díaz (2000) and Martínez Luna (2003) in terms of Commonality and development and the developed by Velazquez-Sánchez & Solana (2013) and Velázquez et. Al (2013) where there are observed the results that may explain the elements of community sustainability (Commonality) and the importance that they have in the permanence of ecotourism activity in indigenous communities of Mexico, particularly in Oaxaca to plan the research objective, to analyze the permanence of the ecotourism projects from the community sustainability perspective in the Northern Highland region of Oaxaca State in Mexico.

LITERATURE REVIEW

According to the Tourism Department of Mexico (2010), SECTUR by its acronym in Spanish, the difference between ecotourism and conventional tourism is because the first one points in realizing activities in direct contact with the nature for the appreciation and knowledge, as with the coexistence with the community. The objective of the ecotourism from inside of this environment is that this projects points to sustainability, raising the awareness and conserving the natural and cultural resources of the community without affecting their social structure. In this sense, the ecotourism is a local development factor in indigenous communities, only if it adequate to the Commonality conditions. The Tourism Department of Mexico defines the concept of ecotourism from the perspective of a tourism product that is directed to tourists who appreciate the natural history and that wish to help and participate actively in the conservation of natural environment. Ecotourism is considered as: “The travels that have as objective to realize leisure activities of appreciation and knowledge in the nature environment by contact with it” (SECTUR 2010). The most recognized and practiced activities in this group are:

- Nature environment sightseeing
- Wildlife sightseeing
- Ecosystems sightseeing
- Geologic sightseeing, interpretative hiking
- Wildlife and vegetation conservation trails
- Environment education workshops
- Biological research projects
- Photographic Safari
- Sidereal sightseeing
- Fossil observation

Talk about indigenous community is to highlight what respects to “Commonality”, which Martínez Luna (2003) means as “resources and energy come from the property concept of the community, i.e. of all the families, understood as property of men and women. The earth being a well for everybody, its care is and will be responsibility for all. This offers an explication of the conservation in natural diversity of the community territories. Commonality is to share, is own right and rule, is own culture, is “*naturality*”, is resistance, own technology, although permanently, it will be adequacy. “I am sure: It is not love, not family, but the feeling it is social and community property” (Martínez Luna, 2004)

To define Commonality it is necessary to mention the autonomy of a community, because it is a factor that represents it as social structure. Autonomy has its origin in two Greek terms: *auto*, that means “same”; and *nomos*, that means “law”, the organism’s capability to create their own law, their own leadership. Autonomy is a way to divide the power, but not sovereignty. Both concepts are exclusives, because sovereignty means independence of other powers and autonomy, a legal condition that not affects the functions distribution that the Constitution establishes. (Cuervo, 2011).

There are also traditions in the communities, worldview, ie, the way how they see the world and general culture. "Tradition would now be something like the result of an evolutionary process unfinished dialectically linked with two poles. The recreated continuity and the change" The idea of tradition refers to the past but also a living present. What is past stays in the present, it is tradition. Tradition would then be the permanence of a living past in the present. This is not genetically inherited; is transmitted socially and derives from a process of cultural selection. Part of the selected culture along the time, with a function use in the present, would be the tradition (Arevalo, 2013).

"Culture ... can be regarded ... as the set of distinctive spiritual, material, intellectual and emotional features that characterize a society or social group. It includes not only the arts and literature, lifestyles, the fundamental rights the human being, value systems, traditions and beliefs (Gajardo, 2006). In the case of worldview, Broda defined as "[...] structured vision in which community members consistently combine their notions about the environment in which they live and the cosmos in that they place human life [...]" (Broda, 2001). These factors, like many others, belong to the essence of a community, since it is necessary to preserve them so that they maintain their authenticity and thus to define their community sustainability.

The word conservation within the environmental context, is defined by the "Union Internationale pour la Conservation de la Nature," as "... the management of the use of the biosphere by humans, in such a way that produces the greatest sustainable benefit for present generations while maintaining its potential to meet the needs and aspirations of future generations ... " (Sanchez). In accordance with the established by the writings by the Secretariat of Environment and Natural Resources of Mexico SEMARNAT (2006), socio-cultural effects of tourism vary in intensity and shape, depending on the kind of visitors. The presence of visitors affects the patterns of life for residents. The way that visitors and their relations with host country nationals, filled a profound effect on the lifestyle and attitudes of local people behave.

Probably the most pronounced effects of this phenomenon are observed when visitors from North America or Western Europe traveling to a developing country and face a culture that does not understand, characterized by a low standard of living economically. In turn, the cultural expressions of a people, should be of great interest to most travelers, because they include music and dance, crafts, food and beverages, business and industry, agriculture, education, language arts, science, government, religion and history. The experiences of tourists are enriched when they make a sincere effort to better meet the local people. The visitor interest about the local culture employs artisans, musicians and other artists, which increases cultural heritage and quality of life.

Tourism can be the vehicle that makes possible a cultural exchange between communities that come into contact during the tourist experience. For this reason, it is important that people retain, assess and develop their different cultural manifestations (SEMARNAT, 2006). Now, although cross-cultural exchange is perhaps the greatest social value of tourism, it can also lead to disruption of the customs of a culture or globalization of cultures.

The negative impacts on the socio-cultural environment of local communities are attributed to visitors of disrespectful behavior. The social impact studies conducted in various countries reveal that most of the locals think that the increased concentrations of tourists is what causes or accentuates social problems. Among the cultural aspects, language is one of the most resent the impact of tourism, obvious phenomenon in border cities or those destinations which cater to visitors from a particular linguistic community (SEMARNAT, 2006). As can be seen on the available information and discussed in this review, there are three aspects relating to explain the vision of the term "Permanence" from the "Commonality" and ecotourism projects. First, with the presence of establishments to serve indigenous ecotourism, second community's inhabitants participation in the services provision of and third, aspects of community sustainability in the permanence of ecotourism facilities in indigenous communities.

JUSTIFICATION

The permanence of Ecotourism in The Northern Highlands of Oaxaca, Mexico apparently is related to factors of "Commonality". As Gómez-Velazquez et al (2013) highlights factors of "Commonality" and how it influences in the preference of the visitor in ecotourism destinations of Coastal Region of Oaxaca. The presentation of indicators to identify the elements of permanence in ecotourism based on the criteria of "Commonality" highlighted by Velázquez-Sánchez (2013) and those reported by Gomez and Robles (2015) about permanence, together with this assessment will identify specific indicators spent in ecotourism. By developing an operationalization of variables, presents an alternative to sustainability vision, and that through an adaptation between traditional and modern practices, maintains a preference and market presence (Gomez and Robles, 2015). That is why these indicators provide an overview of the key points that influence the permanence of ecotourism in the Northern Highlands of Oaxaca, Mexico, to the presence in the regional, national and international tourism and the development of its service by harmonious adaptation between traditional, modern and of "Commonality" variables.

The benefit of having indicators of permanence on ecotourism is to diagnose the strengths, vulnerabilities and opportunities for operational continuity of the project. This in turn will benefit the communities in which they are established, creating a concept and model of authentic, appropriate and may contribute to improved quality of life service. Overview of the research project. Having a variety in what regards tourism projects, the research subject is defined as *Ecotourism Projects in the Northern Highlands of Oaxaca, Mexico*. The purpose or object was to develop indicators to increase the presence, prestige and, of course, the permanence of ecotourism projects. The operationalization of the variables were established from the relationship between traditional and modern factors leading tourist service by Gomez and Robles (2015) and those of "Commonality" operationalized by Velázquez-Sánchez (2013), which define a diagnosis of Permanence current status of Ecotourism in communities of the Northern Highlands of Oaxaca.

Paper Hypothesis

Formulation. The problem lies in the situation of ecotourism projects. The situation is among ecotourism development and Commonality (Velázquez and Solana, 2013). Most ecotourism destinations are embedded in indigenous or native communities that are characterized by beautiful natural landscapes and singular cultural elements. However, there is a big difference between the prospect of "permanence" in tourist companies and ecotourism variable "Commonality", which is presented as research question What are the aspects of "Commonality" that integrate ecotourism projects in the Northern Highlands of Oaxaca, Mexico that influence in their permanence?

Hypothesis. The aspects of commonality that are present in ecotourism of native communities in Northern Highlands of Oaxaca, Mexico influence in the permanence indicators.

Project objectives. Analyze the factors that influence in the permanence of ecotourism projects in the Northern Highlands of Oaxaca, Mexico. Specific Objectives:

Analyze the characteristics of traditional service that influence the permanence of ecotourism projects in the Northern Highlands of Oaxaca, Mexico.

Analyze the characteristics of modern service that influence the permanence of ecotourism projects in the Northern Highlands of Oaxaca, Mexico.

Analyze "Commonality" factors that influence the permanence of ecotourism projects in the Northern Highlands of Oaxaca, Mexico.

Currently the permanence of tourism is considered as a matter of vital importance in regional economies around the world. According to Roche Centeno (1992), the first step to gain knowledge on tourism is to observe and examine the phenomenon (social) to describe and capture its essential and general characteristics. Starting from this methodological principle applied to the study of tourism, began with a descriptive study - practical, allowing to find the elements that lead to the permanence of eco tourism practices. This study aims to define the indicators to specify the points of convergence between the factors of "Commonality" and permanence of the establishment. As expected, in Latin America has a wide variability of tourism, from the conventional tourism to nature tourism, which leads to more variables even within practices and management characteristics. That is why we tried to define a subject of ecotourism along the Northern Highlands of Oaxaca that would describe the variables to find.

Although various indicators have been used to describe the factors of initiative, failure and permanence of the business, so far it is not found in the literature any definition or guidance towards ecotourism. According to Ortuño (1990), the need for mobility, expressed by tourism, and inspired by an imaginary, drives the subject to travel. This subject aims to find a number of elements, which integrates his imagination, through suggestions to previously acquired inspirations. For Villa Real (2007), the tourist looks for a complete package of fun, entertainment, wellness, hygiene and courtesy. Since foreign perspective (Puerto Rico) from collaboration with the University of Puerto Rico, certain standards and features that enriched the definition of indicators to remain in duality with those of "Commonality" (Gomez and Robles, 2015) were established.

The aim of this study was to analyze the characteristics that allow the continuation of these ecotourism projects, as well as elements of permanence provided by Gomez and Robles (2015), to identify the balance between enabling retention factors "Commonality" and those of traditional and modern tourism. As regards retention studies in companies, different perspectives for testing, from the standpoint of financial projections to the point of view specialized. As in the case study and Cervantes Gallardo (2009) which analyzes the permanence in MiPyMes under viability strategies and risks; however there is a study that analyzed from the point of view of ecotourism, it was raised by integrating variables spent in convergence with the prevailing elements of "Commonality".

The aim of this study was to analyze the characteristics that allow the continuation of these ecotourism projects, as well as elements of permanence provided by Gomez and Robles (2015), to identify the balance that permanence enables between factors of "Commonality" and those of traditional and modern tourism. As regards to permanence studies in companies, there are different perspectives for testing, from the standpoint of financial projections to the specialized point of view. As in the case of the study of Cervantes Gallardo (2009) which analyzes the permanence in MSMEs under viability strategies and risks; however there is a study that analyzed from the point of view of ecotourism, it was raised by integrating variables spent in convergence with the prevailing elements of "Commonality".

METHODOLOGY

In this research the factors of environment and culture, including in the ecotourism project, community sustainability and permanence in 8 communities with eco-tourism destination in the region of the northern highlands of Oaxaca were analyzed to identify aspects of permanence that the inhabitants highlight and express and how it contributes to the permanence of the ecotourism project. An interview, which was structured, based on indicators by variables of community sustainability developed by Velázquez-Sánchez and Solana (2013), according to the categories of "Commonality" described by Martinez Luna (2004) and was conducted including indicators of permanence analyzed by Gomez and Robles (2015) in ecotourism activities. In Table 1, we can observe the variables of community sustainability, with 4 categories and indicators that define classical and modern elements for permanence.

Table 1: Variables Operationalization of Community Sustainability, Classic and Modern Elements for Permanence

Variables	Categories	Indicators
Community Sustainability (Commonality Worldview)	Own Culture	Technology. Knowledge. Production and regulations
	Adequacy Culture Own Technology	Social. Originality. Human Values. Harmony. Traditional Medicine. Traditional Food. Creativity. Worldview Materials.
Classic elements for permanence	Authenticity	-Originality -Philosophy -Offered Services -Market to point
	First techniques	-Host Service -Information Systems -Administration
Modern elements for permanence	Adequacy	With Modern Elements -Competence -Local Regulations -Owner Change/ Property
	Innovation	-Added Services -Growth and Recruitment -Reshuffle -Changes in the management personnel
	Technology	-Agreements -Corporate Technologies -Infrastructure -Equipment -Physical means -Electronic means
	Marketing Leisure	-Market Analysis -Sports & Activities -External Agreements for Recreation -Natural Tourism Attractives -Cultural Tourism Attractives -General Environment

In this table 1, one can observe the variables included in this study with their respective categories and indicators to identify each from the perspective of the actor and recipient of the ecotourism project. Source: Own.

Se realizó una entrevista, la cual fue estructurada con base a indicadores de las variables sustentabilidad de la comunidad, desarrolladas por Velázquez-Sánchez y Solana (2013), de acuerdo a las categorías de “Comunalidad” descritas por Martínez Luna (2004) y con la inclusión de indicadores de permanencia analizados por Gómez y Robles (2015) en las actividades de ecoturismo. En la Tabla 1, se pueden observar las variables sustentabilidad comunitaria, con 4 categorías y con los indicadores que las definen, elementos clásicos para la permanencia y elementos modernos para la permanencia as well as the Commonality indicators identified. Interview design and implementation. To gather the information was developed a semi-structured interview. The questions included in it were made based on the operating table for the variables of community sustainability and permanence classic and modern elements. We interviewed 38 people in eight indigenous communities in the Northern Highlands Region of Oaxaca, Mexico. The qualitative method of phenomenology was considered and factor analysis to observe the behavior of the indicators in the categories referred were practiced.

RESULTS

With the obtained data, the analysis of "Commonality" factors, classic and modern elements of permanence that are integrated into ecotourism services, but mainly the integration of the inhabitants thereof was performed. With the help of a leaflet provided by the chairman of the ecotourism project was observed as a result that the ecotourism destination does not involve issues of permanence, but were found some

variables in category of "marketing". This, because they only offer cabins, lime kilns, hot springs, the woods, the rocks, the gazebo and the prehispanic path sightseeing. Leaving aside the categories of "Commonality" unless gastronomy and history, which are briefly described. The odd thing is that the title of the triptych is "art, culture and tradition," not seeing any of this in the content thereof. Furthermore, in the section on the services they offer rural tourism although they do not have activities currently belonging to this type of tourism.

With the information obtained from the interviews and observation of the place, it can be said that ecotourism destinations in the Northern Highlands of Oaxaca, according to the categories of "Commonality" by Martinez Luna (2004), currently are understood three elements of permanence. These are: economic, social and culture. The results obtained from the interview, indicate that the presence of the "Commonality" categories according to sustainability lies in the 8 communities: own culture, adequacy, culture, and worldview in general. In permanence variables could prove that if manifest implementing measures of traditional and modern tourism, it is possible to further increase the preference of visitors and thereby increase their chances of permanence. The data can be seen in Table 2, the categories and indicators, the factor analysis results are summarized there.

Table 2: Category and Indicators of the Variables of Community Sustainability, "Commonality" and Permanence in the Northern Highlands Region of Oaxaca

Permanence	Sustainability	Commonality
<i>Modern</i> Respondents said that their tourist service includes aspects of quality established outside the community and that the tourist treatment must have certain established models (integration of universal service standards) and supplemented by new product initiatives and services.	Conservation: According to the conservation regulations they have a reforestation program mostly with pine trees.	Own Culture The inhabitants introduce themselves as Zapotecs.
<i>Classics</i> Con el servicio austero desglosado en hospedaje, alimentos y bebidas.	Use of non-biodegradable products is prohibited.	Adequacy They are ruled by uses and customs.
<i>De Adaptación</i> With the austere service (lodging, food and beverages)	Garbage clasification & recycling.	Culture There are organized religious and traditional parties.
<i>Adaptation</i> Interviewees agree that there is a fit between modern practices for ecotourism and which are based on their worldview of "Commonality"	Sewage management by absortion pits. Wildlife (Plants & Animals) inventory, as the regulation for environment care.	

In Table 2, the concentrate of indicators that emerged from the interviews, both the key informant and the inhabitants of the region around the three variables analyzed in this study are presented. As you can see there are many indicators identified and expressed by the respondents and were reflected in the factor analysis. Source: own elaboration.

CONCLUSIONS

The results point to dwell the permanence indicators from the inhabitant's perspective towards the implementation of an ecotourism center. They regard it as economic, which until now has helped to generate jobs and income through private dining rooms and the communal dining room, which they have. Also being used for cleaning the cabins and the individuals who have shops. In another sense it has helped to preserve the environment and generated union of communities. The arrival of the signal from the mobile phone (cellular) and paving was achieved from the city of Oaxaca to the destination, which until 2010 had not. Thus it is feared that at this rate the permanence of ecotourism observed in the Sierra Norte region of the Mexican state of Oaxaca, cause negative effects on culture such as "deculturalization", loss of identity and distortion in the community structure, among others. Since apparently the pace of development is seen in terms of ecotourism venture with particular benefits.

The results obtained in this study allow to answer the research question. The inclusion of elements of classic and modern tourism in duality with the worldview of "Commonality" lets achieve harmony and then a high value of permanence; but in the community opinion, there may be new issues previously raised. The results contribute to the body of literature with a methodology to assess the relevance of tourism projects in Mexico. Assessing the importance of matching elements for the preference of the visitor allows to observe the advantage that represents in the variable of tourist season. It also contributes to the knowledge of the strategy of the adequacy of traditional and modern tourism practices in indigenous communities.

Limitations

Within the limitations of this study are considered the characteristics appreciated from the tourist perspective. The time in which the study was developed. Ecotourism projects evaluated, since they can conduct studies in other regions or countries and other periods of visitation.

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A MANAGEMENT METHODOLOGY FOR SIMULATION PROJECTS

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ABSTRACT

Although simulation is one of the most widely used approaches for solving problems in Business Process Management, and other fields dealing with operations management, little is known about systematic management of simulation projects and its life-cycle (Shtub, 2010). This write up will discuss various issues regarding the management of a simulation project and simulation life-cycle models. A life cycle following a Six Sigma DMAIC adoption is discussed in detail. Furthermore, costs associated with simulation projects are defined and analyzed. Typically, there is no clear accounting for simulation projects, as most of those efforts do not follow a strict project management methodology.

INTRODUCTION

A current trend in managing a simulation projects is the allocation of a “simulation expert” along with a process subject matter expert (SME), being a person with functional expertise in the area being modeled. This “team”, in a semi-formal manner, defines the business process requirements, some of the metrics to capture via the simulation efforts and some loosely defined measures of success for the project and the simulation model. The expected outcome of this approach is a deliverable that has had very little scrutiny or input from the user community and/or the process owner. Furthermore, the simulation model itself is a black-box known by those two individuals. Future model updates, maintenance, and process changes, almost invariably calls for a makeover of the model (i.e. start from scratch). In some cases, even the change of a simulation platform is required, as the expertise and knowledge of the simulation model was kept to those few (Shtub, 2010). Another trend that has developed in the past several years is towards a simulation user as being a person with functional expertise in the process being modeled but no simulation or programming background. This places requirements on the simulation system and the simulation vendors to have an extremely user-friendly interface as well as automation of the statistical analysis and simulation model data repository management (Sturrock, 2009). For the most part, simulation vendors had been able to respond at different levels of effectiveness to this trend (for instance simulation software packages as ProModel, Arena and SIMIO have very different levels of friendly user-interfaces).

One other point of interest in the simulation market space is the recognition that simulation modeling development aligns very closely with application software project development, more than what today's practitioners want to admit or talk about. As a matter of fact, large simulation projects and large application software projects carry lots of similarities. These similarities include a requirements specification, design, code development and unit testing, and integration and test phase (Hamadani, 1979). Furthermore, the tasks to be accomplished within each of these phases are similar for both types of projects. However, several studies in the literature state that usage of formal Software Requirements Engineering (SRE) activities in Modeling and Simulation (M&S) development and analysis is minimal, at best. On the other hand, there are several aspects of large simulation projects that are different and more technically difficult than in large application software projects. For example, in most large application software, given a set of input parameters, it is possible to both follow the flow of execution of the program and determine the exact output (Quaglia, Tocantins, 2011). However, in a simulation that contains concurrency, parallel flows and random events, both of these tasks become very difficult, requiring statistical analysis at the end of the development (Clema, et al. 1979). Other key differences between simulation projects and application software programs include the need to determine at what level of detail the system should be modeled and the need to

communicate this abstraction to the process owner and the simulation user community. Table 1 lists characteristics of large simulation projects which are not found in large application software projects.

Table 1: Large Simulation Projects Characteristics

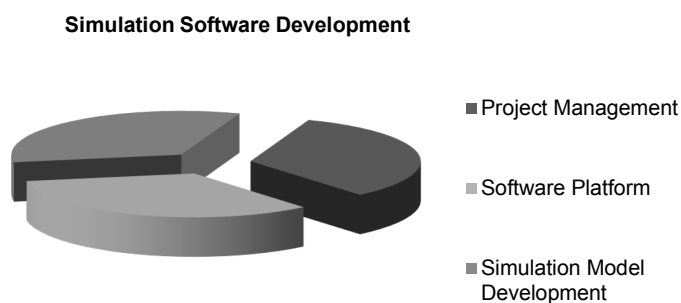
The frequency of the requirements changes because information collected from the model leads to further model refinements or enhancements.
The necessity of having team members who understand not only software development and modeling techniques, but who are also able to understand and synthesize the real-world system being modeled.
Validation of simulation and model assumptions.
Communication of a system abstraction to the process owner and / or business champion.
Data collection requirements for modeling parameterization.
The need for programmers experience in the use of special purpose simulation languages (Fourth generation).
Complexities of the verification procedures because of the large number of paths, entities and the variance in the model behavior due to randomness and concurrency.
The task of determining the degree of fidelity between the simulation mode and the real-world system.
Need of statistical analysis of the model results for their correctness.

It is then easier to see the degrees of difficulty in managing simulation projects is rooted in the lack of a simulation project management rigorous methodology. Next the steps and the appropriate framework for a simulation project development will be discussed.

Simulation Project Development

The purpose of this section is to describe how the life-cycle of developing a simulation project should be performed and resources to ensure a successful outcome. A successful project is defined to be one where the results and recommendations are accepted by the process owner, and the results are delivered under the agreed upon time frame of the project and at or under the agreed upon budget allocated to the simulation project. Developing simulation projects requires engineers cross-trained in the principles of project management and software development. The short-term projects have a decreased need for project managers and software development techniques. As the estimated length of a simulation projects increases relative importance of applying these techniques increases. The major contents of a simulation model development project are: (a) Project Management practices, aligned with the software development methodologies instituted in any given organization; (b) the simulation model development, and (c) simulation techniques and platform. Energy and care should be devoted in equal parts to these three components. For instance, a powerful simulation language will ease the software development of the model. A strong project manager will most likely have a project under control and under budget. See Figure 1.

Figure 1: Simulation Software Development Components



In general, a project has a definite beginning and end, and frequently produces a product (in our case, the simulation model) that has a life-cycle of its own. In our case of interest, it is the life-cycle of the simulation model itself; with its modifications, enhancements and adaptations from changes in the real-world process

(Robinson, Pidd, 1995). A project can be divided into project phases and collectively the phases are known as a project life-cycle. A project phase is a collection of logically related project activities, usually culminating in the completion of one or more major deliverables. The number of phases is usually small - less than ten - and each project phase can have sub-phases. Figure 1 depicts a Level 0 process map of a simulation project life-cycle, and some sub-phases. The different phases of the simulation project life-cycle are examined in the following sections. Figure 2 depicts a Level 0 Process map for the simulation project life-cycle, and Figure 3 shows more details of the life-cycle.

Figure 2: Level 0 Simulation Project Life-Cycle Process

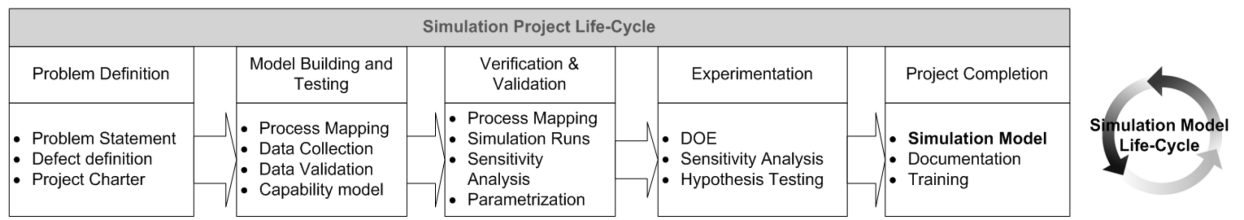
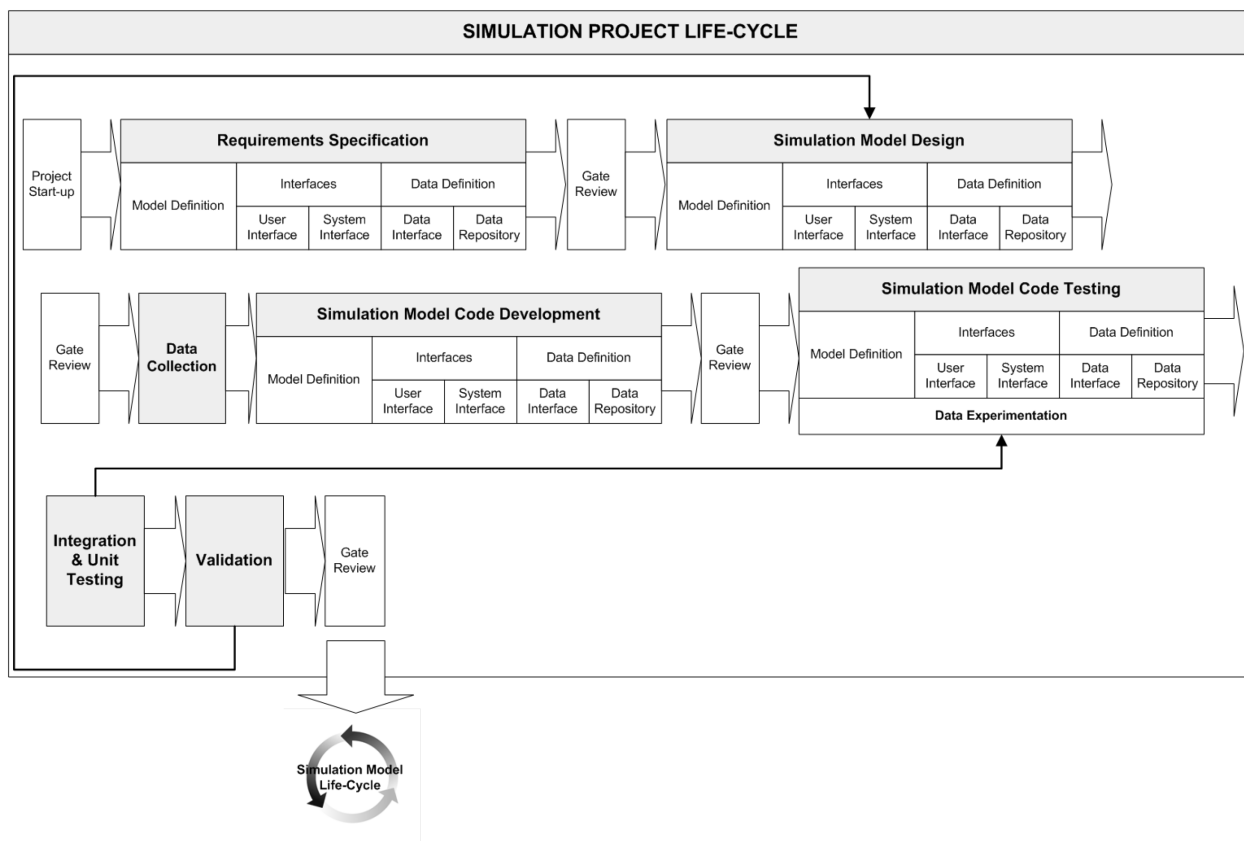


Figure 3: Level 1 Simulation Project Life Cycle Process Map.



Simulation Project Development Cost

As mentioned before, in spite of simulation modeling's widely acceptance for process problem solving, little is known systematically about the economics of simulation, either in terms of cost or benefits. We have observed that the decision to undertake large-scale simulations is often made casually, subjective and unilateral although this need not be the case. This section will treat how the cost of simulation may be

predicted. In general the topic of cost of a simulation is lightly treated in the literature. The discussion of economics of simulation extremely limited in the standard texts and applications papers in which costs or benefits are discussed even at a rudimentary level (Bathia, Robinson, 1995). A common view of simulation costs is to consider only the costs of computer running time, which is readily identifiable from accounting information. However, this cost, although often large, may be merely the tip of the proverbial iceberg. The simulation process has four stages:

model development,
data collection for verification and validation,
initial operation,
modification, and
repeated model operation.

The last two stages may be iterative or, if the project is a fiasco, may never be reached, and large amounts of monies and energy spent with to return on that investment. The cost model for a simulation model can be depicted as a decision tree, following the main sub-phases we covered before. Table 2 depicts what simulation practitioners typically see as the effort (as a percentage) that goes into each step of a simulation model development project (Sturrock, 2009).

Table 2: Simulation Project Percent Effort and Cost

Simulation Model Phase	Total Effort (%)	Notes
Requirement Specifications	10-15%	May vary substantially depending upon degree of data repository readiness
Design	20-25%	
Data Collection	5-7%	
Code & Unit Test	15-20%	Depending of degree of ownership and frequency of modeling performed by the users
Integration and Test	15-20%	
Validation	20-25%	
User Training	5-10%	

Simulation Pitfalls in Each Simulation Model Development Stage There are several pitfalls we can be faced in each of the different phases of the simulation project (Potter, Wilson, 2007). Table 3 depicts some of them.

Table 3: Simulation Project Phases Pitfalls

Phase	Phase Pitfalls
Requirements	Failure to identify the objectives of the simulation model. Specification of the wrong level of detail for the type of results desired from the simulation. Failure to identify the data needed to execute the model and how this data is to be collected. Accepting unfeasible requirements. Failure to establish a procedure for controlling changes to the requirements.
Data Collection	Failure to adequately plan the data collection procedures, Failure to allocate enough time to collect raw data. Using statistical procedures that assume that the data is independent and identically distributed when it is not.
Code & Unit Testing	Allowing "clever" (read obscure) coding. Lack of enough measurable milestones during this phase. Allowing the immediate and uncontrolled response to all requirements changes, Adding people after the implementation has started.
Integration & Testing	Code walkthroughs; trace and debug analysis. Executing the model under simplified conditions. Configuring the model so that the results can be analytically calculated. Testing that the input parameters do not change during the course of execution.
Validation	Failure to perform Face Validity - Determining that the simulation appears reasonable to model users and others who are knowledgeable about the system being simulated. Failure to perform Statistical Analysis - Using goodness-of-fit tests to validate assumed statistical distributions. Failure to perform real system comparison - Comparing model output to the real system output given the same input.

CONCLUSIONS

and Next Steps Applying a DMAIC-like adaptation to manage simulation projects provides a path for successful simulation projects. It also provides the rigor that a complex simulation project, resource and cost intensive, deserves. Future steps will include an exhaustive listing of pitfalls and their corrective actions, provide further details (level 3) process maps for the different methodology steps. Finally, a set of key performance metrics and a project control dashboard will be completed and justified.

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THE INFLUENCE OF EMOTIONAL INTELLIGENCE ON MAXIMIZER OR SATISFICER DECISION MAKING STYLE

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ABSTRACT

This paper explores the relationship between emotional intelligence and decision making styles using Schwarz (2002) maximizer/satisficer questionnaire. The data collected from 124 college students revealed several interesting findings. Emotional intelligence is significantly related to information search and high standards in decision making. Emotionally intelligent decision makers also find it significantly less difficult to make decisions. Results and implication for the field are discussed in relation to the current study.

JEL: M31

KEYWORDS: Emotional Intelligence, Decision Making Styles, Maximizer, Satisficer

HYPOTHESES TESTING AND IMPLICATIONS

We obtained a final usable sample of 124 students from a large university in the western United States. Regression analysis was used to analyze the data. Gender was controlled for in the model as it has been associated with levels of emotional intelligence. Hypotheses 1 testing the relationship between emotional intelligence and information search was significant ($\alpha < .05$), thus our hypothesis was supported. As predicted, emotionally intelligent individuals seek out more information when they make decisions. The second hypothesis analyzed the relationship between emotional intelligence and decision difficulty. Results suggest that emotionally intelligent individuals find it less difficult to make decisions ($\alpha < .05$). As predicted, using emotional information to better understand the problem and weight alternatives may make it easier to identify the best solution. Finally, hypothesis 3 tested the relationship between emotional intelligence and high standards in decision making. The results showed a very strong positive relationship between emotional intelligence and high standards ($\alpha < .01$), therefore suggesting strong support that emotionally intelligent decision makers have much higher standards when they make decisions.

This first investigation into the connection between emotional intelligence and decision making styles has some important practical and theoretical implication. It helps draw the connection between emotional competencies and decision making styles. Emotions provide vital cues for how we interpret information and make decisions. The results of this research suggest that emotionally intelligent decision makers are more likely to seek out more information, potentially gathering a more well-rounded perspective of all of the factors affecting the situation. Gathering more information may also help them to understand how their decision may impact various stakeholder groups.

The ability to understand and integrate emotional information may enhance one's efficacy in making decisions, as suggested by the results of hypotheses 2. This is in line with other psychology literature suggesting that emotional information allows people to get a better sense or inclination that one outcome might be better than another. Emotional information allows individuals to focus their attention on important aspects of the decision making process (Daniels, 1999). Thus, attending to what is important may make it easier for them to pay attention to only relevant information, reducing the potential to become overwhelmed by a challenging decision.

The very strong relationship between emotional intelligence and high standards in decision making has several practical implications. For one, it suggests that emotionally intelligent decision makers will be more likely to seek solutions that will maximize their future utility. Setting high standards for how they make decisions suggests that coming up with the right solution or option is of great importance, and they may put forth more effort overall into how they make decisions they see as critical to their life outcomes. This would be resembled other findings that emotionally intelligent individuals have higher career inspirational motivation (Gardner & Stough, 2002). A second important implication is that it suggests that they will strive to make decisions that provide the best long-run benefits, thus they will weight how options in terms of how they impact both short and long-term outcomes.

Future research could build on these findings. By investigating how emotionally intelligent people make decisions over time using a longitudinal study, it would provide a better understanding of how decision making styles may change over time. This study provides an important first step in understanding the relationship between emotional competencies and decision making styles, however, we have just scratched the surface in terms of how these different styles relate to various life and career outcomes.

METAPHORS ARE NOT JUST AN ACADEMIC CONSTRUCTION; METAPHORS IMPACT DAILY DECISIONS BY MANAGERS AND LEADERS

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ABSTRACT

In a world filled with complexities, people have turned to metaphors to provide a meaningful way to comprehend and communicate what they experience. In recent business literature, metaphors are used to describe organizations, and even guide the diagnosis of problems, because of their power to draw attention particular aspects of real situations. Extensive literature exists promoting various metaphors in this role or reviewing the efficacy of their use. What has not been explored is whether people in organizations also use metaphors, often without conscious thought, in ways that influence their decisions. The assumption here is that metaphors operate like powerful paradigms that have associated values, beliefs, language, and actions. This research explores the following questions: Can metaphors and associated paradigms be identified? Can preferences for particular metaphors be measured using preferences for particular sets of values, beliefs, language and actions? In a sample of 176 students, the researcher was able to provide an answer of “yes” to both of the questions. People do have preferences for particular metaphors, even if they have not named them. Those preferences, through the associated values, beliefs, and actions, impact the practical decisions that are made in organizations.

JEL: M100

KEYWORDS: Business Administration, Management, Metaphors, Decision-Making

INTRODUCTION

In a world filled with complexities, people have turned to metaphors to provide a meaningful way to comprehend and communicate what they experience. Because metaphors have their own associated information, their use focuses attention on similarities between the metaphor and the real world. Other information about the real situation is often then ignored. This simplifies what needs to be understood about the actual situation. Metaphors have traditionally been used in literature; the most famous use may be Shakespeare’s referring to *all the world’s a stage*. In business, Adam Smith’s *Invisible Hand* is one of the most commonly used metaphors. Because of their power to draw attention to particular aspects of real situations, in more recent business literature, metaphors are used to describe organizations, and even guide the diagnosis of problems. Extensive literature exists promoting various metaphors in this role or reviewing the efficacy of their use.

What has not been explored is a practical reality that people in organizations also use metaphors, often without conscious thought, in ways that influence their decisions. In this use, metaphors operate like powerful paradigms that have associated values, beliefs, language, and actions. Is this statement true? If it is, can metaphors and associated paradigms be identified? Can preferences for particular metaphors be measured using preferences for particular sets of values, beliefs, language and actions? This research seeks to confirm whether metaphors in use do function as paradigms and whether preferences for particular metaphors can be identified.

LITERATURE REVIEW

The literature exploring the use of metaphors in organizations has focused on both proposing metaphors to help in understanding organizations and in validating the usefulness of such metaphors. Two classic books on the topic of metaphors in organizations were Lakoff and Johnson's *Metaphors We Live By* in 1980 and Morgan's *Images of Organization* in 1986. Both books have been updated with later editions, 2003 and 1998, respectively. Lakoff and Johnson observed, "We have seen that metaphor pervades our normal conceptual system. Because so many of the concepts that are important to us are either abstract or not clearly delineated in our experience (the emotions, ideas, time, etc.), we need to get a grasp on them by means of other concepts that we understand in clearer terms (spatial orientation, objects, etc.). This leads to metaphorical definition in our conceptual system." (Lakoff & Johnson, 2003, pg 115).

This basic premise is repeated in in Morgan's books (1986 & 1998) and in journal articles by authors such as, Pesqueux (1999), Davies, Chun and Rui (2001), and Steen (2002). A large proportion of the literature accepts this approach and proposes various metaphors to aid in the understanding of organizations and the roles of managers and leaders. In his original book, Morgan (1986) proposes eight metaphors to describe organizations. These range from the more concrete to the more abstract: machine, organism, brains, cultures, political systems, psychic prisons, flux and transformation, and instruments of domination. He discusses each of these in detail, including strengths and limitations, as tools for better understanding how people experience organizations.

Many authors use Morgan's and Lakoff and Johnson's works as reference points as they propose metaphors to better address particular organizational issues. For example, military and war metaphors were discussed by David and Graham (1997), Mutch (2006) and Whysall (2001). Sports metaphors were explored by David and Graham (1997) and Bokeno (2009). Dancing was the focus for Belasco (1990), Kanter (1989), Ropo and Sauer (2008), and Atkinson (2008). Four authors were exploring various aspects of knowledge management using metaphors: Rowe (2005), Koskinen (2005), Andriessen and Prusak (2006). Eppler (2006) explores visual metaphors. Career paths and development were explored by Lajoie(2005), Liedtka (2000), and Crowley-Henry(2012).

A number of authors focused their attention on using metaphors to help their undergraduate and graduate students better understand both management and organizational behavior. Taber (2007) has students identify metaphors to describe their own organizations. Luechauer and Shulman (1998) offered a set of animals for students to choose the one that most represents the culture of their organizations. Weick (2003) used metaphors to help students take a more creative view of the strategic process. May and Short (2003) thought of on-line education as gardening in cyberspace, while Gross and Hogler (2005) challenged the growing use of the consumer metaphor in management education.

Several authors chose to narrow their exploration of the use of metaphors to those they thought would be most helpful to consultants in better understanding the dynamics of their client organizations. Massey (2003) explored the more general use of metaphors as a consultant diagnostic tool. Denton (2002) described the use of metaphors as a tool in training in conflict management. Perren and Atkin (2000) presented how they used metaphors to change a client organization's management assumptions. Illes and Ritchie (1999) shared how they used metaphors to change the dynamics of a change process.

Additionally, the literature explored the use of metaphors as a communication tool within organizations. Stephens (1994) analyzed a series of speeches to see how metaphors were used. Monin and Monin (1997) examined how, linguistically, metaphors used by companies exaggerated particular aspects of the company, such as using a war metaphor for these businesses. Grisham (2006) sought to better understand how metaphors can help business leadership gain trust across cultural differences. Griffin (2008) probed how organizational development professionals use metaphors to influence change processes in their client

organizations. Watkins (2010) analyzed how metaphors can be used to help companies tell a more effective story about their companies to both internal and external audiences.

The literature on metaphors in organizations is focused on the analysis of organizations using various metaphors. Many researchers have proposed a variety of metaphors for use in this analysis. Several researchers have explored the teaching of particular metaphors to people within organizations to enable them to better complete analysis. What is more scarce in the literature is investigating what metaphors are already being used in organization, with or without conscious thought about the metaphor. Perren and Atkin (1997) thought that identifying the metaphors owner-managers actually used might provide insights into their decision-making. They asked these individuals to identify which metaphors they use and accumulated a list of 85 metaphors. The authors concluded that the metaphors did impact decision-making. Gaddefors (2007) looked at the use of metaphors in the entrepreneurial process. They found that the metaphors used significantly impacted how entrepreneurial opportunities were identified. Wibeck (2012) examined how the choice between two metaphoric perspectives changed how people in an organization viewed their Management By Objectives process. Cobo, et al. (2012) examined how frequently Morgan's eight metaphors were evident in 61 Brazilian companies. They found that "organism" was most common while the least common metaphors were "political system" and "instrument of domination."

DATA AND METHODOLOGY

Research Approach

This research has been designed to build on the foundational work by Gareth Morgan, but rather than focus on metaphoric tools to be applied from outside of an organization, the research seeks to explore the more organic metaphors actually being used by the people of organizations. In this way, this research is most similar to the approach applied by Cobo, et al. That research used an existing 35 question survey that had participants rate, from strong presence in their organization to virtually no presence, each of the descriptors. Cluster analysis was used to rank the use of the machine, psychic prison, political system, instrument of domination, organism, brain, and flux and transformation metaphors. The authors considered Brain and Culture to be similar and were treated collectively.

Both the Cobo, et al., research and this research is founded on the assumption that metaphors in use do not have to be consciously identified by an individual in order for them to have influence. On this basis, the metaphors being used can be identified and named by the researchers. The data collected by the earlier research provided the information necessary for them to evaluate the metaphors being used. The most significant difference between that approach and the one used here is in the approach to Morgan's metaphors. Here, the metaphors were assumed to be paradigms, as described by Kuhn (1962). Building on Kuhn and Barker (1993), paradigms contain a set of values, beliefs, assumptions, language, and behavior. The behaviors are those already worked out solutions to problems, as defined by a paradigm. Unique paradigm sets were developed from the ideas presented by Morgan in both editions of his book. This researcher also made modifications in Morgan's list of metaphors. Acknowledging that Morgan described his metaphors as tools for gaining insights into organizations, his metaphors were assessed to estimate which ones would most likely be used by people within an organization and impact their behavioral choices. Psychic prisons, instruments of domination, and flux and transition were set aside. An additional pair of linked metaphors were added based on language that has often been observed by the researcher in organizations. These additional metaphors are aristocracy and serf. These present opportunities for people to report on their experience of privilege and power.

Research Instrument

A new instrument was created that required participants to make forced choices among sets of four values, beliefs, assumptions, language, or behaviors. In each set, one choice is neutral. Participants ranked the four choices from “most believe to be true” to “least believe to be true.” All metaphoric perspectives were equally represented in the 56 sets presented in a questionnaire. The questionnaire was designed so that two versions of 28 sets each could be identified to allow for assessment of split test validity.

Metaphoric content

The following are the descriptions of each of the metaphors used. The statements listed with each metaphor are reflective of the values and beliefs associated with that particular metaphor. The statements were identified, drawing initially on Morgan (1986) and then the professional experience of the researcher. Notice how the first pair of metaphors represent the opposite sides of a common system that assumes the presence of the other side. The remaining metaphors each stand on their own with unique sets of statements of values and beliefs. These statements, building on their association with particular metaphors, were then used as the basis for the instrument. *Aristocracy and Serf Metaphors*: Organizations are similar to the aristocracy/serf relationships. Aristocracy/serf relationships have certain characteristics, such as:

A small group or class of people control and benefit from the work of a much larger number of people
There is a clear distinction between those in controlling group and those who are not
The controlling group expends whatever resources necessary to maintain control by the group
There appears to be an opportunity for those not in the controlling group to join it due to loyal and/or distinguished service

Those who identify more with the **aristocracy** have certain characteristics:

Because of capability or class position, some people are ordained to rule
Those not in the controlling group are expected to fulfill their roles without complaint
Membership in this ruling group is important

Those who identify more with the **serfs** have certain characteristics:

Individuals seek to join the group in power, join with others to counter the top group's power, or resign themselves to their situation
Labor, not dedication, is exchanged for money and other rewards
Life outside of work is much more important than work

Brain Metaphor: Organizations are assumed to be similar to the brain. Brains have certain characteristics, such as:

Collects and processes information
Makes decisions based on information
Initiates and processes communication
Learns from the collected information
Holographic - all parts contain the capability of the whole

Culture Metaphor: Organizations are similar to cultures. Cultures have characteristics, such as:

Values operate as the foundation for the activities and aspirations of the people
Heroes personify the culture's values and provide tangible role models for individuals

Ceremonies and rituals tie people together and provide visible and potent examples of what the culture stands for

Standardized expectations of each other become the norms guiding daily activities

People identify with and feel a part of a culture

Cultures endure through generations providing continuity

Machine Metaphor: Organizations are assumed to be similar to a machine, such as an automobile engine. Machines have certain characteristics, such as:

Designed to produce something

Made up of parts - when one fails, it is simply replaced with a part with identical capability

Parts do their job without a consciousness of what is being produced or why

Parts act as intended

Machines have a finite capacity, when that capacity is exceeded, add more machines or have them work more hours

Organism Metaphor: An organization is similar to a living organism. Organisms have certain characteristics, such as:

Are alive and seek to stay alive

Different species have adapted to different environments

Success of the whole is dependent upon the activities of interdependent parts

Have needs which they seek to satisfy

Interact with and adapt to their environment

Political Metaphor: An organization can be viewed as a political process. Political processes have certain characteristics, such as:

Individuals seek to increase their personal influence

Political campaigns are long-term activities

Additional influence can be gained by exchanging favors

Political bases must be constantly nurtured

People are always waiting in the wings to exert their political power

Instrument Creation

The instrument was created by systematically identifying sets of three of the above statements plus one neutral statement not related to the metaphors being explored. All of the above statements were used in the instrument. The order of the presentation of the metaphor-related statements was randomized within each set.

Instrument Administration

The instrument was administered in two Industrial-Organizational Psychology courses at the University of California, Irvine. A total of 195 students were offered the opportunity to complete the instrument. Participation did not impact their grade in the courses. In exchange for participation, each student was offered a personal report of their results. To maintain anonymity, participants could use any identifier, including a number or fictitious name. 176 students participated. The reports were generated and returned to students the following week. The data was tabulated and metaphoric preferences determined.

RESULTS AND DISCUSSION

176 respondents completed their instrument in a form that allowed for tabulation. The forced ranking of four choices per set was a more complex set of instructions than 12 students were able to understand. They completed the forms in an unusable manner. Nine students chose not complete the forms. A total of 63 males and 113 females completed the forms. They ranged in age from 19 to 26 years of age. Most identified their occupation as “student.” A few worked full or part-time in retail or other entry-level positions. The results did not differ significantly between any of these demographic categories. The results of the two versions of the instrument were also not significantly different. The instrument has had excellent results in both the split-test reliability and test-retest reliability. Because of the construction of the instrument, it was possible to have a number of metaphors rated as stronger, moderate, or minimal. The most common pattern of response was to 2 metaphors rated 30 or above, 3 rated 15-29, and 2 rated at below 15. The highest rating attained by anyone in this sample was a 44 (aristocracy). There were also two brain and two culture rated at 40 or above. These five people reflected an extremely high preference for their favorite metaphors. At the other end, the lowest rated metaphor had just one point (Serf). Only the Serf and Political metaphors received ratings of 5 or less (Serf six times and Political nine times). These fifteen people reflected an extremely low preference for these metaphors. The results of the instrument are presented in Table 2. As might be predicted in a population where psychology students predominate, the most common stronger preference was the Brain metaphor. 63% of the respondents preferred the Brain-related statements resulting in a Brain score of 30 or higher. Culture (39%) and Organism (38%) were also frequently stronger choices. Less than a quarter (24%) of the respondents chose Machine frequently enough to rate 30 or more. Serf (4%), Aristocracy (2%), and Political (2%) metaphors were rarely chosen enough to place them in the strongest category.

The Machine (73%) and Aristocracy (72%) were the most common choices for moderate preferences. Organism (61%), and Culture (57%) all garnered moderate preferences for more than half of the respondents. Serf (40%), Political (40%), and Brain (35%) were chosen less frequently. The Political (58%) and Serf (56%) most frequently appeared in the minimal preference category. The Aristocracy (26%) was still a more common choice, especially compared to the very low frequency of the Culture (4%), Brain (2%), Machine (2%), and Organism (1%).

Table 2: Total Preferences Reported (N=176)

	Strongest	Moderate	Minimal
	≥30	15-29	<15
Aristocracy	3 2%	127 72%	46 26%
Serf	7 4%	71 40%	98 56%
Brain	111 63%	61 35%	4 2%
Culture	68 39%	101 57%	7 4%
Machine	43 24%	129 73%	4 2%
Organism	67 38%	107 61%	2 1%
Political	3 2%	71 40%	102 58%

Table 2 presents the relative preference for each of the metaphors. Choosing a particular metaphor as “most believe” at each opportunity would result in a score of 45. Selecting incremental values of 15 (<15, 15-29, and ≥30) produced a report that was both readily understood and approximated a standard distribution. Relative preferences were clearly evident.

A concern when looking at this data is whether these metaphors are measuring similar preferences. In looking at the correlation between all of the combinations of metaphor preferences, the highest positive correlation was 0.327 between Brain and Culture and 0.226 between Brain and Organism. Nearly all of the other correlations were negative. The strongest negative correlations were -0.513 between Brain and Political, -0.479 between Brain and Serf and -0.476 between Culture and Political. This data is reported in Table 3.

Table 3: Correlations Among Preferences

Aristocracy & Brain	-0.364	Culture & Machine	-0.065
Aristocracy & Culture	-0.490	Culture & Organism	0.198
Aristocracy & Machine	0.052	Culture & Political	-0.476
Aristocracy & Organism	-0.262	Culture & Serf	-0.225
Aristocracy & Political	-0.145		
Aristocracy & Serf	-0.102	Machine & Organism	-0.118
		Machine & Political	-0.335
Brain & Culture	0.327	Machine & Serf	-0.263
Brain & Machine	0.077		
Brain & Organism	0.226	Organism & Political	-0.338
Brain & Political	-0.513	Organism & Serf	0.466
Brain & Serf	-0.479		
		Political & Serf	0.235

Table 3 presents the correlation of the preferences for all pairs of metaphors. Column 1 lists the pairs of metaphors. Column 2 presents the correlation coefficients for each of the pairs.

After the results of the instrument were tabulated reports were generated for each of the participants. The reports summarized their particular preferences and, based on those preferences, what the participant tends to believe about organizations and the people in them, what they likely or unlikely to observe, and what outcomes they will tend to take action to achieve. These reports were returned to participants using whatever number or name they choose to use.

CONCLUDING COMMENTS

The largest challenge facing this research was whether metaphoric preferences could be differentiated using statements related to sets of values, beliefs, assumptions, and behaviors. The results support that this is possible. The next challenge was whether the reports generated based on individual instruments would be meaningful. These reports provided a graphic presentation of the degree of their metaphoric preferences. For their highest preferences the report indicated a summary of their beliefs, what they tend to see in the organization, and what action they tend to take. For moderate metaphoric preferences, the report presented moderately held beliefs, what they may see but are less likely to explore further, and what action they might take with less enthusiasm. For the least preferred metaphoric preferences, the report noted what they tend not to believe, see, or take action. These reports were based on a more extensive description of each of the metaphoric perspectives. In discussions with participants after they had received their reports, there was a consistent affirmation of what was said about them. This was additional face validity for the instrument and the reporting process. The participants reported that the information felt familiar to them but that they had not thought about these perspectives in this way.

This research was an initial step. One of the key purposes of the research was as a validity test for the instrument and the larger premise that people do have metaphoric preferences that impact the way they see their organizations and the priorities for actions to be taken. Recognizing that this research was completed with undergraduate students in a Industrial-Organizational Psychology course, the instrument will next need

to be tested in organizational (for-profit and not-for-profit) settings. It will be in this context that the prevalence and impact of metaphors on everyday decisions will be more evident. Will the preference patterns from the students be repeated in real, work situations? If they are, that will be important information. If not, that will also be useful information.

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BENEFITS OF EXPERIENTIAL LEARNING IN MBA PROGRAMS

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ABSTRACT

Benefits of experiential learning for students enrolled in MBA programs. Applied learning compliments students' curricula. Internships serve as opportunities for practical experiences that cannot be obtained in classroom settings. Paper provides support for the use of experiential learning in MBA programs. It gives a definition of experiential learning, reviews research relevant to the use of experiential learning at a graduate level, highlights a case study at a regional institution in New York State, and provides recommendations for future inquiry.

JEL: M1; I230

KEYWORDS: Mba, Experiential Learning, Higher Education

INTRODUCTION

All across the world student are enrolling in MBA programs looking to gain the competitive advantage in the corporate arena. Whether an individual has the desire to become an entrepreneur or move up the corporate ladder, these three letters tend to hold a significant amount of weight for those who have ambitions for the corner office in the executive suite. The competitive nature of MBA programs are alive and well in the United States and beyond. This is evidenced by School of Business having single name recognition, complimenting the academic institution in which they are housed. From Hass at Berkeley, Tuck at Dartmouth, Booth at the University of Chicago, Stern at NYU and Rotman at the University of Toronto, the competitive nature of the B-School is a force to be reckoned with.

Every year U.S. News and World Report publishes America's Best Graduate Schools, which generates scrambling of the masses to investigate how institutions rank. Enrollment in an quality MBA program can lead to excellent networking opportunities, access to quality alumni, growth and knowledge acquisition, and a degree from a prestigious institution held in high regard by employment recruiters. To utilize a business jargon, for many students the "return on investment" in a MBA program will definitely be worth the time, effort, and energy that it will take to complete the program at hand. As mentioned earlier, the world of the business student is becoming so competitive that name recognition is pivotal to success. It's not only if you have the degree/three letters, but who provided you with your training is also held in high regard. In addition to the notoriety of MBA programs, the quality of the academic curriculum is also of utmost importance. As these programs are preparing the business leaders of tomorrow, the training one receives will play an integral role in their success.

Regardless of a strong theoretical foundation, one's ability to apply their knowledge is imperative for practical achievement. To this end, an institutions offering of experiential learning opportunities become very important in this regard. Providing students a chance to apply their knowledge in a workplace setting have real world value that cannot be dismissed. Upon graduation from a solid MBA program, the rubber meets the road when the individual has the opportunity for practical application. In the areas of Accounting, Supply Chain Management, Finance, Marketing, Human Resources, Information Systems, Management and Taxation, the ability to transition to the employment landscape as change agents is imperative. Leadership in the real world is not only about what you know, but more importantly what you can do. An

individual's ability to enter an organization and hit the ground running with insight and recommendations is not only welcomed with the obtaining of an MBA, but more importantly is expected by employers. To this end, the purpose of this paper is to explore experiential learning as part of a MBA program. I will be addressing the definition of experiential learning, past research relevant to the topic on the graduate level, the gap in the research area, highlighting a case study regional institution in New York State, showing a correlation between community development and internship opportunities, and providing recommendations for future inquiry.

Experiential Learning

There are several roles that are pertinent to the success of business faculty members in higher education today. First, as teachers, faculty members are charged with training the student body with a quality educational experience and a profound comprehension of the subject matter coupled in with intellectual inquiry. Excellent students are prepared to understand current phenomena, but also how to solve problems while strategizing toward new innovations in the future. Second, as researchers, faculty members are able to explore the world of business from a theoretical perspective with the end result of practical application. Many of the best practices taking place in the world of business today come as result of scholar-practitioners who have investigated the phenomena and created significant research based solutions. Finally, business faculty are enlisted as change agents. In an attempt to meet the demand of employment recruiters expectations, business faculty are continuously striving to create cutting-edge curriculums that adhere to the demands of the business world. Today, experiential learning receives greater attention as colleges of business are facing pressure from main stakeholder groups.

On one hand, corporations are increasingly demanding better skills from students in MBA programs where the traditional lecture approach has been the dominant teaching mode for decades (Li, Greenberg & Nicholls, 2007). Experiential learning is an opportunity for an individual to gain practical experience relevant to their academic training. Providing a great introduction to organizational culture, as student enter the world or work as para-professionals via internships and co-operative education, this provides a venue for learning and professional growth. Kolb (1984) defines experiential learning as the process whereby knowledge is created through the transformation of experience. Knowledge results from the combination of grasping and transforming experience. As many considered Kolb the founder of the present concept of experiential learning theory and practice his work provides a strong base for current understanding and future research development. Based on research conducted by Kolb, for an activity to be classified as experiential learning, a student assignment must consist of four components: concrete experience, reflective observation, abstract conceptualization, and active experimentation.

As motioned by Hart and Mrad (2013), Kolb asserts that having a concrete experience requires students to process stimuli, responses, and consequences via their senses and cognition. Students' reflective observation of their assignments requires their remembering aspects of the project and elaborating on the experiences. The application of theoretical principles to what they observe in their assignment comprises the abstract conceptualization aspect of experiential learning. In this phase, students apply in-depth thought processes and problem solving. With regard to active experimentation, learners must utilize trial and error to solve an assignment's problems so they may arrive at innovative solutions. Kolb's framework has been frequently used for developing and assessing experiential learning projects in business education (Petkus, 2000; Wells et al., 1991; Simset al., 1989). Other researchers have built upon Kolb's work, finding that students learn best when they are actively involved with concrete experiences (Gaidis and Andrews, 1990; Walters and Marks, 1981; Hart and Mrad, 2013). Ives and Obenchain (2006) concluded that experiential learning exercises should consist of the following three elements; the opportunity for learners to be self-directed, the chance for students to connect to "real world" environments, and a component in which students critically reflect upon their learning experience. According to Kickul et al., (2010), experiential learning must "go real, go deep and get feedback" while Harsell and O'Neill (2010) defined experiential learning simply as

the process of students learning through experience (Hart and Mrad, 2013). The incorporation of experiential learning is also known to impact both the student and the faculty member. Because of its innovated style, it alters the social behavior of adopters. In business and marketing education, experiential learning transforms the behavior of all involved. The professor's role evolves from that of a knowledge fact provider to a knowledge theorist and manager, and the student changes from a passive knowledge acquirer to an active learner (Celsi & Wolfinbarger, 2002, p. 69).

Even on the undergraduate level, many employers are making practical experience a prerequisite to employment upon graduation. Regardless of the experiential learning being a key component of the educational experience of business students, research has shown that in relatively few instances in established business schools is there is much clinical training or learning by doing – experiential learning where concrete experience is the basis for observation and reflection (Pfeffer & Fong, 2002, p. 85). In contrast, the current generation of business students, growing up in a social environment that is progressively interactive and communicative intensive, expects a more stimulating educational experience to maintain interest, concentration level, and motivation (Ueltschy, 2001). Overall, a goal of this paper is to highlight the relevance of this expectation and the importance of school of business addressing this need via practical learning opportunities. Through experiential partnerships with local, regional and national organizations, students can fine-tune their skill set for quality employment marketability.

Faculty Impact and University Value

Even though experiential learning has numerous benefits for the student body, including practical application, networking, employment opportunities and potential salary increases, it is also important to look at the impact incorporating such experiences in a MBA program has on business faculty. Faculty members are facing increasing challenges in adopting innovative technologies to utilize in MBA programs because of the amount of risk and effort involved (Li, Greenberg & Nicholls, 2007). According to past research, the adoption of experiential learning is challenging because of the amount of effort required. Experiential learning typically involves dialectical modes of experiencing, reflecting, thinking and acting (Kolb, 1984; Kolb, Boyatzis, & Mainemelis, 2001). However, grasping a technology that allow students to go through the entire cycle can easily add hours to a faculty member's workload, and one or two semesters, if not years, are needed before an adopter feels comfortable with the tool. Overall, in addition to assisting students in building their skills, business faculty must explore how the change in the curriculum is going to influence their professional role. Faculty advisors for MBA experiential learning opportunities are responsible for adherence to high academic and professional standards. This may entail the incorporation of memorandum of understanding between the educational institution and professional organization, site visits to ensure quality assurance of the student experience, development of the student academic requirement within the curriculum, and monitoring of student progress. Finally, due to the benefits of experiential learning, MBA faculty can utilize this as a admission marketing tool to recruit the best and the brightest.

Student Impact and Value Individual Growth

The ability to gain profession experience in business before graduation is become more imperative for undergraduate and graduate level students. Practical experience can positively contribute a student's future marketability for employment and help the student develop a better understanding of how to apply their theoretical educational foundation. Though many organizations have adopted new employee orientation programs, these programs are aimed at learning internal processes and the organizational culture. In contrast, the competence level of the new hire is expected to meet organizational standards coupled with a self-starter frame of mind. The ability to work well independently as well as lead team efforts is crucial. In addition to the academic curriculum, experiential learning help business school students address the challenge of getting acclimated to their new work environment.

Research has found that passive learning in the classroom rarely supports the development of adequate critical thinking and professional communication skills. Experiential learning assignments and projects in business education settings have been found to provide students the opportunity to develop these important skills, enabling them to better meet prospective employers' expectations (Clark and White, 23010).

Industry Respect/Acclaim

The importance of experiential learning has also been acknowledge by a premier accrediting body within business education, the Association to Advance Collegiate Schools of Business (AACSB). AACSB Accreditation represents the highest standard of achievement for business schools worldwide. Less than 5% of the world's 13,000 business programs have earned AACSB Accreditation. AACSB-accredited schools produce graduates that are highly skilled and more desirable to employers than other non-accredited schools (2014).

According to AACSB, experiential learning is an increasingly important pedagogy for business school programs as deans, faculty, and executives increasingly recognize that critical aspects of managing and leading are learned most effectively through practice rather than through traditional classroom-based pedagogies. Experiential learning is a particularly effective element of the business school curriculum as it helps students to successfully manage implementation challenges that often involve influencing colleagues and getting things done in the context of hidden agendas, unwritten rules, political coalitions, and competing points of view (2014).

Teamwork/Collaborative Skills

To support the development of students' team problem solving abilities, business school faculty may introduce cooperative experiential learning assignments, where groups of students work together to solve businesses problems. This team-based approach emphasizes participative leadership styles among students as well as their relationships with their faculty leaders (Bobbitt et al., 2000; Holter, 1994). Because students from different disciplines and work experience backgrounds form the teams common in cooperative experiential learning activities, students are encouraged to be more creative and collaborative in their decision-making. They also learn to respect other team members' opinions and perspectives (Hart & Mrad, 2013).

In a study recent conducted by Hart and Mrad (2013) at Barry University in Miami, Florida, analysis of student exam grades and information from course evaluations confirmed faculty members' anticipated improvements in student achievement, satisfaction, and self-efficacy from the addition of an experiential learning assignment to the traditional curriculum for this course. In fact, analysis of data verified improvement in three important areas, including: 1. higher levels of achievement on exams (including students' ability to apply key concepts to practical business situations), 2. higher levels of student satisfaction with the course and the professor, and 3. greater student self-confidence in their abilities to successfully perform in the business world (self-efficacy).

PROFESSIONAL INDUSTRY IMPACT

In 1988, an exhaustive study of MBA internships at Association to Advance Collegiate Schools of Business (AACSB) accredited programs was published (McCaskey, 1988). This study replicated and expanded on earlier work. Internships help to address the criticism that management education is frequently not practical and is removed from world realities (Calloway & Beckstead, 1995; Porter & McKibbin, 1988; Wilson, 1989). More and present information is needed that assists MBA programs in determining what, if any,

MBA internships to offer. For MBA students, the right internship often opens the door to a desirable full-time job after graduation (Hazelwood, 2004; Dillon, McCaskey, Blazer, 2011).

MBA programs are now under enormous pressure to reinvent and reposition themselves. Moore (2007) advised that with 120,000 MBA degrees awarded in the United States each year, business schools are scrambling to differentiate themselves from the pack. Butler University was a pricey, vanilla business school that needed to provide additional value to remain competitive. Butler therefore initiated two required for-credit internships to provide real life, real business experience (Williams & Fetter, 2009; Dillon, McCaskey, Blazer, 2011). Reinventing and repositioning an MBA program requires more than marketing hype and cosmetic differentiation (Danko, 2007). The modern MBA student may be entering the program at an earlier age, with less work experience and less formal business training. In many situations, the issue of the internship consistency across various positions, a suspected lack of sufficiently rigorous content, and limited academic supervision were given as reasons for not offering MBA internships (Dillon, McCaskey, Blazer, 2011).

From an industry perspective, internship provide an employer an opportunity to conduct an assessment of an individual's skills set with the potential for future hiring opportunities. In addition, the student has an opportunity to get experience in a field that will support their future endeavors or provide a chance to change the course of their professional career. Also, Student interns that are correctly placed are intrinsically motivated to succeed. Student interns provide organizations with inexpensive, competent support. If the internship is paid position, it is usually at a much lower rate per hour and without the additional charge of fringe benefits.

Gap in Research

The motivation for the current investigation is two-fold. First to address the lack of exploration relevant to the field. There continues to be a dearth of research into MBA internships although historically there has been a large body of work in the literature with undergraduate internships. The majority falls into one of three types: (a) descriptive accounts of what individual schools had accomplished, (b) discussions of the pros and cons of internship programs in general, and (c) descriptive surveys, generally national in scope (Dillon, McCaskey, Blazer, 2011). Secondly, another goal for this research is to provide a personal perspective on how experiential learning has contributed to my experience as an MBA student in a northeastern university setting.

Case Study

To gain better insight into the research from a student perspective, students' experiences in internship program in a MBA program at a northeastern university in New York State, USA were analyzed. During the Fall 2014 academic semester, students signed up for BUS 595 MBA Internship course for 3 academic credits. The internship provided students with field experience related to their academic preparation, enabling them to apply classroom instruction in work site. Students reported that this practical experience provided excellent transition into business field. The internship took place in the Office of Campus Life, which is in charge of quality student life programs, judicial affairs and student clubs and organizations. Duties and responsibilities included overseeing allocated institutional budget for the institution's President's Program Initiative, promotion of programming funding opportunities for the campus community, advisement of the After Hours Activities Board (AHAB) by providing guidance and supervision, promoting student leadership opportunities and best practices, and the completion of a final assessment of the President Program Initiative including financial disbursement and attendance. Overall, enrollment in this experiential learning project encompassed various subject covered in his MBA program including budget and project management (Finance), advertisement (Marketing), facilitation of contracts, scheduling and assessment (Business Management). As the student's participation in the internship

program took place after business hours, this opportunity in no way interfered with the responsibilities of his primary professional employment.

As reported by the student, the experience in the Office of Campus Life reinforced several learning outcomes as indicated in the BUS 595 course. More specifically, the internship provided an opportunity to put academic learning into practice, it integrated learning about how specific projects relate to larger business goals, the student developed a greater understanding of business processes and gained access to a professional business environment, the student further developed my professional skills, and lastly, the experience enhanced the student's ability to recognize his professional preferences and abilities to match them with appropriate career-related choices toward future endeavors. As found, to best prepare millennial students to succeed in the business world, we need to involve students more directly in the "real world" of business (Nunamaker, 2007). Incorporating a greater focus on experiential learning has also occurred in business programs at other top universities around the world, including the London Business School, Columbia University, and the Harvard Business School where area businesses provide guest speakers and information for students to analyze. In fact, at Harvard recent curriculum changes include a redesigned first-year MBA level course called FIELD (Field Immersion Experiences for Leadership Development) in which case analysis is minimized in favor of more experiential learning, simulations, and field studies.

The MBA student experience in the case study has echoed the current research findings. For example, as a result of my internship, the student gained more experience in a new capacity within the professional arena. As a result, the student has a new frame of reference regarding the workplace setting, and how an organization functions overall to meet the goal of providing a services to both internal and external constituents. Overall, having the opportunity to apply classroom knowledge thus far in a practical setting fine tuned the student's troubleshooting abilities and problem solving skills. As the research has indicated, with experiential learning projects, learners put into practice skills and concepts learned in different courses from their business curriculum, which strengthens their overall skill set and enables them to make better and more robust decisions in the classroom and in the business world (McCarthy, 2010). To this end, the student's skills set has increased significantly as a result of completing an internship, including networking with the student body as a result of overseeing evening and weekend programming.

Regional Impact

As presented, the aforementioned case study highlights a positive correlation between participation in an experiential learning opportunity and student learning outcomes in an MBA program. The institution in which the case study was held also reveals an example of the impact of community progression on student experiences in higher education, and the opportunities available as a result of new and innovative economic development. The institution in which the student's MBA and internship opportunity was housed is located in the Mohawk Valley region of New York State. This region has a rich history of manufacturing and development, as it was the home of one of the biggest United States Air Force bases in New York, Griffis Air Force Base. Due to lack of governmental funding, Griffis Air Force Base eventually closed. In addition, several manufacturing plants that were once housed in the area eventually closed or relocated, including General Electric. As a result, the Mohawk Valley region experienced a decline in economic development as the community took a downward spiral as a result of these landmarks being shut down. Overall, this situation contributed to the limited number of opportunities in this area. After years of no progress, things in the Mohawk Valley have recently begun to look promising. Innovation and excitement are well alive in the area, producing a positive economic impact, increasing community morale and attracting professional talent to the region. First, the abandoned Griffis Air Force base was reinvented into Griffis Technology Park, housed with numerous business organizations making a positive impact in the area with the creation of jobs and experiential learning opportunities for local college and university students via internships and co-ops.

Second, as the result of a new initiative backed with the support of the current New York State Governor, Andrew Cuomo, the Mohawk Valley is now home to the new Computer Chip Commercialization Center, also referred to as QUAD-C. QUAD-C is a premier technological advancement initiative for the region in which nanotechnology inventiveness will take place. In addition to QUAD-C, the Marcy Nano Center, is also on its way to this area, which will lead to even more innovative advances in the nanotechnology industry. Overall, as evidenced by this case, overall community development opens the door to transformative opportunity for town/gown relations between area businesses and local colleges and universities. With the introduction of new industry efforts in a dismal economic region, this provides fertile ground for college and university students to apply their classroom learning in a professional setting. The development in the Mohawk Valley region provides a framework for success. Griffis Technology Park and QUAD-C both currently provide experiential learning opportunities for students. In addition, the forthcoming Marcy Nano Center, will also have opportunities for students to gain experience via college and university established partnerships.

FUTURE RESEARCH AND CONCLUSION

The purpose of this paper was to explore experiential learning as part of a MBA program. The definition of experiential learning, past research relevant to the topic at graduate level, gap in research area, and highlighting of case study were addressed. After conducting literature review, we conclude that additional research needs to be conducted on MBA programs at institutions located in rural areas, where opportunities for internship and therefore experiential learning are limited. Since institutions located in urban environments have access to greater employment/internship opportunities in business organizations, we ask: how does this impact student selection of MBA programs in different settings? That is, further research is needed on the impact of experiential learning as well as access to experiential learning in urban versus rural environments. Overall, this paper contributes to the body of research about the value of incorporating experiential learning in MBA education programs. As an avenue for students to gain professional experience, networking opportunities, building of self-confidence through practical application, and future marketability, experiential learning needs to become the rule of thumb for MBA programs. Institutions need to work with industry leaders to create internship sites and project opportunities for students to apply their professional skills. To this end, experiential learning improves student professional outcomes and satisfaction as well as better prepares them to apply their theoretical knowledge from their MBA courses to real world applications.

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UNDERPRICING OF SEASONED EQUITY OFFERINGS BY CANADIAN CROSS-LISTED FIRMS IN THE PRE- AND POST-SARBANES-OXLEY PERIODS

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ABSTRACT

This paper examines the impact of the Sarbanes-Oxley Act of 2002 on the underpricing of seasoned equity offerings by Canadian cross-listed firms and its determinants. It finds underpricing is not significantly different between the pre- and post-Sarbanes-Oxley periods. When distinguishing underpricing by two methods of choice for underwriting seasoned equity offerings -bought deals vs. firm commitment-, underpricing is higher for firm commitment than for bought deals during the overall period 1995-2008 and the post-Sarbanes period, after controlling for offer and firm characteristics. In addition, underpricing of bought deals and firm commitment are subject to different determinants for the pre- and post-Sarbanes periods, respectively. The only reason underpricing is high on firm commitment, after the passage of the Act, is for global offers. This suggests issuing equity globally has been unfavorable for firm commitment after the passage of the Act.

JEL: G24, G32

KEYWORDS: Sarbanes-Oxley Act, Seasoned Equity Offerings, Cross-Listed, Underpricing, Bought Deals, Firm Commitment

INTRODUCTION

In July 2002, the U.S. Congress passed the Sarbanes-Oxley Act (SOX) to renew investors' confidence in U.S. capital markets damaged by major corporate wrongdoing. Eckbo, Masulis and Norly (2007) propose the importance of studying the effects of laws such as SOX on securities issuance costs. As suggested by Eckbo, Masulis and Norly (2007), this research study examines the impact of SOX on the underpricing of seasoned equity offerings by Canadian firms cross-listed on the NYSE/AMEX and NASDAQ. Seasoned equity offerings are firm's public equity offers after an initial public offering. Underpricing or offer price discount is usually calculated as the percent difference between stock's offer price and the prior day's closing price. It occurs when the offer price is lower than the closing price before the offer date. It is an important issuance cost for seasoned equity offerings and is not trivial. For example, the average gross proceeds of offers by Canadian cross-listed firms during the period 1995-2008 is \$163.3 million. During this period the average underpricing was 4.08%, this results in \$6.67 million issuers forgo by pricing the offer below the market price. It finds underpricing is higher for firm commitment than bought deals for the post-SOX period only (2.39% vs. 9.67%). The reason underpricing is higher for firm commitment is for seasoned equity offerings issued globally (mostly in the U.S.). This shows underwriting global equity offerings through firm commitment has been unfavorable after the passage of the Act. The reminder of the paper is organised as follows. Next section provides background and review of the literature. The following section examines the data and methods. Next section reports the empirical results. The last section concludes the paper.

LITERATURE REVIEW

This section includes a brief review of bought deals and firm commitment as methods of choice for underwriting seasoned security offerings. In addition, it briefly documents the literature on the impact of

the Sarbanes-Oxley on publicly traded firms subject to SOX in the U.S.; including the impact of Sarbanes-Oxley on issuance costs for Canadian firms cross-listed on the NYSE, AMEX and NASDAQ.

Bought deals and firm commitment are underwriting methods for seasoned equity offerings. The choice method in an equity offer may be negotiated between the issuer firm and the underwriter. In both cases, the underwriter buys the shares of common stock from the issuing company and resells them to investors at a predetermined offer price. The underwriting fee compensates the investment bank for helping the company in the equity offering. There is vast research on underpricing of seasoned equity offerings in the literature. Eckbo, Masulis and Norly (2007) provide an excellent review on the theoretical and empirical studies on issuance costs of seasoned equity offering including underpricing. The evidence on which of the two underwriting methods for seasoned offerings –bought deals and firm commitment- show lower underpricing is mixed. For example, Bortolotti, Megginson, and Smart (2008) report lower underpricing for bought deals in a sample that includes SEO offers of firms from different countries. On the other hand, Authore (2011) report that overnight offers (similar to bought deals) by U.S. companies show higher underpricing compared to firm commitment offers.

An important amount of literature explores the effects of the Sarbanes-Oxley Act on publicly traded firm in the U.S. stock markets. The evidence shows the net benefits from firms subject to the Act from developed capital markets are unfavorable (Amaoko-Adu and Baulkaran, 2008; Bris, Cantale and Nishiotis, 2007; Li, 2011; Litvak, 2007, 2008). On the other hand, research on the impact of the Act on issuance costs of seasoned equity offerings by publicly traded firm in the U.S. is scarce.

Eckbo, Masulis and Norly (2007) suggest that it would be relevant to explore the effects on issuing costs of important regulatory changes such as SOX. Following Eckbo, Masulis and Norly (2007), Rubalcava (2012, 2013) examines the impact of SOX on the market reaction and underwriting fees of Canadian firms cross-listed on major U.S. exchanges. Similarly, Rubalcava (2015) explores the effect on the market reaction and underwriting fees by distinguishing two underwriting methods: bought deals and firm commitments. Rubalcava (2012) shows the market reaction to overall SEO announcements is more negative in the post-SOX period only. On the other hand, Rubalcava (2013) finds the SEO underwriting fees are non-significantly different for the pre- and post-SOX periods. When distinguished by the underwriting method of choice between bought deals vs. firm commitment, Rubalcava (2015) finds the market reaction and underwriting fees for bought deals are favorable for the pre-SOX period only. The three studies condition for firm and offer characteristics. This paper complements other studies on the impact of the Act on seasoned equity offerings of Canadian cross-listed firms. Specifically, by examining the effects of the Act on the underpricing on seasoned equity offerings by Canadian cross-listed firms under two underwriting methods: Bought deals and firm commitment.

DATA AND METHODOLOGY

The sample consists of 220 seasoned equity offerings (SEO) by Canadian cross-listed firms, from May 1995 to July 2008. The pre-SOX period (May 1995-December 2001) includes 129 SEO, 87 bought deals and 42 firm commitment. The post-SOX period (January 2003-July 2008) includes 91 SEO, 57 bought deals and 34 firm commitment. The FP Advisor database and the Canadian Financial Markets Research Centre (CFMRC) are the source for the seasoned equity offerings and their determinants of the market reaction and underwriting fees. Statistics Canada (CANSIM) and the Center for Research in Security Prices (CRSP) are also sources of relevant market data. All seasoned equity offerings include shares of common stock only. The cross-sectional model that examines the relation between underpricing and the expected determinants is as follows:

$$\begin{aligned}
 UnderP_i = & a_0 + (a_1 + \delta_{DumBD} DumPostSOX) DumBD_i + \\
 & (a_2 + \delta_{SecOffer} DumPostSOX) SecOffer_i + (a_3 + \delta_{StdRet} DumPostSOX) StdRet_i + \dots + \\
 & (a_n + \delta_{DumGLO} DumPostSOX) DumGLO_i \\
 & + a_{n+1} Dum1 + \dots + a_{n+4} Dum4 + \varepsilon_i
 \end{aligned}
 \tag{1}$$

Equation (1) estimates the coefficients for the overall sample period and simultaneously for the pre- and post-SOX periods for firm commitment and bought deals, respectively. The model includes determinants well documented in the SEO literature. The variables in equation (1) are as follows. *UnderP_i* is the price discount for the SEO in percent and is equal to $(P_b - P_o / P_b) \times 100$, where P_b is shares price before the SEO offer; P_o is the offering price and the previous trading day's close. This measure is used for firm commitment offers only. This paper uses a 'corrected' discount measure for bought deals. The 'corrected' measure is defined as the discount of the offer price from the closing price on the *offer date* as in Narayann, Rangan, and Rangan (2004) and Autore (2011). The 'corrected' discount is net of the offer announcement effect. At the offer announcement date, a negative market reaction usually occurs, which for bought deals includes also the price discount. The determination of the offer price in bought deals is at the announcement date of the offering (Pandes, 2010). That is, the resulting decrease in price on the announcement date includes the information effect (market reaction) and discount effect. The 'corrected' discount adjusts for the information effect. Firm commitment offers do not need this correction because the offer price is several days after the announcement date. In other words, the information effect of firm commitment offers has vanished at the offer date.

The description of the determinants is as follows. *DumBD* is a dummy variable that equals one if the SEO's method of choice is a bought deal and zero if it is firm commitment. *DumPostSOX* is a dummy variable that equals one during the time after the SOX and zero before (*DumPreSOX*). *SecOffer* is the ratio of number of shares sold by current shareholders to the total number of shares offered as in Lee and Masulis (2009). *StdRet* is the standard deviation of daily stock returns for the shares of the issuer of issue *i* during the three months before the SEO announcement. The volatility of stock returns is a measure of price uncertainty or price risk (Bae and Levy, 1990). *GProceeds* is the ratio of gross proceeds in Canadian dollars scaled by the market capitalization two days before the SEO announcement (Pandes, 2010). *RelOffer* is the ratio of the size of the offering to the total number of shares outstanding pre-announcement (Loderer et al., 1991). *DumGlobal* is a dummy variable that equals one if the SEO is issued simultaneously in other countries (mostly U.S.) and Canada, and zero in Canada only. The model include dummy variables that classify the purpose of the offer as follows: *Dum0* (unknown), *Dum1* (working capital), *Dum2* (capital investment), *Dum3* (general corporate) and *Dum4* (debt reduction). ε_i is the error term that is assumed to be independently and normally distributed; that is, $\varepsilon_i \sim N(0, \sigma^2)$.

EMPIRICAL RESULTS

Underpricing For Seasoned Equity Offerings of Bought Deals and Firm Commitment

Table 1 reports the mean (median) underpricing (*UnderP*) values for seasoned equity offerings (SEO) by Canadian cross-listed issuers. It consists of the overall period, and the pre and post-SOX periods, respectively. It also includes the mean (median) values in those periods for bought deals and firm commitment, respectively. Based on column (1) of Table 1, the mean *UnderP* is not significant different

between the pre- and post-SOX periods for the overall sample of SEO (p-value of 0.1223). However, the mean UnderP is significantly higher for firm commitment than for bought deals after the passage of SOX only (p-value of 0.0023) as reported on columns (2) and (3). Similarly, based on columns (2), (3) and (4), the mean UnderP of bought deals is lower than firm commitment for the overall period (p-value of difference is 0.0027). Similarly, the cost advantage is significant during the post-SOX period only (p-value of 0.0000). These preliminary results show that bought deals increased its cost advantage after the passage of SOX.

Table 1: Mean (Median) Underpricing (Underp) Values For Seasoned Equity Offerings

Period	(1) All SEO [220]	(2) Bought Deals [144]	(3) Firm Commitment [76]	(4) P-Value Difference BD Vs. FC Mean (Median)
1995-2008	4.08% (2.88%)	2.87% (2.20%)	6.37% (3.69%)	0.0027*** (0.0098)***
Pre-SOX	3.36% (2.60%)	3.19% (2.60%)	3.70% (2.50%)	0.7589 (0.9779)
Post-SOX	5.11% (3.03%)	2.39% (1.90%)	9.67% (6.78%)	0.0000*** (0.0001)***
P-value difference Pre-SOX vs. Post-SOX	0.1223 (0.0824)	0.5522 (0.7192)	0.0023*** (0.0009)***	

*This table reports the mean (median) underpricing (UnderP) for seasoned equity offerings (SEO) by Canadian firms cross-listed on the NYSE.AMEX and NASDAQ. It includes the overall, and pre and post-SOX periods for bought deals (BD) and firm commitment (FC), respectively. The first row reports the number of SEO in brackets. ***, ** and * show significance at the 1, 5 and 10 percent levels.*

This section examines whether bought deals show lower underpricing (or higher cost advantage) on firm commitment after controlling for offer and firm characteristics. In addition, it looks into why firm commitment underpricing increased significantly after the passage of SOX. It also explores whether the determinants of bought deals and firm commitment are the same for the pre- and post-SOX period, respectively. Table 2 reports various regressions of underpricing values (*UnderP*) of seasoned equity offerings on expected determinants. Regression (1) reports the coefficient of *DumBD* is negative and significant at the ten percent level. It shows bought deals have lower price discount than firm commitment offers during the overall period. Regressions (2) and (3) report the estimated coefficient of *DumBD* is negative and significant at the one percent level during the post-SOX period only. The results show bought deals have less underpricing than firm commitment offers during the post-SOX period only, after controlling for other determinants. This is consistent with the results in Table 1.

Regressions (4) and (5) of Table 2 show the determinants of *UnderP* for bought deals and firm commitment for the pre- and post-SOX periods, respectively. Regression in column (4) shows a positive relation between underpricing and determinants such as secondary offerings (*SecOffer*), volatility of stock returns (*StdRet*), gross proceeds (*GProceeds*) and the dummy variable for the purpose of the SEO (*Dum1* to *Dum4*) for the pre-SOX period only. These results show that non-capital rising offers (secondary offerings) increase underpricing; this suggests outside investors require a greater price discount for SEOs sold from existing (controlling) shareholders due to adverse selection (information asymmetry). In addition, the positive estimate of return volatility reveals high price risk and investor uncertainty. Similarly, the positive coefficient of *GProceeds* shows liquidity uncertainty (Mola and Loughran (2004). On the other hand, the coefficient of *RelOffer* is negative and significant during the pre-SOX period, which is counterintuitive. However, the coefficient changes to positive sign during the post-SOX period, suggesting price pressure and positive underpricing, as theory documents. Note the estimated coefficients of secondary offerings, return volatility and gross proceeds revert to negative signs for the post-SOX period. Similarly, the sign of the dummy variables related to the purpose of the offer such as *D1* to *D4* also change from positive (pre-SOX) to negative (Post-SOX). These results show the effect of the determinants of underpricing for bought

deals changed in opposite way after SOX. In other words, adverse selection, price risk and liquidity uncertainty decreases after the passage of the Act.

Table 2: Determinants of Underpricing For Seasoned Equity Offerings of Canadian Cross-Listed Firms

Variables	(1) Overall Period [220]	(2) Pre-SOX Period [129]	(3) Post-SOX Period [91]	(4) Bought Deals Pre and Post SOX Periods [144]	(5) Firm Commitment Pre and Post SOX Periods [76]
Constant	0.0239	-0.0583*	0.2227***	-0.1538***	0.0935
DumBD	-0.0313*	0.0038	-0.0704***		
SecOffer	0.0171	0.0516	-0.1128***	0.0804**	-0.0654
SecOffer*DumPostSOX				-0.0776	-0.0738
StdRet	0.3790	0.8982**	-0.1270	1.2143***	-0.3083
StdRet*DumPostSOX				-0.2414	0.5590
GProceeds	0.4117***	0.8860**	0.2923**	1.6938***	-0.4217
GProceeds*DumPostSOX				-1.6741***	0.4261
RelOffer	-0.3642**	-0.7708*	-0.2944**	-1.3352***	0.4040
RelOffer*DumPostSOX				1.2415**	-0.4715
DumGlobal	-0.0079	-0.0074	0.0141	-0.0123	0.0045
DumGlobal*DumPostSOX				0.0027	0.1002**
Dum1	0.0174	0.0702**	-0.1489***	0.1386***	-0.0163
Dum1*DumPostSOX				-0.1675***	0.0197
Dum2	0.0085	0.0558*	-0.1298***	0.1200***	-0.0471
Dum2*DumPostSOX				-0.1670***	-0.0273
Dum3	0.0031	0.0472	-0.1284***	0.0933***	-0.0674
Dum3*DumPostSOX				-0.1359**	0.0102
Dum4	0.0186	0.0647**	-0.1241***	0.1355***	-0.0642
Dum4*DumPostSOX				-0.1684	-0.0532
DumPost-SOX	0.0172				
R2 Adj	0.048	0.045	0.351	0.211	0.211

*This table reports the cross-sectional regression results between underpricing of seasoned equity offerings and expected determinants for the overall sample of SEO by Canadian cross-listed issuers on major U.S. exchanges. The table shows regressions of underpricing on determinants such as ratio of secondary offers to the number of shares offered (SecOffer), standard deviation of returns (StdRet), ratio of gross proceeds to market capitalization (Gproceeds), ratio of offer size to shares outstanding (RelOffer). It also includes the dummy variables DumBD (bought deals), DumFC (firm commitment), DumPostSOX (post-SOX period), DumGLO (global issuance), D1 (working capital), D2 (capital investment), D3 (general corporate) and D4 (debt reduction). The first row shows the number of SEO in brackets. ***, ** and * denote significance at the 1, 5 and 10 percent levels.*

For firm commitment offers, no coefficient is significant for each determinant during the pre-SOX period. On the other hand, the only coefficient that is significant to underpricing for firm commitment offers after SOX is for global seasoned equity offerings (*DumGlobal*). The coefficient is positive and significant. That is, after SOX, investors accept to buy global firm commitment offers conditioned on high price discount only. This suggests issuing equity globally has been unfavorable for firm commitment offers after the passage of the Act.

CONCLUSIONS

The main purpose of this paper is to explore the impact of Sarbanes-Oxley Act (SOX) on the underpricing or price discount of seasoned equity offerings by Canadian firms cross-listed on the NYSE, AMEX and NASDAQ. Specifically, it addresses the effect on two underwriting methods of seasoned equity offerings: bought deals and firm commitment. Underpricing or price discount is an important issuance cost for seasoned equity offerings. The sample consists of 220 seasoned equity offerings by Canadian cross-listed firms, from 1995 to 2008. The pre-SOX period (Jan 1995-June 2002) includes 129 offers and the post-SOX period (August 2002-May 2008) includes 91 offers. A cross-sectional model tests the relation between the underpricing of the seasoned equity offering with the expected determinants for the overall sample, bought deals, and firm commitment offers, respectively. The analysis shows that, for the overall sample, underpricing is not significantly different between the pre- and post-SOX periods.

However, when distinguishing by underwriting method, underpricing is less negative for bought deals than firm commitment for overall period and the post-SOX period, respectively, after controlling for offer and firm characteristics. These results suggest bought deals won cost advantage to firm commitment after the passage of the Act. In addition, the determinants of offer underpricing are different for bought deals and firm commitment, and for the pre- and post-SOX periods, respectively. The only reason firm commitment underpricing increased significantly after the passage of SOX is for seasoned equity offerings issued globally. This suggests that underwriting global equity offerings through firm commitment has been unfavorable for Canadian cross-listed firms after the passage of the Act. Some limitations of this paper are as follows. It does not include determinants that also may explain the underpricing, for example, shares float, insider ownership of the firm and financial institution shareholdings. The sample did not include data beyond year 2008 to improve the robustness of the results. A research topic worth examining is whether the findings and implications of this paper are generalizable for similar underwriting methods of seasoned equity offerings in U.S. exchanges by U.S. and non-Canadian cross-listed firms.

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DEMAND FOR DOMESTIC AIR TRAVEL IN THE UNITED STATES

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ABSTRACT

The main objective of the paper is to analyze the demand for domestic air travel in the United States. The study uses quarterly market and carrier fare information for top 1,000 contiguous state city-pair markets for the period from 2009:Q1 to 2014:Q3 to estimate the price and income elasticities of demand both in the long-run and the short-run. The research methodology that was used for this purpose is the recently developed panel unit root and panel cointegration techniques. In addition, in order to estimate both long-run and short-run elasticities, the study also uses the method of bounds testing or the Autoregressive Distributed Lag (ARDL) approach to cointegration analysis. The sources of the data include the Research and Innovative Technology Administration (RITA) of the U.S. Department of Transportation and the U.S. Bureau of Economic Analysis.

JEL CLASSIFICATIONS: R41, L93

KEYWORDS: Demand For Air Travel, Panel Cointegration, Demand Elasticities

INTRODUCTION

Domestic air travel within the U.S. on leisure or business trips are crucial to our national, state, and local economies. Analyzing air travel market is an integral part of an airline's corporate plan that reflects the capacity utilization, manpower requirements and financial projections for the operating capital projects. It helps make decisions regarding the development of infrastructure facilities, thereby ensures the improvement of services to air passengers. Moreover, it helps to reduce the airline company's risk by objectively evaluating the demand side of the air transport business. The aim of the study is to provide domestic air travel demand elasticity estimates to ensure that policy decisions related to issues such as airport charges, taxation, emissions schemes, are made on the basis of appropriate and reliable evidence. This study attempts to provide estimates of price elasticity of demand, income elasticity of demand, and cross-price elasticities of demand for U.S. domestic air travel. The main objective of the paper is to analyze the demand for domestic air travel in the United States. The study uses market and carrier fare information for top 1,000 contiguous state city-pair markets for the period from 2009:Q1 to 2014:Q3 to estimate the price and income elasticities of demand both in the long-run and the short-run.

METHODOLOGY

Model Specification

This section discusses the model specifications to examine the relationship between tourism development and economic growth. In examining factors affecting demand for air travel in the US, we modify a theoretical framework developed by Chi and Baek (2012), which can be specified in a log linear form:

$$\ln(AT_t) = \beta_0 + \beta_1 \ln(P_t) + \beta_2 \ln(Y_t) + \beta_3 \ln(CAR_t) + \beta_4 DUM_t + u_t \quad (1)$$

where AT is the air traffic volume, P is the real price of air fare, Y is the real personal income in constant 2009 U.S. dollars, CAR is the real cost of driving a car, and DUM is a dummy variable capturing market shocks. Due to the lack of data, the real price of bus fare and real price of rail fare are not included in the model. Alternative means of transportation such as bus and train services are not available for majority of the 1,000 city-pair markets that this study investigates. The data is compiled within a panel data framework in light of the relatively short time span of the data. The estimated model can be written as:

$$\ln(AT_{it}) = \mu_i + \delta_i t + \beta_1 \ln(P_{it}) + \beta_2 \ln(Y_{it}) + \beta_3 \ln(CAR_{it}) + \beta_4 DUM_t + \varepsilon_{it} \quad (2)$$

where $i = 1, 2, 3, \dots, 1000$ for each city-pair in the panel and $t = 1, 2, 3, \dots, 33$ refers to the time period. The parameters μ_i and δ_i allow for city-specific fixed effects and deterministic trends, respectively, while ε_{it} denote the estimated residuals which represent deviations from the long-run relationship. Our panel data set includes 1,000 state city-pair markets and covers 23 quarters from 2009:Q1 to 2014:Q3. According to economic theory, the expected sign of the parameter β_1 is negative, the expected sign of the parameter β_2 is positive, the expected sign for parameter β_3 can also be expected to be positive. The dummy variable that represents the periods of economic downturns is expected to have a negative effect on air travel and, therefore, the expected sign for parameter β_4 is negative.

Panel Unit Root Tests

Before proceeding to cointegration techniques, we need to verify that all of the variables are integrated to the same order. In doing so, we have used panel unit roots tests due to Im, Pesaran, and Shin (2003) (hereafter, IPS). These tests are less restrictive and more powerful than the tests developed by Levin and Lin (1993) and Levin, Lin, and Chu (2002), which do not allow for heterogeneity in the autoregressive coefficient. The tests proposed by IPS permit to solve Levin and Lin's serial correlation problem by assuming heterogeneity between units in a dynamic panel framework. The IPS test will be considered more important because it is appropriate for a heterogeneous regressive root under an alternative hypothesis. The basic equation for the panel unit root tests for IPS is as follows:

$$\Delta y_{i,t} = \alpha_i + \beta_i y_{i,t-1} + \sum_{j=1}^p \rho_{ij} \Delta y_{i,t-j} + \varepsilon_{i,t} \quad i = 1, 2, 3, \dots, N \quad t = 1, 2, 3, \dots, T \quad (3)$$

where $y_{i,t}$ stands for each variable under consideration in our model, α_i is the individual fixed effect, and p is selected to make the residuals uncorrelated over time. The null hypothesis is that $\beta_i = 0$ for all i versus the alternative hypothesis that $\beta_i < 0$ for some i . The IPS statistic is based on averaging individual Augmented Dickey-Fuller (ADF) statistics and can be written as follows:

$$\bar{t} = \frac{1}{N} \sum_{i=1}^N t_{iT} \quad (4)$$

where t_{iT} is the ADF t-statistic for country i based on the country specific ADF regression, as in Eq. (3). IPS show that under the null hypothesis of non-stationary in panel data framework, the t statistic follows the standard normal distribution asymptotically. The standardized statistic t_{IPS} is expressed as:

$$t_{IPS} = \frac{\sqrt{n} \left(\bar{t} - \frac{1}{N} \sum_{i=1}^N E[t_{iT} | \rho_i = 0] \right)}{\sqrt{\frac{1}{N} \sum_{i=1}^N \text{Var}[t_{iT} | \rho_i = 0]}} \quad (5)$$

Panel Cointegration Tests

We investigate the existence of cointegrating relationship using the standard panel tests for no cointegration proposed by Pedroni (1999, 2004). These tests allow for heterogeneity in the intercepts and slopes of the cointegrating equation. Pedroni's tests provide seven test statistics: Within dimension (panel tests): (1) Panel ν -statistic; (2) Panel Phillips–Perron type ρ -statistics; (3) Panel Phillips–Perron type t -statistic; and (4) Panel augmented Dickey–Fuller (ADF) type t -statistic. Between dimension (group tests): (5) Group Phillips–Perron type ρ -statistics; (6) Group Phillips–Perron type t -statistic; and (7) Group ADF type t -statistic. These statistics are based on averages of the individual autoregressive coefficients associated with the unit root tests of the residuals for each country in the panel.

Equation (1) shows the long-run relationships among the dependent and independent variables in our model. Given the recent advances in time-series analysis, in estimating the long-run model outlined by equation (1), it is now a common practice to distinguish the short-run effects from the long-run effects. For this purpose, equation (1) should be specified in an error-correction modeling (ECM) format. This method had been used in many recent studies including Bahmani-Oskooee and Hegerty (2009), Bahmani-Oskooee and Wang (2008, 2009), Bahmani-Oskooee and Mitra (2008), Bahmani-Oskooee and Kovyryalova (2008), and Bahmani-Oskooee and Ardalani (2006). According to Bahmani-Oskooee and Wang (2008), such an approach is warranted given that some of the variables in equation (1) are stationary while the other variables are non-stationary. Therefore, following Pesaran, Shin, and Smith (2001) and their method of bounds testing or the Autoregressive Distributed Lag (ARDL) approach to cointegration analysis, we rewrite equation (1) as an error-correction model in equation (6) below.

$$\begin{aligned} \Delta \ln AT_t = & \alpha_0 + \sum_{k=1}^n \beta_k \Delta \ln AT_{t-k} + \sum_{k=0}^n \gamma_k \Delta \ln Y_{t-k} + \sum_{k=0}^n \delta_k \Delta \ln P_{t-k} + \sum_{k=0}^n \theta_k \Delta \ln CAR_{t-k} \\ & + \mu_0 \ln AT_{t-1} + \mu_1 \ln Y_{t-1} + \mu_2 \ln P_{t-1} + \mu_3 \ln CAR_{t-1} + \omega_t \end{aligned} \quad (6)$$

Where Δ is the difference operator and the other variables are as defined earlier. Pesaran, Shin, and Smith's (2001) bounds testing approach to cointegration is based on two procedural steps. The first step involves using an F-test or Wald test to test for joint significance of the no cointegration hypothesis $H_0: \mu_0 = \mu_1 = \mu_2 = \mu_3 = 0$ against an alternative hypothesis of cointegration, $H_1: \mu_0 \neq \mu_1 \neq \mu_2 \neq \mu_3 \neq 0$. This test is performed using equation (6). The advantage of this approach is that there is no need to test for unit roots, as is commonly done in cointegration analysis. Pesaran, Shin, and Smith (2001) provide two sets of critical values for a given significance level with and without time trend. One assumes that the variables are stationary at the levels or $I(0)$, and the other assumes that the variables are stationary at the first difference or $I(1)$. If the computed F-values exceed the upper critical bounds value, then H_0 is rejected signaling cointegration among the independent variables. If the computed F-value is below the critical bounds values, we fail to reject H_0 . Finally, if the computed F-statistic falls within the boundary, the result is inconclusive. After establishing cointegration, the second step involves estimation of the long-term elasticities and the error-correction model.

EMPIRICAL RESULTS

This study uses quarterly data on market and carrier fare information for top 1,000 contiguous state city-pair markets for the period from 2009:Q1 to 2014:Q3 to estimate the price and income elasticities of demand both in the long-run and the short-run. Our panel data set had a total of 23,000 observations.

Our results are consistent with the findings of previous research. For example, review of previous research found the price elasticity of demand to range from -1.2 to -1.5 and our results found the price elasticity of demand to be -1.3. In addition, the income elasticity of demand is found to be 1.7 suggesting that air travel still remains as a luxury. We also found that the price elasticity of demand is relatively higher on short-haul routes than the long-haul routes. This could be due to the fact that short-haul flights are subject to greater competition from other modes of transportation. In this study we have used the definition that short-haul flights have the trip length of less than 250 miles.

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INSTITUTIONAL LINKAGES TO FOSTER EMPLOYMENT THROUGH THE CREATION OF NEW BUSINESS ENTERPRISES

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ABSTRACT

This paper examines the institutional linkages created by the Mondragon Cooperative group in Mondragon Spain as they successfully created employment through in-house new business enterprises. This is relevant to the recent efforts by the State of New York to create university-business partnerships to enhance jobs and use the resources/knowledge generated in universities across the State to aid in the creation of employment through new business enterprises. The rate of success of the MCC group is quite remarkable and a few ideas have been advanced as possible reasons for their success from their financial arrangements to the culture and values they hold. We focused on two institutions and pose the following research question, what are the institutional linkages that have allowed them to achieve such high rate of successful business creation? The main institutions we examined in our research are Saiolan, the business/innovation center of Mondragon and Ikerlan, the technological research center. They form the research, education and training centers for the MCC group. Through a thorough understanding of what makes these two key institutions work, we can shed some light on their success and draw some possible lessons for the success of the recent Start-Up New York initiative.

JEL: M1, M2, H4, H7

KEYWORDS: institutional linkages, Mondragon, start-ups, entrepreneurship

INTRODUCTION

On January 1st, 2014, Governor Cuomo's office unveiled a program named Start Up NY. This program creates and utilizes tax free zones surrounding the universities in NY with hopes of bringing in new businesses and fosters a growing economy in New York (1). The program also contemplated the use of incubators to create start up businesses. The main idea behind this plan is to utilize these tax free zones and tax cuts in order to encourage business to come to New York and boost employment. Bringing businesses in will lead to more investment into the state and hopefully an increase in significant employment. Another part of the plan is to encourage partnerships between private business and universities in order to promote hi-tech businesses and innovation in upstate NY. As of today, around three hundred ninety five jobs have been created with around fifty million dollars being invested into the state (2).

Start-up Initiatives

A start up business is a 'newborn' small business. According to Forbes, many business founders have a number of different definitions of a start-up. According to Neil Blumenthal, a co-CEO of Warby Parker, "A startup is a company working to solve a problem where the solution is not obvious and success is not guaranteed." (3) The Wall Street Journal has reported that three out of every four start up businesses fail nationwide which implies a mere 25% success rate (4). A similar trend is observed from start-ups coming from incubator programs. According to John Liddy at the Syracuse Tech Garden in Syracuse, NY, the long-term viability rate for the Student Sandbox business incubator is around 39%. But other programs have been more successful. For example, the Techstar's Business Accelerator program has seen a great deal of success nationwide as well, with 75% of their ventures still active (5). These business incubators help start-

ups come into being and increase the probability of success. They provide support to the businesses in a number of aspects by providing a place to work and guidance from mentors and experts in the field. They also help connect the prospective businesses to financial assistance from financial investors. Relative to the rest of the nation, the rate for the Student Sandbox has a much better success rate. The success rate of Techstars is more impressive and far surpasses that of the nation.

The Mondragon Model

There is another model of fostering startups not in the U.S. but in Spain. The Mondragon Cooperative Corporation (MCC) in the Basque Country of Spain is one of the leading Spanish business groups. The MCC is composed of autonomous and independent cooperatives with 257 production subsidiaries and cooperatives, 74,060 people, 15 technology centers and corporate offices in 41 countries (6). In the Mondragon group, there are two main institutions that deal with the creation of new business enterprises (*Saoilan* and *Ikerlan*) and their experience is informative for Start Up NY.

Saoilan is the business creation oriented portion of the Mondragon Cooperative Corporation created in 1981 as a part of the Polytechnic/Engineering School (7). *Saoilan* acts as the business incubator and provide assistance so new businesses flourish. *Saoilan* assists in launching new businesses, be it cooperative or any other business model, and of diversifying already existing businesses. They also work in regional development, viability studies, as well as patent and technological studies. They train entrepreneurs in five areas: motivation, finding opportunities, defining a suitable project, planning the startup and launching the idea. *Saoilan* teaches entrepreneurs how to launch their businesses by allowing people to work in teams, work openly and by providing assistance and advise. They offer ‘housing’ for the new businesses as well as a network of relations/contacts for their managers. Interestingly, *Saoilan* is not a cooperative per se as it would make it unable to receive funding from the Basque government. Instead, it remains a corporation and is able to receive grants and loans from the Basque government for financing new enterprises. In fact, a good deal of money comes from not only the Basque government, but their contributions combined with that of Mondragon as well as the Provincial Council in Gipuzkoa, which altogether is about 30% of *Saoilan*’s budget. The other 70% comes from ongoing projects with local/regional businesses as well as the European Union. This informal educational program has no formal exams and its goal is to launch a successful business and the creation of enterprise leaders with entrepreneurial capabilities. Participants can also come with a business idea but not necessarily be a student (8). *Saoilan*’s researchers evaluate the ideas, find them viable or not viable, and then research commences. Entrepreneurs gain a space to work, funding from *Saoilan*, and a coaching staff.

We find that *Saoilan* resembles the Boston group described before. The Techstars program in Boston provides \$118,000 in funding, along with intensive mentoring and a network to be utilized for seven to ten percent equity in the companies they assist. Like *Saoilan*, they provide housing for the start-ups but unlike *Saoilan*, they focus solely on the technological sector. Furthermore, they don’t provide total funding, but they do provide opportunities to meet with venture capitalists at the end of the program in order to get additional funding.

Ikerlan falls into the research/development of products category. *Ikerlan* is linked to Mondragon by being a part of the MCC group and was created in 1974 by a group of cooperative enterprises. It is a technological R&D center that prides itself in being at the cutting edge of research in several areas, like energy efficiency, operational efficiency, the development of products and services and it aims to have state of the art technology. It also offers the furthering/production of a variety of new products. They collaborate with customers from a number of different fields and it seems to begin with ‘chaos’ as they sort out ideas but then the process moves onto product design and later product development. The operations are performed by professional scientists and technicians (209 full timers, 54 trainees) rather than students. The pre-design phase is characterized by ‘chaos’, which *Ikerlan* says allows its team to use the chaos as “creative core

energy.” The strategic/research portion of designing is geared toward designing the right products, whereas the development area is focused on developing the products right. With these elements as a part of the process, product and technological strategies lead to product and technological development plus what *Ikerlan* calls OIC (opportunities, ideas, and concepts or *Oh, I see!*), or pre-development activities. More is added to this process by way of knowledge sharing (a popular idea within Mondragon) and strategy sharing, as well as product and technological knowledge, and management concepts on a number of levels. Management control is in place not to “over-formalize development activity” but to “retain sufficient control.” Much of this process is both formal and informal. Lastly, the model has evolved and has been fine tuned through the years to meet the needs of *Ikerlan*, its partners, and its clients (10). This is now less of an educational program and more of a development program. Funding comes predominantly from contracts and from ‘other sources’ such as the Basque government, Ministry of Edu/Sci/Tech., municipal governments, and the EU (11).

Since *Ikerlan* is a not for profit organization, all the surplus profits are reinvested for in house research/development. This allows them to stay ahead of the competition and invest state of the art technology. While both of these institutions are involved in the development of potential marketable ideas, they take two rather different approaches on these two different processes. *Ikerlan* focuses more on using their energy to create or further a success. *Saioilan* is involved with working together to create something new and using a number of minds to do so. Both of these institutions are incredibly successful, with *Ikerlan* having 500M euros (US\$684M) in accumulated value from their ventures (12). According to Isabel Uribe of *Saioilan*, in 2013 *Saioilan*’s budget was 1m euros (13). Both organizations work with large corporations and, quite importantly, with the EU on a number of ventures. *Saioilan* has had their own great deal of success, especially if viewed in terms of successful businesses created and continued after *Saioilan* finishes their input. Recently between 1985 and 2011, over 172 businesses and 2,281 new jobs have been created thanks to *Saioilan*. Of those 172, 80% of the businesses continue to run today (14). The implication is that businesses starting under these institutional arrangements that continually run and don’t fail will employ people for the long run. People will further spend their money in the local and regional economy and that money will induce further economic activity (even at a small level) under a multiplier effects ripple effect throughout the economy. For example, although the multiplier for Cortland can be seen as small at 1.8, it still produces a gain and economic activity (15). There are a number of reasons for the extraordinary success of Mondragon but chief among them are the institutional linkages that have successfully created new business enterprises and fostered employment. In the next section, we summarize the reasons for the success in business creation.

Explaining the success of the Mondragon group

We believe there are three reasons why Mondragon has had a high success rate in business creation and development.

1. Institutional coordination: One reason that Mondragon has done exceedingly well is due to the creation of a network, rather than a partnership, with a number of different sectors such as finances, academic, and, business, and utilizing this network to its fullest potential. All of these factors contribute to higher efficiency and productivity. Being so inter-connected also helps those who may lose their jobs in one part of the cooperative by being relocated to another part or, possibly even to an outside part of the network. This keeps employment in the area up as well as streamlining a number of processes and keeping overall costs down.

2. Funding: A main difference between the SU NY system and the Mondragon (*Saioilan* and *Ikerlan*) experience is how the money is allocated. *Ikerlan* and *Saioilan*, receive adequate funding as deemed by the participants for their business incubator and the non-profit research and development center. The incubators in New York receive funding from the State and have some help from Start Up NY (according to John from

SS) but are severely underfunded compared to *Saoilan*. These R&D centers should identify key areas and request enough funding to invest in state of the art technology. The incubators should also be equipped with proper funding and space for the start-ups to have a place to do their work. The Basque government, local governments, and even larger bodies like the EU fund *Ikerlan*. With much higher funding, they continue to have a larger involvement in cutting edge technology type of research. This leads to more innovation, higher-quality products and services that allow the group to compete more effectively regionally and worldwide.

3. Culture: The success of Mondragon can be largely attributed to the culture of the Basque people (Whyte & Whyte, 1991). This is for both economic and non-economic reasons. After more than 60 years in operation their logo still says “Humanity at Work”. They put 100% into anything they do and today, they compete worldwide as the Mondragon Cooperative Corporation.

CONCLUDING COMMENTS

Mondragon and their institutions such as *Saiolan* and *Ikerlan*, provide a great model as to what are the key institutional ingredients in successful programs to foster business creation. New York has embarked on a grand undertaking with Start Up NY. Increasing employment and fostering a better economy is not as simple as utilizing tax free zones and relying on business relocation close to university campuses. A strong institutional network is needed to maximize the funds invested in such programs. Rather than more regulation, some investment from this program should be earmarked to create the type of linkages that create the synergies observed in Mondragon. Priority should be given to research and development activities rather than get involved in contentious issues such as land ownership.

There must be strong investment by the government (both federal and state) and there must be less but more effective regulation. We have seen that the absolute levels of funding are significantly less than those invested in Mondragon and the relative numbers would actually be even more dismal. With regards to regulations, the regulation for colleges to own the land is something that could be hindering the program rather than helping it by leaving out a number of universities from participating. For example, SUNY Cortland doesn't have extra land holdings but the town of Cortland in general has unused manufacturing plants that can be given some use. A “big investment push” around the other larger schools could also enhance the benefits of this initiative, otherwise the state is missing out on untapped business potential in the rest of the State. In some sense there is an unfair playing field created by having some businesses without taxes while already existing businesses still suffer with some of the highest rates in the country. The State can also consider keeping businesses in the State by offering tax cuts rather than full exemptions. Regardless, some investment into the linkages among New York's incubators and R&D centers is key to the success of the program. As outlined before, the two centers of innovation, *Saoilan* and *Ikerlan*, provide indispensable support to the successful experience that is Mondragon. They allow the Mondragon group to be competitive in Spain and globally. Investing into our pre-existing research centers would cut the cost of creating them and increase the probability of new ventures around the State as was seen in Brazil.

Lastly, the creation of a network among research institutions and businesses in New York to cut costs and streamline processes is also key for the success of startups. The Mondragon group is unique in their creation of their institutional linkages and has benefitted greatly from its existence. Learning from the Mondragon experiment as well as similar experiments abroad can point out to the key factors in making New York a better economic and financial place overall.

If New York State wants to compete locally and globally and uses its resources to keep business afloat over the long term, the unemployment rate will drop, the failure rate of start ups will drop, and, even though it might lose businesses who aren't benefiting by this initiative, more business will have an incentive to come in when they see that NYS offers the institutional linkages to create an environment in which businesses

can thrive. Furthermore, amending the regulations of the program, like the location restrictions and perhaps even the business type restrictions could lead to further benefits for the state. While high tech businesses are valuable, any type of employment to fit the demographic profile of the State will reduce the unemployment rate and boost economic activity. The tax regulations in the program can prove to be problematic in the long run if they create to types of business; those who receive them and those who do not. The full exemptions may end up as some fear leading many businesses to go elsewhere, But if existing business can also be retained through provisions in this program and new business are also the result then the results can be significantly better for NY. The lessons from the Mondragon group about institutional linkages and adequate funding attest to the idea that fostering start-ups and including universities in the process can in fact lead to job creation and more economic activity.

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DATA ECONOMY DIMENSIONS

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ABSTRACT

Data is the 'new oil'. Data has been widely regarded as the main innovation driver in information technology and several other segments of developed economies. Inherent value of data has a significant transformational power. Realization of value of data drives the rapidly expanding data-driven technology sector. Data is among the most prized assets of not only data-oriented technology companies but also governments and individuals. Data plays a central role in a growing spectrum of economic activities. Data economy has manifested its effects along a number of dimensions—particularly, trade, labor, education and government. However, to realize the full potential of data and manage its transformational power, it is necessary to understand the value of data, its influential spectrum, and enablers facilitating social and economic benefits. Despite the growing importance of data economy, there is a considerable lack of studies encompassing the associated range data oriented economic activities and their analysis. This work examines the dimensions of contemporary data economy and presents a pertinent encompassing perspective.

JEL: A10, E24, E66, F23, J21, J26, J31, K10, M15, M51, O11, O14, O15, O33, O38.

KEYWORDS: data economy, trade, labor, education, government, data-driven innovation, data science, data engineering, data products, data protection, privacy, big data, data management.

INTRODUCTION

Exponential data growth has brought both problems and opportunities (Géczy, 2014). Despite challenging big data problems, organizations have been eager to realize the transformational potential of data (McCallum and Gleason, 2013). Data can provide benefits for organizations both internally and externally (Provost and Fawcett, 2013). Suitably collected and analyzed data may deliver better perspective on functioning of organizations and provide monetization opportunities.

Attempts at realizing economic potentials of data have initiated various commercial and technical activities (Hurwitz and Kaufman, 2015). The activities include data collection and storage, data analysis and processing, actionable knowledge extraction, design of data products and services, direct and indirect data monetization, etc. Data collected and engineered for external monetization presents prospects for organizations to expand their revenue streams. The spectrum of economic activities is expanding as organizations are exploring innovative ways to gain strategic advantages (McCallum and Gleason, 2013). The scale and scope of data oriented economic activities are bringing about notable effects on economy.

DIMENSIONS OF DATA ECONOMY

There are three significant factors contributing to the rise of data economy: digital data dominance, unprecedented data growth, and value of data. It is estimated that at the beginning of the twenty-first century digital data outgrown analog one (EMC, 2014). Digital data has been expanding exponentially—pressing organizations to face the new data challenges and adopt data-oriented strategies (Hurwitz and Kaufman, 2015; Jacobs, 2009). This has led to development of novel technologies, markets and economic realization of inherent value of data (Hunter, 2013; McCallum and Gleason, 2013).

Data economy has been evident in four primary dimensions: trade, labor, education and government. Along the trade dimension, contemporary data-oriented economic activities revolve around data products and data markets. The labor dimension underlines a high demand for data scientists and engineers. Presently, there is a lack of qualified labor to fill these positions. Increasing demand for data professionals stimulated various educational activities. Universities and commercial organizations have been developing novel educational programs to train new generation of data professionals. Academia has also been approaching novel data-oriented challenges from research and development angles. Growing spectrum of data-oriented economic activities has also attracted involvement of governmental and regulatory bodies. Their involvement has emerged from the need to regulate data economic activities and provide suitable grounds for adequate data protection.

CONCLUSIONS

Data economy has been gradually growing over the past several years and has been projected to continue growing at an increasing pace. The growth has been fueled by the exponential expansion of data and its impact on organizations and societies. Effects of data economy have been clear along the dimensions of trade, labor, education and government. Trade dimension of data economy reflects rising realization of value of data. Data has a value that can be directly or indirectly monetized. Labor and education dimensions of data economy underline the transformational power of data on human resources. Qualified professionals must be able to manage data lifecycle, extract actionable knowledge from data, and transform it into values for both organizations and consumers. Government and regulatory dimensions of data economy underscore the necessity of balancing the needs of organizations and the right of individuals in realizing the economic and social potentials of data.

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EXPLORING THE VIABILITY OF A PEER-TO-PEER LOAN MARKET FOR STUDENTS AND THE UNDERBANKED

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ABSTRACT

It is difficult to achieve financial stability without access to traditional banking services. “Unbanked” and “underbanked” groups therefore face significant financial hurdles, making them targets for predatory fringe lenders. In this paper, we present the results of a credit survey given to college students and low-income residents of Tacoma, Washington. Our first goal with this survey was to characterize credit use and access among these groups. Given that information, we then could assess the feasibility of developing a viable peer-to-peer (P2P) platform for them that would be a consumer-friendly alternative to fringe lending. We find that there is a need for small-dollar financial assistance, even within our relatively affluent student sample. We discuss the possibility of creating a student P2P market to help them, working through Four Horsemen Investments, a student-run 501(c)(3) not-for-profit organization. Developing such a market on a small scale would be a precursor to expanding it to the local community, where it could help at-risk, low-income families.

KEYWORDS: Peer-to-Peer Lending, Payday Loans, Fringe Credit

JEL CLASSIFICATIONS: G21, G23, G10

INTRODUCTION

Ignorance may be bliss elsewhere, but not in personal finance: not understanding the terms of loan products can be devastating for borrowers' financial futures. This can be especially true for fringe, “predatory” loans. These sorts of loans are now receiving renewed attention at both the federal and state levels. For example, in a speech on March 26, 2015, President Obama warned payday lenders that if they made their profits by “trapping hardworking Americans in a vicious cycle of debt, then you need to find a new business model” (Korte, 2015). Meanwhile, in Washington state, the legislature is considering a bill to allow payday lenders to charge \$495 in interest on a six-month, \$700 loan—a loan that would cost borrowers “only” \$38 if repaid in two weeks. Opponents charge that the idea is “a travesty”—a way “to make more money on the backs of poor people.” A prime sponsor of the bill counters that “...a lot of people don't like the fact that we have a lot of low-income people who can't make ends meet, and so there has to be a product like this” (Conklin, 2015).

But does there have to be a payday loan product? In 2010, the U.S. Treasury sponsored a convening to consider this question (Treasury, 2010). Participants enumerated a research agenda to inform policy on small-dollar, short-term credit. In this paper, we present the results of a survey based on that agenda. Our immediate goal with the survey was to characterize the financial sophistication and credit use of students and lower-income residents in our community, two groups potentially vulnerable to financial shocks and therefore to fringe lending. Ultimately, though, we hope to develop an alternative to payday products for our community, based on a not-for-profit, peer-to-peer model. We believe that such a model could empower participants in a way that fringe lending cannot.

We find that our survey respondents have good access to traditional banking products. Nonetheless, respondents in both groups are subject to financial distress. Both groups also exhibit significant ignorance about the features and terms of the products they use. Distress with ignorance is a combination dangerous to financial health. We therefore conclude that our community would be well-served by a new type of product to address their credit needs. Recent developments in the traditional peer-to-peer (P2P) market may make it a possible solution for community members. For our students, however, we are developing a different sort of model, based more on the altruistic principles underlying our not-for-profit company, Four Horsemen Investments. We sketch out our proposal in our conclusions.

The paper proceeds as follows. In the following two sections, we describe our survey and its results. Finally, we summarize and describe our (work-in-progress) proposed student solution.

DATA AND METHODOLOGY

Our survey focused on students and relatively low-income people from Tacoma, Washington, two groups that could be at risk for negative outcomes from fringe credit use. The student sample has several parts. The majority of our student data comes from a 185-respondent sample from our small, liberal arts undergraduate university. We augmented this sample with 63 respondents from additional business courses to create the “UPS sample.” Compared to the overall university, we have significantly more males and more upperclassmen. However, the vast majority of the sampled students conform to the university’s demographic: they live with their parents when not at school, have access to a car, have never been married, and have no children. Their families make more than \$50,000 per year and own their own homes. This is the profile of the student for whom our initial P2P outreach would be targeted. For the second part of the student sample, we surveyed 21 graduate and 22 undergraduate finance students from a larger private university, as well as three volunteers from the Tacoma branch of the University of Washington. As we discuss further below, this was clearly not a random sample, but it did give us the opportunity to consider the broader appeal of a P2P initiative. In this sample, 59% did not live with their parents, 76% were married, and 90% owned their own homes. They were otherwise similar to the UPS sample.

The rest of our respondents, whom we will call the “community” sample, came primarily from surveying at financial assistance events held at the Goodwill Milgard Work Opportunity Center in downtown Tacoma. The majority of these respondents attended the Volunteer Income Tax Assistance (VITA) Super Saturday event, which is the kickoff of tax preparation season. People come to this event to have their federal income taxes prepared for free; to participate, they must have incomes below the IRS’s cutoff (around \$51,000). Most of the rest of the sample came from a “Financial Fitness Fair,” a free community outreach event focused on financial literacy. (The final three respondents were visitors to the Goodwill outlet store adjacent to the Milgard Center.) Again, this is not a random sample; thus, our results are simply suggestive. Nonetheless, our community sample does reflect the demographic characteristics of the fringe-loan users we are trying to characterize.

RESULTS AND DISCUSSION

Our goal is to create a peer-to-peer solution for our community, starting with our own students. In this section, we present evidence of financial distress among our sample respondents, despite their access to traditional banking products. They therefore may be able to benefit from our proposed P2P outreach.

Both school and community respondents used traditional banking and financial products. Significantly more than half of the community sample had checking and savings accounts, and almost all students did. (98% of students had checking and 94% savings—strongly significantly more than the community group, with $p < .01$.) Students were also significantly more likely to have direct deposit arrangements into those

accounts. Overall, the groups also were similar in their use of plastic, with about half having credit cards and less than 10% having an American Express charge card. The community group, though, was more likely to have department store or gas cards—a result driven by the financial fitness fair participants, half of whom had store cards (v. about 13% for both students and the VITA subsample; $p \approx .06$).

There is evidence in the sample responses that illustrates the divide between access to financial products and efficient use of them. Many of our respondents misunderstood and misused the products they had, and were unable to avoid financial distress in spite of their access.

First, the good news: well over 70% of all respondents checked their bank accounts at least once a week. The bad news: about 20% had bounced a check (actually, an average of two) within the last year. This was especially a problem for the financial fitness fair respondents, 43% of whom had recently had an overdraft. Overdrafts are substitutes for payday loans (Melzer, 2009), so we see possible vulnerability to fringe lending within our sample.

Another payday-loan substitute is a credit card. Lawrence and Elliehausen (2008) and Agarwal, Skiba, and Tobacman (2009) link payday loan use to the credit rationing faced by people close to their cards' limits. Among our respondents, 11% of our student sample, 38% of the full community sample, and fully 80% of the financial fitness fair subsample reported having been so close to maxing out their cards over the prior year that they had been unable to use them.

Even for those who still had room on their cards, the level of ignorance about the cards' terms did not inspire confidence, especially for our students. For example, while students were more likely to pay their balances off in full every month (69% v. 33% for the community sample; $p < .01$), the vast majority of them (85%) had no idea what the APR on their credit card was. Even fewer knew their over-limit or cash advance fees. In the community sample, the financial fitness fair respondents were better informed than the VITA group, perhaps because of prior difficulties. Nonetheless, about two-thirds of our community respondents could not describe their cards' rates or fees.

Bouncing checks and maxing out credit cards is clear evidence of financial distress. To learn more about their difficulties, we asked respondents if they had recently been turned down for credit, had been reluctant to ask for credit for fear of being turned down, had unexpected medical bills, or had an immediate cash need that they could not meet. In the community sample, about half of respondents said they had, with the financial fitness fair subsample reporting more problems in all cases (78% of them, for example, agreed with the generic "needing-cash" question). There was distress among the student sample also, although on all questions they reported significantly fewer problems than did the community members. Nonetheless, 21% of students reported generic cash-flow problems, with those problems being more acute for students in public schools or graduate programs.

To learn more about our students' borrowing, we created a "distressed" subsample from the 248-student UPS sample by isolating the respondents who answered "yes" to any of the four distress questions described above. Ninety-one students (37%) were in this subsample, 54 of whom had answered affirmatively to one of the four questions, 25 to two, 10 to three, and 2 to all four. Members of this subsample were significantly more likely to have bounced at least one check over the last year (29% v. 15%), and to have bounced more (an average of 2.89, with a maximum of 20, compared to an average of 2.17 with a maximum of 12 for the nondistressed respondents).

Members of the distressed subsample also were significantly more likely than the "nondistressed" complement to borrow from friends (36% v. 18%) and family (64% v. 38%). However, both groups showed similar patterns in their borrowing: they went to their families for necessities, and to their friends for fun. Twenty-four percent of respondents in the distressed sample borrowed from friends for eating out or

entertainment, three times more than borrowed for the next largest categories (transportation-related expenses and groceries, each at 8%). In contrast, 31% of the distressed sample borrowed from their families to make a rent or mortgage payment. About a quarter asked family to help with textbooks or other school expenses. When parents provided credit cards to students, there was still a focus on necessities: both groups used the cards for textbooks, family emergencies, school supplies, medical bills, transportation, and groceries. Members of the distressed group were more likely to have a parental credit card (56% v. 49%), although the difference was not significant.

Given the results discussed in this section, we believe that there is a need for small-dollar, short-term credit in our community. Even the relatively affluent students at our university exhibit signs of financial distress and a lack of financial sophistication. Their need for help with basic expenses like rent makes them a potential target for payday lenders, 70% of whose loans help borrowers with basics (Conklin, 2015). We therefore believe that a peer-to-peer approach managed by a not-for-profit like Four Horsemen Investments can make a real contribution. We outline our proposal, and provide summary comments and suggestions for future work, in the next section.

CONCLUSIONS

The Consumer Finance Protection Bureau has payday lenders squarely in its sights, supported by a president who believes that “One way to make paychecks go farther is to make sure middle-class Americans don’t get ripped off,” and that if payday lenders cannot help make that happen, they “need to find a new way of doing business” (Korte, 2015). Fringe lenders decry such regulatory attention, asserting that it will restrict limit consumers’ credit options. Nonetheless, the options they seem to favor come with exceptional costs to borrowers, as the current \$495 fee/\$700 loan proposal in Washington illustrates.

We agree with the consumer advocates who believe that fringe credit can be a debt trap. We also believe that peer-to-peer loans may offer a possible alternative, especially if not-for-profits can provide some of the high-fixed-cost screening activities that make small-dollar, short-term loans unattractive to traditional lenders. We are therefore encouraged by the ongoing evolution of the online P2P marketplaces, where infusions of institutional capital are vastly increasing the supply of funds and the scope of their lending. Institutional involvement also speeds up the online platforms’ funding processes, which is essential if P2P is to compete with fringe lenders. Many payday borrowers cite speed as one of the most important factors in the decision to get a payday loan: payday shops are open late, and borrowers can apply and then walk right out with their cash. In contrast, early Prosper loans could take 10 days or more to fund. Now, listings that might have stayed open for weeks, waiting for individual lenders’ bids, are snapped up in minutes.

However, for students, the online P2P platforms fail in two ways: they do not offer small enough loans, and they have become too divorced from the social enforcement mechanisms of traditional microfinance. We want to create a program for our students that would allow them to work collaboratively to avoid getting caught in the fringe loan trap. The results of our survey show that there is need for such a resource among our students, despite their good access to traditional banking products.

The solution we are developing will be run by Four Horsemen Investments (4HI), a 501(c)(3) nonprofit corporation run by University of Puget Sound students. This organization’s mission is to promote financial literacy. Student members have been running a portfolio of traditional P2P loans on the Prosper and Lending Club platforms since 2009. The 4HI Peer-to-Peer Student Network would be a new initiative helping to facilitate financial collaboration among students. Like payday loans, our financial assistance would come in small amounts, but unlike fringe and current P2P products, we intend to draw explicitly on the traditional microfinance tenet of social circles. As we currently envision the initiative, students would contribute funds to be redistributed to other students. The suppliers of funds would be able to specify how their money would be allocated, either to one of their social circles or to the campus as a whole. Students

requesting funds from the program would need to be a member of at least one funded social circle. In keeping with 4HI's altruistic ideals, we would charge no interest. Instead, these would be micro-grants, whose repayment we would like, but which we do not expect.

Obviously, giving away money cannot be the ultimate solution to the fringe credit problem. Nonetheless, the outcome of our initiative may inform new sorts of approaches that connect peer-to-peer lending and philanthropy. On an intimate enough scale, P2P arrangements can leverage social stigma to motivate borrowers and altruism to entice lenders. Four Horsemen Investments wants to develop this idea by starting with students, because their needs are most familiar to us. If this platform is successful at the University of Puget Sound, we hope it will spread to other campuses in the surrounding area and eventually to the entire community.

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BIOGRAPHY

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FACTOR IMPACTING ATTRITION/RETENTION RATES AMONG DIPLOMA STUDENTS: EVIDENCE FROM AUSTRALIA

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ABSTRACT

Research to date which has analysed attrition at universities and community colleges has tended to focus on clusters of factors which may or may not impact attrition. Also such studies are predominantly single-institution and student focused. This paper extends the current literature and develops a model to evaluate attrition. Three core groups of factors which impact attrition are developed into a model. These are external factors, internal faculty factors, and demographic factors. The model was then tested on accounting students and departmental heads of public institutions offering accounting diploma programs Australia.

The model identified many impacting factors from the three core groups. Satisfactory explanations were also available as to why other factors were not found significant, in this particular testing environment. The model is also beneficial in that it provides an opportunity to evaluate whether some factors are more important than others in impacting attrition in any particular setting. The results are also significant in that the model demonstrates the propensity for factors impacting attrition to vary from institution to institution. The results also revealed some differences between the reasons given by students and administrators as to the causes of attrition. The model can be tested in other countries and other environments (universities) not just vocational settings. Three external factors impacted attrition. Students in Australia appear happier with most institutional internal factors but students still have concerns about some factors, for example course time tabling and scheduling. Also many demographic variables impacted the external and internal factors which then influenced attrition rates. As regards retention, the results suggest different recommendations to improve retention rates in all three countries, as the factors impacting attrition are different in each country. The model developed in this thesis is able to identify factors impacting attrition rates in all three environments, even when different socio-economic settings exist.

JEL: 120, 129, M10

KEYWORD: Attrition, Accountancy Diploma students, Attrition Model, Australia

CRM IMPLEMENTATION AND USE IN SERVICE COMPANIES IN ALBANIA: CASE STUDY “ALBTELECOM & EAGLE MOBILE”

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ABSTRACT

Lastly, the Albanian companies operating on different sectors, has begun implementing the CRM management systems, following thus world trends. This study pays attention on specific issues from the experience of an Albanian company that has implemented on its structures the SAP CRM program. The study concludes some positive results from the implementation of the CRM program on this company and gives some important suggestions related to the efficient usage of it by the marketing department. Findings of the study will help the companies that are going to implement the CRM program or those which are on the first stages of implementing it. At the same time this study will help on some further discussions and researches that will take place related to this issue.

KEYWORDS: CRM, CRM implementation, Customer loyalty, ALBtelecom& Eagle Mobile

INTRODUCTION

The competition on today's markets is really hard and technological development makes it possible to imitate every innovation in a very short period of time. Being on such conditions, companies strongly believe the quote that “the client is the king” and thus they focus the attention on that, starting to use the CRM program as a strategy that creates competitive advantages.

CRM is a competitive marketing strategy, which first appeared in '80's, being part of marketing literature and later on stated to be used on different sectors and fields. It is a strategic approach used by manufacturing and service firms in order to increase, protect and develop customer's satisfaction and loyalty and aims keeping the existing client by developing relationships with them.

Customer-focused companies, are paying more attention to the transition from the production strategies towards the customer-centered strategies (Croteau and Li, 2003). Nowadays, rather than increasing the market share, they are focusing on protecting and increasing the percentage of the client and are transforming into structures that give a different value dimension to the relationship with the customer.

At the same time, the limited resources are forcing the company's managers to analyze the state of existing and potential clients, and grouping them according to the potential growth possibilities they have. Given the fact that the customers preferences for the company are based on the consideration that the company has for them, customer value creation has to be considered as a factor that enables the creation of customer loyalty and competitive advantages (Dovaliene and Virvilaite, 2008). Offering high value to the client, contributes to the creation of competitive superiority and also on CRM performance (Wang, et al., 2004). In its beginnings, CRM was widely practiced in developed countries. Recent years have begun to be applied by several different companies and lately in Albania also.

This study is organized into three different parts. In the first part, the study focuses on literature review of the CRM basical concepts and on the review of some case studies done related to its implementation in

different places. In the second part, the study analyses a concrete case study, the implementation of the CRM program by “ALBtelecom and Eagle Mobile” company, which operates in the field of fixed and mobile telephony in Albania. Furthermore, in the third part, it presents the reached conclusions and at the same time some recommendations to the further research related to the CRM implementation on different companies. The main issue on which the paper focus is the CRM implementation strategy, before, during and after the CRM implementation. Secondly, it tries to see if CRM implementation represents the basis for the improvement of relations with customers, a better distribution of information to employees of the company, and better strategic decision making. The main purpose of the study is to contribute on the better implementation process to the companies that decide to implement it, and also to highlight the problems that may arise during its implementation.

LITERATURE REVIEW

The Definition of CRM

During the years 1980-'90, it were two concepts which gained a special importance or better let's say two different approaches. The first was the fact that the customers started to be considered as part of the company, and the second had to do with the development of the information technology and the internet. The main reason of the first concept is that, due to the hard competition, finding new customers is more costly than keeping the existing customers.

Related to the relationship marketing, in the literature we can find many definitions from different authors, like (Pels, 1997; Harker, 1999; Peppers and Rogers, 2013), etc., but according to Grönroos (1994), the definition of whom we can say that turns out to be the most comprehensive states that “relationship marketing is the creation, development and the consolidation of the relationships with the customers and with the other parties, and at the same time, enabling the achievement of the common objectives with certain profits. This can only be achieved by doing continuously exchanges and by keeping the given promises”. Peppers and Rogers (1999), as well, on the essential meaning, see the relationship marketing as a strategic concept that beyond finding new customers, focuses on keeping existing customers, strengthening relations with them and give priority to CRM. According to them, relationship marketing showed out because during this period, markets warned new competitive conditions, as products and services had begun to lose faith to be a source of high profitability that bring success for companies, and as a result, computer technologies and application invented during this period, crated support for the companies to administer the interactive relations with the customers. These information systems began to be used widely by allowing companies taking control of information, its analysis and use of data of customers to serve them better (Peppers and Rogers, 2013). Grönroos (2000), presents a tablo of realtionship marketing, which essentially is an interactive process, communication plan and presents the customer as a result of relationship marketing. To his opinion, relationship marketing, gives special importance to the development and support of long-term relationships with existing customers and stressing the fact that energy and resources should focus on strengthening them Grönroos (1994). While, Zeithalm and Bitner (2000) emphasize that relationship marketing is a philosophy of doing business, a strategic orientation that focuses on maintaining and improving current customers, rather than provide new clients. This philosophy assumes that customers prefer to have an ongoing relationship with an organization, rather than constantly change the company. Ryals and Pane (2001), stated that, CRM, is oriented to the use of information technologies according to the implementation of marketing strategies. CRM, is based on information that the company has about the client and to what the client says about the company, and it is accepted as a relationship marketing practice that responds to customer one by one.

In a more general form, CRM can be thought of as a work plan designed in order to increase the value of the company by increasing the value of customers by collecting more information about them, offering more value and being in constant contact with them (Peppers and Rogers, 2013). In today's competitive

conditions, the whole working process includes the design, manufacture and distribution of products / services, it is necessary to be based on values as perceived by the client (Goldman, et al., 1996).

To determine more precisely what makes CRM a functional model and competitive in nowadays markets, it can be said that CRM is an institutional strategy engaged specifically with the client to attain specific goals (Peppers and Rogers, 2013), and if CRM is implemented properly, it can increase customer value for the company and turning customers into loyal customers, manages to enable benefit from their value during the lifetime (Peppers and Rogers, 1999).

Morgan and Hunt (1994), state that, the relationship marketing refers to all the marketing activities oriented toward creation and development, and by successfully maintaining the relative exchanges. The general objective of relationship marketing is to create and maintain long term customer relations, and to achieve this objective companies use different ways and tools. According to Duffy (1998), the main tools used mostly to create relations with the customer are the loyalty programs. Those loyalty programs, well known and mostly used on retail sector, airline companies, travel agencies, etc., aim to keep profitable customers by increasing pleasures and tempting them with various offers.

But various studies shows that, if loyalty programs remain at the level of "collection points for customers", they can not manage to create loyalty (Egan, 2000). This is because loyalty programs, as happens with many marketing channels they can easily be imitated. The most efficient way to operate the program, which is stressed by Peppers and Rogers (1995), is the recognition and understanding of customers, which is the only thing that can not be imitated by competitors. Thus, loyalty programs, if used as marketing tools to relationships, they become impossible to imitate.

In his essay titled "Marketing and war machine", Desmond (1997) argues that the tools used in relationship marketing, are not only the loyalty programs. Smart cards, computer networks, databases, barcode reading system and many other technological systems are tools used in order to establish relationships with customers. Internet as well, the second concept which was an innovation that took special attention during the years 1980-'90, is used for relationship marketing aims. But nowadays it is seen that it is mostly by the companies to enable the institutional communication through the business, electronic services, etc.. The most important feature of its use for relationship marketing purposes remains that of receiving feedback from consumer behavior through on-line communication. Loyalty programs and internet are not sufficient for the relationship marketing to be successfully implemented. All these tools must be supported by accurate and functional strategies.

The CRM Process- Customer Recognition

Customer Recognition is established by the company through marketing activities. This creates the initial recognition as a result of which the customer interacts with the company (Fayerman, 2002). Given the fact that the individual identification of clients aims to establish individual relationships with them, Peppers and Rogers (2013) use the term identification in a broader sense. In this framework, according to them, a company must carry identification activities as follows:

Identification: Decide which data will be used to identify the client;

Collection: arrangements necessary for meeting the customer's identity;

Link: Once the identity of the clients is defined then it is established the connection with all necessary departments of the company;

Integration: Identity of client should not be left only with the establishment of links with departments, but should be integrated into the company's information system;

Recognize: Returned client should be considered as existing, and not as a new client;

Store: Storage of data in different databases and their protection;

Update: The customer ID data are variable, and therefore, must be controlled and continuously updated;

Analyze: The identity of the client must be used to differentiate it from others;

Make available: To enable the use of customer identification data from all departments concerned;

Secure: To preserve the privacy of customer identification data, and that they are not used in an unauthorized manner.

Customer Differentiation-After completing customer recognition process and ensuring the necessary information, the company has the ability to recognize them individually. According to Peppers and Rogers (2013), individual characteristics of customers enables the company to compare and differentiate them from each other. Furthermore, they add, that the understanding of individual differences of clients, analyzing and extracting the benefits of them, form the basis of a client-oriented company, which demonstrates particular behavior towards them with the aim of adding value to the customer. According to them, customers are different in two aspects: clients who bring value to the company, and clients who need the company.

Interaction with the Customer-By interaction we mean creating mutual relations with the client. Due to the fact that this relationship can not be imitated by competitors, creating close relationships with the client, creates competitive advantage (Buttle, 1996). At the beginning of the interaction, companies can provide confidential information from the client, and it enables them creating offers that respond to their wishes and expectations. Ways of interaction with clients are numerous, among which we can mention direct marketing, call center at, phone, internet, etc ..

Offering individual service to the customer-CRM includes some different important concepts, which are: customer satisfaction, customer complains, customer loyalty and customer value.

Customer Satisfaction: Customer satisfaction can be defined as “measurement of the satisfaction that the customer takes through the offer of the company (ama.org). In the past, marketers thought that the ability is measured by finding new customers. All their efforts were oriented at finding new customers instead of developing relationships with the existing customers. For them, every new client was a source of satisfaction. While today, quite the opposite applies. The main aim of the marketer, is keeping existing customers and expansion of the company’s activity through them. Companies have spent more money for keeping each new client they find; while competitors strive every day to grab these clients. Losing a client, does not only mean lossingthe possibility of the next sell, it means loss of access to benefit from that customer lifetime (Kotler, 2000).

Customer Complaints: Customer Complaints have a considerable importance on CRM. With the term complaint, we mean a series of behaviors that arise from customer dissatisfaction (Lam and Tang, 2003) and the mismatch between the customers expectations with the products and services offered by the company. In different words we can say that it is the expression of unfronfented expectations. Heppell states that the customers complaints play an important role in achieving customer satisfaction. He further states that even if the companies do not take complaint from the customers, this does not mean that their service is perfect and that they have reached the pinnacle in creating customer satisfaction, but this means that customers do not indicate to the company the claims they have. Accordingly to this type of view, if customers do not express their concerns, this means that they will not have any more relationship with the company and they will explain the concerns of others (Heppell, 2006).

Customer Value: Management of customer value, is an integral and dinamic marketing system, which uses the financial evaluation techniques to optimize customer givens with the aim of finding, keeping and selling additional products by maximazing the expressed customer value about the company during lifetime (Blattberg, et. al., 2001; Gupta and Lehmann, 2005). This is not only an approach to evaluate the cutomer’s

value, but it is an integral marketing system that coordinates the interaction of many strategies applied on this direction.

Customer Loyalty: Definition of customer loyalty is developed into two directions: loyalty based on behavior and loyalty based on attitudes. Although both are valid when used separately, have different meanings for the company and give different results (Peppers and Rogers, 2013). Also, in the literature, we find two reasons to encourage customers to repurchase a product or service. First motivation are the benefits that the customers have from the price decrease and from different offerings, and the second motivation is defined as the emotional or familiarity that the customer have with the product or service. The first motivation is valid in specific period and it is over when the offer become unvalid. The second motivation is related with the loyalty and it affects the customer's relationship with the product or services that he considers as special. Loyalty, is the customer's will to continue the relation with his product or brand (Cyr, et. al., 2006). Defined differently, loyalty is the customer engagement (Evanschitzky, 2006).

Different Studies Done about CRM Implementation- Many studies done till now about the CRM implementation from different places and authors, like (Pinto and Slevin, 1987; Smith, 2006; Kotorov, 2003; Mitussis, o'Malley and Patterson 2006; Crocket and Reed, 2003; Osarenkhoe and Bennani, 2007; Zimmer 2006; Bull 2003;), summarize some result that must be taken into consideration from the companies which are on the stage of CRM implementation decision on their company structure. Based on those results CRM Implementation process begins with the strategic decision, to change or improve business processes in a company and the investment in a better information system, and to succeed this decision top administration must support it. Top management has to present the project manager, who without doubt is the most important person of the project, and he is some one that knows very well external and internal environment of the company, and above all, he must have the ability to impose his ideas. There are many factors that influence a company to shift to a CRM oriented business model, but the most important step is the conceptualization of CRM as a strategy and not as a solution. During the CRM implementation process it is very important to learn from the failures faced by previous projects, and the administration must be sure that have done enough research regarding best practices of the industry and about adopting new application in the company. The following points are recommended as the key steps leading to a successful implementation of the strategy:

- Strategic Context: The organization must understand how CRM fits with the context of the overall strategy of the company;
- Evaluating possibilities: Assessment should be done to confirm the company's current CRM options;
- Business case development: The Company must have a good reason to implement CRM-in;
- Creating an implementation plan: Create and implement a plan that clearly defines how to achieve the goal and what to apply it.

The sustainable implementation of CRM strategy requires the approval and involvement of the senior administration, systematic multifunctional communication and it is mandatory to be undertaken training programs on customer loyalty for all employees. It is strongly recommended that both CRM strategy and company strategy best fit into each-other, working group must not be chosen at random and suitability of CRM software with company's software.

METHODOLOGY OF THE STUDY

In this paper the method used is "Case Study" which is an empiric research, searching a contemporary phenomenon within the context of real life, where the boundaries between phenomenon and context are not clearly evident (Yin, 1994). The study illustrates the experience of a telecommunications company in Albania in the process of implementing CRM program. The data of the study are collected and analyzed nearly a year after CRM system was put in active use. The study conducted interviews with employees of

the company and are identified ways of using CRM in practice, which are reported by interviewing employees. The interview was made to Vice General Director of the Company "ALBtelecom& Eagle Mobile", Mr. IndritDaci, (who until six months ago held the post of Director of Sales in the company). But, given the fact that research should focus on what people actually do or not on what they say they do (Silverman, 1998), except Mr. Daci, some questions are answered by employees of the Department of IT and Customer Service Department. Also, in the paper are used data provided by the secondary source, from MarCom department at this company. After a telephone conversation with Mr. Daci, interview questions were sent by mail and after their completion, he has returned completed. The study was conducted in early March 2015.

CASE STUDY- ALBTELECOM & EAGLE MOBILE COMPANY

Case Study- History of ALBtelecom & Eagle Mobile Company

Albtelecomcompany was established in 1912, immediately after the declaration of Independence of Albania and is licensed to provide fixed telephony and the Internet in 1992 by the Telecommunications Regulatory Authority (TRA).

Until the '90 Albtelecom has passed various periods during which, according to the priorities, has tried to increase and develop its capacities.

The year 1990 brought a new wave of positive changes in Albania, which coincided with the establishment of a new government system, which was accompanied by large changes in the telecommunications field too.

The year 2000 found this Company into a new phase; that of the preparation for privatization. On 1st of October 2007, CETEL AS Company, consisting of one of the largest companies in Turkey, Çalık Group (80% stake) and Turk Telecom (20% stake), bought 76% stake in Albtelecom, while the rest of the shares of 24% are owned by the Government and other stakeholders. While Eagle Mobile shares were owned 100% by Albtelecom. Thus, under the contract, ÇALIK HOLDING with its headquarters in Istanbul, in consortium with Turk Telekom, officially became the owner of Albtelecom fixed telephony giant and of the third telecommunication operator in Albania, "Eagle Mobile". Albtelekom company provides communication service of fixed telephony, ADSL, Dedicated Internet Access, Dial-up, Intranet, ISDN service, Prepaid Cards, etc. In late 2013, Albtelecom numbers 210 thousand subscribers PSTN service (landline) and 71 thousand internet service subscribers.

On March 2011, begins the process of merger of companies ALBtelecom& Eagle Mobile, which despite of being part of a package, function as two different companies. On February 2013, mobile phone company "Eagle Mobile" is part of ALBtelecom, which turned into a brand within it.

Eagle Mobile covers 92.5% of the national territory. It offers full service Roaming in over 170 countries, with 373 operators and marks around 700,000 subscribers. Network Eagle stores already are integrated with those of Albtelecom and together they number a total of 150 stores. ALBtelecom& Eagle Mobile has around 1,400 employees across the country.

On April 2014, ALBtelecom& Eagle Mobile introduced to the public unified new brand with amaranth color and the new image of the company. In the structure of the company there are six directories, CXO, CFO, CMO, etc., And three main director, like Legal Affairs, PR and Human Resources, who are not part of the groups, but report directly to the CEO.

CRM implementation on ALBtelecom& Eagle Mobile

ALBtelecom& Eagle Mobile Company aims to provide quality service and create customer satisfaction. Following changes occurring in the markets and as a result of toughening competition, the company's senior executives were fully aware of the importance that was taking CRM, and based on the functions that it performs, provides the opportunity to reduce staff and impacts on reducing costs and increasing quality of service.

Based on the company's mission, which aims to combine technology with lifestyle to make its subscribers life simpler, and at the same time based on its objective, to be the first choice in every home, in every office, or in any pocket, Albtelecom& Eagle Mobile undertakes a strategic decision and decided that the best choice would be to implement a new CRM system.

This decision was already mandatory because all the systems used until then, were based on old technologies and could not provide quality service to meet the needs of customers, because could not provide data storage. Vice. Director General, Mr. Daci, said, "We want our customers remain satisfied with the service that we provide. We have been very significant in terms of quality service delivery and handling customer complaints ".

Further more, Vice Director says: "Market analysis is another analysis that the company continually does. The behavior of competitors and market dynamics are reflected periodically, the price level, innovations that appear in the market, technological changes, competition and international experience are continuously taken into consideration. Other steps taken, like continuous surveys about company image, quality of service offered in stores and indication of the number of complaints registered elaborated every day. Therefore, we found it reasonable that the implementation of a sophisticated CRM program was very important because its use brings significant advantages in this regard.

The company's decision was taken in order for the company to react quickly to market changes and the manner of monitoring the behavior of customers. So, in front of all these efforts is the customer. According to them, integrated management systems are the only way for a business that serves to hundreds and thousands of entities, individuals and businesses.

Among the numerous CRM programs, the company has selected SAP CRM, the same with parent company that operates in Turkey, following the strategy of Scale Economy. Vice Director of the company says: "SAP CRM is the leader in the world. We selected it and we have implemented in the company. It is the best and most sophisticated choice. Earlier have been tried other providers, but business needs are looking to change provider in order to increase efficiency and reduce management costs".

Coordination for the implementation has began in 2011. It has began with the graphic elaboration and flow of each logical process in sales, after that, sales (maintenance) and liaison of every service process and technique with the world has taken place. Almost for more than a year, the working group has continuously collected workflow design of the system that will manage the database. The novelty was that the same program but with different logic, would manage the database of fixed and mobile telephony. Once everything was designed and planned, began implementation of CRM program that lasted about two years. Data transfer is made in part: in January 2013, has become the first passage, and in September 2014, was the last part of data that has been passed from older systems to the new program . According to company executives, the process of data transfer has been the most delicate part and in order not to risk existing database, the transition is made partially.

ALBtelecom& Eagle Mobile company before taking the decision to implement it, has made numerous research related to the experience of other companies about the implementation and operation of CRM. Then, later on has trained technical teams for a long time abroad. Operational staff training is done by the

internal staff of the company, while the technical and sales staff training was done by the company that provided the service. They translated standard manuals in the language of the general operation, and this process has lasted a year. Operational staff training is done in groups and different stages for each module of SAP, doing later on-line testing.

Another important issue in such cases is to motivate the staff of the company. Although, in this respect there was no problem, because the staff was looking forward to implement CRM program in order to automate the system and was motivated so. Related to this issue the Vice Director says: "All staff members were aware that with the implementation of this program, every action will be performed in front of PCs. Previously, the operational staff has always suffered the biggest burden of not having an integrated management system, because every work had to be done and redone several times."

To shed more light on the steps followed in implementing the company's CRM program, they can list them step by step as follows:

- Listing of all CRM processes and steps to be taken;
- Listing actual workflow of each staff member;
- Design of processes on software and their improve on software also;
- Cleaning the database of the information they sense manually, but electronically were without sense;
- Training the operational way of CRM to its users;
- Comprehensive operational staff training;
- Testing the system off-line (without effects on the invoice) for two consecutive months;
- Partial data transfer and start of the live operation in different cities (the experience and the problems encountered in a city help improving the transfer in the next city);
- Segment to segment transfer of the services provided in the order: retail sales of fixed telephony, fixed telephony sales to businesses, retail sales of mobile phone, and mobile phone sales to businesses.

According to the Company's executives, CRM implementation results to be completed successfully. Factors affecting mostly are consistent work, self design that provides SAP CRM and continuous trainings done to the staff, including all those that had to do with it. This does not mean that there were no problems. Problems encountered are related with the fact that SAP CRM is a perfect software and sophisticated, which means that the database and the data should be perfect. The problems of existing database have been one of the major problems encountered. Another major problem has been dealing with a high number of specifications, which were forced to settle out of format, which was not anticipated. Company executives say that "SAP CRM program recognizes maximum two or three logical way of action. This is perfect for a perfect market, but in the case of our company, previous lack of unification has put into difficulty the CRM in all scenarios intended. So, the lack of flexibility of the system to adapt to our market has been problematic. But above all, it is important that CRM program has worked and have good performance. "

Monitoring and the usage of SAP CRM program in ALBtelecom&Eagle Mobile

Regarding the manner of functioning of the system, in ALBtelecom& Eagle Mobile it is managed and monitored by teams of CRM's that are part of the IT Department. Practically, the product is designed by the marketing department, which defines logical manner that the product should interact and then it is designed on sale (billing schedule) to be used then by the sales team to achieve product transaction directly from the program CRM's. When the program defined a sales order, CRM automatically generates various tasks related to levels required by the operation.

Today, the company is able to use the CRM program for different purposes. If in the past, any transaction that took place in the company has had a long history with notes and actions done manually and with high

margins of error, and finally, the service was not up to the mark, now, CRM software is able to perform historical registration of the relationship with the subscriber; marks the date of the beginning of the relationship, financial relationship history, details of different packages, details of different offers or discounts, register complaints or its requirements. CRM program is linked to all functional levels of the service company and automatically update information at any stock, logistics, payments situation, technical faults, departures or cutting service and immediately interacting with the point of sale. Beside live interacting with all that is required at the point of sale, CRM is perfectly used as a database to understand the behaviors of customers individually, in a group of packages or in their entirety.

Through the CRM program ALBtelecom& Eagle Mobile company manages to categorize regular and problematic subscribers. Marketing campaigns are undertaken based in the CRM database, because based on those data can be dealt with problems, complaints or special requests, and lastly this program enables the usage of data necessary for determining the target groups. Currently the company tries to take advantage of all the options the CRM program offers. Starting with the automation of processes and their surveillance, program enables monitoring the duration needed to improve any service and control the time spent on each client. Also, the program traces and saves every action performed. In such a system, it is much easier to identify what has gone wrong in a category or to a subscriber when any problem displays. CRM maintains a subscriber's register with all the historical events occurred, tariffs had have and has, payment history to identify whether is a regular payer or delayed one, history of complaints to see if there have been reported service problems. After implementing the CRM program, Albtelecom& Eagle Mobile company, through it performs various processes, as:

- Categorization of customers based on services they receive and use these categorizations in its efforts to sell them a better package (Up Sell);
- Categorize customers under service packages that they have subscribed and according to it they try to make cross-Sell;
- Targets customers who have problems and solving them in time, prevents recurrence of bad experiences and previously reported complaints;
- To improve relationships with subscribers.

SAP CRM program, among other things has a module that serves as "Segmentation and Fidelity Point" of subscribers. But, despite numerous modules that are used by the company, this module turns out to be not functional. When asked, how does the CRM program impact the company for recognition, differentiation, interaction with clients, and providing individual service to them, company administrators told that they do not use this module. Company executives told that "in our company this module does not function. SAP CRM is a tool where you can do what you want. We currently use to extract data of a particular base to a particular product, and to offer similar products or those products thought to be more appropriate for this base." So, regardless of the full awareness of the advantages offered by CRM program in creating customer satisfaction and loyalty, company executives state that they do not use these option.

However, they seem satisfied with the facilities that provides the CRM program and noting changes in comparison with the past. "CRM enables full transparency. Complaints of subscribers addressed, today are much clear than in the past, when it was suspected that someone behind the counter or on top of the bar is stealing. Date, time of action, whose footprint and how have acted, amounts paid and registered complaints are a clear sign that the claims become more realistic and more compelling explanation," - they say.

According to data collected through interviews from employees of the company, we see that in this company's CRM program is mostly used for sales and for handling customer complaints and concerns. While numerous options that enable the creation of customer satisfaction and loyalty offered by the program are still not used in proper way. "Customers complaints are very important. We pay special attention to solve them within a short time. We set up the Customer Service Department, which uses the

basic channels of communication with customers, the contact center which is contacted by a short number, 123 for individuals and 149 for businesses, which are both free of charge. This department represents the voice of the customer within the company and works hard in collaboration with many other structures to provide support and better respond to the customers. One other very important structure is that of the operational actions. In this structure is managed a good portion of concerns, requests or complaints of subscribers to find solutions within a very short time. About 90% of the complaints or requests of subscribers find solutions almost within 24 hours ", - says Director of Customer Service Department at the company.

Advantages of CRM implementation at ALBtelecom& Eagle Mobile

Advantages that have brought by using CRM program for ALBtelecom& Eagle Mobile Company appear to be numerous. Despite the fact that SAP CRM program is really expensive, respondents say, that after the implementation of the program, they are able to enhance the quality of service and they have the courage to undertake further steps toward this. Periodically, the company makes consumer behavior analysis. It is analyzed in detail what service packs are preferred by customers, which price categories are preferable, how is the consumption and the benefits of the package, etc.. These are ongoing analyzes performed from numerous and complex data, and this program enables easy access to them. Any action is taken on the basis of data obtained from these analysis and according to their results, enter into the market of new service packages or upgraded or added other benefits to the existing packages. Also, CRM program has helped in conducting accurate operations with low cost.

Among other advantages, it can be mentioned that at the time the program was not used, the sales staff was divided into two groups, back office and front office, and administration of some documents was done in the back office. After the automation system, all operations are carried out in the front office and interacting through CRM program, they can have direct link to the relevant departments and back office already is not necessary. This has contributed to reducing costs and increasing quality of service.

CONCLUSIONS AND RECOMMENDATIONS

After reviewing the process of implementing SAP CRM program in ALBtelecom& Eagle Mobile company, we can conclude that its implementation is successfully completed and fully functioning to perform the desired goals of the company.

By implementing SAP CRM program, the company has increased the efficiency by reducing service costs, reducing staff cost, minimizing the margin of error as a result of increasing the accuracy of transactions, reducing the time, and with the automation system quality service is increased.

Implementation of the CRM program has allowed the company to be more transparent to subscribers and enable handling of complaints accurately and to prevent recurrence of bad experiences.

By using CRM program, the company already has a detailed and updated clients database.

Using SAP CRM database program, the company analyzes consumer behavior periodically and as a result, is likely to achieve Up Sell and Cross Sell.

SAP CRM database program directs marketing campaigns in defining target groups and create new packages of services.

Recommendations

Based on the current conditions of the Albanian market, which is still not well organized, requires a CRM program flexible and suitable for the conditions in which it is. Therefore, it is recommended that companies before selecting CRM program that will implement, to make sufficient preliminary studies regarding the types of program and how will it function in specific markets.

The essential purpose of CRM software is to serve to the creation of customer satisfaction and loyalty. But, in the case study, we noted that the Albtelecom & Eagle Mobile company, did not use effectively all program modules offering. So, it is recommended the drafting of marketing strategies in a more concrete and clear way, so that serve it can fit this purpose. Otherwise, loyalty programs remain purely statistical data recorders, and do not serve enough to relationships marketing. It is imperative that these tools rely on accurate and functional strategies.

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A PRIMER ON PUBLISHING RESEARCH

Terrance Jalbert, The University of Hawaii-Hilo

ABSTRACT

GETTING AN IDEA

1. Maintain a running list of your ideas.
2. Every time you have a few minutes, go to your list and ask yourself, in the next 30 minutes how can I advance one of these ideas.

RESEARCH PARTNERS

Selecting a Partner

1. There are advantages to working on your own.
2. Select someone with the right characteristics
 - a. Hard Worker
 - b. Willing to do their share of the work
 - c. Someone with time to conduct research
 - d. Intelligent
 - e. Mutual Interests
 - f. Cooperative
 - g. Likely to reciprocate
3. Good research partners are hard to find. Don't abuse a good research partner.

Working with a Partner

1. Start only one paper at a time with a new research partner.
2. Be patient with your research partner. They have a life and due to births, illnesses and other life events, they may not be on your schedule.
3. Recognize on some projects you will do most of the work. On others, your partner may do most of the work.
4. Use caution when selecting one of the professors from your Ph.D. program as a research partner.

How Many Authors on a Paper?

1. Two or three authors are good.
2. Four authors is not good but can be ok.
3. More than four authors looks bad.

WRITING YOUR MANUSCRIPT

Writing your Manuscript

1. Use only Microsoft Word to type your document.
2. Using free Word clones causes significant problems in the publication process.
3. Files created in another program and copied or saved as a Microsoft Word file cause significant problems in the publication process.
4. Unless the journal specifically requests otherwise, use the standard Microsoft Word equation editor.
5. Use only Microsoft spreadsheets and Microsoft
6. drawing programs.
7. Back up your files on a daily basis.

Organizing your paper

1. Organization

2. Abstract
3. Introduction
4. Literature Review
5. Data and Methodology
6. Results
7. Concluding Comments

Title

1. Descriptive and no more than 15 words.
2. Write a strong title
 - a. Strong Words:
 - i. Empirical, Evidence
 - b. Weak Words:
 - i. Analysis, Case
 - ii. Use Key Words from your Discipline
3. Think about what will look good on your vita.

Abstract

1. General Introduction to your paper
2. The goal is to precisely communicate to the reader what the paper is about.
3. Not more than 200 words
4. Do not use acronyms
5. Generally do not cite other papers in the abstract

Introduction

1. A brief introduction to the problem being addressed.
2. Include some summary statistics of the magnitude of the problem.
3. One paragraph discussion of the general state of the literature.
4. What you are going to do in the paper to advance the literature.
5. A few lines indicating how the remainder of the document is organized.

Literature Review

1. As a general rule do not cite magazines.
2. Use scholar.google.com
3. Narrow your literature review down to those articles that directly relate to the issue you are addressing in your paper.
4. Make sure that everything that you cite in the text is included in your reference section.
5. Make sure that everything you reference is cited in the body of the text.

Data and Methodology

1. Where the data was obtained from?
2. Time period covered in the analysis?
3. Frequency of the data observations?
4. Variables that the data were collected for?
5. Summary statistics.
6. Hypotheses that are being tested.
7. For regressions, specify the equation being estimated in the text of the document.
8. For Surveys indicate
 - a. Questions included in your survey? (Consider including the survey instrument as an appendix to the paper)
 - b. When was the survey conducted?
 - c. Where was the survey conducted?
 - d. What was the response rate?

- e. What are the total number of usable observations?
- f. Did you receive human subject research permission from your University?

Results

1. Make sure to introduce each table and figure you present in the text of your document.
2. Walk the reader through the results.
3. Select an observation in your table and explain that observation to the reader.
4. Incorporate data into MS Word tables.
5. Segregate your data when possible to get additional results,
 - a. by gender, age, country, region, year, industry, before and after a crises.

Tables

1. Don't create small one or two line tables.
2. Include information directly in the document text.
3. Combine several small tables into a single table with multiple panels.
4. Do not use exponential notation (3.2E-5).
5. Display appropriate precision
 - a. 0.0021, 1.134, 10.22, 100.6, 1,049.1, 10,432

Table Description

1. Make sure to include a 3-6 line description below your tables. The reader should be able to understand what is contained in the table without referring back to the text of the document.
2. This description is not to replace the discussion in the text, but to supplement the discussion in the text.
3. Redundancy is ok in this case.
4. Example of Table Description
*This table shows the results of the regressions on CEO compensation using data from 2004. The estimated equation is: CEO Compensation = $a + b_1(\text{CEO age}) + b_2(\text{years with company})$. The first figure in each cell is the regression coefficient. The second figure in each cell is the t-statistic. ***, ** and * indicate significance at the 1, 5, and 10 percent levels respectively.*

Concluding Comments

1. Reiterate the goal of your paper.
2. Briefly describe the test methodology and data.
3. Briefly summarize your major findings.
4. Discuss how managers might benefit from the results.
5. Discuss any limitations of your work.
6. Provide suggestions for future research.

Acknowledgements

1. Do acknowledge anyone that has helped you with the paper.
 Colleagues, Administrators, Funding Agencies, Assistants, Reviewers, Editors.
 It is a nice courtesy to the reviewers and editor.
2. It subtly communicates to colleagues the journal is peer reviewed.
3. Few people will be insulted if you acknowledge them but should not have.
4. Many will be insulted if you do not acknowledge them but should have.
5. Acknowledgments-Make sure to indicate that any remaining errors are the authors responsibility.
6. If someone has contributed substantially to your paper consider making them a co-author on the paper rather than just acknowledging them.

Biography

1. Your biography should indicate your employer, your publication history, contact information and any other important information.

Tom Tetertall, Ph.D. is Professor of Management at the University of East Hawaii. He is also an arbitrator for the Human Ethics Commission. His research appears in journals that include: Diversity Review, Management Styles, and Latino Business Review. He can be contacted at: University of East Hawaii, COB, 400 W. 2nd St., Kauai Hawaii, 96333, USA, email: tomt@NHI.edu.

2. Do not make your biography excessively detailed.

FORMATTING

1. Editors are looking for papers that are high quality. But they also look for papers that will not add an excessive burden to their work load.
2. They look for authors that will be pleasant to work with on revisions and in the publication process.
3. A properly formatted and written paper communicates to the editor that you will be pleasant to work with, thereby increasing your chance of publication.
4. Check the journal style guidelines to make sure you have the paper formatted properly.
5. Be sure figures and tables are editable in Word
6. Anything created or imported as an image is problematic.
7. Anything that is scanned needs to be recreated.
8. Make sure that figures and tables are legible.
9. If you are unable to edit it in MS Word it should be recreated.
10. When copying from Excel into word make sure to use the “Paste Special”, “Paste as Chart” Command so it can be edited in MS Word.
11. Avoid one-sentence paragraphs.
12. Avoid one-paragraph sections.
13. If you have subsections underneath a main section, start the main section by indicating how the subsections are laid out.
14. Bullet lists do not appear well in journals.
 - a. Longer lists should be placed in a table. Then reference the table in the text of the document.
 - b. Shorter lists should be incorporated directly into the text.
15. Make sure your references are formatted according to journal guidelines.
16. Do not use text boxes
17. Do not use section breaks.
18. Do not use text levels

WRITING QUALITY

1. Use the grammar checker in MS Word.
2. Use an advanced writing editor:
 - a. Stylewriter **
 - b. Whitesmoke.
3. Write in third person active voice when possible.
4. Give it to a friend to read.

WORKING WITH THE EDITOR

Submissions

1. Leave your document set for 1-2 weeks between completion and submission. Give the document a final read before submission.
2. Indicate in your submission correspondence that the paper is not under review elsewhere and has not been published elsewhere.
3. Never EVER submit a document to two journals simultaneously.

Correspondence

1. Don't ask the editor every week for a status update. (every 2-3 months is sufficient)
2. If you are close to a tenure or promotion decision, do let the editor know. Editors are human and will commonly try to get the review completed prior to the promotion decision date.
3. Use submission numbers in all correspondences.
4. Be courteous when corresponding with the editor.
5. Publishing is to a certain degree political. Be willing to review papers for the journal.

Reputation

1. Our industry is small. Editors remember if you were especially easy or especially hard to work with.
2. Your reputation is very important, so make sure you leave the best possible impression, even if your paper is rejected.

Nonresponsive Editors

1. After 3 months, ask if there is any additional information you can provide.
2. After 6 and 9 months request that the editor send a reminder to the reviewers.
3. After 1 year send the editor a status check email.
4. After one year and two weeks, if the editor has not responded, send them a letter withdrawing your paper from publication consideration and try elsewhere.

REVIEWER AND EDITOR COMMENTS

1. Respond to revise and resubmit requests as quickly as possible, but take sufficient time to complete the requested changes.
2. Set the revised manuscript down for a week and reread the paper before submitting it.
3. Do not send the exact same version back to the editor without having addressed the concerns of the reviewers.
4. Do not respond rudely.
5. Prepare a document that indicates how you have addressed each of the reviewers concerns.
6. Your document should review each change that the reviewer has requested and your response to each request individually.

Reviewer Comment: In your data section please indicate the number of observations.

Author Response: Thank you for your suggestion. We have incorporated a sentence indicating the number of observations on page 22 as follows. "The data included 2,436 usable observations."

7. In the event that you are not able to address a reviewers concern. Explain carefully why you are not making the changes, and request the reviewers understanding. Acknowledge the issue in the paper and note it as a limitation, or area for future research.

ACCEPTANCES

1. Make sure to read the page proofs carefully.
2. Pay any fees due. Publishing is expensive, but it is a necessary evil. You have invested a great deal of your time in the research, the publication fee is a small part of your total investment in the project.
3. Expect some time between acceptance and publication.

REJECTIONS

1. Rejections happen.
2. Don't be discouraged by a rejection. Rejections are part of the process.
3. Make any changes that the editor and reviewers suggest and submit the paper to a different journal.

ACCOUNTING KNOWLEDGE, PRACTICES, AND CONTROLS OF MICRO, SMALL AND MEDIUM ENTERPRISES (MSMEs) IN METRO MANILA AND IN QUEZON PROVINCE: A COMPARATIVE ANALYSIS

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ABSTRACT

Of the business enterprises operating in the Philippines, 99.6% are micro, small, and medium enterprises (MSMEs). These MSMEs are governed by Magna Carta of Small Enterprises (Republic Act 6977). However, they are still subject to laws on the declaration of income and other regulations as imposed by the Bureau of Internal Revenue (BIR) including proper accounting in accordance with accounting standards. This paper looks at the accounting knowledge, practices and control of MSMEs located in Metro Manila cities and in several Quezon Province towns. The study primary investigates whether or not MSMEs understand accounting principles, have acceptable accounting practices and controls. Majority of the MSMEs are either very knowledgeable or knowledgeable on accounting principles and concepts. MSMEs common accounting methods used are: cash, accrual and installment. Common accounting practices used by MSMEs are manifested in their bad debt estimation, depreciation method used, net receivable estimation, business documents used and payment methods. MSMEs practice basic accounting controls; however, computers are not commonly used. ANOVA reveals that there are significant differences between MSMEs in Metro Manila and in Quezon Province on their knowledge of accounting principles, accounting practices and controls.

INTRODUCTION

Micro, small and medium sized enterprises (MSMEs) play a vital role not only in wealth creation but also in dispersing new industries to the countryside that contributes to a more equitable distribution of income, encouraging entrepreneurial development, stimulating gainful employment, supporting export growth and a potent force in efforts against poverty. Given their economic and social importance, Philippine MSMEs are considered to be vital in the recovery of the national economy (Ibarra, 2012). In the Philippines, MSMEs are categorized by the number of their employees and the size of their assets excluding land (Table 1).

Table 1 Category of MSMEs in the Philippines

CATEGORY	TOTAL ASSET VALUE	EMPLOYEES
Micro enterprise	P3,000,000 or less	1 - 9
Small enterprise	P3,000,001 – P15,000,000	10 – 99
Medium enterprise	P15,000,001 – P100,000,000	100 – 199

Sources: Small and Medium Enterprise Development Council (SMED); RA 9501 Magna Carta for SMEs

According to the Department of Trade and Industry or DTI (2012), as of 2012, there are 944,897 business enterprises operating in the Philippines. Of these, 99.6% (940,886) are MSMEs and the remaining 0.40% (4,011) large enterprises. MSMEs generated a total of 4,930,851 jobs in 2012 versus 2,658,740 for the large enterprises. That is, MSMEs contributed almost two-thirds of all jobs generated.

The Philippine government has embarked upon a comprehensive and integrated strategy for the sustainable growth and development of SMEs in the country. The strategy encompasses all critical factors - technology,

product development, finance, training marketing, and so on. (Leano, 2006). To encourage the development of SMEs, the Government of the Philippines enacted into law the Magna Carta of Small Enterprises (Republic Act 6977) which outlines the general policies for the development of SMEs.

In that regard, it is worth considering to what extent these MSMEs follow established accounting principles. Accounting forms a vital element of any business. It plays a critical role in the success or failure of contemporary business institutions (Smirat, 2013). Accounting systems are responsible for recording, analyzing, monitoring and evaluating the financial condition of companies, preparation of documents necessary for tax purposes, and providing information support to many other organizational functions. In the context of small and medium enterprises (SMEs), accounting information is important as it can help the firms manage their short-term problems in critical areas like costing, expenditure and cash flow (Mitchell et al., 2000).

The IASB issued the International Financial Reporting Standards (IFRS) for SMEs to respond to a need. The full IFRS were developed primarily for publicly-traded entities. However, there are more privately held companies than publicly-traded ones. Many private companies prepare financial statements but, these statements are based on local requirements that differ from the full IFRS. Users of the financial statements of SMEs do not have the same needs, but are more focused on assessing shorter-term cash flows, liquidity and solvency. In addition, many SMEs have observed that the full IFRS imposes a burden on them, and that this burden has grown as the IFRS have become more detailed and more countries have begun to use them. The IASB has therefore developed the IFRS for SMEs with the twin goals of meeting user needs while balancing costs and benefits from a preparer perspective.

The Philippine scenario is not different from the rest of the world. In consideration of the needs of the users of financial statements of privately held companies, as well as the burden to preparers of those financial statements, the then Accounting Standards Council (ASC, now the FRSC) provided temporary relief to private companies, referred to as “non-publicly accountable entities” (or NPAEs), in October 2005 by permitting entities that qualified as NPAEs not to use the full PFRS. The temporary relief was given under Philippine Accounting Standards (PAS) 101, Financial Reporting Standards for Non-publicly Accountable Entities. The new Philippine Financial Reporting Standard for Small and Medium-sized Entities (PFRS for SMEs) became effective on January 1, 2010.

The new standard offers a unique opportunity to create a standardized accounting framework for privately-held businesses in the country, and throughout the world as enterprises transition to IFRS from which the PFRS for SMEs is adapted. A complete set of financial statements of an entity reporting under the PFRS for SMEs is similar to that provided for by full PFRS. It requires the following documents:

A statement of financial positions;

Either a single statement of comprehensive income, or a separate income statement and a separate statement of comprehensive income;

A statement of changes in equity;

A statement of cash flows;

Notes including a summary of significant accounting policies.

With the current trends and progress in the accounting for MSMEs, this study aims to assess the accounting practices of MSMEs in urban (Metro Manila) and rural (Quezon Province) settings, to determine whether knowledge of accounting principles is comparable. The hypotheses this study investigates are:

HO1: There are no significant differences between MSMEs in Metro Manila and in Quezon Province on their knowledge of accounting principles and concepts.

HO2: There are no significant differences between MSMEs in Metro Manila and in Quezon Province on their accounting practices.

HO3: There are no significant differences between MSMEs in Metro Manila and in Quezon Province on their accounting controls.

This study will have important policy implications for the Philippine government, particularly with regard to MSMEs. It will also add to the literature on accounting practices of MSMEs in general.

RELATED LITERATURE AND STUDIES

According to Hatteu (2012), the accounting system provides information for making decisions about small business. Hatteu stressed the importance of understanding which entry system should be used and how accounting equations work. Hatteu advocates that accounting system should be easy to use, accurate, timely, consistent, understandable, dependable and complete. The accounting record of small business need to follow the standard of generally accepted accounting principles (GAAP). In addition, a good accounting system is not only judged by how well records are kept but by how well it is able to meet the information needs of both internal and external decision – makers (Mbroh and Attom, 2011; Hussein, 1983).

Husin & Ibrahim (2013) cited in their conceptual paper that the critical financial information that is mostly needed by the SMEs to increase their competitiveness or success can be categorized into four groups: (i) taxation, (ii) financial accounting, (iii) management accounting and (iv) strategic planning.

A previous study by Wichmann (1983) reveals that accounting and marketing pose major challenges to management of SMEs. Hence, it is important that managers or owners of SMEs learn accounting or hire experts. Ismail and King (2007) believe that development of a sound accounting information system in SMEs depends on the owner's level of accounting knowledge. Likewise, Mahon (1999) advocates sophisticated financial reporting systems as necessary in order to ensure that SME's resources are used effectively and that information must be accurate and reliable in order to provide a platform for timely and sound decisions.

In the studies of Dyt and Halabi (2007) and Zhou (2010) they concluded that the main problem in most of business owner and managers of micro enterprises is in their inability to keep sufficient records to aid them in their decision-making. Another problem is their difficulty in preparing proper financial statements because of poor or insufficient records. Results of their studies show that majority of micro businesses rely more heavily on manual methods, while small businesses are more likely to use computerized systems. They recommend the use of accounting software by owner-managers in SMEs to improve accounting practices.

Amoako (2013) conducted a case study on SMEs in Kumasi Metropolis in Ghana to look at their record keeping strategies. Based on the results obtained, the author concluded that SMEs do not maintain proper books of accounts because owners do not appreciate the need to keep accounting records, lack accounting knowledge and find the cost of hiring professionals prohibitive. He recommends specific guidelines for SMEs to be designed by the authorities. He suggests that accounting records in SMEs be mandatory and that the government should institute a regulatory body to ensure SMEs keep proper accounting books. He also suggests accounting training programs for SMEs that need further education to be initiated by the Ministry responsible for Trade and Industry.

Another study in Ghana was made by Amidu, Effah, and Abor (2011). They explored the e-accounting practices among SMEs in Ghana. They also looked at the expectations, realities and barriers in adopting e-accounting. The authors concluded that almost all of the SMEs sampled attached a lot of importance to

financial information since they hired qualified people to handle their accounting information. The study showed that most of the respondents use accounting software. Even if firms deal with lack of electricity supply and frequent system breakdown, they are still satisfied with the computer systems they use. The authors also recommended that SMEs in Ghana adhere to good and standard accounting principles in their operations. The authors believe that adoption of e-accounting would ensure proper accounting practices.

Yason (2014) believes that SMEs, despite having different products, services and business strategies, have a common and immediate need for an adequate accounting infrastructure that will provide them with timely and accurate financial statements. According to Yason, many SMEs do not prioritize their finance and accounting infrastructure, often due to cost considerations and the way they are structured. Yason also stated that SMEs have insufficient finance personnel who are knowledgeable about the latest accounting standards and fast-changing tax regulations.

Mendoza (2014) aimed to look at the accountancy services that MSMEs commonly require from the public accountancy firms and/or individual CPA in public practice in the Philippines. The study noted that taxation service was the most commonly outsourced while internal audit was the least. The study also showed that micro and small enterprises differ from medium enterprises in terms of the level of complexity of accountancy services; the former having simpler ways of doing their tasks and are not into exploring the other relatively complex methods and processes. The business profile attributes of the MSMEs, specifically asset size, nature of business, form of business organizations, and employment had something to do with the type and extent of services they undertake and outsource to practicing CPAs.

From the study conducted by Cynthia Cudia (2008) in the Philippines, she found out that from her SME respondents 76% used the accrual method while 6% used the cash method for record keeping and regularly convert to the accrual method for purposes of reporting to regulatory bodies. The remaining 18% used the cash method and their external auditors are tasked to prepare year-end adjustments using accrual method in accordance with GAAP. The accounting method used by SMEs is based on the following factors: nature of their business, convenience of the method, complexity of accounting, tax compliance, cost, usefulness in decision-making, and other factors such as method required by Bureau of Internal Revenue (BIR), to support revenue during the period.

METHODOLOGY

A survey, using the questionnaire used by one of the researchers in a previous study, was conducted to record the perceptions of the respondents. The questionnaire is divided into 3 portions: knowledge of accounting principles and concepts, accounting practices and accounting controls. Respondents included owners, finance officers, accountants, bookkeepers, managers, and employees who are knowledgeable in the operations of the business.

The questionnaire covers fundamental accounting concepts and principles, which are guides and bases for computations, report presentations and decisions concerning accounting amounts and matters. These concepts and principles aid in the proper accounting, reporting and presentation of the financial statements and other valuable reports needed by internal and external users. Entrepreneurs need to know that these concepts and principles will help them evaluate accounting matters with confidence and justification. Some of these principles are briefly discussed below.

The historical cost principle states that all acquired assets are accounted for at their actual cost. The revenue recognition principle is concerned with the proper accounting of revenues or income earned during a specific period. The revenue should be recognized in the accounting period goods are delivered or services are rendered. The expense recognition principle states that expenses are to be recognized in the accounting period it is actually incurred and not when it is paid. Entity concept separates an organization or a firm from

any other organization and individuals. They should always be treated as separate economic units. Going concern puts no limit on the life of the business. This assumes that businesses will operate on a continuous basis. This affects estimations and valuations. Relevance is concern with the preparation of information that is meaningful and useful to the needs of the users. It is preparing the right report for the right user.

Understandability pertains to prepared financial reports that are understood by those who need it. Financial statements should be clearly understood by the business owners. Timeliness refers to the preparation of financial reports. Reports should be prepared when it is needed. Consistency refers to the usage of same accounting methods from period to period for comparability reasons. It is a concept that should be adapted by businesses if they want to obtain reliable data. Completeness supposes financial reports are composed of complete set of financial statements with corresponding basis and subsidiary reports. Residual theory relates to what is being left to the owners from the assets of the business. It is based on the equation owner's equity is equal to assets minus liabilities. Funds theory includes an asset restricted for designated purposes. This theory is useful in the management and control of cash and other assets.

Out of 350 questionnaires distributed in Quezon Province 310 completed surveys are used in the study, while 160 completed surveys out of 200 questionnaires distributed in Metro Manila are included in the study. The researchers used enumerators to distribute the survey instruments. Metro Manila cities include Manila, Quezon City, Makati City, Caloocan, Marikina, Paranaque and Pasig. The scope of Quezon Province includes Lucena, Tayabas, Pagbilao, Candelaria, Sariaya, and Lucban. These places were purposely selected because majority of the MSMEs are located in the National Capital Region (NCR) and Region 4-A (Calabarzon). Metro Manila belongs to the NCR and Quezon Province belongs to Region 4-A. Using Slovincs (Guilford 1973) formula for the sample size, the margin of error for 310 samples is approximately 5.5% while for 160 samples it is approximately 8%. Acceptable sample size is within 5% to 10% margin of error.

Reponses were tabulated and descriptive analyses were used for the computed mean, weighted mean and rank. Variables are the accounting principles, concepts and accounting practices. Analysis of variance (ANOVA) was used to investigate the hypotheses

RESULTS AND ANALYSIS

MSMEs Knowledge of Accounting Principles and Concepts

Results of the survey show that 41.7% of the MSMEs believe that they are either very knowledgeable or knowledgeable on accounting principles and concepts with knowledgeable representing the highest percentile of 29.1%; while 11.6% have insufficient knowledge and a high 22.9% have no knowledge at all. On their level of knowledge to the individual concepts table shows that MSMEs rated historical cost, understandability, timeliness, consistency and completeness as their highest while residual theory is rated as the lowest, although MSMEs believe that they have sufficient knowledge on this concept.

MSMEs confirm that they understand financial statements, use historical costs in recording, adhere to timeliness in preparing financial statements for income tax purposes and consistent in applying principles in their preparation of financial statements. They rated residual theory as the lowest because, in practice, owners tend to neglect obligations from the computation of net worth.

Study reveals that MSMEs have sufficient knowledge of entity concept, going concern and relevance. Follow up interviews further show that entity concept is the most difficult to follow because owners of business have the tendency to mix their personal accounts with the accounts of the business.

A comparison on the knowledge of accounting principles and concepts between MSMEs in Metro Manila and in Quezon Province shows that Metro Manila MSMEs have higher level of knowledge of accounting principles and concepts than MSMEs in Quezon Province. The highest weighted mean of 3.8 for Metro Manila are manifested in three concepts namely, understandability, timeliness and consistency. Quezon Province is showing 2.9 highest mean on two concepts: understandability and completeness. Both Metro Manila and Quezon Province MSMEs registered its lowest knowledge on residual theory with weighted mean of 3.0 and 2.4 respectively.

Summary Analysis of Variance (One-Way)

Groups	Sample size	Sum	Mean	Variance		
Metro Manila	14	49.300	3.521	0.070		
Quezon Province	14	37.700	2.693	0.024		
ANOVA						
Source of Variation	SS	df	MS	F	p-level	F crit
Between Groups	4.806	1	4.806	103.020	0.000	4.225
Within Groups	1.213	26	0.047			
Total	6.019	27				

ANOVA one-way between groups and within groups, df 1 and 26 respectively, reject the hypothesis that there are no significant differences between MSMEs in Metro Manila and in Quezon Province on the knowledge of accounting principles and concepts. Computed P value 0 is less than the P value at 5% level of significance. Differences are noted on all areas of accounting principles and concepts.

Common Accounting Practices and Control

MSMEs common accounting methods use are: cash, accrual and installment, in that order. Common accounting practices use by MSMEs are manifested in their bad debt estimation, depreciation method use, net receivable estimation, business documents use and payment methods.

Majority or 68.1% of the MSMEs use cash basis (rank 1) followed by accrual basis at 21.9% (rank 2) and installment basis at 13.4% (rank 3). Most MSMEs do not know accrual basis of accounting. They operate on a cash basis, considering the cash they received during the day as their working capital and the balance as revenues.

The bad debts estimation includes percent of credit sales, aging of receivables and percent of receivables. Businesses estimate the amount of uncollectible accounts to reflect the correct amount of receivable at the end of the accounting period. This is needed so that net income for a particular period is not overstated. Aging considers number of days an account remains unpaid and set a certain percentage of uncollectible. This is based on prior experiences of the company. Percent of receivable is another convenient way of estimating bad debts.

Table 4 shows that one-third (35.5%) of MSMEs use percentage of credit sales, which was ranked first, over the other methods. MSMEs prefer using aging of accounts receivable, ranked second or 30.4%, rather than percentage of accounts receivable, ranked third or 21.1%. MSMEs, particularly small businesses, have problems on credit sales because they do not have credit policies, personnel to do the collections and do not maintain subsidiary accounts for individual receivables. An alarming 13% of the MSMEs do not estimate bad debts.

The various depreciation methods being used by the businesses are straight-line, composite, and group. Straight-line is the simplest method of depreciation that allocates the cost of an asset over its useful life. The simple formula made it convenient for use by MSME business owners. The composite method, on the other hand, groups and treats assets that are dissimilar in nature and vary in useful life as a single unit. This is specifically used in businesses where there are numerous fixed assets that make it impossible to account for individual depreciations. In the case of small businesses, grouping of assets eliminates accounting for individual assets and helps the owner compute the depreciation in a single easy way. This is similar in nature with the composite method.

The study shows that more than half or 57.6% of MSMEs use the straight-line method of computing depreciation, followed by composite 16.2% and lastly group method at 12.4%. A high 13.8% do not estimate depreciation of fixed assets. This portion of MSMEs claim that the costs of fixed assets were already paid for and that depreciation is not necessary to be shown as an expense.

The various net receivable estimation techniques being used by the MSMEs include allowance for sales discounts, allowance for sales returns, allowance for freight charges and allowance for bad debts. These are normally used for credit sales. When goods are sold on account, net receivables can be estimated by deducting discounts, returns, freight charges or bad debts from the total amount of receivables. Results show that majority (63.6%) of the MSMEs give discounts and accept returns. Almost one-third or 38.1% of the MSMEs recognize allowances for freight and bad debts as deductions to receivables.

Among the many business documents that the businesses are using, they are maintaining only three (3) business documents namely official receipt (OR), invoice and voucher. Majority of the businesses are using official receipt because it is mandated by the Bureau of Internal Revenue (BIR). With the strict implementations of BIR promulgations, MSMEs use these business documents to avoid penalties and charges.

Payment methods accepted by MSMEs owners are cash, check and credit and/or card. The most convenient payment method is cash at 76.8% followed by check payments at 26.4. Although credits cards are not widely acceptable by MSMEs, 10.2% accept credit cards to increase sales.

MSMEs in Metro Manila and Quezon Province ranking of accounting practices do not show much difference, however, percentile show differences. Chi-square, P-values computed rejects the hypothesis that there are no significant differences between MSMEs in Metro Manila and in Quezon Province on their accounting practices. The computed P values are less than the P values at 5% level of significance.

Chi-square	
Accounting Practices	P-value
Accounting Method	6.30065E-08
Bad Debts Estimation	4.02878E-06
Depreciation Method	8.29834E-10
Net Receivable Estimation	1.53069E-05
Business Documents	5.55658E-06
Payment Method	4.25346E-06

MSMEs Accounting Controls

Depositing cash intact before the end of the day or at the morning of the next working day is a form of security and control. Maintaining a bank account is also advisable for small businesses so that misuse and embezzlement could be avoided. Results show that majority of the respondents always practice that particular control function. Follow up questions reveal that micro businesses do not usually maintain bank accounts because their daily income is just enough to sustain their day to day cash needs.

Financial statements for tax purposes are normally prepared by an accountant. MSMEs always hire non-accountants to prepare the financial statements. Business owners get the service of an accountant if his signature is needed for income tax purposes. Majority of the MSMEs prepare only statements of income and expenses primarily because it is needed in the determination of tax due. Therefore, results show that they always prepare financial statements.

Financial planning is always a part of the managerial functions of MSMEs owners. Financial plans aid in the proper estimation and control of capital and operating expenses. Small businesses rely heavily on the contingent approach to management. What the nature of the situation dictates is what guides their decision making. In connection to this, MSMEs always perform tracking of assets and liabilities.

The only record of daily expenditures for small businesses is a log book or a list of cash paid for a particular day. Most of the owners maintain a list of daily expense to reconcile cash balance for the day. This aids in the proper accounting of cash shortage or overage. MSMEs also always pay their payables when due.

Most of the MSMEs always prepare a budget for their business. The budget serves a very vital function in determining future cash needs. This also reflects targets in numerical terms. Entrepreneurs normally prepare a budgeted income statement to help them set ceiling for expenses and a good target for income.

The use of computers makes accounting functions faster and easier. It facilitates the faster generation of financial reports. Results of the study revealed that majority of the MSMEs still use manual procedures in accounting. Only some of the MSMEs use computers for accounting purposes.

There are significant differences between MSMEs in Metro Manila and in Quezon Province on their accounting controls. Metro Manila MSMEs always have accounting controls, while MSMEs in Quezon Province always use accounting controls on depositing cash, recording daily expenditures and in preparing budget. The following ANOVA (one-way) rejects the hypothesis that there are no significant differences on their accounting controls. The computed P value of 0 is less than the P value at 5% level of significance.

Summary Analysis of Variance (One-Way)

Groups	Sample size	Sum	Mean	Variance		
Metro Manila	8	21.400	2.675	0.019		
Quezon Province	8	15.900	1.988	0.033		
ANOVA						
Source of Variation	SS	Df	MS	F	p-level	F crit
Between Groups	1.891	1	1.891	72.766	0.000	4.600
Within Groups	0.364	14	0.026			
Total	2.254	15				

CONCLUSIONS AND RECOMMENDATIONS

The exodus of accounting graduates to the metropolitan in quest for higher remuneration has been constantly on the rise. This tremendously affects the level of accounting knowledge due to the influx of accounting professionals in the Metro Manila. Furthermore, the cost efficiency measures of rural entrepreneurs tend to neglect the fact that accounting data and reports are necessary for the reliability of the results of operations. These realities added much to the significant difference in the level of accounting knowledge, accounting practices and accounting controls of the MSMEs in Metro Manila and Quezon Province. The degree of compliance with the GAAP is evident in the Metro than in the Province. The fast-paced trend of MSMEs in the Metro coupled with diverse workforce and market are the starting points of MSME development. It is indeed necessary that standards are followed to better gauge the true measure of success and failures of entrepreneurship in the Philippines. In this case, the accounting standards should be properly followed and implemented.

The government should adhere to its mission to further develop and strengthen MSMEs in the country. To further develop its realms, continues programs should be formulated with concentration on seminars and training on the new PFRS for MSMEs, bookkeeping and recordkeeping. There are government agencies spearheading the thrust of MSMEs including the Department of Trade and Industry, Department of Science and Technology among others. Meanwhile, there are various programs that can be linked and collaborated with other agencies. The implementation of the K1 to K12 curriculum could impose compulsory training and competency on bookkeeping for students inclined to business and entrepreneurship. Furthermore, Cooperative Development Authority (CDA) could extend its civic functions to budding entrepreneurs on lecture series about recordkeeping and business management. With proper collaboration, alliances and partnerships, the development of the MSMEs in the Philippines could better be achieved.

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IS FINANCE A CRITICAL SUCCESS FACTOR IN THE SIX SIGMA PHENOMENON?

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ABSTRACT

Having an advantage is important in today's competitive business world. One such technique for creating and sustaining competitive advantage is Six Sigma. What makes Six Sigma special? As corporate fads have come and gone Six Sigma has survived and thrived. Developed by Motorola in the 1980's, Six Sigma has lasted beyond the normal life cycle for corporate programs. Some of the quality movements have had the Chief Financial Officer dictate to the group financial objectives. Other programs have asked the group to dictate to the other departments what is to be done. With Six Sigma, a business organization seeks to optimize efforts by not only focusing on an individual departments objectives but thru a collaboration of improvement. Understanding the design and process of Six Sigma is important to understanding how the possibility for success is achieved. Knowing that program level success is the base for which any organization program, like Six Sigma, will be judged and held accountable can explain the success Six Sigma has had in its longevity as a technique of choice for organizations. The role finance plays in the design and process of Six Sigma has been found to be a strong reason for Six Sigma's long story.

JEL: M00

KEYWORDS: Six Sigma; financial impact; process costing; innovation

INTRODUCTION

In today's competitive environment, businesses are continually seeking an edge over the competition (Kennedy & Widener, 2008). Many quality principles have been implemented (Laux & DePew, 2014), including quality circles, statistical process control, theory of constraints, just-in-time inventory management (JIT), total quality management (TQM), Six Sigma, and total preventive maintenance (TPM) (Grasso, 2005). Most of these programs have faded away, but what is sought to understand is what makes a program a recognized and continued success.

Having lasted for over 35 years, Six Sigma, another quality program, is more than a temporary phenomenon. Cited as the strength of the methodology, the primary goal is the reduction of defects (Samuels & Adomitis, 2003). To those involved with Six Sigma, quantitative analysis is not enough to ensure success (Easton and Rosenzweig, 2012). The effectiveness depends on how well the techniques are incorporated into the organization's holistic operating strategy (Gopnik, 2013) and translate to financial results (Kennedy & Widener, 2008). This implementation is the development of the ability to reduce activities that the organization completes to a cost benefit analysis (Ehighie & McAndrew, 2005).

The Design of Six Sigma

In research by Aboelmaged (2010), a review of over 417 journal articles was done. Yet still today, Six Sigma is still without an official definition (Laux & DePew, 2014). The analysis of the definition of Six Sigma concluded with eight alternatives that tended to involve Six Sigma as a business improvement program that reduces mistakes. None of the definitions cited financial accountability as part of the design of Six Sigma (Aboelmaged, 2010), however, in a representative sample of fifty of the original 417 articles referenced, and identified a financial component to Six Sigma. From this it can be seen that though not specifically stated as a goal Six Sigma there is a basic reliance on a financial accountability.

The Process of Six Sigma

The process of Six Sigma is based on three important and interrelated measures: defects per million opportunities (DPMOs), error-free yield (EFY), and sigma level. Each of these is a unique way of measuring the effectiveness of process understanding that if one of the measures is known, the other two can be determined (De Mast & Lokkerbol, 2012).

From these three measuring processes, one would understand that each of them has an impact on the financial performance of an organization. Each of them, if not managed correctly, could easily fall into an extreme by being too financially driven or not financially driven enough. For example the DPMO is not looking for perfection by warranting a 3.4 ratio. By striving for perfection (0) the firm could be spending unneeded money that will not amply return financial results. Alternatively, a DPMO of 10 might create too many customers dissatisfied with the quality level.

Naturally, any improvement program needs proper adoption. Six Sigma will not produce satisfactory results if it is performed in a vacuum. Programs that are top down, as such implemented by the Chief Executive Officer or the Chief Financial Officer without the acceptance of the employees can only go so far. Likewise, a grassroots employee program needs the acceptance and energy of the executives. According to Samuels and Adomitis (2003), success under Six Sigma depends on the following key factors, which reflect a much broader management philosophy and approach:

Senior management commitment and support for implementing change.

The ability to access and use all available data on an ongoing basis.

Thorough knowledge of the operations areas being studied, such as revenue cycle, materials management, central supply, medical records, ancillary departments, and nursing.

Access to expert knowledge about Lean Six Sigma (Lean reduces non-value-added work in an organization) to help control the remaining value-added work. Six Sigma then reduces process defects.

THEORY DEVELOPMENT

This paper serves as a review of significant literature on the topic of the financial impact of Six Sigma on an organization. Additionally, several examples are included to ensure the concepts are stated in more financial and organizational terms rather than academic terms. This methodology is done to ensure the reader understands the concept presented in a manner that the organization is interested.

Literature Review

Why is Six Sigma's Focus on Finance Good?

When looking at the strengths of Six Sigma, the understanding of financial ramifications is important. Looking at the reduction of waste, a financial perspective is important as, even though waste removal is important, there is a limit to how much should be done (De Koning, De Mast, Does, & Vermaat, 2008). Elimination of waste can include the ability to minimize paperwork and create reports that are meaningful (Fullerton, Kennedy, & Widener, 2013). An example of this is the practice of specifically seeking to understand the real impact of the adoption of the project on the finances of the organization (Fullerton, Kennedy & Widener, 2008).

To illustrate this point, one might consider whether to spend \$500 dollars to save a penny. The initial reaction to spending \$500 in employee time and resources to save a penny would be a waste of shareholder investment and pointless exercise that takes the organization away from its mission. Alternatively, what if investing \$500 dollars in employee time and organization resources that results in a penny reduction in product cost and 500 products were produced each month. The break-even point for this activity would

have occurred in one month and any cost savings thereafter would produce positive results at no cost to the bottom line.

Quality Programs with that are Financially Driven Often Fail

The situation where process improvement may be seen as “too financial” is when an organization is too aggressively pursuing projects that do not produce results to the organizational bottom line. Often it is assumed that focusing on nonfinancial measures will lead to financial results (DeBusk, 2012). Many times costs are analyzed inappropriately in an attempt to justify the project. An example of this situation might be where an organization is working to develop a new software program with an estimated fixed cost of \$300,000 with an annual cost of \$50,000 to be able to eliminate a software currently used that had an initial cost of \$500,000 that has an annual cost of \$100,000. The project appropriately was undertaken given the current information. After significant development it is determined that the firm will need an additional \$250,000 to complete the project and annual cost savings is reduced to \$25,000. In this situation, it is often argued that the initial \$300,000 would be wasted if the project is abandoned and the cost savings will never be realized.

Quality Programs that are not Financially Driven Often Fail

The situation where process improvement is seen as “not financial enough” is when an organization is pursuing projects that do not have enough financial impact. An example of a project that did not consider the financial impacts may be when consultants are brought in encourage a “quality-focused” culture with the creation of programs and slogans to promote a quality focus. If these consultants offered little more than basic training in methods for documenting quality improvement and making staff aware of the need for quality improvement but instead focused on the development of slogans then all the organization learned was how to create slogans rather than the creation of a quality focus. Not only would this effort pull employees away from their responsibilities, it would have negatively impacted the finances of the organization, and imposed financial costs without financial benefits (Samuels & Adomitis, 2003).

A weakness of lean manufacturing initiatives includes the lack of focus on non-financial components. Research on lean manufacturing show that firms often reply with nonfinancial information when they engage in TQM or JIT (Baines & Langfield-Smith, 2003). For example, in one study researchers found evidence of a relation between nonfinancial measures, quality, and productivity, but also found that those same firms relied more on nonfinancial measures such as productivity rather than on financial measures like profitability and return-on-investment (Kennedy & Widener, 2008). Likewise, Baines and Langfield-Smith (2003), also found that processes that involved an organizational change by developing team-based work led to a higher reliance on nonfinancial performance measures.

Quality Programs that include Finance have more Success

The goal of implementation of Six Sigma is to adopt a project that is “just right.” The benefit of Six Sigma is that it recognizes the significance of the relationship between defect reduction and financial expectations. Six Sigma does this by ensuring that projects performed are those that are not aimed at meeting the needs of the executives alone or the employees alone, but that defines necessary tasks as those that produce value to shareholders. By working as a team with employees, financial managers can begin to implement changes early in a process at minimal cost, thereby preventing those errors from becoming much more costly problems later (Samuels & Adomitis, 2003).

An example of a situation where Six Sigma worked in a manner to strengthen an organization can be seen in health care. Six Sigma in application for health care can be more difficult than in other industries, because of the complexity of healthcare involving complex processes, human interaction and unspecific issues of diagnosis. Hospital processes involve much more human interaction and educated intervention

than manufacturing processes due to the non-routine nature of the industry. At every stage of each healthcare process, critical to quality factors exist that directly affect some or all of these customers (Samuels & Adomitis, 2003).

Theoretical Framework

The hypothesis is that the long lasting and effective nature of Six Sigma is in part due to Six Sigma having a financial focus but is not principally financially driven.

RESEARCH DESIGN, METHOD AND DATA

This research looks into the current literature to determine when a program is too financially driven and why and when a program is not financially driven enough and why. The research then looks into the key drivers for different program's success and lays them out in a table format for visual accumulation. The article then looks at recognizing the differences in programs and likely outcomes from the program's shortcomings.

PRELIMINARY FINDINGS AND FUTURE RESEARCH

From the review of articles specific to each to the different program types, the following table was created. Data in regards to the different programs or business functions was obtained for TQM (Zaire), Lean Manufacturing (Osterman & Fundin, 2014), Six Sigma (Aboelmaged, 2010), Cost Reduction Programs (Labro, 2006), Quality Circles (Funk, 1995), and Total Preventative Maintenance (Brandolese, Franci, & Pozzetti, 1996) to see the impact of these items on an organization.

Table 1. Comparing Quality Programs by Business Function

Quality Program/ Business Function	TQM	Lean Manu- facture	Six Sigma	Cost Reductio n Program s	Qualit y Circles	JIT	Total Preventative Maintenanc e
Finance		Yes	Yes	Yes			
Production	Yes	Yes	Yes		Yes	Yes	Yes
Product Quality	Yes		Yes		Yes		Yes
Customer Service	Yes		Yes				
Management	Yes	Yes	Yes				

What can be seen from table 1 is the characteristics of different business programs. This was analyzed by financial, production, quality, customer service and decision making. A "yes" was put in the section when the characteristic directly applied to the program. After reviewing several articles, five main business functions were created to explain the effect on them by various quality programs. The five business functions include: finance, production, product quality, customer service, and management. These were arrived at by looking at the degree offerings in business schools. Marketing was specifically excluded as it was deemed to not be strongly related to Six Sigma due to little reference to this function in the literature. From this table it can be seen that Six Sigma is the only program that includes all five business functions (Aboelmaged, 2010).

Over emphasis on finances can hurt goal attainment. Traditional budgets create annual targets that are financially driven and are often negotiated between operating managers and the budget committee. When

the organization is managed to meet these goals, the budget tends to be the focus to make judgments rather than the needs of the customers and the long-range financial well-being of the organization (McVay & Cooke, 2006).

Though budgets are good, budgets are not perfect. Some common problems with budgets include that they quickly outdated, involve a great deal of judgment, are time-consuming, and are overly focused on financial outputs (McVay & Cooke, 2006). The benefit of a Six Sigma program is the financial data of the project is accounted for separately than the entire organization and its detail and timeliness allow for better decisions (DeBusk, 2012).

CONCLUSIONS AND IMPLICATIONS

The conclusion of this work is that the reason Six Sigma has had a long lasting and effective nature is that it does have a financial focus but is not financially driven. In an article by Aboelmaged (2010) it was identified that out of 417 articles researched none of them had finance as a theme but nearly all of them included information on finance.

This research is important as it identifies the interdisciplinary nature of Six Sigma and the role of finance in that process. It also recognizes and contributes to the body of knowledge on the importance of not just understanding Six Sigma, DMAIC and project success but the success factors for Six Sigma itself.

Future research could include how much the financial staff was included and at what levels in project success, how many financial decision makers were being included in either a Black Belt or a Green Belt, and the measure of how important financial drivers were in the accountability of project success.

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THE WOMEN U.S. POLICYMAKERS FORGOT: PAYDAY LENDING REGULATIONS IGNORE WOMEN OF COLOR

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ABSTRACT

Payday loans, or small short-term loans that carry high fees, may provide a much-needed safety net for some consumers in need of quick cash for emergencies. However, data suggest that most payday loan borrowers become repeat users caught in a cycle of high-cost debt. Furthermore, empirical evidence suggests consistent overrepresentation of women of color, including many single mothers, among payday loan borrowers. Based on international human rights law, the U.S. has an obligation to remedy predatory economic practices such as a payday lending that have a disproportionately negative economic effect on women of color. Posing the issue of payday lending as a human rights issue can make an important contribution to public action on how to address the aftermath of the financial crisis and its impact on women of color.

JEL: K1, K4

KEYWORDS: payday loans, women of color, human rights

INTRODUCTION

A large number of Americans are literally living paycheck to paycheck (1) . They're one unplanned expense away from being in financial distress (2) . Twenty-six percent of Americans have no emergency savings and forty-one percent say their top financial priority is simply staying current with their expenses or getting caught up on their bills (3) . While Americans continue through a long economic recovery process, trying to rebuild from the impact of the recession, women of color face an especially arduous battle as their economic futures have been undermined by inequality. Despite expansion in the availability of credit, evidence suggests that women of color are disproportionately affected by predatory lending practices (5) . Women of color are particularly at risk for abuse presented by payday loans: short-term advances carrying extremely high interest rates that are expected to be paid from the borrower's next payroll check. Based on international human rights law, the U.S. has an obligation to remedy predatory economic practices such as a payday lending that have a disproportionately negative economic effect on women of color. Not only do international treaties call on the U.S. to address women's access to and control over economic and financial resources (6) , but they also call the U.S. to address instances of multiple discrimination, where the interaction of multiple grounds or factors, such as race and gender, adversely impact a set of people (7).

Why Payday Lending Is Problematic

Lenders advertise payday loans as small-dollar, short-term means for obtaining fast cash to get through a financial emergency. These lenders cater to consumers with little to no borrowing alternatives by offering quick cash without asking for the same proof of ability to repay that banks require. Under such circumstances, payday lenders can certainly serve individuals in real financial distress who may not be adequately served by more traditional sources of consumer lending (8). For those living paycheck to paycheck, access to quick, short-term credit could make the difference between staying financially afloat and having one's heat turned off (9) . In fact, in the face of financial or economic shocks, payday loans allow households to smooth their income and consumption (10) . Payday loan debt is of course problematic

for all consumers, but is particularly troubling for women of color. Debt impacts not only women of color's finances, but also their physical (11) and emotional health (12), which in turn has an impact on their children and families. Communities also bear burdens from short-term fringe lending. One researcher testing the effects of payday loans found that households with local access to payday loans experience a 16% increase in economic hardship related to utilities, rent, and medical bills (13). This has a spillover effect on taxpayers who indirectly fund such households through government sponsored assistance programs (14).

Existing State Regulation

Other than restrictions to military borrowers (15) and certain fee disclosure requirements, there are few federal guidelines regulating the payday lending industry, leaving payday lending laws mainly to the states. States take various approaches to payday lending regulation (16). Some require all licensed short-term lenders to comply with state usury laws—the same laws that regulate banks (17). These rates are often under 30% APR, which effectively bans payday lenders from operating (18). Other states allow exemptions from usury laws for short-term lenders, but cap interest rates at a point that makes it unprofitable for payday lenders to operate (19). A remaining 33 states have implemented a variety of regulations on short-term lenders. All of these states limit maximum loan amounts (\$300–\$1,000); additional regulations include term requirements, interest rate and fee limits, and loan rollover restrictions (20). Six states (Delaware, Idaho, Nevada, South Dakota, Utah, and Wisconsin) do not limit interest rates or fees for short-term loans (21). Although states may prohibit or regulate payday lending, internet lending and lenders' collaboration with sovereign tribes has created difficulties for state regulators. (22) The Internet allows payday lenders to reach people living in cities or states where their loans are illegal (23). Many online lenders are located on Indian reservations to avoid complying with consumer protection laws (24).

The rent-a-bank practice has also thwarted state attempts to regulate payday lending (25). Rent-a-bank refers to partnerships between Federal Deposit Insurance Corporation (FDIC) banks and payday lenders to offer "agent-assisted loan programs." (26) Payday lenders partner with national banks chartered in states that do not cap interest rates on small loans (27). They then export rates to other states, regardless of whether those other states have usury laws or rate ceilings that apply to payday lending (28). Rent-a-bank is highly effective and the most significant barrier to effective regulation at the state level; it operates across the nation to circumvent state rate capping legislation (29). In response, states have implemented reform measures with varying degrees of success. (30) In the 2014 legislative session to date, 24 states have pending legislation regarding payday lending (31), while California, Florida, Idaho, Louisiana, Maine, Oklahoma, Rhode Island, Utah and Wyoming enacted payday lending legislation (32).

Existing Federal Regulation

While federal regulation has tried to guard consumers where state legislation has fallen short (33), the CFPB has attempted to educate and protect consumers in their dealings with financial service providers (34). President Obama nominated Richard Cordray as the director of the CFPB on July 18, 2011 (35). In a statement, the president said: "American families and consumers bore the brunt of the financial crisis and are still struggling in its aftermath to find jobs, stay in their homes, and make ends meet. That is why I fought so hard to pass reforms to fix the financial system and put in place the strongest consumer protections in our nation's history. Richard Cordray has spent his career advocating for middle class families, from his tenure as Ohio's Attorney General, to his most recent role as heading up the enforcement division at the CFPB and looking out for ordinary people in our financial system (36)." The CFPB examines nonbanks in the same way it examines banks, using a combination of required reports, document reviews and on-site examinations (37). In a January 5th, 2010 speech at Brookings Institution, Cordray said that nonbank activities are important markets, providing valuable services to customers who lack access to other forms of credit (3*). He has noted that nearly 20 million U.S. households use payday lenders, paying about \$7.4

billion in annual fees (39). Cordray has said since most of these nonbank businesses are not used to any federal oversight, the new supervision program may be a challenge for them, “but we must establish clear standards of conduct so that all financial providers play by the rules.(40)”

The CFPB has made clear its interest in curbing payday loans (41). Cordray has explicitly considered economic rights as civil rights: “If we are to attain a true and full understanding of civil rights in this country, it must encompass not only political and legal rights, but also economic rights...The movement and aspiration toward equality in American life was almost as fundamentally economic as it was political and legal. This was well understood in the African American community, as reflected in Dr. King’s 1963 March on Washington for Jobs and Freedom and his later involvement in the “Poor People’s Campaign” for economic justice. In the end, it seems to me that these three categories of rights – political, legal, and economic – are inextricably intertwined in our society. Because we chose to build our political structure around a free market economy, we inevitably found it necessary to supplement our bare political and legal equality with some more robust measures of economic equality and economic rights as well. And I have also sought to locate the work of our new federal agency against the backdrop of the kind of financial oversight needed to vindicate those rights in today’s economic and social climate. At the Consumer Bureau, we are keenly aware of our responsibility to do whatever we can, within our authority, to combat the persistent evil of discrimination, and we understand the importance of doing this work steadily and tenaciously.”(42) The CFPB may also restrict “unfair, deceptive, or abusive acts,” that are likely to cause substantial injury to consumers where this injury is not outweighed by countervailing benefits to consumers or competition.(43) Dodd-Frank defines abusive to include a subjective dimension, which allows for contextual considerations that may include race and gender.(44) Some groups have challenged the CFPB’s constitutionality,(45) the appointment of Richard Cordray,(46) and Dodd-Frank as favoring large lenders over smaller business that cannot shoulder the cost of increased regulation (47). This evidences the pushback the CFPB will encounter as it seeks to regulate payday lending. Nonetheless, the CFPB may issue regulations under The Truth in Lending Act (TILA) (48). TILA was enacted for the purpose of “assuring a meaningful disclosure of credit terms so that the consumer will be able to compare more readily the various credit terms available to him and avoid the uninformed use of credit.” (49) It is deemed the “cornerstone of consumer credit legislation.” (50) TILA does not generally regulate what terms a creditor must offer, but requires that those terms be uniformly disclosed to the consumer and tries to help consumers make intelligent choices from available sources of credit (51) . For example, payday loan employees are not required to orally volunteer the applicable APR for a loan, but if a customer requests this information, the employee is required to disclose the correct APR (52). Before the loan is consummated, payday lenders must provide written information about the loan, including fees, repayment due date, and APR (53). Payday lenders are also required to disclose their fees as an APR if they choose to advertise their rates (54). The CFPB has also issued regulations under Equal Credit Opportunity Act (ECOA), (55) which prohibits creditors from discriminating against an applicant on the basis of race, color, sex or marital status (56) . These regulations, known as Regulation B, provide the substantive and procedural framework for fair lending (57). ” The ECOA has two principal theories of liability: disparate treatment and disparate impact. Disparate treatment occurs when a creditor treats an applicant differently based on a prohibited basis such as race or national origin (58). Disparate impact occurs when a creditor employs facially neutral policies or practices that have an adverse effect or impact on a member of a protected class unless it meets a legitimate business need that cannot reasonably be achieved by means that are less disparate in their impact (59).

Women of Color At Risk For Abuse Presented by the Payday Loan Industry

Women of color are particularly at risk for abuse presented by the lending industry, predatory loans, and more specifically, payday lending, as economic insecurity disproportionately affects their race and gender (60). These disparities do not just affect them, but their families and communities as well. As a result of the deep penetration into these vulnerable markets by some predatory payday lenders, the consumer credit

market has become so deeply bifurcated along racial lines that some critics have described it as a modern form of financial apartheid (61).

The U.S. Has a Duty to Protect Against Human Rights Abuses by Payday Lenders

Human rights treaties, mechanisms and instruments have addressed the issue of women's access to and control over economic and financial resources. By either signing or ratifying these treaties, the U.S. has acknowledged that policies and programs should be formulated to promote equal access to and control over financial and economic resources (62). The ICESCR states that parties to the Convention must ensure the equal right of men and women to the enjoyment of all economic, social and cultural rights (63). The ICESCR also recognizes the right of everyone to "the continuous improvement of living conditions." (64) CEDAW requires parties to take all appropriate measures to eliminate discrimination against women and ensure the practical realization of the principle of the equality of women and men in the economic field, among other fields (65). States are obligated not only to refrain from engaging in acts of discrimination, but also to eliminate discrimination against women by any person, organization or enterprise (66). While the U.S. has not ratified either treaty, as a signatory to the ICESCR and CEDAW, the U.S. is obliged to "refrain from acts which would defeat the object and purpose" of the treaty (67). In addition, the U.S. has signed and ratified CERD and has agreed to be bound by its requirements (68). CERD requires the U.S. to eliminate both intentional discrimination and discrimination in effect (69). Article 2(2) provides that:

"State parties shall, when circumstances so warrant, take, in the social...economic...special and concrete measures to ensure the adequate development and protection of certain racial groups or individuals belonging to them, for the purpose of guaranteeing them the full and equal enjoyment of human rights and fundamental freedoms.(70)" Thus, the language of the Convention and the governing comment depict economic development as a positive right (71) owed to all groups and which should be protected for groups that experience systematic discrimination. The international community has made strong commitment to gender equality, further implicating the U.S.'s obligation to curb the predatory economic practices that place women of color at risk of economic harm. The Platform for Action of the Fourth World Conference on Women highlighted the differences in women's and men's access to, and opportunities to exert power over, economic structures in their societies.(72). The Platform recommended that Governments and the international community analyze policies and promote from a gender perspective more equitable distribution of productive assets, wealth, opportunities, income, and services.(73)

The Commission on the Status of Women called on Member States, including the U.S., to facilitate the further development of the financial sector to increase women's access to and control over savings, credit and other financial services, through incentives and the development of intermediaries that serve the needs of women(74). At the 2005 World Summit, global leaders resolved to promote gender equality and eliminate pervasive gender discrimination by, inter alia, ensuring equal access of women to productive assets and resources, including credit (75). The Post 2015 Global Development Goals sub-goal (2c) calls for equal rights for women to open bank account(76), implying that financial services and financial inclusion are a necessary part of empowerment of women. Finally, in the Doha Declaration on Financing for Development, adopted in 2008, global leaders reaffirmed their commitment to eliminating gender-based discrimination in all forms, including in the financial markets. Member States resolved to promote women's rights, including their economic empowerment; effectively mainstream gender perspectives in law reforms, economic programs; and give women full and equal access to economic resources (77).

In addition to addressing gender discrimination, the U.S. also has an obligation to adopt and implement appropriate measures to address multiple discrimination (78). Multiple discrimination broadly refers to discrimination based on the interaction of multiple grounds or factors (79). Under Article 2 of CEDAW (80), States are called upon to eliminate and protect against discrimination "in all its forms," a phrase which

“anticipates the emergence of new forms of discrimination.”⁽⁸¹⁾ New forms include those resulting from the compounding or intersection of established grounds and factors. Compounded discrimination refers to the layering of analytically separable grounds or factors to aggravate or add to the risks or burdens of discrimination ⁽⁸²⁾. Intersectional discrimination refers to multiple grounds or factors interacting to create a unique or distinct risk or burden of discrimination.

The Committee on Economic, Social and Cultural Rights has noted the importance of addressing intersectional discrimination in its general comment No. 16 (2005): “Many women experience distinct forms of discrimination, due to the intersection of sex with such factors as race, color, language, religion, political and other opinion, national or social origin, property, birth, or other status, such as age, ethnicity, disability, marital, refugee or migrant status, resulting in compounded disadvantage.”⁽⁸³⁾ Human rights instruments’ recognition of the existence of multiple, compound and intersectional discrimination provides thus one more argument in favor of developing the U.S.’ obligation to help place women of color on equal footing in economic life in the U.S.

Compliance with international human rights treaties is not merely a normative nudge on the executive branch to address the discriminatory impact of payday lending. Rather the U.S. has a duty to affirmatively address the issue. The human rights approach under CERD, for example, requires the CFPB to move past the dilemma of proving intent to discriminate, to focusing on remedial action to address discriminatory impacts ⁽⁸⁴⁾. As recognized by CERD in its Concluding Observations on the state report of the U.S., the U.S. has a legal obligation to take measures of “positive action”: “The Committee emphasizes that the adoption of special measures by State parties when the circumstances so warrant, such as in the case of persistent disparities, is an obligation stemming from article 2, paragraph 2, of the Convention ⁽⁸⁵⁾.

Where racial disparities exist, CERD unequivocally requires the U.S. to take actions that produce visible results ⁽⁸⁶⁾. Once a violation is identified, CERD allocates responsibility to “amend, rescind, or nullify the policies” to the government ⁽⁸⁷⁾. Furthermore, it creates a duty for governments at the federal, state, and local levels to take appropriate legislative action to bring to an end discrimination ⁽⁸⁸⁾. The statutory definition of discrimination under civil rights law in the U.S. are not in full alignment with CERD obligations⁽⁸⁹⁾, but policy initiatives by the CFPB could provide opportunities to harmonize the doctrines and bring the U.S. into full compliance with CERD and other international human rights norms.

CONCLUSION

Data suggest that most payday loan borrowers become repeat users caught in a cycle of high-cost debt. Furthermore, evidence indicates consistent overrepresentation of women of color, including many single mothers, among payday loan borrowers. This takes a toll not only on these women and their family, but all society. Despite improvements to federal and state policies in the wake of the financial crisis, including the establishment of the CFPB and the recently increased attention by other financial industry regulators to the importance of adequate consumer protections, and despite the hope that most financial service providers would heed the lessons of the financial crisis, women of color and other economically vulnerable populations are still being subjected, on a widespread basis, to predatory and deceptive lending practices, including in the market for payday lending. As dictated by its international human rights law obligations, the U.S. must continue to regulate the payday loan industry and seize the opportunity to legislate offered by the CFPB. Foundational is the U.S.’ obligation to address double discrimination and disparate impact discrimination, which payday loans arguably encourage. The U.S. must continue to monitor and collect data on the industry and women of color as consumers. Regulation must work to provide low-income women of color with access to a fair form of micro-finance, and more broadly, to help them to become full economic participants in the U.S.

NOTES

1 Angela Johnson, 76% of Americans are living paycheck to paycheck, CNN Money, available at <http://money.cnn.com/2013/06/24/pf/emergency-savings/> (June 24, 2013) (citing that fewer than one in four Americans have enough money in their savings account to cover at least six months of expenses, enough to help cushion the blow of a job loss, medical emergency or some other unexpected event, according to the survey of 1,000 adults. Meanwhile, 50% of those surveyed have less than a three-month cushion and 27% had no savings at all.).

2 Id.

3. Jeff Cox, More Payday Lenders Than McDonald's?, CNBC (Nov. 24, 2014), available at <http://www.cnbc.com/id/102213180#>.

See e.g. National Women's Law Center, Economic Recovery Worse Than Recession for Black Women (Aug. 4, 2011) available at <http://www.nwlc.org/our-blog/economic-recovery-worse-recession-black-women> (noting that Black women have actually lost more jobs during the recovery than they did during the recession itself.); Dedrick Muhammad, Wealth Inequality and Women of Color: A National Emergency, Huff Post Money (citing to report released by the Insight Center for Economic Development which revealed that the median wealth for single women of color is significantly less than their male counterparts with black and Latina women fairsing the worst.); Kathleen Geier, The Gender Wage gap; (noting that women of color suffer from an even bigger wage gap than white women do.).

4 The National Council for Research on Women, NCRW Big Five: Women, Homeownership, and Sub-Prime Mortgages—A Need for Fair Lending Practices, fact sheet, The National Council for Research on Women, (2008).

5 See e.g. International Covenant on Economic, Social and Cultural Rights, art 3, Dec. 16, 1966, 993 U.N.T.S. 3; Convention on the Elimination of All Forms of Discrimination Against Women, art.1, Dec. 18, 1979, 1249 U.N.T.S. 131 CEDAW, art.2(e); International Convention on the Elimination of All Forms of Racial Discrimination, opened for signature Mar. 7, 1966, art. 2(1), 660 U.N.T.S. 195, 216 See e.g. CEDAW/C/TKM/CO/2 (2006), para. 29.

6 See e.g., Gregory Elliehausen, An Analysis of Consumers Use of Payday Loans, Financial Services Research Program Monograph No. 41, Board of Govenors of the Federal Reserve System. (2009) http://www.cfsaa.com/portals/0/RelatedContent/Attachments/GWUAnalysis_01-2009.pdf (describing how payday loans may enable households to weather emergencies and periods of acute financial distress.)

7 Id. at 60 (stating that payday loans may provide rationed borrowers with a source of emergency funds.)

8 Shapiro at 17; Studies show that payday loans benefit communities struck by natural disasters, that payday lenders offer a positive service to individuals in unexpected financial distress, and that access to payday loan credit in distressed times prevents 1.22 foreclosures per 1,000 homes See Adair Morse, Payday Lenders: Heroes or Villains?, J. of fin. Econ. available at <http://www.cfsonline.com/uploads/PaydayLendersHerosorVillans.pdf>.

9 Associated Press, Debt stress causing health problems, poll finds: Economic woes a pain in the neck, back and more for millions of Americans (June 9, 2008), available at http://www.nbcnews.com/id/25060719/ns/health-mental_health/t/debt-stress-causing-health-problems-poll-finds/#.VHatDfR4qds (citing medical research linking chronic debt stress to a wide range of ailments).

10 Kristen Kuchar, *The Emotional Effects of Debt*, *The Simple Dollar* (Nov. 25 2014) available at <http://www.thesimpledollar.com/the-emotional-effects-of-debt/> (noting depression, anxiety, resentment, denial, stress, anger, frustration, regret, shame, embarrassment, and fear are all common symptoms associated with debt).

11 Brian T. Melzer, *Spillovers from Costly Credit*, 2013 U.S. Census Bureau Ctr. For Econ. Stud. No. CES-WP-11, at 2.

12 *Id.* at 7-16.

13 Congress passed the Military Lending Act (MLA) in 2006. It protects not only combat soldiers, but all active-duty military personnel and their dependents from usurious loans by capping interest rates on several types of short-term loans, including payday loans, at 36% annual percentage rate (APR). See Consumer Finance Protection Bureau, *What are my rights under the Military Lending Act?* Aug. 8, 2014, available at <http://www.consumerfinance.gov/askcfpb/1783/what-are-my-rights-under-military-lending-act.html>; see also statement of the Department of Defense, calling the payday loan industry harmful to the war on terrorism. “Predatory lending undermines military readiness, harms the morale of troops and their families, and adds to the cost of fielding an all-volunteer fighting force.” *Report on the Predatory Lending Practices Directed at Members of the Armed Forces and Their Dependents*, Aug. 9, 2006, at 9, available at http://www.defense.gov/pubs/pdfs/report_to_congress_final.pdf

14 The Pew Charitable Trusts, *State Payday Loan Regulation and Usage Rates*, Jan. 14, 2014, available at, <http://www.pewtrusts.org/en/multimedia/data-visualizations/2014/state-payday-loan-regulation-and-usage-rates>.

15 Colin Morgan-Cross and Marieka Klawitter, *Effects of Payday Loan Price Caps & Regulation*, *Uni. of Wash.*, at 2-3 Dec. 2, 2011 available at, <http://evans.uw.edu/sites/default/files/public/STATE%20PAYDAY%20LOAN%20PRICE%20CAPS%20%26%20REGULATION.pdf>.

16 *Id.*

17 *Id.*

18 *Id.*

19 *Id.*

20 Ashlee Kieler, *Pennsylvania Sues Think Finance, Alleging Illegal Payday Loan Scheme*, *Consumerist*, November 14, 2014, available at <http://consumerist.com/2014/11/14/pennsylvania-sues-think-finance-alleging-illegal-payday-loan-scheme/> (describing Pennsylvania’s difficulty to regulate predatory products that still find their way to consumers via online marketplaces and companies’ claiming affiliation with American Indian tribes.)

21 Daniel Wagner, *Six federal agencies are investigating online payday lenders*, *The Center for Public Integrity*, Aug. 8, 2013, available at, <http://www.publicintegrity.org/2013/08/08/13145/six-federal-agencies-are-investigating-online-payday-lenders>

22 See e.g., March Lifsher, *Internet Payday Lenders With Tied to Indians Dodge California Regulators*, *L.A. Times*, Apr. 13, 2009, available at <http://articles.latimes.com/2009/apr/13/business/fi-internet-loans13> (explaining how payday lenders have gone online and partnered with Indians tribes in yet another ploy to circumvent usury laws. Lenders are able to claim immunity from enforcement of state laws that

cap interest rates and provide other borrower protections. In return, the tribes receive a financial benefit from the payday lending firms — sometimes including a percentage of the overall business.)

23 Karger at 78.

24 Id.

25 Id.

26 Id. (“Lenders with rent-a-bank partnerships often charge higher interest rates, and make larger loans and repeat loans that violate state laws.”)

27 See Donna Tanoue, Chairman, FDIC, Keynote Address, Seventh Annual Greenlining Economic Development Summit (June 13, 2000) (describing how large banks rent out the state usury law of the charter state to payday lenders operating across the nation to circumvent state rate capping legislation.)

28 Johnson, at 152-53 (explaining why a state solution will never adequately regulate payday lending or provide the five minimum consumer protections that must be included in any proposed federal regulation.)

29 This includes, for example, a 2010 Colorado law, which may serve as a national model. The law lengthened the term of a payday loan to a six months minimum from the typical two weeks. The law also required borrowers be able to pay down the debt in installments, instead of one lump sum, and have the option to pay off the loan early in full without paying any fines. Since enacted, borrowers have been saving an estimated \$40 million a year. Rich Jones, director of policy and research at the Bell Policy Center, stated that, “it’s still expensive [for borrowers], but people are able to pay them off.” Colorado’s law, considered a compromise between industry interests and consumer protections, could be a feasible alternative as the CFPB considers how to curb payday loan usage. See Tessa Cheek, Payday loan policy and the art of legislative compromise, *The Colorado Independent*, Nov. 18, 2014, available at, <http://www.coloradoindependent.com/150487/colorado-payday-loan-policy-and-the-art-of-legislative-compromise>.

30 Id.

31 See e.g. H.R. 1214 (111th) Payday Loan Reform Act of 2009 introduced on February 26, 2009 and H.R. 2563 introduced on May 21, 2009. Both bills died, but focused on regulating the payday loan industry by amending the Truth in Lending Act.

32 Learn about the Bureau, U.S. Consumer Financial Protection Bureau, available at <http://www.consumerfinance.gov/the-bureau/>

33 The White House, President Obama Announces Richard Cordray as Director of the Consumer Financial Protection Bureau, available at <http://www.whitehouse.gov/the-press-office/2011/07/17/president-obama-announces-richard-cordray-director-consumer-financial-pr>

34 Id.

35 Learn about the Bureau.

36 Remarks by Richard Cordray at the Brookings Institution, Jan 5 2012, available at, <http://www.consumerfinance.gov/newsroom/remarks-by-richard-cordray-at-the-brookings-institution/>

37 Id.

38 Dave Clarke, Codray Says Politics Won't Distract Consumer Cop Reuters 5, Jan, 2012 available at <http://www.reuters.com/article/2012/01/05/us-financial-regulation-codray-idUSTRE80312J20120105>

38 See Steve Cocheo, Tug of War With Banks in the Middle, ABA Banking Journal (June 1, 2013).

39 Richard Codray, CFPB Director Richard Codray's Prepared Lecture on Economic Rights as Civil Rights at Michigan State University, October 10, 2014, Available at <http://www.consumerfinance.gov/newsroom/cfpb-director-richard-codrays-prepared-lecture-on-economic-rights-as-civil-rights-at-michigan-state-university/>.

40 Consumer Fin. Prot. Bureau, Payday Loans and Deposit Advance Products, A White Paper of Initial Data Findings, 1-43 (2013) available at http://files.consumerfinance.gov/f/201304_cfpb_payday-dap-whitepaper.pdf; Dodd-Frank Wall Street Reform And Consumer Protection Act of 2010 Pub. L. No. 111-203, § 1031, 124 Stat 1375, 2005-2006 (2010); Dodd-Frank, 12 U.S.C.A. § 5624 (West 2010).

41 Dodd-Frank Act § 1403

42 Mike Scarcella, States, Private Plaintiffs Press Suit Against Wall Street Reform Law, The BLT: The Blog of Legal Times, Feb. 28 2013 available at <http://legaltimes.typepad.com/blt/2013/02/states-private-plaintiffs-press-suit-against-dodd-frank.html>

34 Id.

44 Hawkins at 38-39 (noting the law's impact).

45 15 U.S.C. 1601-1667 (2000).

46 15 U.S.C. 1601(a) (2000).

Some state laws incorporate some provisions of TILA in their unfair and deceptive trade practices statutes, which are patterned after the Federal Trade Commission Act. James P. Nehf, Effective Regulation of Rent-to-Own Contracts, 52 Ohio St. L.J. 751, 758 (1991).

47 12 C.F.R. § 226(2)(a)(14)(2001) (stating that transactions commonly known as "payday loans" constitute credit for purposes of TILA.)

48 12 C.F.R. § 226.17 (2001).

49 Id.

50 Id.

51 Regulation B § 1002.1

52 15 U.S.C. 1691

53 Id.

54 CFPB Consumer Laws and Regulations (ECOA), June 2013 available at http://files.consumerfinance.gov/f/201306_cfpb_laws-and-regulations_ecoa-combined-june-2013.pdf

55 Id.

56 According to the National Partnership for Women and Families, while unemployment rates for men remained higher than unemployment rates for women during much of the economic crisis, disaggregation of employment statistics by race, age, ethnicity and education shows a more nuanced picture of the groups most impacted by the economy. African American and Latino women, for example, faced much higher rates of unemployment during the recession than did white and Asian men. In terms of earnings, the weekly median earnings for Latinas are \$521 compared to \$592 for Latino men. For black women, their weekly earnings are \$599 compared to \$665 for black men. African American women's median weekly earnings were only 68.1 percent, and Latina women's only 59.3 percent of median weekly white men's earnings of \$854. The largest gap is within Asian American communities where women earn a median weekly income of \$770 compared to \$1,055 for Asian American men. With regards to earnings per dollar, Women on average earn 77 cents for every dollar a man earns for comparable work—a gender wage gap of 23 percent. Women of color suffer from an even more severe gap. African American women and Latinas in the U.S. earn 64 cents and 55 cents for every dollar a man earns. Furthermore, there are approximately 4 million undocumented immigrant women living and working in the U.S., but because of their immigration status, they work the lowest-paying jobs in the country. Undocumented immigrant women face hourly wage disparity of 71 cents for every dollar a man earns. See Sophia Kerby, *How Pay Inequity Hurts Women of Color*, The Center for American Progress, Apr. 9, 2013, available at <http://www.americanprogress.org/issues/labor/report/2013/04/09/59731/how-pay-inequity-hurts-women-of-color/>.

56 Lynn Drysdale & Kathleen E. Keest, *The Two-Tiered Consumer Financial Services Marketplace: The Fringe Banking System and its Challenge to Current Thinking About the Role of Usury Laws in Today's Society*, 51 S.C. L. L. Rev. 589, 590-91 (2000) (observing that while some call lending developments “the democratization of credit, [its] critics call the trend “financial apartheid,” or the “second-class market.”).

“58 By adopting the Platform for Action, Governments and the international community agreed to a common development agenda with gender equality and women's empowerment as underlying principles. The efforts towards ensuring women's participation in development have expanded and need to combine a focus on women's conditions and basic needs with a holistic approach based on equal rights and partnerships, promotion and protection of all human rights and fundamental freedoms.” General Assembly resolution S-23/3, annex, para. 53 available at <http://www.un.org/womenwatch/daw/followup/ress233e.pdf>

59 International Covenant on Economic, Social and Cultural Rights, art 3, Dec. 16, 1966, 993 U.N.T.S. 3 [hereinafter ICESCR].

60 Id. art 11(1).

61 Convention on the Elimination of All Forms of Discrimination Against Women, art.1, Dec. 18, 1979, 1249 U.N.T.S. 13 [hereinafter CEDAW].

62 CEDAW, art.2(e).

63 Vienna Convention on the Law of Treaties, May 23, 1969, U.N. Doc, A/Conf. 39/27 at 289 (1969), 1155 U.N.T.S. 331 (entered into force Jan. 27, 1980).

64 International Convention on the Elimination of All Forms of Racial Discrimination, opened for signature Mar. 7, 1966, art. 2(1), 660 U.N.T.S. 195, 216 [hereinafter CERD] art. 2(1)(c), at 218 (stating that “each State Party shall take effective measures to review governmental, national and local policies,

and to amend, rescind or nullify any laws and regulations which have the effect of creating or perpetuating racial discrimination wherever it exists.").

65 CERD Article 1(1) of CERD states: In this Convention, the term "racial discrimination" shall mean any distinction, exclusion, restriction or preference based on race, colour, descent, or national or ethnic origin which has the purpose or effect of nullifying or impairing the recognition, enjoyment or exercise, on an equal footing, of human rights and fundamental freedoms in the political, economic, social, cultural or any other field of public life.

66 Cerd at art. 2(2).

67 David Weissbrodt & Connie de la Vega, *International human rights law an introduction* 70 (Bert B. Lockwood, Jr. ed., Univ. of Penn Press) (2007) (explaining that a positive right creates an obligation for the state to provide a right, this is different from a negative right where a state should refrain from impinging on the rights of the people).

68 Report of the Fourth World Conference on Women, Beijing, 4-15 September 1995 (United Nations publication, Sales No. E.96.IV.13), chap. I, resolution 1, annex II, para. 150.

69 Id. para 58(b)

70 See Official Records of the Economic and Social Council, 2005, Supplement No. 7 (E/2005/27 and Corr.1), chap. I, sect. D, resolution 49/8, para. 7.

71 General Assembly resolution 60/1, para. 58.(e)

72 United Nations, Report of High-Level Panel of Eminent Persons on the Post-2015 Development Agenda (May 30 2013) available at http://www.un.org/sg/management/pdf/HLP_P2015_Report.pdf

73 General Assembly resolution 63/239, annex, para. 19.

1 See e.g. CEDAW/C/TKM/CO/2 (2006), para. 29.; Note that different concepts and terms have emerged to describe the complexity of discrimination implicating more than one ground. Suggested terms include “additive,” “accumulative,” “compound,” “intersectional,” and “multiple” discrimination; terms such as “complex” bias or “multi-dimensional” inequalities have also been used. For an early discussion of terminology, see T. Makkonen: Multiple, compound and intersectional discrimination: Bringing the experiences of the most marginalized to the fore (Institute for Human Rights, Åbo Akademi University, April 2002) at pp. 9-12; See also, G. Moon: “Multiple discrimination: Justice for the whole person,” in Roma Rights (2009), Vol. 2, Multiple Discrimination, European Roma Rights Centre, http://www.errc.org/en-research-and-advocacy-roma-details.php?page=1&article_id=3564.

74 See e.g. CEDAW Gen Rec. 28, at para. 18; CESCR Gen Cmmt. 20, at para. 17.

75 CEDAW Gen Rec. 28, at para. 18.

76 CEDAW Gen Rec. 28, at para. 8.

77 CEDAW Gen Rec. 25, at para 12; CEDAW Gen Rec. 27, at para 13; CERD Gen Rec. 25, at para 1.

78 Committee on Economic, Social and Cultural Rights No. 16 at para. 5 (2005).

79 CERD, Article 1.

80 Committee on the Elimination of Racial Discrimination, Concluding Observations: USA (14/08/2001), para. 380-407.

81 CERD, Art. 2.

82 Id.

83 Concluding Observations of the Committee on the Elimination of Racial Discrimination: U.S. of America, U.N. Doc. CERD/C/59/Misc.17/Rev.3 (2001) para. 14.

84 The Convention contains two specific terms (“descent” and “ethnic origin”) not typically used in U.S. federal civil rights legislation and practice. Periodic Report of the U.S. to the United Nations Committee on the Elimination of Racial Discrimination Concerning the International Convention on the Elimination of All Forms of Racial Discrimination (June 12, 2013) at 6.

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THE JANUS-FACED NATURE OF LEADERSHIP IN ORGANIZATIONS: EXPLORING SOME LESS REVEALED ASPECTS INHERENT IN THE ORGANIZING MODELS OF HIERARCHY, COMPETITION AND CO-OPERATION –FOCUSING ON THE PERSPECTIVE OF GENDER RELATIONS

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ABSTRACT

INTRODUCTION

Three organizing principles are proposed as paramount in this paper: those of hierarchy, competition and co-operation. It is suggested that their roles be considered in the three basic phases of human development which have demarcated major changes in social and economic organizations: the pre-industrial, the industrial and the post-industrial eras. It is argued that each was predisposed to a particular blend or bent of gender relations, at a formal level. However that formal appearance might have belied the underlying psychological nature of the power-dependency relations which may characterize differentiated but reciprocating gender roles. Corpus The Bible –Old Testament, offers us an early glimpse into formal organizational structure, in the pre-industrial era (The Bible, 1611). Joshua was commanded to organize the twelve desert tribes into groups of ten men each, each with an appointed leader. Women were not mentioned. A model of male hierarchy was established, and with it, many military victories ('Joshua fit the battle of Jericho, and the walls came a-tumbling down', as the famous Negro Spiritual would remind us!) However, if we look at indigenous and aboriginal tradition, we see a less clear-cut model of male hierarchy. Co-operation is emphasized as a pre-requisite to human survival, and contrary to Locke's position, the sharing of wealth and property would be common (Locke 1689). As part of the tradition of hospitality, even females were shared with tribal guests, suggesting that they were not considered as the exclusive property of one male –quite a different tradition than that in, for example, the Elizabethan England in which Shakespeare was writing his tragedies and comedies, all of which teach us of the formal and proprietorial rights of man over woman, and the informal capacity of women to manipulate their men, for their own purposes (Lady Macbeth, Goneril, Regan etc.) (Shakespeare 1611).

Still in the pre-industrial era, we may note how Machiavelli (1512) chooses a male ('The Prince'), to teach us the principles of amoral power-mongering, which pre-dated but anticipates the notion of competition as an organizing principle of society at large –'may the brightest, sharpest and most manipulative man win, within any arena. His particular focus was that of the public weal –a precursor to public administration. On the other hand, J. J. Rousseau (1762) anticipates the birth of the New World, with his earth-shattering notion of a democratic society –'Man is everywhere in chains', yet 'We are forced to be free'. Again, at a formal level, women get lost in the dirt, as they were a little later, when the universally accepted slogan "liberte, egalite, FRATERNITE" was adopted without demur -not a word about 'SORORITE'! Language using common gender forms to encompass women in a male generic form has been symptomatic of the assumed subservient status of women in many states and States (Adam, the first man, according to the Bible, becomes the generic Man, or human, in the ancient Hebrew language; los padres are still the parents, using the generic male, in a language common to all Hispanics in the present-day world). Whilst the formal status of women was still highly dependent on males, in societies purporting to be at the cutting edge of social and economic progress (England, France, Italy and Prussia), at least a different organizing principle was being mooted, just prior to the dawn of the industrial era. Hobbes (1657) may have postulated that life was

‘brutish, painful and short’, so it was every man for himself; but Rousseau suggested that the only way out of the tyranny of the ruling hierarchy of elites was co-operation via a participatory democracy.

We can see that all three organizing principles were vying for pride of place in running society, even before the industrial era. Adam Smith (1776) and Emile Durkheim (1893), grandfathers of economic and sociological theory respectively, tacitly agreed (without knowing it-they wrote in different generations, countries and languages, in a non-globalized era!), on what they considered the paramount organizing principle of their respective social sciences –namely division of labour, to support and sustain both economic and social organization in their ‘Brave New World’ (Huxley 1931). What is ironic is that Smith sees the economy at large as organized via the impersonal forces of the market place, where perfect competition is ideal and, like Hobbes and Locke, it is ‘every man for himself, and let the best man win’ – the spoils remain his private property. The spirit of competition is the driving force of the new industrial age, together with the ability to amass private fortunes via manufacturing, rather than just agriculture, or inherited wealth. Although much of this accumulation of wealth was on the backs of male workers, as Marx (1868) pointed out, when the industrial era was in full swing in Europe, at least as much was on the backs of females: their traditional responsibility for manually helping to manage the family farm was being supplanted by the industrialization of agriculture, thus freeing up both men and women as fodder for the factories in the city.

Max Weber (1946) encapsulated the organizing principles of both business and public administration best, in this industrial era, in his theory of Bureaucracy, which borrowed from Smith and Durkheim, for one of its axes, namely division of labour/specialization, but also emphasized Biblical Joshua’s principle of hierarchy, plus the paramount principle of following rules and impersonally obeying the officer in charge, no matter what a ninny he might be (the organizing principles of 2 other archetypes pre-dating the industrial era, namely: the Military and the Church!) Since women were at the bottom of the anthill of industrial organizations, worse paid in general than their male counterparts (though not as badly exploited as child labour during this exploitive era of Western economic development), women remained economically dependent –either on a husband or father, or on a male boss. However, they had their feet on a new ladder, no longer wholly dependent on their family status. Transformation was apparent in this period of gestation –the latter part of the industrial era.

It must be noted too that during this period of social upheaval, consequent to the industrial/economic earthquakes to which the industrializing world was being subjected, the Rochdale Charter (1844) launched the co-operative movement on a formal footing, as an alternative to guillotine-enforced French-style revolution, or Marxist class wars. It has remained a social and economic force, albeit never mainstream, and never in the limelight of radical/revolutionary thinking. Transformation of gender role and status – from industrial to post-industrial era The logic of Rousseau could not be applied to just one sex. Sooner or later, the logic of political rights would have to be extended to include the other half of the world population! The suffragette movement combined with the labour shortage caused by First World War, to change the balance of power markedly in the favour of women. Enough millions of men were killed or incapacitated, that women took over the more skilled, technical and managerial occupational roles previously held sacrosanct for men –all more highly paid –and kept them after the war (albeit at pay scales generally discounted to take account of on-going anti-female bias!-see, for example Abella, 1984)! Together with a transformation in their occupational roles came a change in their status, not just economic but social, aided by the political change of status –they were recognized as equal in voting power –women’s views could be heard, and would be taken into account.

The transformation of role and status was not universal, nor immediate and colossal in scope. It was more a series of iterative steps –in the metaphor of the ladder, a rung or two at a time. Many societies which have not yet fully undergone industrialization would tend to exhibit male-female power-dependency relationships reminiscent of the pre-industrial era of the economically developed societies –for better, for

worse. Again, that which appears in terms of power differential in form, and formally, may belie the reality of the dynamics of the complex relations which make up the psycho-dynamics of a family – be it traditional or modern. However, as many societies emerge from the industrial to a post-industrial era (Japan, the U.S. and Canada, most countries in Western Europe), new twists in the spiral of transformation in role, status and power relations between the genders can be posited. These may have interesting links with our three basic organizing principles of competition, hierarchy and co-operation, Transformations in the post-industrial era

Organizing Principles

First, it must be suggested that all 3 organizing principles still vie for pride of place in the running of society, and its microcosms, our increasingly ubiquitous organizational forms. However, their forms may be changing, together with deep changes or transformations in the power-dependency relations between men and women (Emerson, 1962, Lehrer 2015). First, competition within the business entity has been formally recognized in organizational theory, via the notion of competing ‘interest groups’ (Cyert and March 1963), which are normally prevented from tearing the organization apart, through the formation of coalitions, which will make side payments to those outside the main coalition group, in order to maintain a functional stability. The interest group model has been more or less transmuted into the notion of stakeholders – internal and external (see, for example, Karakowski et al, 2004) Thus we see the claws of competition being filed, within organizations at least, to a ‘co-operative model’, in order to reduce any internecine tendencies to manageable levels (the culture of the organization may not always be conducive to such a transmutation – see, for example, the rise and fall of Enron – (The Economist, Jan 17, 2002).

The other interesting post-industrial development, both in organizational theory and practice, is the move away from the pyramidal hierarchical authority model, to a far greater focus on a team-based approach – what might loosely be termed a co-optation within the organizational structure of a ‘co-operative’ model of functioning. ‘Flattening’ and ‘outsourcing’ have gone hand-in-hand with the greater focus on internal – ‘team-building’, which is not confined to the business realm; it is increasingly being implemented, or at least, being paid lip-service, in such traditionally hierarchical organizations as the police and the military. It is tempting to attribute this move away from hierarchy and competition as the principal organizing axes, towards cooperation-based models, to the growing presence and power of women in large-scale organizations, both in business and the public sector. One could posit that their softer ‘feminine’ nature – after all, they come from Venus, not Mars! (Gray, 1997) – has been a major driving force in any such post-industrial transformation of organizational structures. A more cynical explanation would be based on simple accounting: it is cheaper to get rid of echelons of expensive managerial hierarchy, and replace their roles with low-cost teams, whose responsibilities and decision-making power are broadened – broadened, but not necessarily deepened! The more significant policy-making and strategic decisions may still be made close to the top of the organization (Mintzberg 1987).

Gender and Transparency (and Its Flipside: Corruption)

We conclude with a tentative speculation, worthy of further in depth empirical research. It is that the greater the degree of equality achieved by women in organizations, the lower the level of corruption. Unfortunately the speculation has not been borne out in the arena of high government, within the public sector. Latin America has boasted female Presidents in its largest and/or most prosperous countries, during the past decade (Argentina, Brazil, Chile and Costa Rica); yet with little obvious transformation in levels of public sector integrity. Argentina’s President in particular seems embroiled in internationally publicized scandals, with regard to honest dealings with its investors; likewise with assassinations of officials who attempt to ‘whistleblow’. Nonetheless it can be said that the level of State violence, of wholesale executions of opposition leaders, of thousands of ‘desparacedos’ which stigmatized the regimes of Latin America under male leadership, seem for the present at least to remain a thing of the past. India’s female Prime Minister

Gandhi (not related to her namesake Mahatma Gandhi) likewise presided over tumultuous times, with little discernible difference in levels of corruption/transparency, for which that country has an on-going adverse international reputation –Transparency International’s (T.I.’s) latest Index registers India almost exactly at midpoint on a global scale, at number 85 out of 174 countries scored. This takes us to a summary analysis of the latest T.I. and G.D.I. (Gender Development Index) data, for most and least developed countries. The overlap between the two is quite strong, as predicted: of the top 8 countries in the T.I. ranking, 6 countries ranked 1-6 in the Gender Equality index. The countries and ranking are as follows: Gender Development Index of United Nations Development Program, juxtaposed with Transparency International Index of Perceived corruption by country

GDI Ranking	Country	TI Ranking
3	Denmark	1
6	Finland	3
2	Sweden	4
5	Norway	5
4	Switzerland	6
1	Netherlands	8

Latest data were for 2012 in the case of the GDI, and 2013 for the TI index

CONCLUSION

Clearly the direction of causality cannot be inferred from the above, if indeed there is one. A more plausible explanation for such a strong relationship is that development in terms of reducing gender inequality goes hand-in-hand with progress in transparency. The relationship between corruption and the 3 organizing principles posited likewise remains less than crystal clear. What can be observed is that 1. All 8 countries are known to fully Weber’s basic precept of the sacrosanct quality of the rule of law, in both public and private administration; that precept is as much a cornerstone to successful governance as is the more controversial bureaucratic principle of hierarchy, but both form part of an administrative whole; what should not be overlooked when critiquing the efficacy of the hierarchical principle is that the authority of each level remains circumscribed –by both superstructure and the procedural edifice: that is how and why successful governments function, together with large-scale private enterprise; and 2.

At the same time, the countries which pioneered the introduction of team-based, co-operative processes and systems into large-scale industry were the same Nordic countries in the GDI and TI top ranking list above. The seminal work by Emery and Thorsrud (1961) gave it the label ‘Industrial Democracy’. It has since been watered down for broader organizational acceptance outside North Europe; but the semi-autonomous Work Groups (‘SAWGs’) introduced by Volvo in their Scandinavian manufacturing assembly remain the prototype to a multitude of team-based, co-operative models discussed, legitimized and popularized by theorists such as Argyris (1973), and eventually adopted in mainstream organizations in N. America some half a century later, in our present day! Further research is required to expand the field of this enquiry, to include elements of human development, other than gender, especially that related to the two ends of the age spectrum –child development, and development of humane yet well-organized systems of care for the increasing proportion of the world’s ageing population –but these must form the subject of another paper!

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SPANISH PROCEEDINGS

LIDERAZGO NIVEL 5 EN LOS ESTUDIANTES EMPRENDEDORES DEL CENTRO DE INGENIERÍA Y TECNOLOGÍA

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RESUMEN

El Programa Integral de Emprendedores de la Universidad Autónoma de Baja California no ha logrado hasta la fecha los resultados esperados, en términos de la formación de nuevas empresas impulsadas por sus estudiantes, y hace falta encontrar áreas de oportunidad para su mejora. Se presupone que este bajo rendimiento se explica, al menos en parte, por la falta de líderes de Nivel 5 que dirijan estos proyectos. Este estudio tiene la finalidad de averiguar las variables que permitan identificar a los estudiantes emprendedores del Centro de Ingeniería y Tecnología que alcancen o tengan el potencial de lograr el liderazgo de Nivel 5. En una segunda fase del estudio, a partir de las variables identificadas, se diseñará un instrumento de medición para aplicarlo en los demás centros y facultades de la Universidad Autónoma de Baja California, y presentar posteriormente a las autoridades correspondientes los resultados debidamente procesados estadísticamente mediante el paquete SPSS v17, acompañado de las recomendaciones que se consideren más convenientes.

PALABRAS CLAVE: Liderazgo, Capital Humano, Emprendedores.

LEVEL 5 LEADERSHIP IN ENTREPRENEURS STUDENTS OF ENGINEERING AND TECHNOLOGY CENTER

ABSTRACT

The Program for Entrepreneurs of the Autonomous University of Baja California has failed to date the expected results in terms of the formation of new businesses driven by their students, and we need to find areas of opportunity for improvement. It is assumed that this underperformance is explained, at least in part, by the lack of Level 5 leaders to direct these projects. This study aims to find out the variables which identify enterprising students of Engineering and Technology Center that meet or have the potential to achieve leadership of Level 5. In a second phase of the study, from the identified variables, a measuring instrument to apply in other centers and faculties of the Autonomous University of Baja California will be designed, and then submit to the appropriate authorities the results properly processed statistically using SPSS v17 package, together with the recommendations considered most appropriate.

KEYWORDS: Leadership, Human Resources, Entrepreneurs

INTRODUCCIÓN

Ciertamente, y junto a otros factores, la ausencia de liderazgo de los estudiantes emprendedores de las universidades de México ha impactado de manera significativa en la falta de apertura de nuevas empresas. Este estudio tiene el propósito específico de introducir el concepto de liderazgo de Nivel 5 en el tema de estudiantes emprendedores y de medir el impacto que se puede tener en la formación de nuevas empresas, sin dejar de lado la problemática que presentan las mismas universidades de una manera integral; y plantear una manera diferente de percibir la problemática que cada universidad presenta por separado a través de la teoría y las características

REVISIÓN LITERARIA

Liderazgo de Nivel 5

El liderazgo de Nivel 5 se refiere al nivel más alto en una jerarquía de capacidades ejecutivas, según Collins, J. (2005). Los líderes de los otros cuatro niveles pueden generar altos grados de éxito, pero no el suficiente para elevar a las empresas de la mediocridad a la excelencia sostenida. La siguiente tabla, resume la teoría que plantea Collins, J. (2005), en su investigación de liderazgo de Nivel 5.

Tabla 2: Características Líder Nivel 5

El Líder de Nivel 5 Se Sitúa En la Cima de Una Jerarquía de Capacidades y Es, Un Requisito Necesario Para Transformar una Organización de Buena a Excelente.	
Nivel 5	Ejecutivo de Nivel 5
	Desarrolla una grandeza duradera, mediante una paradójica combinación de humildad personal, y voluntad profesional.
Nivel 4	Líder eficaz
	Cataliza el compromiso, con una visión clara y convincente; y su vigorosa aplicación, estimula al grupo a lograr altos estándares de desempeño.
Nivel 3	Ejecutivo competente
	Organiza a las personas, y los recursos para la búsqueda eficaz y eficiente, de objetivos predeterminados.
Nivel 2	Colaborador de un equipo
	Contribuye al logro de objetivos grupales; trabaja eficazmente con otros en un entorno de grupo.
Nivel 1	Individuo altamente capaz
	Hace contribuciones productivas mediante talento, conocimiento, habilidades y buenos hábitos de trabajo.

Fuente: Collins, J. (2005)

Aunque el liderazgo de Nivel 5 no es el único requisito para lograr transformar una empresa buena en excelente –otros factores incluyen sumar a las personas correctas a la aventura (y apartar a las incorrectas), así como crear una cultura de disciplina–, según Collins, J. (2005) efectivamente se demuestra que es esencial. En otras palabras, las transformaciones de bueno a excelente simplemente no se logran sin líderes de Nivel 5. Según Cardona, J. (2004), El modelo “Círculos de Liderazgo y Gestión por 8 hábitos” es altamente efectivo, e implica una interacción entre clientes y colaboradores, partiendo de 8 conceptos: información, visión estratégica, resultados, delegación, aprendizaje, comunicación y negociación, equipo e innovación. Según investigaciones, Mendoza, R. & Ortiz, C. (2006); Ortiz, G., Amalia, R. (2006); Pedraja-Rejas, L., Rodríguez-Ponce, E., & Rodríguez-Ponce, J. (2008) los líderes transformacionales ejercen una influencia al interrelacionarse con los miembros del grupo, estimulando cambios de visión y buscando el bien común, dejando de lado los intereses particulares.

Esta teoría confirma la importancia de colocar a líderes de Nivel 5 al frente de proyectos emprendedores desde etapas tan tempranas como los proyectos que se desarrollan en las universidades, y de esta manera definir la ruta hacia el mejoramiento continuo en la creación de nuevas empresas. Por otro lado, Mendoza, I., Ortiz, M. & Parker, H. (2007) refieren que los miembros del equipo transformacional se preocupan por otros, se estimulan intelectualmente, se inspiran entre ellos, y se identifican con las metas del equipo. Esto se opone a la práctica común por parte de un equipo a cargo de un proyecto emprendedor, con relación a la asignación de los puestos de liderazgo en sus organizaciones, porque generalmente termina otorgándose con base a relaciones de amistad o intereses particulares, cuando esta asignación debiera basarse en detectar las cualidades de liderazgo de Nivel 5 entre sus miembros. Con relación a lo anterior, Según Gómez, R. (2008), las acciones de liderazgo que se efectúan con mayor frecuencia en las micro, pequeñas y medianas empresas son las siguientes.

Tabla 3: Frecuencia de Acciones Atribuidas al Liderazgo

Acciones de Liderazgo de Mayor Frecuencia	
1	Senda, ruta, curso; guía a las personas a su destino; unir a las personas en grupo.
2	Influye, dirige, guía; acciones de motivación al logro; capacidad de decisión de los seguidores.
3	Ejerce influencia sobre otros, los dirige y guía hacia el logro de objetivos.
4	Influye, guía y dirige hacia el logro de los objetivos y metas.
5	Influye hacia el logro de metas.
6	Influye en un grupo o en un individuo.
7	Capacidad de decidir lo que debe hacerse. Motivar que los demás lo hagan.
8	Influir en otros.
9	Hacen las cosas correctas.
10	Motivación, acciones encaminadas a intereses de grupo.
11	Inducir, comprometer y satisfacer los motivos de los seguidores.
12	Acciones éticas y sociales para lograr los objetivos de los seguidores.

Fuente: Gomez, R. (2008)

En México, algunos de los personajes que han demostrado tener liderazgo son los empresarios Carlos Slim y Ricardo Salinas. Carlos Slim es un personaje que gusta de retos grandes, de tomar empresas al borde de la caída y llevarlas a la máxima potencia, colocando personas de su entera confianza y altamente capacitados a la cabeza de las empresas. Esta es una práctica muy común en este tipo de líderes. En el caso de Ricardo Salinas, ha sabido mover las piezas de ajedrez, en el tablero empresarial del sector de las telecomunicaciones, de una manera por demás magistral. Pero para entender un poco más las características y diferencias entre un liderazgo de Nivel 5 y un liderazgo de Nivel 1, analicemos los resultados obtenidos de las investigaciones realizadas por Collins. Las personas, en general presuponen, según Collins (2005) que transformar las empresas de buenas a excelentes requiere de líderes monumentales o grandes personalidades como Lee Iacocca, Jack Welch y Stanley Gault, que hacen noticia y se convierten en celebridades.

Comparado con esos CEO, Darwin Smith parece venido de Marte. Tímido, modesto y hasta desmañado, renuente a acaparar la atención. Cuando un periodista le pidió describir su estilo de gestión, Smith sólo se quedó mirándolo fijamente desde detrás de sus gruesos anteojos de marco negro. Finalmente, tras un prolongado e incómodo silencio, respondió: “excéntrico”. Su falta de pretensión se combinaba con una férrea y hasta estoica determinación hacia la vida. Smith creció en una granja en Indiana, y se financió sus estudios de noche en Indiana University, trabajando de día en Internacional Harvester. Un día, según Collins (2005) perdió un dedo en el trabajo. Se dice que esa misma noche asistió a clases y que hasta se presentó a trabajar al día siguiente. Finalmente, este pobre pero decidido campesino de Indiana, logró ser admitido en Harvard Law School. Smith mostró la misma voluntad de hierro mientras estuvo al mando de Kimberly-Clark. De hecho, dos meses después de convertirse en CEO, los médicos le diagnosticaron cáncer nasal y de garganta, y le dieron menos de un año de vida.

Él informó debidamente al Consejo de Administración de su enfermedad, refiere Collins (2005) pero les dijo que no tenía intenciones de morirse pronto. Smith cumplió con su exigente calendario de trabajo, viajando todas las semanas de Wisconsin a Houston para recibir terapia de radiación. El logro vivir 25 años más, 20 de ellos como CEO. La inexorable determinación de Smith, según Collins (2005), fue crucial para la reconstrucción de Kimberly-Clark, especialmente cuando tomó la decisión más drástica en la historia de la empresa, que fue vender sus fábricas de papel. Todo lo recaudado por la venta se emplearía en productos de consumo, con inversiones en marcas tales como los pañales Huggies, y los pañuelos desechables Kleenex. La prensa especializada en negocios, según Collins (2005) tildó la medida de absurda, y los analistas de Wall Street rebajaron la clasificación de sus acciones. Pero Smith nunca titubeó, y 25 años después, Kimberly-Clark era dueña de Scout Paper y había superado a Procter & Gamble, en 6 de 8 categorías de productos.

Al jubilarse, Smith reflexionó sobre su excepcional desempeño, diciendo simplemente: “Nunca dejé de intentar reunir las calificaciones para el cargo”. Según Collins (2005), en su estudio no estaba buscando un liderazgo de Nivel 5 ni nada parecido. Su pregunta original era: ¿Puede una buena empresa convertirse en una empresa excelente y, de ser así, cómo? De hecho, se les dio instrucciones a los equipos de investigación de minimizar el papel de los altos ejecutivos en sus análisis para no caer en el pensamiento simplista de que fuera mérito del líder, o bien su culpa, tan común en la actualidad. Según Collins (2005), durante el transcurso del estudio, los equipos de investigación continuamente decían: “No podemos ignorar a los altos ejecutivos aunque queramos. Hay algo sistemáticamente inusual en ellos”.

Finalmente, como ocurre siempre, los datos prevalecieron. Los ejecutivos de las empresas que pasaban de buenas a excelentes, y que mantenían ese desempeño por 15 años o más, según Collins (2005) estaban todos cortados por la misma tijera; una tijera marcadamente distinta de la que produjo a los ejecutivos de comparación. Collins (2005) refiere al respecto que no importaba si la empresa estaba en crisis o era estable, si era industrial o de consumo, si ofrecía productos o servicios. No importaba cuándo había ocurrido la transición ni el tamaño de la empresa. Todas las organizaciones exitosas tenían un líder de Nivel 5 al momento de la transición. Además, la ausencia de liderazgo de Nivel 5 se manifestó sistemáticamente en todas las empresas de la comparación. La conclusión fue que el liderazgo de Nivel 5 es un descubrimiento empírico, no ideológico; y es importante hacer notar eso, dado lo mucho que el hallazgo del Nivel 5 contradice no sólo la sabiduría convencional, sino también gran parte de la teoría del *management* hasta la fecha.

Un Vistazo a los Programas Emprendedores En las Universidades de México

En México, es a partir de la década de los ochentas cuando comenzó a fomentar en las universidades el espíritu emprendedor, siendo el Tec de Monterrey el precursor en este tipo de programas, incluyendo la elaboración de planes de negocio en sus planes de estudio. Coincide con lo anterior la aparición de las primeras incubadoras de negocios, mismas que fueron impulsadas por el Consejo Nacional de Ciencia y Tecnología (CONACYT), con el propósito específico de fomentar también el desarrollo tecnológico en el país. Durante el sexenio del Presidente Vicente Fox, se continuó el fomento a la creación de nuevas empresas mediante la creación del Fondo PYME (Pequeña y Mediana Empresa), mismo que dio apoyo financiero a las incubadoras mediante la creación del Sistema Nacional de Incubadoras de Empresas (SNIE). A finales del sexenio, ya se contaba con aproximadamente 200 incubadoras de negocios en todo el país. Bajo este esquema operativo, las incubadoras de negocios en las universidades de México que han obtenido mejores resultados han sido las de las siguientes: Tec de Monterrey, Instituto Politécnico Nacional, Universidad de Guadalajara, entre otras.

Recientemente, se ha agregado al sistema de incubadoras el modelo de las aceleradoras de empresas, con base a modelos que se han implementado exitosamente en Estados Unidos. Actualmente, el mercado laboral para recién egresados de las universidades no es nada alentador. De acuerdo a un estudio finalizado recientemente de la Asociación Nacional de Universidades e Institutos de Enseñanza Superior (ANUIES), durante la década 2000-10 egresaron alrededor de 2 millones de jóvenes con título profesional. Al 2012, hasta 800,000 de ellos no habían encontrado trabajo o estaban laborando sin ejercer su carrera. Esta cifra representa alrededor del 40% de los jóvenes con título profesional. Con relación a lo anterior, las estadísticas al respecto del Instituto Nacional de Estadística (INEGI) indican que durante la década 2000-10 la tasa de desempleo de mexicanos con estudios superiores osciló entre 31% y 35%.

Ambos estudios de ANUIES e INEGI respaldan los resultados del informe Panorama de la Educación, elaborado en 2009 por la Organización para la Cooperación y el Desarrollo Económico (OCDE), que concluye precisamente que México es el único país miembro donde los recién egresados tienen mayor probabilidad de estar desempleados. De todos aquellos recién egresados con título profesional que no pudieron encontrar trabajo, según el estudio Panorama del Mercado Laboral de Profesionistas, elaborado

en 2009 por la Secretaría de Educación Pública, casi la mitad, es decir, hasta 465 mil egresados optaron por emigrar al extranjero, igual que otros 125 mil egresados que se mantuvieron en las universidades terminando estudios de posgrado. Todo lo anterior señala que todas las carreras profesionales están en una profunda crisis de empleo. Según el reporte Escenario de Prospectiva 2000-2006-2010 de la ANUIES, los egresados están siendo obligados a aceptar empleos de baja calidad y con menores salarios. Para aquellos que fueron afortunados y sí encontraron trabajo, según un estudio del Instituto de Investigaciones sobre la Universidad y la Educación (IISUE), el ingreso promedio mensual no está realmente bien remunerado, dado que oscila apenas entre 3 mil y 5 mil pesos. Debido a la falta de oportunidades laborales para profesionistas en México, la opción de emprender su propio negocio es una alternativa más que tienen los recién egresados de las universidades, pero a pesar de tener diversas fuentes de apoyo en incubadoras y aceleradoras, el índice de creación de empresas continua siendo todavía demasiado bajo. Esto es contradictorio a que la mayoría de los estudiantes universitarios efectivamente tienen interés de emprender negocios.

En Baja California, la Universidad Autónoma de Baja California cuenta con su propia incubadora de negocios, conocida como Cimarrones Emprendedores, misma que anteriormente pertenecía a Empreser. Sin embargo, hasta la fecha la incubadora no ha logrado los resultados esperados, en términos de la apertura de nuevas empresas. Esto no se refiere a que no hayan recibido proyectos que apoyar, sino porque los proyectos se quedan solamente en plan de negocio sin ejecutar. Sin duda hay diversos factores que afectan de manera negativa la falta de apertura de empresas en Cimarrones Emprendedores, desde la falta de una cultura empresarial al interior de las universidades públicas, mismas que se han distinguido en el pasado más por formar empleados al servicio de la industria y de las empresas de servicios, que por formar estudiantes emprendedores que sean capaces de abrir su propia empresa y que se dediquen a la investigación y desarrollo de nuevos productos.

Otros factores que han impedido la apertura de empresas en Cimarrones Emprendedores, y seguramente en otras universidades también, son los mismos factores que afectan también a los demás empresarios. Entre estos factores podemos incluir la falta de un plan de negocio efectivo; incapacidad de generar ingreso mediante la oferta de un nuevo producto o servicio; fuerte presión de la competencia; pérdida de la propiedad intelectual; escasa o nula mercadotecnia y promoción; falta de flujo de efectivo; inexperiencia entre otros factores importantes. Sin embargo, estos factores pueden ser resueltos relativamente fácil, si se tiene el apoyo de una incubadora de negocios, como efectivamente lo hay en la mayoría de las universidades, y si también se cuenta con el apoyo de personal calificado y con experiencia en el ámbito de los negocios. En México, se ha hecho muy buen trabajo en este aspecto.

Pero, hay otros dos factores que raramente se atienden en las incubadoras y que realmente impiden que los emprendedores puedan realizar sus proyectos. Estos son el riesgo latente de rendirse pronto, y la incapacidad de pasar de la fase de la planeación de un negocio a la ejecución del mismo. Esto ocurre cuando nadie asume el liderazgo en los proyectos emprendedores. Cuando no hay un líder, es fácil perder el rumbo y a comenzar a tener problemas de comunicación, además de otras complicaciones que al irse acumulando terminarán por detener el avance del proyecto. Además de fomentar el espíritu emprendedor, hace falta fomentar la importancia del liderazgo. Actualmente, existe en las universidades de México una gran oportunidad para que los estudiantes puedan egresar teniendo ya sus propias empresas, o al menos con un proyecto emprendedor con el cual puedan arrancar sus carreras profesionales. A diferencia del pasado, ahora se cuenta con un sistema fuerte de incubadoras universitarias y de vinculaciones con el sector empresarial y el gobierno federal, abriendo la posibilidad de financiar proyectos con capital privado, y no solamente capital proveniente de fondos de gobierno.

Lamentablemente, México no ha podido destacar por su capacidad de generar proyectos emprendedores como otros países, pero parte de la solución está en que las universidades sean capaces de convertir todo su conocimiento y proyectos de investigación en empresas que sean viables económicamente, ya sea mediante

transferencia de tecnología, o mediante el registro de patentes. Las universidades no pueden quedarse fuera de este proceso relacionado con el fomento empresarial, al contrario, es un actor importante junto con el sector privado y el gobierno. Por lo anterior, se considera que es necesario agregar a los planes de estudio de las universidades, además de la impartición de todos los temas relacionados con la planeación de negocios, materias dirigidas a la formación de líderes empresariales que aspiren a lograr el Nivel 5, y de esta manera, detectarlos y ponerlos a tiempo al frente de proyectos empresariales, aumentando la posibilidad de que estos puedan pasar de la fase inicial de planeación, a su ejecución y posterior consolidación.

MÉTODO

El presente estudio es de tipo descriptivo y se llevará a cabo en su fase inicial el Centro de Ingeniería y Tecnología de la Universidad Autónoma de Baja California, en la ciudad de Tijuana. El modelo a considerar para este estudio es el modelo de Collins:

Modelo de Liderazgo de Nivel 5 de Jim Collins.

Líder Nivel 5

Desarrolla una grandeza duradera, mediante una paradójica combinación de humildad personal y voluntad profesional.

Líder Eficaz

Cataliza el compromiso, con una visión clara y convincente; y su vigorosa aplicación, estimula al grupo a lograr altos estándares de desempeño.

Ejecutivo Competente

Organiza a las personas, y los recursos para la búsqueda eficaz y eficiente, de objetivos predeterminados.

Colaborador De Un Equipo

Contribuye al logro de objetivos grupales; trabaja eficazmente con otros en un entorno de grupo.

Individuo Altamente Capaz

Hace contribuciones productivas mediante talento, conocimiento, habilidades y buenos hábitos de trabajo.

Objetivo General

Identificar las variables que permitan identificar a los estudiantes emprendedores del Centro de Ingeniería y Tecnología que alcancen o tengan el potencial de lograr el liderazgo de Nivel 5.

RESULTADOS ESPERADOS

En una segunda fase del estudio se pretende diseñar el instrumento de medición con las variables identificadas, para posteriormente aplicarlo de manera más extensa en el resto de centros y facultades de la UABC, antes de aplicarse también en otras universidades a nivel internacional, comenzando por Costa Rica, donde ya se han hecho gestiones al respecto.

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COMPETENCIAS DIRECTIVAS EN EL SECTOR INDUSTRIAL: MEDICIÓN DEL DESEMPEÑO EN EMPRESAS DE COAHUILA, MEXICO

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RESUMEN

La capacidad de dirección permite una gestión eficaz de los recursos humanos, lo cual la convierte en uno de los factores para el éxito y competitividad de las empresas. El objetivo del trabajo es efectuar una medición del desempeño de las competencias directivas transversales en empresas medianas y grandes del sector industrial de Saltillo, Coahuila. La indagación empírica abarcó una muestra de 26 empresas del sector automotriz y metalmecánico dado el aporte al crecimiento y competitividad del estado. Tanto la clasificación como el cuestionario ha sido validado por Cardona, Chinchilla, and García-Lombardía, CREA y una prueba piloto en la región en diferentes sectores económicos del contexto iberoamericano. Se aplicó una entrevista encuesta para medir la auto percepción del desempeño mediante comportamientos en los gerentes en dos niveles (alta dirección y mandos intermedios). Los resultados reflejan un nivel adecuado de las competencias estratégicas seguidas con valores similares por las de relaciones interpersonales y de eficacia personal, ocupando el grado óptimo, por encima del estándar, la orientación al cliente y el compromiso con la organización, lo que refleja que en las empresas del sector industrial predomina una visión del desempeño orientado a los resultados y metas económicas y poca utilización de las fuentes generadoras de valor procedente de la gestión del talento humano.

PALABRAS CLAVES: Competencias Gerenciales, Estratégicas, Eficacia Personal, Medición Del Desempeño

“MANAGEMENT COMPETENCIES. IN THE INDUSTRIAL SECTOR: PERFORMANCE MEASUREMENT YOUR BUSINESS COAHUILA, MEXICO”

ABSTRACT

The leadership allows efficient management of human resources, which makes it one of the factors for success and competitiveness of enterprises. The aim of the work is to make performance measurement of the transverse management competencies in medium and large industrial sector Saltillo, Coahuila companies. The empirical inquiry covered a sample of 26 companies from the automotive sector and metallurgical given the contribution to growth and competitiveness of the state. Both the classification and the questionnaire has been validated by Cardona y Garcia-Lombardy, CREA and a pilot test in the region in different economic sectors of the Latin American context. A survey interview was used to measure the self-perception of performance by managers behavior on two levels (senior and middle management). The results reflect an adequate level of strategic competencies with similar values followed by interpersonal relationships and personal effectiveness, occupying the optimum, above standard, customer focus and commitment to the organization, reflecting in companies in the industrial sector is dominated by a vision of results-oriented performance and economic goals and little use of generators of value from the management of human talent.

JEL: M-10

KEYWORDS: Management Competencies, Strategic Competencies, Interpersonal Relationships Competencies, Personal Effectiveness Competencies, Performance Measurement

INTRODUCCIÓN

En el contexto de la economía del conocimiento, el valor estratégico del conocimiento es un recurso clave de la competitividad y el bienestar, por lo que las competencias gerenciales, como parte del desempeño distintivo de la gestión humana, se convierte en fuente de estrategia competitiva, impulsando la toma de decisiones y potenciando la diferenciación en el mercado en sectores económicos prioritarios.

Dentro de los factores de éxito de las empresas identificados en diversas investigaciones se encuentra la capacidad directiva para gestionar la empresa (Camisón, 1997; Monfort, 2000, Donrrosoro et al, 2001), en particular la capacidad del directivo en cuanto a una visión a largo plazo, su liderazgo con los trabajadores y con ello la posibilidad de movilizarlos a los metas de las organización. Los directivos deben ser profesionales con experiencia, conocimiento del entorno, del mercado, de los recursos humanos, tecnológico y financiero para la toma de decisiones. Dentro de la capacidad directiva el enfoque por competencias constituye una herramienta valiosa, promovida y reconocida en sus múltiples aplicaciones ya que permiten el desarrollo de las personas como activo estratégico.

Sin embargo, la problemática es que aún muchas las empresas evalúan a sus empleados en términos de logro de resultados, es decir, que se concentran en el qué. La evaluación por resultados ofrece la ventaja clara de la objetividad: si los objetivos han sido predefinidos en términos cuantitativos y medibles, resulta bastante sencillo proceder a una evaluación del gerente o/y empleado en función del grado en que se han cumplido. Típicamente, la evaluación por resultados va acompañada de sistemas de incentivos económicos que premian el logro de los objetivos. Este tipo de evaluación presenta, la desventaja de tener una escasa proyección de futuro: los datos fundamentales para llevarla a cabo proceden del pasado, que los objetivos son algo externo al individuo, no representan necesariamente un desarrollo personal de las capacidades. Las diversas investigaciones empíricas han analizado el perfil de competencias directivas desde la gestión empresarial y desde la formación de ejecutivos, con diferentes modelos y clasificaciones de competencias directivas y/o gerenciales en el contexto iberoamericano (Cardona, P y Chinchilla, 1999; García Lombardía, Chinchilla y Cardona, 2001; Cardona y García - Lombardía, 2005;

Bosch, M, Lee, Y-t; Cardona 2013; Calderón Hernández, et al, 2004, 2010; Armenteros, et al, 2010; Medina Elizondo et al, 2012; Guevara de la Rosa, et al, 2011, entre otros. Un aspecto planteado como interrogante en estas investigaciones es la validez de un perfil ideal sectorial y por contextos culturales de competencias para directivos. Las investigaciones previas de competencias directivas en la región se han realizado en las PYME y bajo el modelo de Psico Consult A.C. “*Rueda de competencias*” (Elizondo Sandoval, et al, 2014). Precisamente en esta perspectiva abierta de investigación se enmarca el presente trabajo, en el sector automotriz y metalmecánico dado el papel protagónico que ocupa en la estructura económica del estado y en empresas de tamaño mediano y grandes, que pueden evidenciar experiencias y prácticas resultado de la integración de cultura empresarial mexicana y de otros países, por existir en este sector la mayoría de las inversiones extranjeras. Por ello, la presente investigación tiene como objetivo: Identificar el nivel de desarrollo de las competencias gerenciales en directivos de nivel estratégico y táctico, del sector industrial en Coahuila.

Una vez definidas las competencias directivas básicas, y detectadas las carencias y necesidades de mejora de los directivos en las organizaciones mediante el diagnóstico, es preciso elaborar un plan para el

desarrollo de sus competencias así como una evaluación sistemática del desempeño. De ahí la importancia de la evaluación de competencias directivas en las empresas para detectar el comportamiento de los más altos niveles de dirección de las organizaciones como premisa del cambio organizacional que exige el contexto económico actual. El trabajo se estructura de la siguiente forma: en la introducción se plantea el problema y objetivo del trabajo; una revisión teórica mediante la descripción de los diferentes modelos y clasificaciones de competencias directivas y resultados de sus aplicaciones en investigaciones empíricas; seguida de la explicación de la metodología utilizada con sus variables e instrumento; los resultados obtenidos en el diagnóstico por tipo de competencias directivas, su relación con la actividad innovadora y el desempeño económico empresarial y las conclusiones.

REVISIÓN DE LITERATURA

En contexto de globalización, alta rivalidad competitiva, creciente cambio en condiciones de incertidumbre, el conocimiento se convierte en uno de los activos más importantes para las organizaciones en la creación de riqueza y valor agregado para alcanzar una posición ventajosa en el mercado global. Sin desconocer el impacto del factor externo en la empresa, el estudio de las competencias directivas se basa en la teoría de los recursos y capacidades, a partir del precepto de que las empresas son heterogéneas según los recursos estratégicos que controlan, la posesión de ciertos recursos clave, caracterizados por su valor y las barreras a la imitación que les permite maximizar sus rentas (Prahalad y Hamel, 1990; Barney, 1991; Rumelt 1991). Benavides (2002) afirma que lograr una diferenciación organizacional con base en la identificación y formación de competencias constituyen una fuente de ventaja competitiva, condición fundamental para lograr la competitividad de una empresa.

Estos elementos de competitividad son definidos por Barney (2003: 424) como “activos, recursos, capacidades y competencias”, es decir activos intangibles que no tienen el mismo potencial para ser fuentes generadoras de ventajas competitivas sostenibles. Las estrategias competitivas, según Porter (1982) buscan posicionar a la empresa para maximizar el valor de las capacidades que la distinguen de sus competidores, lo cual significa elegir un conjunto de actividades diferenciadas y ofrecer una combinación única de valor. Dentro de los activos de la empresa, el capital humano definido como el conjunto de conocimientos, habilidades, destrezas, valores, actitudes y competencias individual y colectivas (Araujo *et al.*, 2006, p. 84) ha sido reconocido como un recurso y capacidad de gran potencial para crear ventajas competitivas sostenibles porque son difíciles de replicar e imitar, se construyen, acumulan y mejoran en el tiempo.

Dentro de la estructura humana de una organización, los recursos y capacidades directivas tienen la función de diseñar estrategias que produzcan valor económico, desarrollando las capacidades de sus empleados y uniéndolos con la misión de la empresa (Pérez López, 1993); permiten entender, describir y evaluar el potencial de generación de desempeño económico de la dotación de recursos de la empresa (Barney, 1991); juegan el papel primordial de elegir el camino que sigue una empresa, la combinación de recursos que ésta desplegará y fomentará con las oportunidades del entorno (Kor y Mahoney, 2000); tienen gran relevancia en la generación y mantenimiento del éxito empresarial Landeta *et al.*, (2007). Es resumen, los activos y capacidades de dirección son decisivos para la gestión empresarial exitosa.

Un breve recorrido conceptual sobre las competencias directivas permite distinguir la diversidad teórica, que condiciona la complejidad al abordar la temática, sobre todo en la investigación. A pesar de las diferentes concepciones sobre las competencias, Cardona, *et al.* (2001) plantea que “está emergiendo una nueva sensibilidad hacia la evaluación de ciertos componentes de la excelencia directiva que van más allá de las habilidades técnicas objetivas” y cada vez son más las empresas que empiezan a evaluar no sólo los resultados –el qué–, sino también la forma en que cada empleado los alcanza, es decir, el cómo”. Tal y como plantea Guevara de la Rosa, *et al.* (2011) el estudio y análisis de las competencias especialmente las directivas, presentan una variedad de enfoques y tipología conforme sea la línea de investigación que se emplee. Desde sus primeros trabajos investigativos Cardona *et al.* (1999) clasifica en tres grupos las

competencias de los directivos en técnicas y gerenciales, y estas últimas en estratégicas, intratérgicas o de relaciones interpersonales, y un tercer grupo de eficacia personal. Las estratégicas persiguen y se mide por los logros económicos, eficiencia y eficacia, mientras que las intratérgicas se mide por la unidad, es decir, por el grado de compromiso y confianza de los empleados con la empresa. Las competencias de eficacia personal miden la relación eficaz de la persona consigo mismo y con el entorno. “El desarrollo personal es imprescindible para lograr el deseable desarrollo profesional, puesto que está vinculado a actitudes y comportamientos del ser humano que sirven de base al aprendizaje y a la mejora continua” (García Lombardía et al, 2001). Como valoran las empresas estas competencias expresan la cultura organizacional de las mismas en términos de unidad, compromiso y futuro.

Para el análisis sectorial la dimensión estratégica es, por su propia naturaleza, la dimensión directiva que más depende del entorno y, por tanto, más susceptible de variar sus requerimientos de un sector a otro. Las competencias de eficacia personal son propias de las cualidades personales y no deben tener diferencias. Mientras las competencias intratérgicas deberían variar más respecto al tipo de puesto desempeñado por el directivo (con más o menos personas a su cargo, relación más o menos directa con clientes y/o proveedores, etc.) que respecto al sector. Otros factores serían cultura organizacional, nacionalidad de la empresa y tamaño de la empresa. (García Lombardía et al, 2001). El modelo de Cardona y Chinchilla indica que existen ciertos criterios que determinan la calidad de una organización siendo éstos: eficacia, atraktividad y unidad. Los anteriores parámetros de calidad exigen el desarrollo de tres talentos en el directivo: para la eficacia el talento estratégico, para la atraktividad el talento ejecutivo y para la unidad el talento del liderazgo personal; con todo lo cual buscan crear confianza e identificación de los colaboradores con la misión de la organización (Gorrochotegui, 2007).

MÉTODOS Y TÉCNICAS DE INVESTIGACIÓN

El estudio exploratorio para el diagnóstico del nivel de desarrollo de las competencias directivas en el sector manufacturero, se sustenta en la definición, clasificación y denominación de las competencias transversales y sus investigaciones empíricas, validadas en el contexto español y mundial de P. Cardona Soriano, de la IESE de la Universidad de Navarra, conjuntamente con Chinchilla (1999) con Chinchilla y García Lombardía (2001), con García – Lombardía (2005) y con Bosch, M.J Yih-teen L. (2013). La investigación se ha diseñado en dos partes: Una primera parte, fase exploratoria de carácter empírico, para caracterizar y medir el nivel de desarrollo de las competencias en dos estratos directivo: gerente o director general y en mandos intermedios o staff. Se realiza mediante la técnica de recogida de la información en entrevista a directivos, elegidos a través del muestreo aleatorio de una muestra representativa de dos sectores prioritarios y relacionados entre sí, de la industria de la región: automotriz y metalmecánico. Como antecedente a esta etapa, se realizó una validación del instrumento en cuanto a la comprensión de los constructos, para las competencias estratégicas y de eficacia personal, en 35 directivos de grandes empresas del sector industrial en general, que arrojó un “ α ” Alpha de Cronbach aceptable para cada competencia, con valor mínimo de 9,00 y valor máximo de 9,39. Se aplicó en enero-febrero del 2014 y las medias obtenidas fueron: las competencias estratégicas obtienen una evaluación buena todas por encima de 4 y con un promedio de 4,47 y las de mayor valor corresponde a visión estratégica y valor mínimo a red de relaciones. En cuanto a las competencias de eficacia personal el valor medio también se comporta en un buen nivel con una media de 4,5, y las de mayor valor corresponde a autocontrol y equilibrio y el valor mínimo a gestión del tiempo.

Para el presente etapa de la investigación, la población objeto de estudio está formada por las empresas medianas y grandes, clasificadas por el INEGI (2014) según el número empleados, del sector automotriz y metalmecánico. De una población de 122 empresas, la muestra estructurada, por sector y tamaño, es de 65 con un error aleatorio inferior al 5.0% (para un intervalo de confianza del 95%). La muestra utilizada supone el 53.4% de las empresas de la población objeto de estudio. El trabajo de campo se realizó de

enero a febrero del 2015. Los sujetos a entrevistar fueron por orden de preferencia: (1) Director/Gerente o Director General; (2) Director Comercial, de Operaciones; de Recursos Humanos, entre otros.

El instrumento proviene de la guía para las competencias directivas transversales en la gestión empresarial de la Confederación de Empresarios de Aragón (CREAa), España, y de su validación a través de los resultados del 2010, el cual tiene sus antecedentes en el marco teórico desarrollado por Pablo Cardona y Nuria Chinchilla (1999) y validadas posteriormente en el estudio en empresas vascas del sector manufacturero por García Lombardía, Cardona y Chinchilla (2001). El cuestionario contiene 14 competencias directivas de tres tipos: estratégicas, interpersonales y de eficacia. Cada una describe comportamientos situacionales relevantes y comprobables que reflejan diferentes grado de dominio de la competencia en el desempeño: mínimo, óptimo y alto. Para la medición de los 154 ítems (comportamientos observables) se utilizan las escalas subjetivas de tipo Likert de 1 a 5 (siempre, casi siempre, algunas veces, casi nunca, nunca).

Una segunda parte, fase cuantitativa, en la que se realiza el análisis estadístico descriptivo y de contrastación de hipótesis. El análisis descriptivo se realizó con el método del CREA (2010b) en estudio similar, a partir de la diferenciación de los comportamientos en tres grados: mínimo, óptimo y alto; y el establecimiento de tres índices para la medición del desempeño: índice de comportamiento (IC – promedio de los comportamientos), índice de grado (IG- promedio de comportamiento de los grados mínimo y óptimo) e índice de grado acumulado (IGA – promedio de todos los grados). El IG se mide con los siguientes parámetros: > 0.60 grado 3: alto; 0.50 - 0.59 grado 2: óptimo; 0.49 – 0.40 grado 1: mínimo; < 0.40 déficit. Al final se determina el nivel de desarrollo interno de la competencia según el IGA atendiendo a la siguiente escala: > 0.75 alto; 0.75 - 0.50 moderado; 0.49 – 0.25 bajo; < 0.25 muy bajo. En la contrastación de las hipótesis, se utiliza Anova de un factor para las diferencias de medias, y teniendo en cuenta el tamaño de la muestra y la no normalidad de las variables la prueba no paramétrica de Kruskal Wallis.

RESULTADOS

Las características socio- demográficas de las empresas que conforman la muestra es la siguiente: pertenecen al sector automotriz y metalmecánico, con una antigüedad media de 14.5 años, un 62% dedicados a la exportación y 46,9 orientadas al mercado de la entidad federativa y un nivel tecnológico mayoritariamente de media alta (26,5%) y alta de 36,7%. Los encuestados fueron gerentes a nivel estratégico y táctico que conforman la muestra tienen una formación universitaria con grado profesional el 51.1% y 20,47% de posgrado, en su totalidad del sexo masculino.

Nivel de Desarrollo de Competencias Directivas En el Sector Industrial

Un resumen de los resultados obtenidos en la autoevaluación de las competencias directivas a través de diferentes comportamientos observables se muestra en las siguientes tablas: Las competencias estratégicas (tabla 1) obtuvieron la mejor evaluación del total y las dos únicas que obtienen el grado 2 óptimo de desempeño y nivel moderado de desarrollo interno, destacando las competencia de compromiso con la organización, cercano al grado Alto (desempeño superior) y la de orientación al cliente con grado óptimo (por encima del estándar); la visión estratégica obtuvo un grado mínimo (requerido para el cargo dentro del perfil); mientras que la negociación y red de relaciones obtuvieron un grado de déficit (por debajo de nivel requerido) aunque dentro del nivel de desarrollo bajo. El que las competencias estratégicas resultaran mejor evaluadas en el desempeño se aproxima a los dos estudios que le anteceden, tanto en las empresas vascas (García Lombardía, et al 2001) donde fueron las más relevantes para las empresas; y en las empresas de Aragón (CREA, 2010b) las de mejor desempeño en la evaluación de los directivos.

Tabla 1: Evaluación de Competencias Estratégicas

Competencias	Evaluación
Orientación al cliente	Grado 2: óptimo, por encima del estándar
Compromiso con la organización	Grado 2: óptimo, por encima del estándar
Red de relaciones (net working)	Déficit
Negociación	Déficit
Visión estratégica del negocio	Grado 1: mínimo necesario para el puesto, pero dentro del perfil requerido
NIVEL DESARROLLO INTERNO	MODERADO

En las tablas se refleja que dos competencias, orientación al cliente y compromiso con la organización obtiene el grado 2: óptimo, mientras las tres restantes: red de relaciones, negocio y visión estratégica no llegan al nivel mínimo requerido. Los detalles se encuentran en el anexo 1.

En cuanto al orden de importancia según el valor obtenido, la orientación al cliente (en ambos) y el compromiso con la organización obtuvieron grados altos en Aragón, al igual que en la presente investigación, aunque a nivel óptimo con desarrollo moderado, es decir, los mismos lugares (ranking) aunque con menor grado y nivel de desarrollo. Así mismo, las restantes competencias estratégicas red de relaciones, negociación y visión estratégica tuvieron evaluaciones inferiores. Es preciso destacar que la visión estratégica en ambas investigaciones obtuvo evaluaciones inferiores. En el caso español de óptimo y en el caso mexicano de mínimo. En el contexto regional del presente trabajo se han desarrollado investigaciones anteriores que han corroborado la limitada mentalidad estratégica de los empresarios, sobre todo de las PYME (Medina et al, 2011; Canibe, F, 2014). Se precisa una mayor amplitud temporal y uso de la planeación formal, y no sólo comunicación e información de la misión, objetivos y valores sino mayor capacidad de involucrar a colaboradores en el cumplimiento de las metas.

Tabla 2: Evaluación de Competencias Interpersonales

Competencias	Evaluación
Delegación	Grado 1: mínimo necesario para el puesto, pero dentro del perfil requerido
Coaching	Grado 1: mínimo necesario para el puesto, pero dentro del perfil requerido
Dirección de equipos	Grado 1: mínimo necesario para el puesto, pero dentro del perfil requerido
Comunicación	Grado 1: mínimo necesario para el puesto, pero dentro del perfil requerido
NIVEL DE DESARROLLO INTERNO	BAJO

En la tabla se observa que todas las competencias obtuvieron el grado 1 mínimo requerido para el puesto, con un nivel de desarrollo bajo, lo que implica que aun existen brechas para su desarrollo en el contexto económico-social actual de la gestión empresarial.

La dimensión de las competencias interpersonales (intratégicas), en la tabla 2, se ubican en un segundo lugar, con grado de desempeño de mínimo y nivel de desarrollo bajo en todas las competencias. Ello está evidenciando poca actitud proactiva hacia los activos y capacidades internas de la empresa, para el desarrollo profesional de las personas y la participación de los colaboradores en el crecimiento de la organización. Estas competencias están muy relacionadas con los estilos de liderazgo y la cultura empresarial, lo cual son dos aspectos que no constituyen objeto de estudio de la investigación, pero deben estar presentes en el momento en que se elaboren propuestas de acciones para desarrollo de las competencias directivas a nivel empresarial. Los estudios de referencia tienen resultados divergentes. En empresas industriales vascas aunque ubican en un segundo lugar las competencias de la dimensión intratégica, tienen un mayor peso dentro de las 10 competencias más valoradas por las empresas (García Lombardía, et al, 2001). En el caso del estudio en Aragón (CREA, 2010b), ocupan en tercer lugar, con ligeras diferencias entre las intratégicas y de eficacia personal. Existieron diversos grados en las evaluaciones: la mejor valorada es la delegación con grado óptimo, mientras que coaching y dirección de equipos obtuvieron el grado mínimo y la comunicación de déficit. En sentido general, la importancia y el desempeño en las competencias intratégicas está reflejando la carencia existentes en la aplicación de

enfoques de la gestión empresarial que potencian los intangibles y sobre todo la gestión de las personas y del talento humano como fuente de la creación de un valor diferenciador de las empresas

Tabla 3: Evaluación de Competencias Eficacia Personal

Competencias	Evaluación
Autocontrol y equilibrio	Grado 1: mínimo necesario para el puesto, pero dentro del perfil requerido
Cambio personal y aprendizaje	Grado 1: mínimo necesario para el puesto, pero dentro del perfil requerido
Análisis de problemas y toma de decisiones	Grado 1: mínimo necesario para el puesto, pero dentro del perfil requerido
Gestión del tiempo	déficit
NIVEL DE DESARROLLO INTERNO	BAJO

En la tabla se evidencia que las competencias de eficacia personal obtienen el grado 1 mínimo, excepto la gestión del tiempo que es deficitaria, por debajo del valor mínimo, con un nivel de desarrollo interno bajo. Son ligeramente inferiores los valores obtenidos a las intratélicas.

La dimensión de eficacia personal, en tabla 3, como el conjunto de capacidades que sustentan el desarrollo de las competencias estratégicas e intratélicas, obtuvieron las evaluaciones de mínimo, nivel de desarrollo bajo, excepto la gestión del tiempo que fue por debajo del mínimo (déficit) y nivel de desarrollo bajo. La cuestión puede estar relacionada con el hecho de que las personas llegan a los puestos de dirección muchas veces por sus competencias técnicas, por algunas habilidades desarrolladas según sus rasgos e intuición, pero con escasa formación y experiencias para la dirección de procesos y personas. En el estudio de García Lombardía (2001) las competencias de eficacia personal se ubicaron en tercer lugar, aunque la industria de alimentos estuvieron por encima de las competencias intratélicas, mientras que estas últimas lograron valores superiores a la de eficacia personal en la industria de productos químicos y farmacéuticos, de lo que podría inferirse que a pesar de competencias transversales se podría identificar diferencias sectoriales en el perfil de competencias.

En la investigación que se presenta para la industria automotriz y metalmecánica, las competencias intratélicas tienen mayor grado de desarrollo que las de eficacia personal. Contrariamente, en el estudio de los gerentes empresariales aragoneses (CREA, 2010b), la competencia de eficacia personal mostró una ligera diferencia o casi equilibrio con las intratélicas, ocupando el segundo lugar según el grado de desempeño: una en óptimo, dos e grado mínimo y una con déficit. En particular, la gestión del tiempo fue crítica en ambas investigaciones, con valores por debajo del mínimo (déficit). Esta competencia vinculada a la planificación previa y posible distribución del tiempo conforme a criterios de priorización coherentes, permitiría un equilibrio entre la reflexión y previsión a mediano plazo con las tareas y cuestiones operativas, urgentes y del corto plazo, por lo que tendría relación con el desempeño de la visión estratégica.

CONCLUSIONES

El cambio hacia un modelo de competencias gerenciales implica un estilo de aprendizaje proactivo donde los tomadores de decisión y su personal adoptan respuestas en consonancia con la dinámica de la realidad. De esta manera, la organización se orienta hacia el desarrollo del potencial de los individuos para aprender a aprender, a desarrollar un nuevo conocimiento que los guía hacia un desempeño que puede ser más satisfactorio y beneficioso. Se asume que el modelo de gestión por competencia trasciende los marcos del área funcional de recursos humanos e impacta en toda la organización, de ahí su integralidad y el reto que constituye adoptar dentro de los paradigmas de dirección estratégica integrada la gestión del conocimiento, del talento, del capital intelectual y del aprendizaje organizacional. Estos enfoques exigen una nueva manera de dirigir, gestionar y evaluar el capital humano, alineando su comportamiento a las estrategias organizacionales, por lo que puede aseverarse que la gestión por competencias constituye hoy día, necesidad y soporte de la dirección estratégica integrada.

El aporte del presente trabajo es la realización de un estudio empírico de evaluación del grado de desempeño de las competencias directivas mediante comportamientos, y no su importancia y relevancia desde las percepciones de diversos agentes y el estar basado en un modelo teórico con experiencias validadas en el sector industrial en España, pero poco extendido en el contexto latinoamericano, y en particular en México. Desde el punto de vista teórico el tema de las competencias directivas resulta crucial para los cambios en la gestión de las empresas dado los requerimientos de nuevo paradigma basado en el conocimiento como factor clave de las ventajas competitivas.

La evaluación del grado de desempeño de las competencias directivas corrobora la presencia de los diferentes tipos de competencias dentro del perfil de los gerentes de alta dirección y mandos intermedios en dos de los sectores de mayor prioridad económica en la región y en el propio país. Como se plantea en investigaciones basados en el mismo sustento teórico (García Lombardía, 2001 y CREA 2010b) existe un equilibrio entre las competencias estratégicas, relaciones interpersonales y de eficacia personal, sin embargo en la presente investigación, aunque existen ciertas similitudes que han sido expuestas, se percibe un balance mayor a favor de las competencias estratégicas (nivel de desarrollo moderado) en detrimento de las competencias de relaciones interpersonales y de eficacia personal (nivel bajo), así como valores por debajo que los obtenidos en otros contextos culturales. Es posible afirmar que en el tejido empresarial, a pesar de su mayor dinamismo económico, predominan los enfoques de gestión y dirección tradicionales orientados a metas y objetivos económicos, y por ello, el bajo nivel de desarrollo de competencias basada en los activos y capacidades intangibles, en la gestión del capital intelectual y el talento humano, que exige el nuevo modelo económico social de la economía y sociedad del conocimiento para lograra la competitividad.

El bajo nivel de desarrollo de las competencias de relaciones interpersonales y de eficacia personal, nos hace reflexionar en las competencias de desarrollo emocional planteadas por Goleman así como las carencias en la formación en dirección y gestión de la alta dirección, lo cual rebasa el objetivo del presente trabajo, pero indica una de las aristas a profundizar en la investigación ulterior. Además, el análisis teniendo en cuenta el cargo de dirección que ocupan los entrevistados (alta dirección y mando intermedio) confirma que en las competencias estratégicas tienen un mejor desempeño que en las de relaciones interpersonales y de eficacia, y que no existen diferencias significativas en la comparación de las medias entre los niveles de dirección, no desestimamos para investigaciones futuras establecer diferencias tanto en las competencias como en los comportamientos en atendiendo al nivel de dirección: estratégico, táctico y operacional, aspecto poco abordado en los estudios empíricos revisados. Un hallazgo importante se logra a través de las contrastaciones de hipótesis, pues las competencias directivas se miden en el desempeño de la organización. Así entre las competencias estratégicas e indicadores desempeño se evidencia una relación significativa de la orientación hacia los clientes, enfoque crucial en las condiciones actuales de globalización económica para mantener la posición en los mercados.

Ello puede corroborar la idea de que valorar la cartera de clientes es un activo clave para conseguir la rentabilidad del negocio (Kumar *et al.*, 2006), y como señalan Valenzuela, y Torres (2008) el enfoque de orientación al cliente va más allá de un marketing relacional apuntando a un marketing colaborativo entre cliente-empresa para la creación de valor. Las competencias de negociación y red de relaciones ((networking) no reflejan ninguna relación, lo cual puede estar asociado a que aun la colaboración y alianzas con actores externos no forma parte de la cultura de las empresas como estrategia para competir. Este resultado puede estar reflejando el poco nivel de desarrollo de estas competencias directivas dadas las debilidades aún en la implementación de un modelo de gestión de aprendizaje intra e interorganizacional, pues en la investigación de García Lombardía, et al (2001) en el caso del sector farmacéutico y químico de empresas vascas dentro de las competencias estratégicas de mayor importancia coincide en quedar fuera la negociación y red de relaciones efectivas y dentro de las competencias intratéticas la delegación.

Es un resultado significativo el que las competencias del trabajo en equipo junto con el liderazgo (un 24% de todas las competencias interpersonales) estén asociadas a la innovación en un grupo de empresas que son por sus indicadores muy innovadoras (87% como promedio), aunque el impacto no sea muy amplio en las diferentes modalidades de la innovación. Las innovaciones de producto, de cambio en el sistema de gestión y de cambios en la comercialización son las que están asociadas a las competencias de liderazgo, trabajo en equipo y comunicación. El impacto de cada competencia en un tipo de innovación específica puede estar evidenciado la ausencia de un sistema de innovación a nivel empresarial, basado en la interacción entre los diferentes procesos, áreas y agentes, donde las competencias interpersonales juegan un papel primordial. Esto sugiere la necesidad de realizar estudio as exhaustivo en torno a esta temática, para comprobar las relaciones causales entre estas variables, lo cual puede ser una perspectiva para investigaciones futuras. Una limitación de la investigación es no indagar dentro del estudio de campo la integridad como competencia directica de eficacia personal desde una perspectiva ética, que según las investigaciones multiculturales sobre el tema son de gran importancia según los contextos. Por lo que etapa siguiente de la investigación se complementará en el estudio mediante entrevistas, focus group y otros medios de recolección de información. Otra limitación en que la medición del desempeño sólo se basó en la auto percepción, lo que requiere estudios de casos múltiples y que aún no se ha culminado el estudio de campo de la muestra representativa de los sectores, por lo que sólo es posible llegar a conclusiones preliminares.

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COSTOS OCULTOS, COMPROMISO LABORAL Y SALUD MENTAL EN LOS TRABAJADORES ACADÉMICOS DE UNA INSTITUCIÓN DE NIVEL SUPERIOR

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RESUMEN

Este trabajo muestra el grado de asociación entre los costos ocultos, el compromiso laboral y la salud mental en los trabajadores académicos de la facultad de contaduría y administración de la Universidad Autónoma de Querétaro. El estudio es de tipo explicativo, de campo, transversal de comprobación de hipótesis con un diseño ex post facto, ya que no posee control directo de las variables independientes debido a que sus manifestaciones ya han ocurrido. Para conocer los perfiles de salud mental se utilizó parte de la escala de el "SWS—Survey" de salud mental y estrés ocupacional para el caso de las otras dos variables de compromiso laboral y costos ocultos, se validaron las preguntas por pares y expertos. Para el análisis de las variables, el "Paquete Estadístico Para las Ciencias Sociales" (SPSS) versión 15 de Windows. Con ello se identificó la relación que se establece entre los Costos Ocultos, el Compromiso Laboral y la Salud Mental en los Trabajadores Académicos, sus implicaciones administrativas, económicas y sobre reacciones nocivas desde lo físico y emocional, así como sus características socio demográficas. Finalmente se propusieron alternativas de intervención que permiten modificar las condiciones de trabajo para incrementar la salud física y mental, disminuir los costos ocultos e incrementar el compromiso de los trabajadores.

PALABRAS CLAVE: Salud Mental, Compromiso Laboral, Costos Ocultos, Trabajadores Académicos

Hidden Costs, Commitment Labor and Mental Health in academic trabajadores of an institution of higher level

ABSTRACT

This work shows the degree of association between the hidden costs, work commitment and mental health workers in academic accounting faculty and administration of the Autonomous University of Queretaro. The study is cross-explanatory, field, to test hypotheses with an ex post facto design, as it has no direct control of independent variables because their manifestations have already occurred. Of the scale of the "SWS-Survey © 'mental health and occupational stress was used to meet the mental health profiles, in the case of the other two variables of work commitment and hidden costs, questions were validated by peers and experts. For analysis of the variables, the "For Statistical Package for Social Sciences" (SPSS) version 15 for Windows. Thus the relationship established between the Hidden Costs, Labor Commitment and Mental Health in Academic Workers, administrative, economic and adverse reactions from the physical and emotional implications and their sociodemographic characteristics was identified. Finally intervention alternatives for modifying the working conditions to increase physical and mental health, reduce the hidden costs and increase employee engagement were proposed.

KEYWORDS: Mental Health, Job Commitment, Hidden Costs, Academic Workers

INTRODUCCIÓN

Entre los retos más importantes que enfrenta nuestro país destacan la incertidumbre laboral y la tendencia mundial a la privatización de la educación, ello ha traído como consecuencia el que los docentes y el personal administrativo de nuestras instituciones se vean expuestos a mayores demandas y a exigencias laborales cada vez con menos apoyos, lo cual perjudica su bienestar personal tanto en el aspecto físico como mental. Es necesario señalar, sin embargo, que la “tensión” bien canalizada puede ser una herramienta inapreciable para adaptarse a los cambios y aumentar el rendimiento personal. Garzon C. (2005) considera “La Calidad de Vida” como un conjunto de creencias que engloba los esfuerzos por incrementar la productividad y mejorar la moral (motivación) de las personas; que enfatizan la participación y la preservación de la dignidad, y promueve la eliminación de los aspectos disfuncionales de la jerarquía organizacional. La calidad de vida en el trabajo, se relaciona necesariamente con la salud integral del/la trabajador/a. Aún cuando puede tener varios significados, en los últimos años se ha consolidado como una filosofía de las organizaciones participativas. Dejourns C. (2001) afirma que este concepto intenta mejorar el grado de capacidad de los miembros de una organización para satisfacer sus necesidades personales. Esta investigación describe el problema de salud mental, el compromiso laboral y los costos ocultos que repercuten en primer lugar a los y las profesores y también a su vez tienen implicaciones para la institución y los y las alumnas. Se plantean los aspectos metodológicos, en cuyo objetivo se destaca la descripción de los costos ocultos, el compromiso laboral y los niveles de salud mental; se describe la población en estudio a partir de sus características demográficas, incluyendo los resultados, y finalmente se enumeran las conclusiones y las propuestas generales.

Objetivo general: Identificar la relación entre los costos ocultos, el compromiso laboral y la salud mental en los trabajadores académicos de una institución de nivel superior.

METODOLOGÍA

Tipo de estudio: Enfoque cuantitativo, estudio de tipo correlacional, de campo, transversal (Kerlinger, F.N. y Lee, H. B., 2002), de comprobación de hipótesis.

Hipótesis

El nivel de salud mental está relacionado con el nivel de compromiso laboral

La salud mental está relacionada con los costos ocultos

Los costos ocultos están relacionados con el compromiso laboral

Variables de Estudio

Salud mental (SM): Comportamientos de un individuo optimista, positivo, relajado, ecuánime, quien mantiene alta autoestima y actitud apropiada con los demás. (Gutiérrez, R. y Osterman, R. 1994). *Costos Ocultos (CO):* los costos ocultos, se traducen en sobrecargos o sobregastos, (sobresalarios, sobretiempo, sobreconsumos) que "contaminan" los gastos de la empresa y por no productos (no-producciones y no creación de potencial estratégico) que representan la pérdida del valor añadido a los bienes y servicios que se dejaron de producir, en este caso el costo oculto es una pérdida inmediata del valor añadido. (Savall H. y Zardet 2009) *Compromiso laboral (CL):* Un compromiso es una promesa de hacer algo, una dedicación a un curso de acción a largo plazo. Un empleado puede estar comprometido a desempeñarse en un modo ejemplar sin ser apoyado. Una persona leal puede defender a su líder, sin hacer grandes esfuerzos por desempeñarse bien en el trabajo. Castañeda, R.A. (2001)

Instrumentos: Para las preguntas de Salud Mental se retomó parte del cuestionario del SWS—Survey de Salud Mental, estrés y trabajo (Gutiérrez, R. y Osterman, R. 1994.), Las siglas (en inglés) corresponden a los

conceptos Self, Work, Social. Instrumento diagnóstico-prescriptivo con características psicométricas sólidas. El SWS—Survey está avalado por la Federación Mundial de Salud Mental (WFMH) y en México ha sido aplicado en distintas poblaciones. Para las preguntas que correspondieron a las variables de costos ocultos y compromiso laboral se validaron por pares y expertos.

RESULTADOS

Características de la Institución de Estudio

MISIÓN: Generar, aplicar y difundir conocimientos en las áreas de la administración, contaduría pública y negocios, mediante la aplicación de programas de estudio congruentes con la realidad del entorno económico, político y social promoviendo la innovación y la interdisciplinariedad educando en forma integral a personas para el liderazgo, la competitividad y el compromiso social tomando como base valores y principios universalmente aceptados.

VISION: Ser una unidad académica de nivel superior con: Programas educativos permanentemente actualizados y acreditados. Cuerpos académicos que generen conocimientos pertinentes.

Cuerpos académicos y alumnado formados con valores, actitudes, aptitudes, capacidades, habilidades y conocimientos en las áreas de administración, contaduría y negocios.

Alumnos que crezcan y propicien el desarrollo de la sociedad.

Vinculación real con los sectores de la sociedad para satisfacer sus demandas.

Modelo y lineamiento educativo; construcción del conocimiento. Evaluación por competencias. Uso de la tecnología en el proceso de aprendizaje. Educación abierta y a distancia.

Oferta Educativa

La Facultad de Contaduría y Administración ofrece dos carreras a nivel técnico, ocho licenciaturas presenciales, dos licenciaturas en línea, cinco programas de maestría, tres doctorados, al menos veinticinco diplomados (varios de ellos de ellos en línea) y diversos talleres. Dos Nivel Técnico superior: Administración de Empresas, y Comercio Internacional.

Ocho Licenciaturas: Administración, Contaduría Pública, Economía Empresarial, Gestión y Desarrollo de Empresas Sociales, Negocios y Comercio Internacional, Negocios Turísticos, Administración Financiera y Actuarial.

Dos Educación en línea: Licenciaturas en Administración y Contaduría Pública.

Cinco Maestrías: en Administración, Administración de Negocios (programa trilateral con la participación de **The Université de Moncton de CANADA, The Western Kentucky University, de USA y la Universidad Autónoma de Querétaro**), Maestría en Impuestos, Maestría en Gestión de la tecnología y Maestría en Ciencias Económico Administrativas.

Tres Doctorados: en Administración, en Gestión tecnológica e Innovación y en Ciencias Económico Administrativas.

Diplomados y Talleres: En las áreas relacionadas con las Finanzas y los Negocios. Fuente: Facultad de Contaduría y Administración (2015)

Descripción de la Población de Estudio

Según la Unidad de información y estadística universitaria (2014) de la Universidad Autónoma de Querétaro, la facultad de Contaduría y Administración laboran en su planta docente 380 profesores.

Tabla 1: Total de Profesores de la FCA Por Tipo de Contrato y Género

Profesor/A	Hombre	Mujer	Total
Tiempo Completo	31	24	55
Tiempo libre	64	49	113
Honorarios	132	80	212
Total	227	153	380

Fuente estadística universitaria UAQ 2014

En la tabla 1 se plantea que existen casi el doble de profesores en condición laboral de honorarios que tiempo libre, dicha condición refleja la inestabilidad e incertidumbre laboral y la paga que es 3 veces inferior a un tiempo libre y casi 6 veces menor a un tiempo completo. La tabla 2 resume el grado de escolaridad y como se puede apreciar, aún siendo la mayoría de los profesores hombres (227 contra 153) las mujeres duplican el máximo grado de escolaridad (doctorado), es decir los hombres en proporción tiene un 6% de doctorado y las mujeres el 12%.

Tabla 2: Total de Profesores de la FCA Por Grado Académico Y Género

Profesor/A	Hombre	Mujer	Total
Se desconoce	3	2	5
Licenciatura	136	95	231
Especialidad	10	2	12
Maestría	64	36	100
Doctorado	14	18	32
Total	227	153	380

Fuente estadística universitaria UAQ 2014

Características de la Población Encuestada

La población del centro universitario es de 193, del total de 380, es decir se encuestó al 26% o sea a 50 profesores. A continuación se describen sus características sociodemográficas:

Tabla 3: Características Sociodemográficas de la Población de Estudio

Sexo	Hombre	Mujer
Porcentaje	56	44
Edad	20-29	30-39
Porcentaje	15	38
Escolaridad	Licenciatura	Maestría
Porcentaje	23	67
Experiencia en docencia	De 1 a 10 años	De 11 a 20 años
Porcentaje	38	38
Antigüedad en la institución	De 1 a 10 años	De 11 a 20 años
Porcentaje	38	35
Tipo de contrato	Honorarios	Tiempo libre
Porcentaje	44	36
Categoría	1	2
Porcentaje	14	6
Categoría	5	6
Porcentaje	6	2
Horas frente a grupo por semana	De 10 a 15 hrs.	De 16 a 20 hrs.
Porcentaje	56	19
Nivel socioeconómico	Bajo	Medio
Porcentaje	10	79
Dependientes económicos	No	Si
Porcentaje	48	52
Situación emocional	Sin pareja	Con pareja
Porcentaje	29	71
Horas de trabajo diario en casa	Más de 7 horas	Entre 5 y 7 horas
Porcentaje	11	24

Fuente: elaboración propia 2014

Según la tabla 3, como se puede apreciar la mayoría de los encuestados fueron hombres (56%), Respecto a la edad, se trata de una población joven ya que el 79% está en un rango entre 20 y 50 años. Con relación a

la escolaridad la mayoría tiene estudios de maestría (67%). La experiencia docente y antigüedad institucional, está distribuida de manera proporcional por décadas (1 a 10 el 38%, 11 a 20 el 35%, 21 a 30 el 22% y solo 5% entre 31 a 35 años). Como se había descrito la población en general respecto al tipo de contrato, para la muestra también hubo coincidencia la mayoría (44%) está por honorarios el 36% tiempo libre y solo el 20% tiene una plaza de tiempo completo. La mayoría (46%) no tiene categoría alguna. Aunque una buena parte tiene asignadas entre 10 y 15 horas (56%) también un 33% trabaja entre 16 y 30 horas y un 11% tiene entre 31 y 45 horas, si consideramos que cada hora frente a grupo requiere al menos una hora de trabajo extra, se observa una sobre carga de trabajo importante. La mayoría se percibe dentro de un nivel socioeconómico medio (79%) esto refleja cierto nivel de bienestar. El 52% tiene dependientes económicos. Y el 71% tiene pareja emocional que en teoría debiera también proporcionar bienestar. Tanto hombres como mujeres tienen proporciones similares (65%) de tiempo que realizan trabajo en su casa entre 2 y 4 horas diarias.

Tabla 4: Resultados de la Variable Costos Ocultos

	Nunca	Rara Vez	Algunas Veces	Frecuentemente	Siempre
Los puestos de mayor jerarquía son ocupados por hombres		8%	29%	47%	16%
Las oportunidades de ascenso son primordialmente para hombres	13%	24%	50%	8%	5%
El/la docente falta al trabajo con o sin justificación	4%	23%	47%	15%	11%
Se presenta rotación de personal (ingreso-salida)	8%	28%	36%	26%	2%

Fuente: elaboración propia 2014

El 84% se pronuncia por suponer que siempre y frecuentemente y algunas veces los puestos de mayor jerarquía son ocupados por hombres. De igual forma las oportunidades de ascenso son primordialmente para hombres el 63% supone que siempre, frecuentemente y algunas veces eso ocurre. Respecto al fenómeno de ausentismo el 73% se pronuncia por siempre frecuentemente y algunas veces, dicho fenómeno debe ser atendido. Derivado que la mayoría tiene un contrato por honorarios (temporal) el 64% expresó que siempre, frecuentemente y algunas veces se presenta la rotación. (Tabla 4)

Tabla 5: Resultados de la Variable Compromiso Laboral

	Nunca	Rara Vez	Algunas Veces	Frecuentemente	Siempre
Mi trabajo me brinda satisfacción, dignidad y orgullo.	2%	4%		8%	86%
Mis compañeros son solidarios y valoran mi trabajo	4%	6%	16%	41%	33%
Recibo apoyo por parte de mi director	6%	10%	18%	31%	35%
Mi trabajo me permite aprendizaje	2%		6%	35%	57%

Fuente: elaboración propia 2014

Según la tabla 5, el 94% asume (siempre, frecuentemente) que su trabajo le brinda satisfacción dignidad y orgullo. Respecto al compañerismo y la solidaridad, el 90% asume (siempre, frecuentemente, algunas veces) que si se presenta. El 84% recibe apoyo por parte de su director (siempre, frecuentemente y algunas veces). El 98% asume que su trabajo le produce aprendizaje (siempre, frecuentemente y algunas veces).

Tabla 6: Resultados de la Variable Salud Mental

	Nunc a	Rara Vez	Algunas Veces	Frecuenteme nte	Siemp re
Me siento amado y atendido	2%	4%	25%	27%	42%
Es difícil que me dé por vencido y busco el lado bueno de la vida		4%	4%	25%	67%
Cuido de mi apariencia, me mantengo limpio y saludable		2%	4%	16%	78%
Tengo sueños y aspiraciones por una vida mejor	4%		6%	25%	65%

Fuente: elaboración propia 2014

Como se puede observar en la tabla 6, las personas en un 98% se sienten amadas y atendidas (siempre, frecuentemente y algunas veces). También en su mayoría (96%) no se dan tan fácilmente por vencidas y buscan el lado bueno de las cosas (siempre, frecuentemente y algunas veces). La gran mayoría (98%) cuida su apariencia, se mantienen limpios y saludables (siempre, frecuentemente y algunas veces). Y También la mayoría (96%) tiene sueños y aspiraciones por una vida mejor (siempre, frecuentemente y algunas veces).

Comprobación de Hipótesis

A través de la correlación de Pearson se comprobó una de las tres hipótesis planteadas. En el caso de los costos ocultos y el compromiso laboral su nivel de significancia es de .04 y en cuanto a la relación de costos ocultos y salud mental el nivel de significancia es de también de .04, por lo tanto, se puede afirmar que la relación entre estas variables no es significativa. En cambio el nivel salud mental guarda una relación estadísticamente significativa con el nivel de compromiso laboral con un nivel de significancia de .68. Detallando la correlación entre salud mental y compromiso laboral: Con un nivel de significancia de .54 el trabajo que realizan las personas, les da satisfacción personal, dignidad y orgullo, lo cual está relacionado con la facilidad para congeniar consigo mismos. Con un nivel de significancia de .54 las personas deciden cómo realizar su trabajo en relación a sentir que pueden manejar cualquier problema que se les presenta. Con un nivel de significancia de .48 recibir apoyo por parte del director se relaciona con investigar y ensayar cosas nuevas. Con un nivel de significancia de .45 a las personas les gustaría que sus hijos trabajaran en la misma institución y se relaciona con la firmeza y determinación en las decisiones. Con un nivel de significancia de .42 el hecho de poder fijar el ritmo de trabajo se relaciona con el cuidado de la apariencia y el mantenerse limpio y saludable.

CONCLUSIONES

El Plan Nacional de Desarrollo 2013-2018 aprobado por Decreto publicado en el Diario Oficial de la Federación el 20 de mayo de 2013, establece cinco metas nacionales y tres estrategias transversales. Las metas nacionales son: México en Paz, México Incluyente, México con Educación de Calidad, México Próspero y México con Responsabilidad Global. Las estrategias transversales, de observancia para todas las dependencias y organismos, son: Democratizar la Productividad, Gobierno Cercano y Moderno y Perspectiva de Género. A su vez, de conformidad con el Artículo 3 Constitucional y el contenido de la Ley General de Educación, la formulación del Programa Sectorial de Educación (PSE) para el periodo 2013-2018, tiene el propósito fundamental es elevar la calidad de la educación con el ordenamiento de la Ley General de Igualdad entre mujeres y hombres, Ley general de acceso a las Mujeres a una vida libre de violencia. Sin embargo habría que cuestionarse a qué precio se debe pagar la calidad que hoy por hoy requiere ser certificada con todo lo que ello acarrea, en cuanto al nivel de exigencia para el/la profesor/a. La organización de su tiempo y trabajo y tiempo de descanso y junto con ello su nivel de bienestar y la calidad de vida. Solo por ejemplificar en materia de certificaciones a las que está sujeta una Institución de Educación Superior como es la del presente estudio.

De tal suerte que las exigencias han aumentado pero no así el ingreso ni la estabilidad laboral que trae consigo la seguridad social. Por el contrario, como se puede apreciar en los resultados, la mayoría de los profesores tienen un trabajo precario, (44% por honorarios) que no genera antigüedad, no tienen prestaciones ni seguridad social, con un salario de \$75.00 la hora menos impuestos. Pero si, se les exige que para tener oportunidad de mejorar las condiciones de contratación, tengan el grado doctoral y pertenezcan al Sistema Nacional de Investigadores, aspectos difíciles de lograr si para empezar el sueldo no favorece el tener lo suficiente para cubrir necesidades básicas. El ausentismo se puede incluir dentro del tema de Costos Ocultos. El 73% de los profesores faltan a su trabajo (asistir a clase) ya que otras actividades también relacionadas con la exigencia laboral les “distraen”, en el caso de los profesores por honorarios, es probable que estén ocupados buscando otras actividades mejor remuneradas que les permitan aumentar sus ingresos, en el caso de los tiempo libre y tiempo completo están “ocupados” en actividades tales como la capacitación, investigación, asistencia y organización de eventos, dirección de tesis entre otros, y dichas actividades no son optativas, también están obligados a ejecutarlas. Además de lo claramente identificable y visible, lo encontrado en materia de Costos Ocultos también perjudica las condiciones laborales, por ejemplo el 84% asume que los puestos de mayor jerarquía son ocupados por los hombres así como el 63% asume que las oportunidades de ascenso son primordialmente para hombres, en porcentaje menor un 31% percibe que se presenta discriminación hacia la mujer.

El 35% considera que si se presente lenguaje sexista que minimiza a la mujer o exponer como superior al hombre. Finalmente derivado que la mayoría tiene un contrato por honorarios (temporal) el 64% expresó si se presenta la rotación de personal lo cual se refleja en la calidad educativa. El panorama es poco alentador sin embargo como muestra de que si se cuenta con recursos para que las cosas mejoren, baste el botón de los presentes resultados respecto a las variables de estudio sobre Salud mental y Compromiso laboral. En materia de compromiso laboral, el 94% asume que su trabajo le brinda satisfacción, dignidad y orgullo, el 90% percibe un ambiente de compañerismo y solidaridad, el 83% se identifica con la institución en el sentido de recomendarla con su propia familia como un buen lugar para trabajar, el 90% percibe libertad para fijar su ritmo de trabajo. El 96% tiene libertad para decidir cómo realizar su trabajo El 98% considera que su trabajo le proporciona aprendizaje. El 88% a pesar de la condición contractual, se siente seguro y confortable con su trabajo y el 83% asume que el director de la institución sabe sobre su trabajo y lo aprecia y el 84% considera que recibe apoyo del director.

Respecto a la variable de salud mental, las personas en su mayoría (98%) consideran que es fácil congeniar con ellas, un 98% se sienten amadas y atendidas, 92% investigan y ensayan cosas nuevas, el 96% es difícil que se den por vencidas y buscan el lado bueno de la vida, 96% tiene firmeza y determinación en sus decisiones, el 98% cuida su apariencia, se mantiene limpio y saludable, el 96% tiene sueños y aspiraciones por una vida mejor, el 98% considera que puede manejar cualquier problema que se le presente, el 98% tiene un humor equilibrado y no le molestan tan fácilmente las altas y bajas de la vida y el 96% está satisfecho en general con su vida. En esta institución en particular de estudio, se están logrando las metas y objetivos institucionales, los profesores ponen en práctica sus habilidades, capacidades y creatividad, participan activamente y se involucran en forma productiva a las actividades propias de su puesto y de la institución, en otras palabras el/la profesor/a está integrada al trabajo con buenos niveles de satisfacción que repercuten en la productividad y la eficiencia de la organización. Sin embargo queda la deuda pendiente en materia de Costos Ocultos, lo cual puede y debe favorecer la salud del/la docente y precisamente para atender la salud física y mental de la comunidad (profesores y alumnos) en esta institución se cuenta con un dispensario médico y un dispensario de psicología, que brinda consulta y apoyo todos los días. Todavía falta ahondar en la política de mayor inclusión y respeto social que deben ser compatibles con las metas de la dirección y aumentar así el compromiso y la prevención de la salud laboral.

Pero desde un enfoque más amplio debe examinarse el marco normativo, los costos económicos de la enfermedad y la salud y el papel del gobierno y de los agentes sociales en la promoción de la salud integral

y en la adopción de programas de prevención en las empresas e instituciones, e incluir la prevención de la salud mental en sus políticas de recursos humanos. Esta investigación aunque de forma modesta, proporciona información sobre Costos Ocultos, Compromiso y Salud mental en el puesto de trabajo que puede ser retomada por las instancias gubernamentales, los sindicatos, las organizaciones de empleadores y las organizaciones no gubernamentales, para que se pueda utilizar como referencia en el diseño de programas de promoción de la salud mental y para la creación de materiales educativo.

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LAS FINANZAS CUANTITATIVAS EN LAS EMPRESAS Y LA EDUCACIÓN. UNA CRÍTICA DESDE LA PRAXIS

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RESUMEN

Las Finanzas Empresariales siempre se han visto desde un enfoque cuantitativo, el cual contempla el análisis y evaluación de información financiera, fundamentado principalmente en las Normas Internacionales de Información Financiera (IFRS por sus siglas en inglés), que son normas contables aplicables principalmente a los estados financieros y en modelos matemáticos que intentan predecir el futuro, como son los utilizados para determinar el Valor Presente Neto, la Tasa Interna de Retorno, etc. El presente trabajo presenta una crítica desde la experiencia personal del autor, de la relevancia que el enfoque cuantitativo tiene en las finanzas corporativas. Inicialmente se definirá el concepto y objetivo de las finanzas corporativas; posteriormente se menciona como se constituyen las empresas, para concluir con las responsabilidades del administrador financiero dentro de la empresa, lo cual permitirá sustentar por qué las decisiones financieras no se pueden soportar en un análisis cuantitativo, cuando su fundamento es en un flujo de efectivo estimado, que no necesariamente es real. Se esboza una alternativa cualitativa, que contempla la empatía, la pericia, la visión de largo plazo y el trabajo en equipo.

PALABRAS CLAVE: Análisis Cuantitativo, Análisis Cualitativo, Finanzas, Educación

QUANTITATIVE FINANCE IN BUSINESS AND EDUCATION. A CRITIQUE FROM THE PRAXIS

ABSTRACT

The Business Finance have always been viewed from a quantitative approach, which includes the analysis and evaluation of financial information, mainly based on the International Financial Reporting Standards (IFRS for its acronym in English) that are applicable accounting standards primarily to the financial statements and in mathematical models that attempt to predict the future, such as those used to determine the net present value (NPV), the internal rate of return (IRR), etc. This paper presents the relevance of the quantitative approach in corporate finance, from the author's personal experience. Initially the concept and objective of corporate finance is defined; subsequently, it is mentioned as businesses are made, to conclude with the responsibilities of the financial manager within the company, which will underpin why financial decisions cannot be supported in a quantitative analysis when it is based on estimated cash flow, which is not necessarily real. A qualitative alternative, which includes empathy, expertise, long-term vision and teamwork, arises.

JEL: G31, G32, G34 Y G35

KEY WORDS: Quantitative Analysis, Qualitative Analysis, Finance, Education

INTRODUCCIÓN

El propósito principal del presente trabajo, es la crítica de ciertos métodos cuantitativos propuestos para la toma de decisiones financieras en la empresa, recomendados por reconocidos ideólogos occidentales (*James C. Van Horne, John Wachowicz, Michael G. Ferri, Stephen A. Ross, Randolph W. Westerfiel, Jeffrey F. Jaffe, John R. Graham, Scott B. Smart y William L. Megginson*) a través de publicaciones

nacionales e internacionales que sirven de base para la enseñanza de las finanzas en las instituciones educativas y su posterior utilización en el ámbito profesional. Inicialmente, es conveniente mencionar que la presente investigación, es resultado del trabajo profesional y académico realizado por quien suscribe, durante 15 años laborando en el ámbito administrativo-financiero como Director, Gerente y Subdirector, y 25 años como docente, tanto en instituciones gubernamentales como particulares, en los niveles de licenciatura y posgrado (especialización, maestría y doctorado), en el ámbito económico-financiero. Las preguntas que esta investigación fundamentalmente procurará responder son: ¿En que se fundamenta el administrador financiero para alcanzar las metas financieras de la empresa?, ¿Las funciones del administrador financiero se fundamentan básicamente en las teorías financieras existentes? y ¿A través de modelos cuantitativos obtengo el retorno de la inversión manifestado en los mismos?

El objetivo mencionado, es decir, la crítica al modelo cuantitativo de análisis financiero, se pretende alcanzar a través de un racionalismo crítico (Materialismo histórico-dialéctico). Algunos inversionistas y ciertos financieros, consideran que para poder triunfar en los negocios, es fundamental el manejo de modelos matemáticos sofisticados y que con ello obtendrán la certeza, de que si invierten de acuerdo con los resultados de los mismos, se va a obtener el rendimiento esperado. Desafortunadamente para ellos, la realidad ha demostrado que eso no es cierto, ya que las finanzas pertenecen al campo de las ciencias sociales, mismas que su objeto de estudio, son las relaciones que se entablan entre las personas, en diferentes ámbitos de su vida. Lo anterior no implica que no existan herramientas en las ciencias sociales que puedan ser utilizadas con el propósito de tratar de proporcionar cierta certidumbre.

La presente disertación contempla inicialmente a las finanzas corporativas y su entorno, acto seguido se explican algunas de las funciones o responsabilidades del administrador financiero, contemplando una comparación entre los enfoques cuantitativo y cualitativo, en donde se hace notar la mayor importancia del enfoque cualitativo sobre el cuantitativo. El presente trabajo de investigación se estructuró contemplando que en la revisión de la literatura se plantean las propuestas de los ideólogos occidentales que argumentan que la toma de decisiones en el ámbito de la administración financiera se tiene que basar en aspectos cuantitativos. Posteriormente se presenta la metodología utilizada, en donde con un análisis crítico y también en base a la experiencia profesional, se muestra que los aspectos cualitativos en la toma de decisiones financieras es de mayor importancia que basar las mismas en modelos que se fundamentan en variables cuantitativas estimadas, entre las que se encuentra el flujo de efectivo. Posteriormente se presentan los resultados del presente trabajo de investigación para terminar con las conclusiones.

REVISIÓN DE LITERATURA

Considero conveniente iniciar, mencionando que las finanzas como ciencia, se desprenden de la economía, razón por la cual, es necesario determinar inicialmente que es Economía y el momento actual de la misma. La economía como sucede en la gran mayoría de las ciencias sociales, sino es que en todas, cuenta con dos grandes corrientes ideológicas que tratan de explicar los fenómenos que a ella se le atribuyen. Una de estas grandes corrientes y es la que domina el mundo económico actualmente, a la cual algunos ideólogos le han dado el nombre de *Teoría Económica* manifiesta que la economía estudia la forma en que las personas deciden usar *los recursos escasos o limitados* para producir diversas mercancías y distribuir estos bienes entre los miembros de la sociedad para su consumo. Esta corriente utiliza los grandes indicadores macroeconómicos para expresar la situación económica actual de cualquier país, generados a través de modelos matemáticos, como por ejemplo, a través del crecimiento del Producto Interno Bruto (PIB). A continuación es necesario mencionar la forma en que las Corporaciones (Empresas), se pueden crear o constituir de manera oficial. Se puede comentar que existen tres formas de establecerse como empresas en casi todo el mundo para realizar la producción, distribución y comercialización de un bien o un servicio, es decir, a través de personas físicas, asociaciones y sociedades anónimas, es posible manifestar que para el primer caso, es fácil su reconocimiento como tal, sin embargo, en caso de existir problemas financieros, la autoridad ejecuta su accionar sobre el patrimonio de la misma. Para el caso de una asociación, su

reconocimiento también es más o menos sencillo y es posible delimitar la responsabilidad de los propietarios, nombrando un Socio General con responsabilidad ilimitada, sin embargo, la manera en que puede obtener recursos monetarios que no provengan de sus propietarios, es limitada. La máxima expresión es la Sociedad Anónima (Corporación), misma que su creación es un poco más complicada que las dos anteriores, sin embargo, sus ventajas son superiores. Entre las ventajas se encuentra la facilidad para obtener recursos monetarios a través de los mercados financieros, minimizando el riesgo de los accionistas y que en caso de insolvencia, la autoridad competente, actúa solo sobre el capital social de la empresa y no sobre el patrimonio de los socios. Después de haber definido de acuerdo con la revisión literaria el concepto de economía y la forma en que se constituyen las empresas, es necesario definir en base a la misma, el significado de finanzas, que en la actualidad cuenta con diferentes puntos de vista referentes a su ámbito de estudio. Sin embargo, se puede llegar a la conclusión de que las mismas, como ciencia estudian: *La obtención, utilización e incremento de recursos monetarios a través del tiempo con un fin determinado*. Asimismo, las finanzas están constituidas por 3 áreas fundamentales, mismas que a continuación se mencionan:

Mercados de dinero y de capitales.- Se analizan aspectos macroeconómicos como tasa de interés, crédito comercial, financiamiento a corto y largo plazo, regulaciones financieras e instrumentos financieros.

Inversiones.- Se centra en la toma de decisiones financieras de individuos y negocios relacionadas con la formación de portafolios de inversión.

finanzas corporativas.- Se relaciona básicamente con la administración de recursos monetarios en cualquier tipo de empresa.

Es necesario que para poder desempeñarse adecuadamente como administradores financieros, se conozcan las tres áreas de las finanzas. La aplicación oportuna y correcta de los recursos, el intentar o lograr atender las diversas peticiones de los accionistas, las implicaciones de la información y señalamiento financiero oportuno, el proceso de globalización financiera, los cambios en los aspectos legales y regulatorios, así como otras consideraciones abarcan el amplio campo de la toma de decisiones en las finanzas corporativas. Como es sabido, el objetivo principal de cualquier empresa es el de atender por medio de la producción de un bien o un servicio la demanda de mercado, con el propósito de crear valor para sus accionistas, por lo que las funciones o responsabilidades de las finanzas dentro de la misma son las siguientes:

Responsabilidades de las
Finanzas Corporativas

- Estructura del capital.
- Inversiones en tamaño y expansión de la planta.
- Liquidez.
- Políticas de crédito para sus clientes.
- Políticas de inventarios.
- Adquisición(es) o fusión(es) de otra(s) empresa(s).
- Dividendos para los accionistas.

ESTRUCTURA DE CAPITAL

Al tratar de analizar la estructura de capital, es necesario contemplar que existen dos formas generales de obtener recursos monetarios:

Financiamiento: Proviene de las aportaciones de los socios y de las operaciones internas de la empresa por medio de las utilidades retenidas, los sueldos acumulados y las cuentas por pagar.

Apalancamiento: Es la reunión de fondos de prestamistas externos principalmente a través de créditos y de la emisión de opciones y bonos. El poder determinar la estructura de capital óptima para la empresa que permita maximizar la riqueza de los accionistas, depende de decisiones de los accionistas principalmente, sin embargo, existe un modelo matemático generalmente usado, creado por Modigliani-Miller, citado por Van Horne (1997) que considera que existe un ambiente financiero *sin fricciones* en el cual los sustentos son:

No existen impuestos.

No cuesta celebrar los contratos.

No cuesta nada imponer su cumplimiento.

La riqueza de los accionistas es la misma, cualquiera que sea la estructura del capital.

En determinado caso que se opte por el financiamiento, existen tres grandes tipos de capital:

Acciones comunes: Generalmente cuentan con voz y voto, pero no tienen derecho a los dividendos.

Opciones de acciones: Conceden el derecho de comprar en un futuro acciones comunes a un precio predeterminando.

Acciones Preferentes: Generalmente ofrecen dividendos y están carentes de voz y voto.

Para el caso del apalancamiento, la empresa genera una obligación fundamentada en un contrato, para que la misma realice pagos futuros a cambio de lo recibido e incluye:

Deuda garantizada.- Es cuando una empresa obtiene un préstamo monetario y promete efectuar diversos pagos preestablecidos en un futuro, dejando una garantía, es decir, un “activo”, generalmente un inmueble.

Deuda sin garantía.- Es cuando una empresa obtiene un préstamo monetario y promete efectuar diversos pagos preestablecidos en un futuro, en base a su situación en el mercado.

Aunado a lo anterior, existen formas en que los directivos podrían agregar valor mediante decisiones relativas a la estructura de capital, mismas que caen en 3 categorías:

Reducir costos o eludir regulaciones (Impuestos y costos de quiebra).

Reducir conflictos de interés (entre accionistas y directivos o entre éstos y los acreedores).

Ofrecer a los accionistas activos financieros a los que no tendrían acceso por otros medios.

PRESUPUESTACIÓN DE CAPITAL

Para poder realizar la Presupuestación de capital, es necesario preguntarse primero, entre otras cosas, lo siguiente:

¿Cuáles son los objetivos de la Economía?

¿Cómo se encuentran los mercados de dinero y de capitales y cuál es su futuro? y

¿Es momento de iniciar un negocio?

Habiendo contemplado lo anterior, es importante contar con información con respecto a la inversión, misma que se puede dividir en *Descriptiva*, la cual es aquella que proporciona información histórica sobre la Economía, los mercados o instrumentos de inversión existentes y en *Analítica*, que es la que proporciona información vigente, así como recomendaciones sobre futuras inversiones potenciales. Posteriormente es

sustancial establecer metas de inversión, las cuales deben tener fecha límite de cumplimiento y un riesgo tolerable. Las metas más comunes de inversión que desea obtener cualquier persona física o moral mediante la adquisición de algún valor o propiedad son:

Incrementar los ingresos.
 Ahorrar para gastos mayores.
 Acumular recursos monetarios para la tercera edad.
 Proteger el ingreso contra aspectos fiscales.
 Protección contra la inflación (en caso de existir)

Paso seguido, es necesario realizar el plan de inversión para persona física o bien un proyecto de inversión (presupuestación de capital) para personas morales en el cual, se debe señalar la estrategia para lograr el pleno cumplimiento de las metas. “*El saber dónde invertir el dinero*” es la primera regla de la inversión y la segunda es “*cuando realizar la inversión*”.

Liquidez

Otra responsabilidad es la de poder enfrentar el vencimiento de pasivos a corto plazo, por lo que es conveniente definir el concepto de liquidez, mismo que significa que se dispone de los medios necesarios para solventar inmediatamente una adquisición o bien para liquidar una deuda. A través de métodos cuantitativos se tiene la creencia de determinar el volumen total de liquidez que debe existir en una empresa y que debe ser igual a “1”. Es por medio de las razones financieras como se determina cuantitativamente la liquidez que debe tener una empresa. La diferencia entre el total de los activos circulantes y el total de los pasivos circulantes nos da la *razón de liquidez*, como se muestra en la siguiente ecuación:

$$\text{Razón de Liquidez} = \frac{\text{Activos Circulantes}}{\text{Pasivos Circulantes}} \quad (1)$$

Por regla general los *Activos Circulantes* contemplan al efectivo, los valores negociables, las cuentas por cobrar y los inventarios. Los *Pasivos circulantes* están formados por las cuentas por pagar, los documentos por pagar a corto plazo, los vencimientos circulantes de las deudas de largo plazo, los impuestos sobre ingresos y otros gastos devengados, principalmente los sueldos y salarios. Manifestar que la razón de liquidez debe ser igual a 1 indica que por cada peso que se deba, se cuenta con un peso para su pago.

Políticas de Crédito Para a Sus Clientes

La política crediticia implementada o por implementar tiene una injerencia directa sobre el nivel de ventas alcanzado o por alcanzar. Por lo tanto, es necesario cuestionarse lo siguiente: ¿Qué costos implica su establecimiento? y ¿Cuándo establecer las normas crediticias? Entre los costos por su establecimiento encontramos: Creación del departamento de crédito; Niveles de inventarios; Probabilidad de cuentas incobrables; Costo de oportunidad de las cuentas por cobrar adicionales, que resultan del incremento de las ventas y de un periodo más lento del promedio de cobranza. En cuanto al ciclo económico, es determinar en qué etapa se encuentre y de comparar la rentabilidad de las ventas adicionales con el rendimiento requerido de la inversión adicional en cuentas por cobrar, para determinar si las fechas estacionales son términos apropiados con los que se puede estimular la demanda, sin olvidar el riesgo por incumplimiento.

Políticas de Inventarios

Aunque la administración de inventarios no es responsabilidad directa del administrador financiero, la inversión en los mismos y su riesgo, son aspectos de las finanzas corporativas. El riesgo más importante es

que el valor de inventarios específicos en el mercado sea menor que el valor real al cual se le adquirió. Ciertos tipos de inventarios están sujetos a la obsolescencia, ya sea en su tecnología o en los gustos del consumidor. Los costos de oportunidad de los fondos son el eslabón con el que el administrador financiero une la administración de inventarios con los objetivos globales de la empresa

Adquisición(Es) o Fusión(Es) de Otra(S) Empresa(S)

La Fusión de acuerdo con la Directiva creada por el Consejo de Ministros de la Comunidad Económica Europea (2003), es la: operación por la cual una sociedad transfiere a otra, seguida de una disolución sin liquidación, el conjunto de su patrimonio, activo y pasivo, mediante la atribución a los accionistas de la (s) sociedad (es) absorbida(s) de acciones de la sociedad absorbente. Para el caso de las Adquisiciones, existen dos grandes campos para llevarlas a cabo, el primero a través de la adquisición de acciones, en el mercado de valores por las diferentes formas existentes y el segundo, por medio de la adquisición de activos, que implica la transferencia de títulos de propiedad. Las fusiones y adquisiciones teórica y cuantitativamente se analizan de acuerdo con su rendimiento y riesgo esperado. Una empresa puede ser fusionada o adquirida, si genera un valor presente neto (VPN) positivo para los accionistas.

Dividendos Para Los Accionistas

Otra decisión importante en el ámbito financiero de la empresa, es su política de dividendos, es decir, el porcentaje de las utilidades que se pagan en efectivo a los accionistas. Es necesario comentar que esta situación afecta el volumen de utilidades disponibles para financiamiento Aunque se han analizado diversos factores que influyen en el impacto del pago de dividendos, muchos son difíciles de probar. La mayoría de las pruebas empíricas se concentran en el efecto de los impuestos y en el señalamiento financiero. Varios autores consideran que si existe un efecto de impuestos, ocasionado por las ganancias de capital que se gravan a una tasa inferior al ingreso por dividendos, debe reducirse el precio de una acción en menos que el dividendo el día exdividendos. Esto lo soportan en que los inversionistas valuarían un peso de dividendos menos que lo que harían con peso de ganancias de capital. Un segundo enfoque es estudiar la relación entre los rendimientos de los dividendos y los rendimientos de las acciones, donde estén aisladas otras influencias sobre los rendimientos. Acciones con altos dividendos proporcionan rendimientos esperados más elevados antes de impuestos que las acciones con bajos dividendos, para compensar el efecto de los impuestos.

METODOLOGÍA

La metodología utilizada en la presente investigación se basa en el racionalismo crítico (materialismo histórico-dialéctico), que es lo que permite a las ciencias sociales corroborar sus teorías y convertirse a las mismas, precisamente en eso, en ciencias. En la revisión literaria se indicó que la Economía cuenta con dos grandes corrientes, explicándose la que le han llamado Teoría Económica, la otra corriente, misma que permitió fundamentar la presente investigación ha recibido el nombre de *Economía Política*, la cual considera que la economía estudia las relaciones sociales de producción entre las clases que conforman un Modo de Producción, definición que desde el punto de vista científico y analizando la situación mundial, expresa mejor la realidad económica vigente, ya que contempla las etapas Producción, Distribución, Circulación y Consumo del proceso productivo. Ahora bien, no importa si se prefiere a una u otra corriente, lo importante es que ambas consideran que el sistema económico imperante es el Capitalismo, porque dentro de los factores de producción existentes, el más importante es el Capital, pasando a segundo término la tierra (aunque también es considerada como capital) y finalmente el trabajo, al cual, también le han puesto por nombre capital de trabajo, para de alguna manera disfrazar la contradicción entre el capital y el trabajo, que se manifiesta en el incremento del desempleo, el analfabetismo y de la pobreza en el mundo, como resultado de los avances tecnológicos, la separación del trabajador del proceso productivo y la concentración de la riqueza.

RESULTADOS

Se comprobó que el intento de expresar la situación económica de un país a través de los grandes indicadores macroeconómicos no es correcto, ya que es imposible la cuantificación exacta del mismo, pues se desconoce el volumen total de empresas, su producción de bienes y servicios, así como el volumen total existente de la economía subterránea y del contrabando. Esto no es exclusivo de México, sino que es para todo el mundo. En cuanto a la opinión generalizada de los ideólogos occidentales sobre el concepto de Economía (Teoría Económica), con la globalización se ha puesto en duda, ya que los recursos se pueden obtener en cualquier parte del mundo para satisfacer las necesidades, solo que a diferentes costos o precios. Ya que para poder decir que algo es escaso, es necesario medirlo con algo, que en este caso es con el volumen total de población. Lo anteriormente enunciado, permite corroborar que el enfoque de la Economía Política es el adecuado para convertir a la economía en una ciencia y por supuesto, determinar el objeto de estudio de las finanzas y el análisis crítico de la misma. A continuación se mostrarán los resultados obtenidos con respecto a cada función del administrador financiero:

Estructura de Capital

De acuerdo con el modelo matemático creado por Modigliani-Miller y citado por Van Horne (1997) a través del cual para buscar una adecuada estructura de capital, se debe contemplar un ambiente financiero *sin fricciones*, en la realidad existen muchas fricciones, las leyes, impuestos y demás regulaciones sobre los contratos y sus diferencias de un lugar a otro hacen que la aplicación del modelo mencionado sea inoperante. Para el caso de determinar la capacidad de endeudamiento, es necesario establecer el flujo de efectivo futuro de la empresa, entre mayor sea este flujo, mayor será la capacidad de endeudamiento y viceversa y esto supuestamente se logra a través de las razones financieras de Administración de Deuda. Sin embargo, saber cuánto se va a obtener de flujo de efectivo al año es imposible, ya que no solo lo afectan los factores internos, sino también los externos sobre los cuales la empresa no tiene injerencia, dando como resultado un Flujo de Efectivo estimado. Nuevamente se corrobora que lo cualitativo es superior a lo cuantitativo. La política de la estructura del capital va a depender de la situación de la empresa, es decir, si está bien establecida o si pretende expandirse y consiste en decidir si se pagan dividendos o bien si se solicita una línea de crédito.

Presupuestación de Capital

“El saber dónde invertir el dinero” es la primera regla de la inversión y la segunda es “cuando realizar la inversión”. Con respecto a la primera regla, la obtención de la información adecuada y la personalidad propia, permiten identificarla. Para poder dar una respuesta correcta a la segunda regla, es fundamental conocer el ciclo económico y sus etapas, lo cual no resulta ser tan fácil. A continuación en forma descriptiva se manifiestan las etapas con las que cuenta el ciclo económico.

Figura 1: Etapas del Ciclo Económico



Fuente: elaboración personal

Determinar en qué momento se encuentra la economía es muy difícil, unos recomiendan el análisis de los indicadores macroeconómicos emitidos por las instancias gubernamentales, pero la realidad ha demostrado que todos los indicadores existentes son estimados o proyectados, no solo los de los gobiernos, sino los de los intermediarios financieros, por lo que su confiabilidad no es al 100%, ya que por ejemplo, se desconoce el total de empresas en el país, la cantidad de dinero existente en circulación, el volumen total de precios, el volumen total de producción y la velocidad de rotación del dinero.

liquidez

Sin tener una razón de liquidez de 1 es posible enfrentar sus deudas de corto plazo a través de las relaciones que se puedan entablar con sus proveedores y acreedores, con lo que nuevamente se echa por tierra la creencia de que es más importante el uso de modelos cuantitativos en las ciencias sociales. Nuevamente se puede observar en esta otra responsabilidad financiera del administrador, que los modelos cuantitativos no te proporcionan la certeza supuestamente esperada por el inversionista y que las relaciones que se puedan entablar entre las personas son mejores.

Políticas de Crédito Para a Sus Clientes: Las políticas de crédito no deben fundamentarse en aspectos cuantitativos, sino en la situación económica del país. Generalmente, cuando se está en crisis, no se puede proporcionar crédito, debido a que el mismo aunque facilita las ventas, incrementa los costos.

Políticas de Inventarios

Por más que la empresa desarrolle una planeación estratégica, que le permita mayor eficiencia en el manejo de sus inventarios, si el entorno le es adverso, lo único que se mantendrá constante será el riesgo y la incertidumbre.

Adquisición(Es) o Fusión(Es) de Otra(S) Empresa(S)

El resultado de estos dos conceptos, es la búsqueda de efectos de sinergia y de economías de escala, que se expresan generalmente en el abaratamiento de los costos e incremento de las ganancias. Sin embargo, toda vez que los intentos por cuantificar a través de la Tasa Interna de rendimiento (TIR) y del (VPN), se soportan en una variable desconocida, es decir, en el flujo de efectivo futuro, su resultado siempre es una estimación. Por otra parte, existen otros inversionistas que consideran mejor fundamentar la inversión en las relaciones sociales que pueda tener y en “LATIR”, no en la Tasa Interna de Retorno (TIR) sino en el latir del corazón.

Dividendos Para Los Accionistas

Es necesario comentar que esta situación afecta el volumen de utilidades disponibles para financiamiento, por lo que la decisión de sí se pagan o no los dividendos, va a depender de los planes futuros de la empresa y del entorno, es decir, de aspectos cualitativos.

CONCLUSIONES

Es conveniente recordar que el objetivo fundamental de las Finanzas Corporativas, como una de las áreas de las Finanzas, es la creación de valor para los accionistas. Esto se logra a través de generar, evaluar y aplicar conceptos, estrategias, planes y técnicas, para el manejo eficiente de los recursos financieros de las empresas dentro de un programa de creación, expansión y desarrollo de las mismas en condiciones de riesgo e incertidumbre, en un mundo globalizado. Como en todo evento económico, político, social generalmente existen dos caras de la misma moneda, es decir, no se puede decir que algo sea bueno, si no existiera el concepto de malo. En este sentido, las Finanzas Corporativas podrían también ser vistas desde un enfoque cualitativo. Este se fundamenta en aspectos como la empatía, la pericia, la visión de largo plazo,

hacer que las cosas ocurran, la capacidad para formar un equipo de trabajo y por supuesto que los ejecutivos cuenten con la capacidad para analizar el todo y sus partes, tomar decisiones bajo presión sin contar necesariamente con toda la información y correr riesgos, ya que el entorno mismo, se encuentra en constante riesgo e incertidumbre.

Quien suscribe, considera con fundamento en lo anterior, que es más importante el aspecto cualitativo de las finanzas corporativas, que el cuantitativo, por qué no es posible soportar una decisión financiera en estimaciones, que van cambiando de acuerdo al entorno, como se mostró. El aspecto cuantitativo de las finanzas es una herramienta, que como tal se puede usar o no para realizar la toma de decisiones. En este mismo sentido, se puede afirmar, que los negocios se generan a través de las relaciones y no a través de modelos matemáticos soportados en condiciones inamovibles. Entonces considero importante a continuación dar respuesta a las tres preguntas que intentó responder esta investigación:

¿En que se fundamenta el administrador financiero para alcanzar las metas financieras de la empresa? R.- En el entorno actual, para que la toma de decisiones sea lo más certera posible, es necesario contar con dos aspectos fundamentales: conocimiento y suerte. Entendiéndose como conocimiento a la *Suma de información analizada y sintetizada que permita emitir una opinión* y suerte, como *Estar en el momento adecuado, con los conocimientos necesarios*.

¿Las funciones del administrador financiero se fundamentan básicamente en las teorías financieras existentes? R.-No en su totalidad, el conocimiento del entorno y las relaciones que se entablen con proveedores y gobierno son fundamentales.

¿A través de modelos cuantitativos obtengo el retorno de la inversión manifestado en los mismos? R.- No, ya que se soportan en estimaciones.

Concluiría que para poder realizar adecuadamente las responsabilidades del administrador financiero, creo conveniente aplicar los consejos recomendados por Kiernan (1996: 11-12), quien indica: No juegue de acuerdo con las reglas de competencia dominantes de su industria; Innovar o morir; Vuelva a examinar a su empresa para encontrar activos estratégicos escondidos, luego apalánquelos lo más que pueda; Desarrolle la inclinación por la velocidad y la acción en su empresa; Sea proactivo y experimental; Rompa barreras; Emplee a toda su gente y todas sus capacidades todo el tiempo; Globalice tanto su perspectiva como las bases de conocimiento; Admita que la revolución eco-industrial está sobre nosotros; Haga del aprendizaje organizacional una religión de la empresa; Desarrolle herramientas estratégicas para medir su desempeño.

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BIOGRAFIA

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FUENTES DE FINANCIACIÓN EMPLEADAS POR EMPRESAS COLOMBIANAS PARA INVERTIR EN ACTIVIDADES DE INNOVACIÓN IDENTIFICACIÓN Y ANÁLISIS

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RESUMEN

Este estudio identifica las fuentes de financiación empleadas por empresas colombianas para adelantar actividades de innovación. Se realizaron análisis estadísticos de la información recolectada por el Enterprise Survey del Banco Mundial (WBES), en el año 2010, y por la Encuesta de Desarrollo e Innovación Tecnológica en la Industria Manufacturera (EDIT IV), elaborada por el Departamento Administrativo Nacional de Estadística (DANE), los cuales mostraron que la financiación interna es la principal fuente de financiación de la innovación, hallazgo que es consecuente con la teoría económica. Empero, el análisis evidenció que la financiación bancaria fue también una fuente importante de recursos. Los análisis econométricos indican que la inversión en activos fijos pudo ser usada como colateral, disminuyendo así el riesgo moral y aumentando la posibilidad de obtención de financiación bancaria. Nuestro estudio permitió, además, identificar que los recursos estatales han jugado un papel menor en la financiación de la innovación y que estos no han sido eficazmente asignados. Finalmente, con respecto a la utilización de la fuente recursos de capital nacional, el estudio igualmente evidenció que esta fuente llegó a empresas que tienen dificultades de financiación por no tener inversiones en maquinaria y equipo, ni financiación patrimonial significativa por parte de los dueños.

PALABRAS CLAVE: Financiación de la innovación, asimetría de información, finanzas emprendedoras.

FUNDING SOURCES USED BY COLOMBIAN COMPANIES WHEN INVESTING IN INNOVATION ACTIVITIES IDENTIFICATION AND ANALYSIS

ABSTRACT

This study identifies funding sources used by Colombian companies to conduct innovation activities. Statistical analysis of the data collected by the World Bank Enterprise Survey (WBES) in 2010 and the Survey of Technological Development and Innovation produced (EDIT IV) collected by the Colombian statistical office, DANE, were performed, which showed that domestic financing is the main source of funding for innovation, a finding that is consistent with economic theory. However, the analysis showed that bank financing was also an important source of funding. Econometric analysis indicates that investment in fixed assets could be used as collateral thereby reducing moral hazard and increasing the chance of obtaining bank financing. Our study also identified that state resources have played a minor role in the financing of innovation and that these resources are not effectively allocated. Finally, with respect to the use of the source of finance capital national, the study showed that this source came to companies with funding difficulties that do not have significant investments in machinery and equipment and have received scarce investments from their proprietors.

JEL: G32, M13

KEYWORDS: Financing of Innovation, Information Asymmetry, Entrepreneurial Finance

INTRODUCCIÓN

En sus escritos pioneros de comienzos y mediados del siglo XX, Schumpeter (2008) discute la importancia de la innovación para el desarrollo económico de los países. En los análisis económicos subsecuentes se ha argumentado que las características de la innovación, principalmente la que tiene que ver con la posibilidad de que esta sea copiada por los competidores y la dificultad de apropiarse de los beneficios económicos de ella, hacen que en una economía tienda a invertirse menos de lo necesario para lograr altas tasas de crecimiento (Arrow, 1962, como se citó en Hall, 2002; Hall, 2002; Hall & Lerner, 2010). Al examinar la forma en que las actividades de innovación son/deberían ser financiadas, la literatura económica reciente, que enfatiza sobre el problema de la asimetría de información, ha recomendado el empleo de recursos propios (utilidades retenidas y emisión de nuevo patrimonio). Las empresas nuevas, por definición, carecen de utilidades acumuladas; para estas los recursos patrimoniales son suministrados principalmente por fondos de capital de riesgo. Sin embargo, en algunos estudios que incorporan a empresas de países en desarrollo (Ej.: Ayyagari, Demirgüç-Kunt & Maksimovic, 2011) se muestra que la deuda bancaria ha jugado un papel preponderante y que en algunos países y bajo ciertas condiciones, la financiación por parte de entidades estatales parece ser una condición necesaria para el impulso de la actividad innovadora (Ej.: Melo & Rapini, 2014). En la presente ponencia se discuten aspectos conceptuales de la financiación de inversión en innovación, se analiza cómo esta fue financiada en Colombia a mediados y finales de la primera década del siglo XXI, utilizando la información de una base de datos internacional y de una nacional, y se comparan los hallazgos obtenidos con los alcanzados por estudios recientes en otros países.

REVISIÓN LITERARIA

Fuentes de financiación más adecuadas para la inversión en investigación y desarrollo (I&D): En general, los contratos de financiación pueden ser contratos de deuda, de patrimonio y contratos híbridos. Los contratos de deuda tienen habitualmente las siguientes características (Williamson, 1996): deben hacerse con periodicidad especificada de pagos de intereses (o de intereses más principal); en el evento de incumplimiento, los tenedores de deuda ejercerán reclamos preventivos contra los activos en cuestión; en caso de montos altos, con frecuencia se establecen fondos de amortización; la deuda es imperdonable. Si se incumple en un número especificado de cuotas se puede llegar hasta la liquidación de la empresa deudora. Siguiendo a Williamson (1996), los diversos tenedores de deuda entonces recuperarán su dinero de manera diferencial, dependiendo del grado en que los activos financiados pierdan su valor, en caso de ser necesario su utilización por fuera de la empresa. A medida que los activos están sujetos a perder más valor, los términos de la deuda se tornarán más adversos.

En contraste, los contratos de inversión patrimonial no conllevan la obligación del repago de la cantidad invertida en una fecha dada (normalmente la inversión es por tiempo, igual al de la vida de la empresa); tampoco se garantiza (en caso de capital ordinario) el pago de una cantidad como retribución por el uso del dinero: los derechos tanto sobre las utilidades como sobre el valor de liquidación son residuales. Algo favorable para quien invierte de esta manera es el derecho a participar en el gobierno de la compañía, de manera proporcional al monto del patrimonio total, lo cual le permite participar en decisiones importantes como el nombramiento y la remoción del gerente, el acceso a información interna, etc. Al contrastar las características de la inversión en activos intangibles con la inversión en activos tangibles Williamson (1996) concluye que en los primeros los costos de la financiación con deuda son más altos que los de la financiación con patrimonio. Una investigación reciente, realizada principalmente en Estados Unidos, sobre la financiación de la inversión en I&D respalda las conclusiones de la mayor conveniencia del uso de recursos

propios en relación con la financiación con deuda (Hall & Lerner, 2010; Brown, Fazzari & Petersen, 2009). No obstante lo anterior, algunos estudios recientes han evidenciado que la deuda bancaria (Ej.: Ayyagari, Demirgüç-Kunt & Maksimovic, 2011) y la financiación por parte del Estado (Ej.: Melo & Rapini, 2014) han jugado un papel destacado en la financiación de la innovación, en especial en países donde los mercados de acciones y capital propio no están bien desarrollados. Lo anterior es consistente con un marco conceptual que incorpore el análisis de las condiciones de los diferentes títulos valores así como el escenario macroeconómico e institucional de cada país; tal marco está en sus etapas iniciales de desarrollo (Kerr & Nanda, 2014). En Colombia la literatura en que se relaciona la actividad innovadora con su financiación ha sido escasa (Ej.: Arbeláez & Parra, 2011; García, Barona & Madrid, 2013), pero ha identificado algunos aspectos de interés tanto para la empresa como para la política pública, incluyendo la importancia de la financiación proveniente de los recursos internos/utilidades retenidas y de la banca, como fuentes de recursos para la innovación y el hecho —interesante desde el punto de vista organizacional y de política pública— de la existencia de una relación positiva entre el tamaño de la empresa y la realización de actividades innovadoras.

METODOLOGÍA

La principal fuente de información utilizada en este estudio sobre actividades de innovación y financiación de las empresas fue la Cuarta Encuesta de Desarrollo e Innovación Tecnológica en la Industria Manufacturera (EDIT IV), elaborada por el DANE (que cubre el periodo 2007-2008). Tal encuesta contiene datos de 7.683 empresas del sector manufacturero colombiano. También se utilizó el World Bank Enterprise Survey (WBES), del Banco Mundial, correspondiente al año 2010, que contiene información sobre 942 empresas colombianas. Se aplicaron técnicas de estadística descriptiva y modelos econométricos lineales y no lineales para identificar las principales fuentes de financiación empleadas y para examinar relaciones entre la realización de innovaciones y el uso de fuentes de financiación.

RESULTADOS

En el análisis efectuado a la base de datos del WBES se compararon las fuentes de financiación empleadas por empresas colombianas innovadoras con las utilizadas por empresas no innovadoras. Los resultados evidencian que la principal fuente de financiación usada por ambos tipos de empresas son los recursos propios. La segunda fuente de financiación en orden de importancia fue la bancaria, en el caso de que la innovación estuviera representada en activos fijos, y el crédito de proveedores, en el caso de que la inversión estuviera representada en capital de trabajo. Así, se infiere que fuentes diferentes a las tres mencionadas desempeñaron un papel poco significativo. Las pruebas de hipótesis adelantadas permitieron concluir que las empresas innovadoras hacen un uso diferente de las fuentes de financiación al que hacen las no innovadoras.

Del análisis de la EDIT IV se colige el predominio de las fuentes de financiación internas (que representaron el 76.3 % del total) y de la financiación bancaria (que representó el 18.2 %), en el periodo 2007-2008. Los resultados econométricos muestran relaciones negativas entre el porcentaje de recursos propios empleado y las variables independientes inversión en maquinaria y equipo, tamaño de la empresa y sector económico; adicionalmente, evidencian una relación positiva entre el uso de recursos internos y la propiedad de la empresa por parte de inversionistas del exterior. Cuando se usa como variable dependiente el porcentaje de financiación provisto por la banca, esta fuente de financiación mostró una relación negativa con el uso de la fuente recursos propios, y positiva con la importancia de los activos fijos en la innovación y con la realización de actividades de innovación. El examen de la EDIT IV también permitió inferir que las empresas hicieron poco uso de recursos públicos (estatales) y de capital privado. Los primeros no parecen haber llegado a las empresas que mayores restricciones tienen en el mercado para conseguir financiación, en tanto que el capital privado sí parece haber cumplido con este objetivo.

CONCLUSIONES

Las dos fuentes de información empleadas en este estudio (el WBES y la EDIT IV) proporcionaron evidencia de que las dos fuentes más importantes empleadas por las empresas colombianas para financiar las actividades de innovación son: los recursos propios y los préstamos bancarios. Este resultado contrasta con lo encontrado por Brown, Fazzari & Petersen (2009), en Estados Unidos: una financiación casi que exclusiva por medio de recursos propios. Nuestros resultados coinciden con lo hallado por otros investigadores en países en desarrollo, en los que la deuda bancaria ha jugado un papel significativo en la financiación de la innovación. Del análisis del WBES se infiere la presencia de una tercera fuente fundamental de financiación: el crédito de proveedores, fuente que es ignorada en muchos de los estudios sobre financiación de la innovación.

Los análisis econométricos adelantados a partir de la EDIT IV muestran que a medida que un mayor porcentaje de la inversión en innovación toma la forma de activos fijos, la financiación con recursos propios decrece y la financiación bancaria crece. Este hallazgo confirma lo señalado por la literatura académica de que ciertos activos fijos pueden ser usados como colateral, disminuyendo así el riesgo moral y aumentando la posibilidad de obtener financiación bancaria. Los modelos econométricos también permitieron identificar una relación negativa entre el uso de recursos propios y el uso de deuda bancaria, manteniendo constantes otras variables como el porcentaje de inversión en activos fijos, el tamaño de la empresa y el sector económico. Esto puede reflejar sencillamente la ecuación contable, pero puede indicar, así mismo, una preferencia de los gerentes por sustituir una fuente poco idónea para financiar la innovación (la deuda) por otra fuente más idónea, en la medida en que aumenten los recursos propios (por acumulación de utilidades o contratación de nuevo patrimonio). La presencia de este posible efecto de sustitución tiene interés para los hacedores de política pública en el país y amerita ser explorado en mayor detalle en investigaciones futuras.

Con nuestros hallazgos a partir de la información de la EDIT IV se identificó que los recursos estatales han jugado un papel menor en la financiación de la innovación y que estos recursos no han sido eficazmente asignados. Estas conclusiones preliminares coinciden con las de Gómez y Mitchell (2014) acerca de la mala asignación que se ha hecho en el país de los recursos públicos ordenados para la innovación, pero está en contradicción con Arbeláez y Parra (2011) quienes afirman que hay una inversión pública altamente relevante. Con respecto a la utilización de la fuente recursos de capital nacional, nuestro estudio evidenció una asociación negativa significativa del uso de estos recursos con la inversión en maquinaria y equipo y la inversión de recursos propios, lo que sugiere que esta fuente de recursos, que incluye recursos de capital privado y capital de riesgo, está llegando a empresas que tienen dificultades de financiación por no tener inversiones significativas en maquinaria y equipo ni inversión patrimonial importante de los dueños. No obstante, los resultados indican también ausencia de relación significativa entre el uso de esta fuente de recursos y la clasificación de empresas como innovadoras.

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ESTIMACIÓN DE LA RELACIÓN RENTABILIDAD-RIESGO EN EL MERCADO ACCIONARIO INTERNACIONAL

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RESUMEN

Para estimar la relación rentabilidad-riesgo a nivel global se parte normalmente del supuesto de perfecta integración. Sin embargo, como indicaron Bekaert y Campbell en 1995, el proceso de integración es complejo, gradual y puede tomar varios años. Esto implica que el mundo está parcialmente integrado y los modelos de valoración de activos deberían incluir variables que reconozcan cierto grado de segmentación. El objetivo de este estudio es proponer un modelo alternativo al CAPM que se ajuste de manera considerable a la relación rentabilidad-riesgo de los países. Para estimar el mejor modelo se utiliza un análisis de regresión lineal múltiple que permita identificar las medidas de riesgo con mayor poder explicativo sobre la rentabilidad y se valida por medio de una regresión robusta. Lo que se encuentra es que los países emergentes permanecen segmentados con respecto al mercado mundial y que los riesgos específicos explican más del 40% de la variación de sus retornos.

PALABRAS CLAVE: Rentabilidad, Riesgo, Modelo, Estimación, Integración Parcial

ESTIMATING THE RISK-RETURN RELATIONSHIP IN THE INTERNATIONAL STOCK MARKET

ABSTRACT

To estimate the global risk-return relationship is usually assumed perfect integration. However, as indicated by Bekaert and Campbell 1995, the integration process is complex, gradual and can take several years. This implies that the world is partially integrated and asset pricing models should include variables that recognize some degree of segmentation. The aim of this study is to propose an alternative model that fits significantly to the risk-return relationship of the countries. To estimate the best model it was used a multiple linear regression analysis to identify risk measures with greater explanatory power over returns and a robust regression is used to validate the results. It is found that emerging countries remain segmented with respect to the world market and the risks specific explain more than 40% of the variation in returns.

JEL: G12, G15, F30

KEYWORDS: Return, Risk, Model, Estimate, Partial Integration

INTRODUCCIÓN

La formalización de la relación rentabilidad-riesgo ha sido, durante los últimos 60 años, un tema central para los profesionales y académicos del área financiera. Este interés se ha traducido en la generación de modelos como el modelo de valoración de activos financieros (Capital Asset Pricing Model), la teoría de valoración por arbitraje (Arbitrage Pricing Theory) y el modelo de tres factores (three factor model) de Fama y French; por nombrar sólo algunos. Con la liberalización económica de la mayoría de países del mundo surgieron versiones internacionales de dichos modelos. Uno de los más utilizados ha sido el CAPM Internacional el cual postula que los activos dentro de un país determinado son recompensados en términos

de su contribución a un portafolio mundial bien diversificado, que el valor de beta se obtiene a partir de la covarianza con un portafolio mundial y que la unidad de análisis es un portafolio país. Sin embargo estos planteamientos parten del supuesto de que el mercado es perfectamente integrado, algo que difícilmente se cumple en la realidad pues el proceso de integración de los países es difícil, largo y no siempre es progresivo. Esto es particularmente evidente en los países emergentes los cuales están inmersos en un proceso que por lo general se ubica entre la total segmentación y la perfecta integración, sin tocar ninguno de los dos extremos.

REVISIÓN DE LITERATURA

El CAPM (Capital Asset Pricing model) introducido por Treynor, Sharpe (1964), Lintner (1965) y Mossin (1965), fue el primer modelo de equilibrio general en el que se estableció una relación matemática y medible entre la rentabilidad y el riesgo. En este modelo se plantea que el único riesgo que afecta la rentabilidad esperada de una inversión es el que afecta al sistema debido a que cualquier otro riesgo es diversificable. Es considerado como uno de los pilares de la teoría financiera moderna (Miller 1999); pues sirve para valorar activos financieros basándose en las características específicas de cada activo (Litterman 2003).

En un mundo como el actual, cada vez más globalizado y con relaciones más estrechas entre los países; las aplicaciones del CAPM han adquirido un carácter internacional. Cada vez se utilizan más, datos e indicadores a nivel mundial y ya no sólo a nivel nacional. Dentro de las validaciones del CAPM a nivel internacional se parte normalmente de uno de dos supuestos: que el mercado es segmentado o que el mercado es integrado. Cuando se asume que el mercado es segmentado, esto implica que el inversionista está restringido a su entorno local; de esta manera la rentabilidad esperada de determinado portafolio, dependerá simplemente del riesgo sistemático del mercado local. De otro lado, se tiene aquellos modelos que asumen un mercado integrado. Un supuesto necesario para esto, es que el mercado de capitales es perfecto y esto implica que está completamente integrado, lo que quiere decir que un determinado activo tendrá la misma rentabilidad esperada sin importar su ubicación o país (Campbell 1993).

La integración económica de los países es un proceso complejo y gradual que puede tomar varios años e incluso revertirse por algún tiempo (Bekaert y Campbell 1995). Es necesario reconocer que la gran mayoría de países están entre una total segmentación (y cerca a esta situación parecerían estar las economías emergentes) y una perfecta integración (y cerca de esta parecen estar las economías desarrolladas), sin tocar ninguno de los dos extremos. A partir de esto han surgido otros modelos, diferentes al CAPM internacional, en donde se pretende ampliar las medidas de riesgo, incluyendo variables que reconozcan cierto grado de segmentación de los países (Errunza y Losq 1985), en otras palabras medidas de aquel riesgo que no puede ser diversificado dado que el mercado no es perfectamente integrado. Algunos trabajos han intentado validar este tipo de modelos. Entre ellos, se tiene el trabajo de Campbell y Wayne (1993) donde se estudia y se valida empíricamente un modelo de un único factor, similar al CAPM tradicional, donde la única variable explicativa está dada por el riesgo sistemático, medido en este contexto por la covarianza entre la rentabilidad de un país y la rentabilidad de un portafolio de mercado mundial.

También se valida el CAPM Internacional, donde se asume que no se cumple totalmente la paridad del poder adquisitivo; y se utiliza un nuevo factor que capte el riesgo de tipo de cambio como lo indican Solnik (1974) y Adler y Dumas (1983). Por último se prueba un modelo APT (Ross, 1976) con varios factores de riesgo elegidos a priori, entre los que se incluyen variables globales como los movimientos inesperados en la inflación, el precio del petróleo, la tasa de interés y el crecimiento de la producción industrial. Se encontró que los modelos utilizados captan la mayoría de la varianza en una muestra de rentabilidades para 18 países. El trabajo de Fama y French (1992) propone un modelo de tres factores donde además del riesgo sistemático, medido por beta, se añaden el tamaño y la ratio valor en libros sobre precio de mercado. Esto tras establecer empíricamente, que el coeficiente beta es insuficiente para explicar la rentabilidad esperada. Posteriormente este modelo es llevado al plano internacional (Fama y French 1998). Su objetivo era

mostrar que los hallazgos obtenidos en 1992 en Estados Unidos podían llevarse y validarse alrededor del mundo. Lo que encontraron fue una confirmación de su modelo tanto en países desarrollados como en emergentes.

Arouri, Teulon y Rault (2013) contribuyen a la literatura sobre la integración del mercado accionario mediante el desarrollo y estimación de un modelo general que puede valorar activos en una estructura de mercado intermedia donde no se está bajo los extremos de una perfecta integración o una completa segmentación. Se muestra como los grados estimados de segmentación varían de una región a otra y a lo largo del tiempo. Además establecen, que comparados a los mercados desarrollados, los mercados emergentes presentan cuatro diferencias principales: la prima por riesgo total es significativamente más alta, existe mayor volatilidad, la relación rentabilidad-riesgo está dominada por factores de riesgo regionales y los eventos locales causan un mayor efecto sobre dicha relación que los eventos mundiales. Los resultados muestran que el grado de segmentación de los mercados accionarios cambia con el tiempo y que la mayoría de regiones han llegado a ser menos segmentadas en años recientes. Además reflejan que debido a la segmentación, la prima de riesgo, asociada a factores propios regionales, es el componente más significativo económica y estadísticamente para todas las regiones emergentes.

METODOLOGÍA

Esta investigación reunió datos de 19 países emergentes para un período que va de 1994 a 2012. El objetivo es proponer un modelo que se ajuste de manera significativa a la relación rentabilidad-riesgo de los países emergentes. La rentabilidad, como variable dependiente, estará explicada por las siguientes variables: el riesgo sistemático, el riesgo de tipo de cambio, el tamaño del mercado, y la inestabilidad económica. Se utilizó la regresión lineal múltiple y la regresión robusta como técnicas econométricas. Los países que hacen parte del estudio son los siguientes: Brasil, Chile, Colombia, México, Perú, República Checa, Grecia, Hungría, Polonia, Rusia, Sudáfrica, Turquía, China, India, Indonesia, Korea, Malasia, Filipinas y Tailandia.

RESULTADOS

Se validó el CAPM para países emergentes dado que es el modelo más utilizado para la representación de la relación rentabilidad-riesgo. La estimación se hizo a partir de la siguiente regresión:

$$E(r_i) = r_f + \beta_{im} (E(r_m) - r_f) + e$$

Donde

$E(r_i)$ es la rentabilidad promedio del país i

β_{im} es beta o el riesgo sistemático

$(E(r_m) - r_f)$ es la prima de riesgo del mercado mundial

r_m es la rentabilidad del índice mundial

r_f es la tasa libre de riesgo

e es el error aleatorio

Posteriormente y basado en las variables explicativas propuestas, se exploraron todos los posibles subconjuntos de variables y se seleccionó el mejor modelo de regresión tomando como criterio el máximo coeficiente de determinación ajustado ($AdjR^2$). La Tabla 1 muestra los resultados detallados de la estimación del CAPM para países emergentes,

Tabla 1: Estimación CAPM Para Países Emergentes

AdjR ² 0,151143569					
Prob>F	0,056049332				
Variable	Coeficientes	Coeficiente estandarizado	Error típico	Estadístico t	p-valor
Intercepción	0,022972479		0,06271555	0,36629641	0,71866277
BETA	0,09903493	0,445	0,04829536	2,05060949	0,05604933

La tabla 1 muestra la estimación del CAPM para países emergentes. El R² ajustado es de 0,1511 lo cual muestra que BETA explica en un bajo porcentaje a la rentabilidad. El coeficiente de BETA es significativo, mientras que el intercepto no lo es. Fuente: Cálculo de los autores con base en el paquete econométrico Eviews.

El R² ajustado del modelo es de 0,1511; lo que indica que beta tiene un bajo poder explicativo sobre la rentabilidad. Sin embargo es importante resaltar que su coeficiente es significativo. Se propone entonces un modelo alternativo que se ajuste mejor al caso de los países emergentes. Tomando como criterio la maximización del R² ajustado, se encuentra que el modelo que mejor explica la rentabilidad en los países emergentes toma como variables explicativas al riesgo de tipo de cambio, la inestabilidad económica y el tamaño. La Tabla 2 contiene la estimación de este modelo alternativo. Un hecho relevante del modelo alternativo es que no incluye al riesgo sistemático como variable explicativa. Esto concuerda con el estudio de Guesmi y Nguyen (2011) en el que argumentan que los países emergentes aún permanecen sustancialmente segmentados con respecto al mercado mundial y que los riesgos específicos explican una gran proporción de sus retornos. En este mismo sentido Arouri, Jawadi y Nguyen (2008), mediante el uso de un modelo GARCH que intenta establecer el grado de integración de los mercados emergentes, concluyen que las correlaciones de cada país con el mercado mundial son relativamente bajas.

Tabla 2: Estimación Modelo Alternativo Para Países Emergentes

AdjR ² 0,446					
Prob>F	0,007				
Variables	Coeficientes	Coeficientes estandarizados	Error típico	Estadístico t	P-valor
Intercepción	0,045		0,046	0,983	0,341
Riesgo Tipo De Cambio	0,677	0,428	0,295	2,298	0,036
Inestabilidad Económica	0,020	0,340	0,011	1,801	0,092
Tamaño	-0,001	-0,326	0,000	-1,831	0,087

En esta tabla se muestra la estimación del modelo alternativo para países emergentes. Se observa que el R² ajustado aumenta en comparación con el CAPM. Las variables explicativas incluidas son: el riesgo de tipo de cambio, la inestabilidad económica y el tamaño. El riesgo de tipo de cambio es la variable explicativa más significativa. Los coeficientes presentan el signo esperado de acuerdo a la teoría sobre las barreras a la diversificación internacional. Fuente: Cálculo de los autores con base en el paquete econométrico Eviews.

Los resultados de la estimación del modelo alternativo para países emergentes revelan hechos bastante interesantes. El R² ajustado de 0,446 muestra que las variables incluidas tienen la habilidad de explicar en un alto porcentaje el comportamiento de la variable dependiente; por encima del CAPM (AdjR²=0,151). Si se analiza cada variable explicativa, es claro que el riesgo de tipo de cambio es el principal determinante de la rentabilidad de los países emergentes con un nivel de confianza de más de 95% (p-valor=0,036). La inestabilidad económica y el tamaño también son significativas con un nivel de confianza superior al 90%. Además todas las variables presentan el signo esperado de acuerdo a la teoría sobre las barreras a la diversificación internacional (Shapiro 2003). De acuerdo a los coeficientes estandarizados, un cambio de 1 % en el riesgo de tipo de cambio está asociado con un cambio de 0,428% en la rentabilidad; mientras que un cambio de 1% en el tamaño está correlacionado con un cambio de -0,326% en la rentabilidad. Dado que la estimación del modelo se hizo mediante la técnica de regresión lineal múltiple se hace necesario probar la presencia de problemas relacionados con multicolinealidad, heteroscedasticidad y autocorrelación. Además ante la posibilidad de que se presenten otro tipo de problemas o violaciones a los supuestos de la regresión lineal por mínimos cuadrados ordinarios, como la no normalidad, se usó el método de regresión robusta el cual está diseñado precisamente para enfrentar estas situaciones. Para probar si el modelo

presenta problemas de multicolinealidad se calculó la matriz de correlación de las variables explicativas, la cual se presenta en la Tabla 3.

Tabla 3: Matriz de Correlación

	Inestabilidad Económica	Tamano	Tipodecambio
Inestabilidad Económica	1	-0,161956	0,33497
Tamano	-0,161956	1	0,002474
Tipodecambio	0,33497	0,002474	1

En esta tabla se muestra las correlaciones que se dan entre las variables explicativas del modelo alternativo, con el objetivo de saber si presenta problemas de multicolinealidad. La correlación más alta es de 0,33947. Inferior al coeficiente de determinación ajustado que es 0,446. Se rechaza la posible presencia de multicolinealidad. Fuente: Cálculo de los autores con base en el paquete econométrico Eviews.

La correlación más alta es de 0,33497 inferior al coeficiente de determinación ajustado (0,446). En este caso se rechaza la posible presencia de multicolinealidad. Para la detección de la heteroscedasticidad se utilizó la prueba de White. Los resultados de este test se pueden apreciar en la Tabla 4. La probabilidad chi-cuadrado no permite rechazar la hipótesis nula de varianza constante en los errores.

Tabla 4: Prueba de White

Heteroskedasticity Test: White				
F-Statistic	1,16778	Prob, F(9,9)		0,4105
Obs*R-Squared	10,23526	Prob, Chi-Square(9)		0,3318
Test Equation:				
Dependent Variable: Resid^2				
Method: Least Squares				
Date: 10/23/14 Time: 09:21				
Sample: 1 19				
Included Observations: 19				
Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0,016856	0,010908	1,54536	0,1567
Pib	-0,002815	0,003679	-0,764983	0,4639
Pib^2	0,000523	0,000617	0,847718	0,4186
Pib*Tamano	2,20E-05	2,59E-05	0,848384	0,4182
Pib*Tipodecambio	-0,010487	0,019208	-0,545961	0,5984
Tamano	-0,000112	0,000151	-0,741419	0,4773
Tamano^2	-3,80E-07	4,13E-07	-0,920705	0,3812
Tamano*Tipodecambio	0,001045	0,000969	1,078108	0,309
Tipodecambio	-0,178545	0,105021	-1,700090	0,1233
Tipodecambio^2	0,686869	0,304201	2,257946	0,0503
R-Squared	0,538698	Mean dependent var		0,002546
Adjusted R-Squared	0,077395	S,D, dependent var		0,002811
S,E, Of Regression	0,0027	Akaike info criterion		-8,685724
Sum Squared Resid	6,56E-05	Schwarz criterion		-8,188651
Log Likelihood	92,514	Hannan-Quinn criter,		-8,601600
F-Statistic	1,1678	Durbin-Watson stat		2,036992
Prob(F-Statistic)	0,41053			

En esta tabla se aprecian los resultados de la prueba de White. La hipótesis nula es la existencia de homoscedasticidad y la hipótesis alterna es la presencia de heteroscedasticidad. De acuerdo con la probabilidad chi cuadrado de 0,3318 no existe suficiente evidencia para rechazar la hipótesis nula. Fuente: Cálculo de los autores con base en el paquete econométrico Eviews.

Por último se aplicó un test Breush-Godfrey, cuyos resultados aparecen en la Tabla 5, para los problemas de autocorrelación. Según la probabilidad chi-cuadrado no existen evidencias suficientes para rechazar la hipótesis nula de no autocorrelación.

Tabla 5: Prueba Breush Godfrey

Breusch-Godfrey Serial Correlation Lm Test:				
F-Statistic	0,538156	Prob, F(2,13)		0,5963
Obs*R-Squared	1,45279	Prob, Chi-Square(2)		0,4836
Test Equation:				
Dependent Variable: Resid				
Method: Least Squares				
Date: 10/23/14 Time: 10:36				
Sample: 1 19				
Included Observations: 19				
Presample Missing Value Lagged Residuals Set To Zero,				
Variable	Coefficient	Std. Error	t-Statistic	Prob.
Pib	-0,001279	0,012045	-0,106215	0,917
Tamano	-4,18E-05	0,000316	-0,132133	0,8969
Tipodecambio	0,001513	0,308057	0,004911	0,9962
C	0,006457	0,048243	0,133842	0,8956
Resid(-1)	-0,200989	0,279706	-0,718572	0,4851
Resid(-2)	0,154401	0,283848	0,543956	0,5957
R-Squared	0,076463	Mean dependent var		-3,46E-17
Adjusted R-Squared	-0,278744	S,D, dependent var		0,051838
S,E, Of Regression	0,058619	Akaike info criterion		-2,583424
Sum Squared Resid	0,044671	Schwarz criterion		-2,285180
Log Likelihood	30,54253	Hannan-Quinn criter,		-2,532950
F-Statistic	0,215262	Durbin-Watson stat		1,976160
Prob(F-Statistic)	0,949788			

La tabla 5 muestra los resultados de la prueba Breush Godfrey. La hipótesis nula es la no existencia de autocorrelación y la hipótesis alterna es la presencia de autocorrelación. De acuerdo con la probabilidad chi cuadrado de 0,4836 no existe suficiente evidencia para rechazar la hipótesis nula. Fuente: Cálculo de los autores con base en el paquete econométrico Eviews.

En general los parámetros y estadísticos parecen coherentes con un buen modelo. Sin embargo, en la Tabla 6 se presentan los resultados de la estimación del modelo alternativo para los países emergentes mediante regresión robusta.

Tabla 6: Regresión Robusta Para Modelo Alternativo de Países Emergentes

Prob>F		0,0225			
Variables	Coefficientes	Error típico	Estadístico t	P-valor	
Intercepción	0,045	0,053	0,86	0,404	
Riesgo Tipo De Cambio	0,631	0,339	1,86	0,082	
Inestabilidad Económica	0,021	0,013	1,67	0,116	
Tamaño	-0,001	0,000	-1,54	0,145	

En esta tabla se observa la estimación del modelo alternativo mediante la técnica de regresión robusta la cual sirve para enfrentar posibles violaciones a los supuestos del método de regresión lineal. No se aprecian cambios drásticos con respecto a la primera estimación lo cual avala una buena selección del modelo. Fuente: Cálculo de los autores con base en el paquete econométrico Stata.

Como se puede observar los coeficientes estimados mediante regresión robusta no son muy diferentes de los obtenidos mediante mínimos cuadrados ordinarios; lo mismo sucede con los valores de los estadísticos t y sus p-valor. Esto es debido a una cuidadosa selección del modelo y un adecuado análisis de los principales supuestos. Los resultados de la estimación mediante regresión robusta brindan la confianza de haber elegido un buen modelo.

CONCLUSIONES

Un mundo parcialmente integrado requiere modelos de estimación de la relación rentabilidad-riesgo que incorporen medidas de aquel riesgo que no puede ser diversificado. Este estudio propone un modelo donde además del riesgo sistemático se incluyen riesgos específicos como la inestabilidad económica, el riesgo de tipo de cambio y el tamaño del mercado como variables explicativas de los retornos de los países. Para los países desarrollados, el CAPM resulta ser uno de los modelos con mejor ajuste y mayor poder explicativo y el único con explicación teórica, lo que permite concluir que estos países están altamente integrados al mercado mundial. Por su parte, para los países emergentes, el mejor modelo incluye los riesgos específicos como el asociado al tipo de cambio, la inestabilidad económica y el tamaño del mercado, y excluye al riesgo sistemático. Esto concuerda con otros estudios donde se afirma que los mercados emergentes todavía se encuentran segmentados en relación con el mercado mundial. Este modelo alternativo presenta las relaciones esperadas entre las variables de acuerdo a la teoría y un nivel de significancia importante. En este sentido se evidencia que el riesgo de tipo de cambio y la inestabilidad económica están relacionados de forma positiva con la rentabilidad; mientras que el tamaño del mercado presenta una relación negativa con los retornos.

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ESTABLECIENDO UN MODELO QUE EFICIENTE LA GESTIÓN A TRAVÉS DEL DESEMPEÑO

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RESUMEN

Los resultados obtenidos por algunos sectores empresariales que han adoptado los enfoques de calidad total, han derivado en una gran cantidad de investigaciones acerca del desempeño organizacional. De esta forma en este trabajo cuyo origen es un proyecto de investigación, se presenta un modelo que pronostica la mejora en esta gestión mediante el uso de indicadores de desempeño: financieros, operativos y laborales revestidos de calidad en 45 (16%) de 283 pequeñas y medianas empresas del sector de la construcción. Se definen 3 dimensiones de estudio con 10 ítems con las que se construye el modelo, cuyo resultado descriptivo es la tendencia hacia la mejora empresarial con la utilización de ellos. La correlación de las variables independientes y dependientes, son altamente aceptables para cada uno de los segmentos estudiados, significando su estrecha relación y respuesta entre sí, por lo que se infiere que los 3 modelos matemáticos presentados son confiables para tomar decisiones que mejoren el desempeño organizacional.

PALABRAS CLAVE: Gestión, Desempeño, Indicadores

ESTABLISHING A MODEL THAT EFFICIENT MANAGEMENT THROUGH PERFORMANCE

ABSTRACT

The results obtained by some business sectors that have adopted total quality approaches, have led to a great amount of research on organizational performance. Thus in this work whose origin is a research project, a model that predicts improvement in this management through the use of performance indicators: financial, operational and labor quality in 45 plated 283 small and medium enterprises in the construction sector (16%). 3 dimensions of study are defined with 10 items which are constructing the model, whose descriptive result is the trend toward Enterprise improvement with the use of them. The correlation between the independent and dependent variables, are highly acceptable to each of the segments studied, meaning its close relationship and response, so it is inferred that 3 mathematical models presented are reliable to make decisions that will improve organizational performance.

JEL: M190

KEYWORDS: Management, Performance, Indicators

INTRODUCCIÓN

Las unidades económicas del sector de la construcción como organizaciones complejas, deben ser analizadas dentro de su contexto, significa que debe considerar aspectos como: estructura del marco legal (leyes, normas reglamentos), la conducta de los trabajadores y los procesos que se dan en la empresa, conducidos por la toma de decisiones, el estilo de dirección, la participación y comunicación, lo que conforma toda la organización en sí. Se ha entendido que en las organizaciones los factores involucrados

en su funcionamiento son multivariados e inherentes a lo financiero, operativo y laboral, en donde se evidencian múltiples problemas tales como: ambiente de trabajo inadecuado, espacios físicos limitados, baja productividad en las ventas, participación en los mercados, satisfacción del consumidor y como efecto final la rentabilidad y reparto de utilidades. Lo explicitado afecta directamente el funcionamiento de la entidad. La necesidad de construir indicadores de gestión empresarial, en el entendido de que estos son un enunciado que identifica un rasgo o característica empíricamente observable, que permite la medida estadística de un concepto o de una dimensión de este, basado en un análisis teórico previo, integrado en un sistema coherente de proposiciones vinculadas entre sí, cuyo análisis pueda orientar, describir, comparar, explicar o prever hechos (Mendoza, 2003). Las medidas aludidas se toman para describir el estado de algo o para monitorear sus cambios, también se visualizan como variables que intentan medir u objetivar cualitativa o cuantitativamente sucesos colectivos, y con ello respaldar acciones políticas, evaluar logros y metas en la organización. El artículo de investigación presenta una breve revisión teórica sobre los indicadores de gestión a la luz de las teorías de gestión y desempeño, para establecer indicadores financieros, operativos y laborales, que en usados en forma estratégica promoverán la eficiencia, eficacia y economía de la gestión administrativa para hacerlas más competitivas. Con esto se promueve también el interés de que los investigadores interesados en el campo, contribuyan con la construcción de otros indicadores y así lograr cooperar con una gerencia de calidad en el mundo económico de las organizaciones.

REVISION DE LA LITERATURA

La configuración del desempeño organizativo se ha constituido como un elemento polémico de debate (Venkatraman y Vasudevan, 1986; Varadarajan y Vasudevan, 1990), derivado de las muchas perspectivas que pueden ser utilizadas para su evaluación, y que incluyen desde indicadores objetivos de carácter financiero, hasta medidas de carácter subjetivo ligadas a la satisfacción de accionistas, clientes, etc. La transmisión de los beneficios operativos a los financieros se consigue con la satisfacción del cliente (Adam, 1994; Leibman, 1992). Una alta satisfacción conducirá a una tasa mayor de retención de clientes, y por tanto, a un incremento de la participación de mercado y la rentabilidad (Schonberger, 1990). Hardie (1998) manifiesta dos posibles causas de la diversidad de los resultados de los estudios sobre los efectos financieros de la calidad. En primera instancia, la mejora de la calidad no tiene un efecto directo en el desempeño de la empresa. Generalmente, opera a través de factores intermedios como la satisfacción del cliente, la productividad o la imagen. Asimismo, tales factores están influidos por otros, y la calidad puede no ser uno de los dominantes. Como resultado de lo expuesto, la relación entre calidad y resultado financiero, es contingente e incierta. Seguidamente en segundo lugar, la calidad posee diferentes definiciones operativas relacionadas con varios aspectos del desempeño financiero. Para predecir sus efectos es necesario señalar su significado e indicar los aspectos del desempeño sobre los que puede influir.

Para referirse en forma precisa a los indicadores de gestión hay que definir lo que es la gestión, refiriéndose al efecto de acción y efecto de administrar o gestionar, donde esto último debe entenderse como la materialización de las actividades pertinentes para el alcance del objetivo. La gestión vincula directamente acción – efecto, contiene acciones dinámicas complementándose con sus resultados. Ante ello se observa que el indicador de gestión nace como un concepto relacionado con la calidad total, de esta forma se perfiló a ser considerado como un instrumento de evaluación de la gestión en las empresas, al tener impacto en sus productos y servicios, actualmente se utiliza como herramienta de control de los procesos productivos para tomar decisiones en las organizaciones (Rincón, 1998).

Refiriéndose a las características de los indicadores de gestión Beltrán (2000) resalta que tienen particularidades intrínsecas que les dan especial relevancia en términos de suministro de información rápida y oportuna para tomar decisiones. Por otro lado Rincón (1998) manifiesta que los indicadores de gestión tienen características tales como: simplicidad, adecuación, validez en el tiempo, conocimiento de los usuarios, se posible de ser utilizados y auditados, simultáneamente, señala que hay rasgos de composición que los llevan a tener un nombre que les permita la identificación y diferenciación de otro indicador.

Más evidencias existen en los trabajos de investigación que hacen resaltar tácitamente que las medidas financieras son un buen indicador de éxito organizativo y de sostenibilidad de las empresas (Devaro, 2006), principalmente en lo referente a la relación de prácticas de gestión de recursos humanos con el rendimiento empresarial. Las corrientes teóricas inciden en las principales características del tipo de medición del desempeño utilizado por las organizaciones. Véase Tabla 1

Tabla 1: Teorías Acerca de la Medición del Desempeño

Investigador	Tipo de Desempeño
CHENHALL (1997)	Financiero /Operativo
MOHR-JACKSON (1998)	Operativo
GRANDZOL Y GERSHON (1998)	Financiero /Operativo/ Otros
EASTON Y JARRELL (1998)	Financiero /Operativo

Como se menciona en la Tabla 1 se presentan las diferentes corrientes que son coincidentes en cuanto a los indicadores de gestión que pueden ser utilizados en las organizaciones, así como el tipo de desempeño a evaluar.

Para este trabajo de investigación se seleccionan las corrientes teóricas descritas en la Tabla 1, las cuales conjuntan 10 ítems representativos y agrupados en 3 dimensiones de estudio: 1. Financiero, 2. Operativo, y 3. Laboral. Véase Tabla 2.

METODOLOGÍA

Tipo y Diseño de la Investigación.

La investigación es de tipo descriptiva y correlacional, se tiene un grupo de estudio al que se le aplican las variables que van a caracterizar la población, que permitirá establecer los indicadores de éxito en las negociaciones del sector de la construcción del Municipio de Campeche, y que puedan ser representativos para la toma de decisiones en pro de la competitividad empresarial. La recopilación de datos se realiza en los meses de noviembre y diciembre del 2014, y su análisis en enero del 2015. Posterior a la descripción se correlacionan las variables independientes con la dependiente para determinar el grado de asociación y tendencia. El trabajo de investigación es cualitativo, se aplican cuestionarios y se utiliza como método la entrevista.

Población y Muestra

De acuerdo a la naturaleza del problema, del conjunto de personas, instituciones o cosas a la que está dirigida la investigación se seleccionó la muestra representativa para generalizar los datos recolectados; en este sentido, la población es el conjunto de todos los casos que concuerdan con una serie de especificaciones (Hernández, Fernández y Baptista, 2006). Los modelos predictivos de la gestión financiera, operativa y laboral se obtienen con 45 mipymes del sector de la construcción de un total de 283 inscritos en la Cámara Nacional de la Industria de la Construcción (CMIC) del Estado de Campeche, excluyendo al Municipio del Carmen, tomando como criterio de representatividad y único, la generación de ingresos y contratos en el año 2014 certificado por la Gerencia de dicho organismo.

Instrumentos

Para medir el desempeño bajo la percepción del empresario, se utiliza un cuestionario estructurado en 3 dimensiones de estudio: 1. Financiero, con 2 ítems, 2. Operativo, con 6 ítems, y 3. Laboral, con 2 ítems. Este instrumento respalda su confiabilidad al aplicarlo en una prueba piloto a 2 empresas de similares características, y mediante la prueba estadística del alpha de cronbach se obtiene 0.89 que es aceptable (Hernández, Fernández y Baptista, 2006); posterior al estudio se convalida la prueba al resultar 0.81 de alpha de cronbach ratificando su confiabilidad. Véase Tabla 2

Tabla 2: Variables Dependientes E Independientes Para La Medición Del Desempeño

1. Incremento Al Reparto Utilidades	
Dimension Financiera	
dimension operativa	2. Incremento de la rentabilidad
	1. Incremento de las ventas
	2. Incremento de la participación en el mercado
	3. Decremento de las quejas de clientes
	4. Satisfacción de los usuarios
dimension laboral	5. Nivel de defectos en bienes y servicios
	6. Mejora en los bienes y servicios
	1. Nivel de satisfacción de los trabajadores
	2. Nivel de absentismo laboral

Como se muestra en la Tabla 2 se establecen las 3 dimensiones de estudio: financiera, operativa y laboral, que contienen los 2, 6 y 2 ítems respectivamente, que permitirán conocer el desempeño en cada una de ellas.

Las variables independientes son valoradas en escala tipo Likert de 1 (extremadamente en desacuerdo) hasta 7 (extremadamente de acuerdo), para la interpretación de los resultados se recomienda utilizar los límites de la puntuación y la intermedia que es indiferente, en cada una de las dimensiones. Aplicado el instrumento a la población que sirve de base al estudio, en primera instancia se caracteriza al sector de la construcción, identificando las empresas exitosas del sector de la construcción y los indicadores de gestión que están utilizándose, posteriormente con la correlación se obtienen 3 modelos de gestión del desempeño.

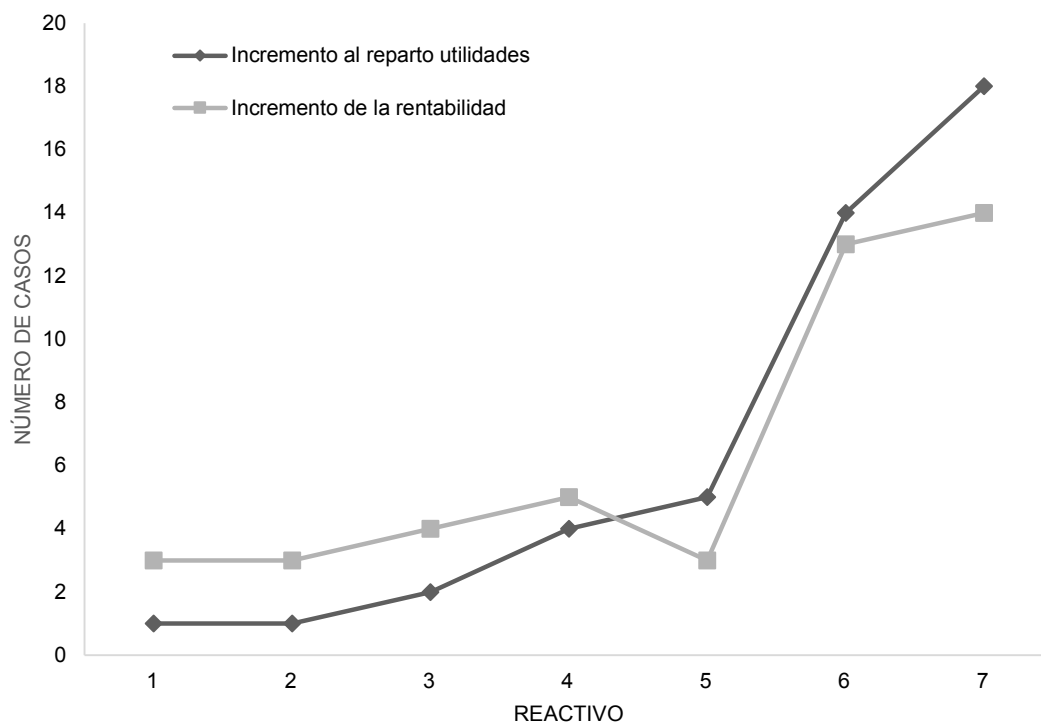
RESULTADOS

En concordancia con la metodología aplicada, a los 45 directivos de las organizaciones del sector de la construcción en el Estado de Campeche, se efectuó la descripción de los rasgos característicos de las 3 dimensiones de estudio de la gestión directiva: financiera, operativa y laboral; posteriormente se procedió a determinar el coeficiente de correlación múltiple utilizando el IBMSPPSS (versión 21). Las variables dependientes (Y) quedan establecidas como las dimensiones de estudio: 1. Financiera, 2. Operativa, y 3. Laboral, y las variables independientes (X) los 10 ítems que integran el instrumento en sus diferentes desagregaciones. Para ellas los resultados son:

Desempeño Financiero

Los resultados muestran una clara tendencia hacia “Total” y “Extremadamente de acuerdo” en que los indicadores financieros utilizados por los directivos son de gran utilidad, toda vez que: 32 (71.11%), afirman que han coadyuvado a incrementar la utilidad. Por otro lado 27 (60%) ratifican que les ha incrementado la rentabilidad. Véase Figura 1

Figura 1: Desempeño Financiero



En la figura 1 se observa que las dos variables independientes tienen tendencia a la afirmación de la mayoría de los directivos de estar “Totalmente y Extremadamente de acuerdo”; asimismo, es escaso el apunte a los apartados que se refieren a no estar de acuerdo.

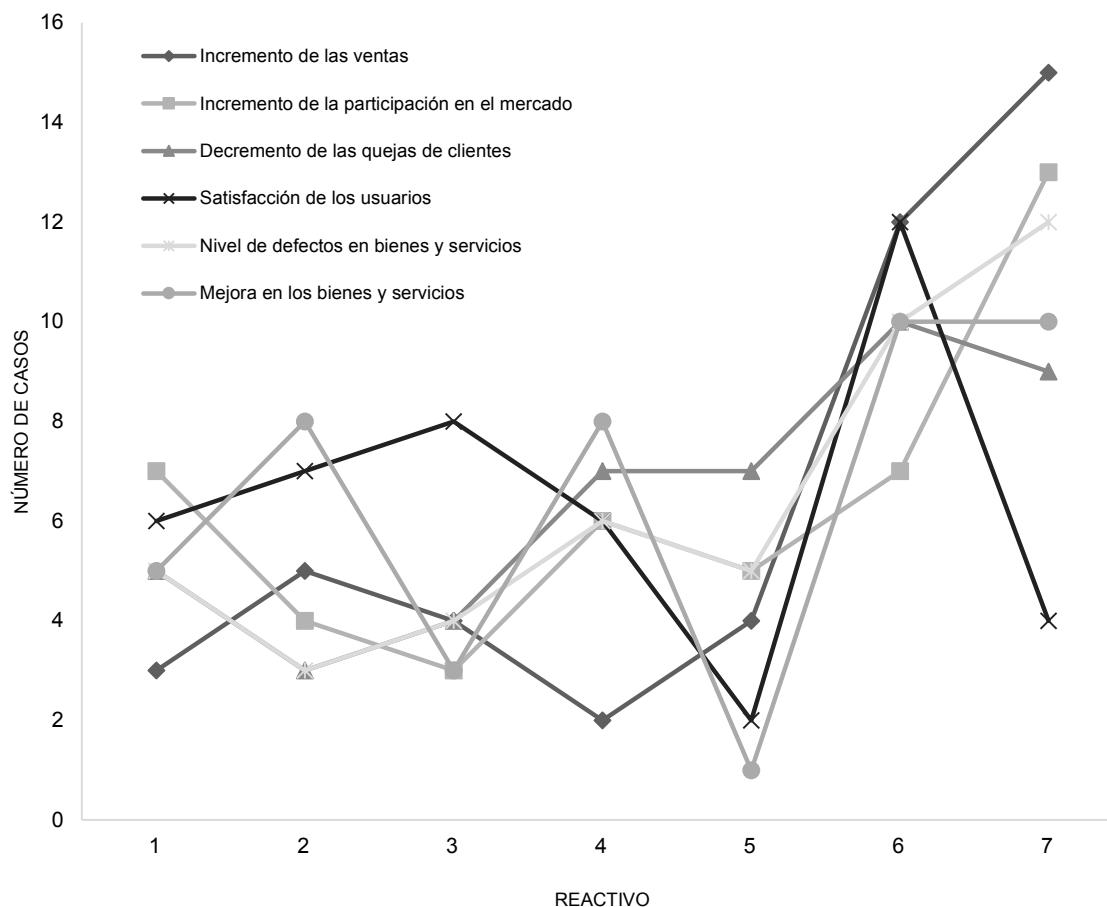
El coeficiente de correlación múltiple (R) arroja 97.6% y el coeficiente de determinación (R^2) 95.2%, las 2 variables independientes que corresponden a las preguntas de la dimensión “desempeño financiero”, que se identifica como la variable dependiente, fueron incluidas al ser su valor diferente a cero, los valores que adquieren los coeficientes B (Beta), con un intervalo de confianza del 95%, representa cómo los valores de la variable dependiente varían por cada unidad de las independientes, el planteamiento matemático propuesto es:

$$Y = 0.055 + 0.527X_1 + 0.506X_2$$

Desempeño Operativo

Como se muestra en la Figura 2, la tendencia de los resultados por el uso de indicadores de desempeño operativo está orientada hacia señalar que los 45 directivos están de acuerdo total y/o extremadamente de acuerdo en que mejoran los procesos internos de la organización. Esto es así ya que en este sentido tenemos que afirman 27 (60%) casos que propicia el incremento de las ventas; 20 (44.44%) mencionan nuevas incursiones en el mercado de producción y servicios; 19 (42.22%) han logrado disminuir las quejas de los bienes y servicios; 16 (35.55%) comentan que ha aumentado la satisfacción del cliente; 22 (48.88%) se refieren a disminución en los defectos de los productos ofertados, y 20 (44.44%) convergen en que hay mejora en dichos bienes y servicios.

Figura 2: Desempeño Operativo



Los resultados plasmados en la Figura 2 muestran que de los 6 ítems que comprenden el “Desempeño Operativo”, los empresarios señalan que su uso ha favorecido la gestión operativa de la empresa, ya que en todos ellos sus señalamientos están dados para los apartados de “Total y Extremadamente de acuerdo”.

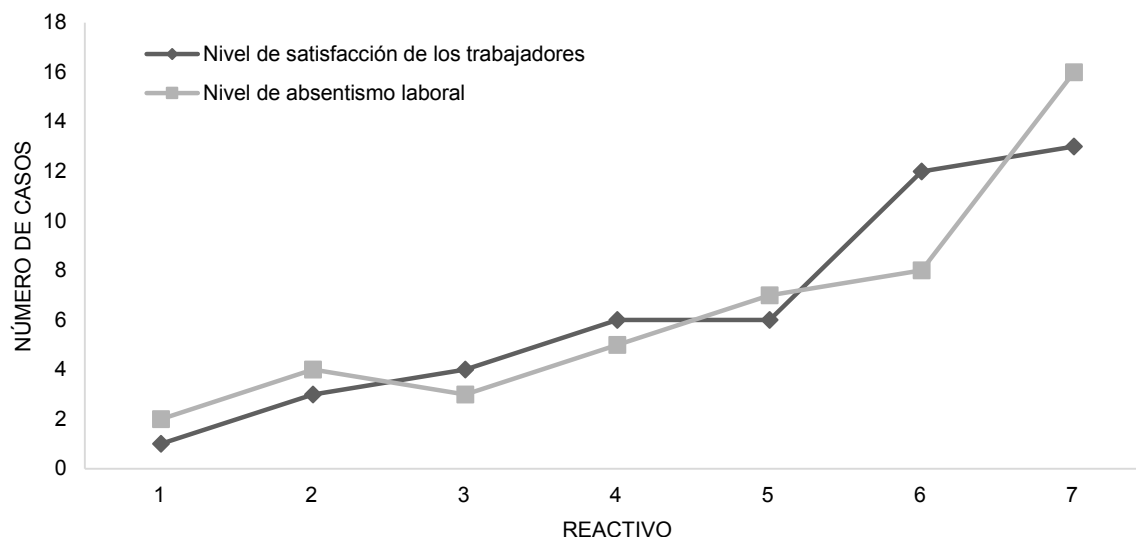
El coeficiente de correlación múltiple (R) arroja 93.1% y el coeficiente de determinación (R^2) 86.7%, las 6 variables independientes que corresponden a las preguntas de la dimensión “desempeño operativo”, que se identifica como la variable dependiente, fueron incluidas al ser su valor diferente a cero, los valores que adquieren los coeficientes B (Beta), con un intervalo de confianza del 95%, representa cómo los valores de la variable dependiente varían por cada unidad de las independientes, el planteamiento matemático propuesto es:

$$Y = 0.216 + 0.156X_1 + 0.195X_2 + 0.152X_3 + 0.151X_4 + 0.149X_5 + 0.174X_6$$

Desempeño Laboral

Definitivamente los procesos de gestión de recursos humanos han mejorado notablemente mediante el uso de los indicadores no financieros como el “Desempeño laboral”, los resultados no dejan lugar a duda ya que de los 45 responsables de la administración de los entes económicos 25 (55.35%) señalan que se ha aumentado la satisfacción de los trabajadores, así como 24 (53.33%) de ellos en el mismo tenor informan que han abatido el absentismo laboral. Véase Figura 3

Figura 3: Desempeño Laboral



La figura 3 refleja en los 2 ítems que los empresarios que utilizan la gestión de recursos humanos mejoran su administración. En este punto vemos que una mayoría abrumadora apunta a estar “Total y Extremadamente de acuerdo”.

El coeficiente de correlación múltiple (R) arroja 98.1% y el coeficiente de determinación (R^2) 96.3%, las variables independientes que corresponden a las preguntas de la dimensión “desempeño laboral”, que se identifica como la variable dependiente, fueron incluidas al ser su valor diferente a cero, los valores que adquieren los coeficientes B (Beta), con un intervalo de confianza del 95%, representa cómo los valores de la variable dependiente varían por cada unidad de las independientes, el planteamiento matemático propuesto es:

$$Y = 0.495 + 0.453X_1 + 0.504X_2$$

Discusión y Conclusión

La dimensión financiera resalta el hecho de que el uso de indicadores de gestión permite a los empresarios estar pendiente de las operaciones del ente que cuantitativamente mejoren su rentabilidad y así estarán en posibilidad de ofrecer mejores utilidades a sus accionistas. Por supuesto que es interesante desde el punto de vista de atracción de inversiones, al garantizar al tercero jugosas ganancias. El coeficiente de correlación múltiple de 97.6% lleva a reflexionar que entre las variables independientes y la dependiente hay una alta asociación que permite concluir que efectivamente hay un impacto positivo del uso de indicadores de rentabilidad y utilidad en esta dimensión.

En relación a la dimensión operativa hay que resaltar el hecho de que el 50% en promedio de encargados de tomar las decisiones empresariales, han coincidido que usar indicadores que evalúen la situación de los bienes y servicios es de gran valía ya que proyectan, principalmente, incremento en las ventas aumentando la participación del mercado con la consecuente mejora de lo que se ofrece al consumidor, así como la disminución de los defectos en ellos y las quejas de los clientes. Por supuesto que se ratifica con el coeficiente de correlación múltiple determinado de 93.1%, y permite afirmar que las variables independientes usadas tienen un impacto en la dimensión sujeta de estudio y le dan respuesta.

Pasando a la última dimensión estudiada “Dimensión Laboral” es claro lo que afirman el 70% en promedio de los directivos organizacionales al señalar que el uso de indicadores de gestión en este rubro ha permitido mejorar el nivel de satisfacción de los trabajadores y aumentar la retención laboral, reduciendo el

absentismo. Por supuesto que está ratificado con el coeficiente de correlación múltiple obtenido de 98.1% en este apartado, y que por sí mismo lleva a concluir que estas variables independientes contenidas en los 2 ítems cuestionados están fuertemente asociadas al ámbito laboral y cualquiera le da respuesta.

CONCLUSIÓN GENERAL

En este estudio se evidencia la real posibilidad de usar indicadores de gestión que permitan definir la eficiencia y eficacia de la gestión financiera y administrativa de las empresas del sector de la construcción en el Estado de Campeche. Asimismo, permite la observación constante de los factores claves para el desempeño de éstas organizaciones y posibilita corregir cualquier desviación de acuerdo a los planes preconcebidos. El resultado del trabajo confirma que el uso de indicadores financieros ha logrado hacer más rentables y con mejores utilidades a las empresas, consecuentemente, los beneficios se permean tanto a los interesados internos – trabajadores, socios – como a los externos – clientes, proveedores, acreedores - ; en este mismo sentido encontramos los indicadores operativos, que a través de su utilización conducen a la empresa a un mejor posicionamiento en el mercado, generando mejores ventajas competitivas y satisfacción de los clientes; no menos satisfactorio es el relativo al indicador laboral, en el que su aplicación permite mejorar la gestión de recursos humanos.

Las conclusiones vertidas caracterizan al sector de la construcción, en su gestión y desempeño, y permite inferir que aquellas que usen indicadores de desempeño bajo estas consideraciones estarán en el mismo camino de ser mejores. No hay que olvidar que las organizaciones muestreadas son las típicas exitosas del sector tanto por su número de contratos como por los ingresos que estas representan.. Ante ello como reflexión final, se establecen 3 modelos matemáticos para optimizar los aspectos financieros, operativos y laborales de las organizaciones del sector de la construcción, con los que puedan predecir resultados en la medida que se cumplan las premisas que establezcan. Estos se describen en el apartado de Resultados.

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REVELACIÓN VOLUNTARIA DE INFORMACIONES SOBRE RECURSOS INTANGIBLES DE LAS EMPRESAS LISTADAS EN LA BOLSA DE VALORES DE PANAMÁ

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RESUMEN

Este artículo analiza el nivel de revelación de informaciones sobre recursos intangibles en la página Web de las empresas listadas en la Bolsa de Valores de Panamá (BVP), y cuáles son las características que explican esta revelación. La necesidad de mayor transparencia por parte de las empresas cotizadas se hace cada día más creciente, sobre todo por las propias presiones del mercado. Se analizó una muestra de 61 empresas. Se utilizó un índice con 145 indicadores, todos ellos voluntarios, a fin de medir la revelación de los recursos intangibles. Estos están distribuidos en cinco categorías a saber: capital humano, capital estructural tecnológico, capital estructural organizativo, capital relacional del negocio y capital relacional social. Cada indicador representa un recurso intangible de la organización. Los resultados indican que el nivel de revelación de recursos intangibles por parte de las empresas listadas en la BVP es muy limitado, ya que oscila entre el 6 y 20%. Se utilizó la técnica de regresión lineal múltiple, a través del método de mínimos cuadrados con datos de panel para analizar las características que motivan la revelación. Los resultados confirman que las empresas de mayor tamaño y las más endeudadas revelan voluntariamente informaciones sobre sus recursos intangibles.

PALABRAS CLAVE: Bolsa de Valores de Panamá, recursos intangibles, transparencia.

VOLUNTARY INFORMATION DISCLOSURE ON INTANGIBLE RESOURCES OF THE COMPANIES LISTED IN THE PANAMA STOCK EXCHANGE

ABSTRACT

This paper analyzes the level of disclosure of information on intangibles resources on the website of the companies listed on Panama stock exchange (PSE), and what are the characteristics that explain this revelation. The need for greater transparency by the listed companies is growing daily, especially by the own market pressures. Samples of 61 companies were analyzed. We used an index with 145 indicators; all of them are volunteers, in order to measure the revelation of intangible resources. These are distributed in five categories namely; human capital, technological structural capital, organizational structural capital, relational capital of business and social relational capital. Each indicator represents an intangible resource of the organization. The results indicate that the level of disclosure of intangible resources firms listed in the PSE is very limited, since ranges between 6 and 20%. We used the technique of multiple linear regression, using the method of least squares with panel data analyze the characteristics that motive the revelation. The results confirm that larger companies and the most indebted voluntary disclosure information about its intangible resources.

JEL: G10, G12, G14

KEYWORDS: Panama Stock Exchange, intangible resources, transparency.

INTRODUCCIÓN

Existen diferentes motivos por los cuales estas organizaciones se ven obligadas a ser más transparentes, dado que son instituciones que utilizan el mercado de capitales para financiarse. En este sentido, la transparencia se apunta como aspecto central para la confianza de los inversionistas en las decisiones de los ejecutivos y Consejo de Administración. La presión del mercado obligaría a una mayor revelación de información. Como respuesta a esta necesidad, ha surgido la tendencia de revelar información voluntaria sobre recursos intangibles. Estos recursos son limitadamente reconocidos como activos por parte de la contabilidad, pero se configuran como diferenciales competitivos. Con el advenimiento del *Internet*, las organizaciones lograron tener a su disposición un innovador y poderoso canal de comunicación con los inversionistas. (Wesley, Ferraz-Andrade, Famá & Filho, 2009). El uso de tecnologías innovadoras tiene un impacto significativo en la disponibilidad; y la difusión de información presenta ventajas para las empresas, como reducción en el coste de la comunicación, el aumento de la velocidad para el intercambio de información, reducción del esfuerzo administrativo y versatilidad en el manejo de contenidos interesantes para el mercado, permitiendo la realización de operaciones hasta entonces poco prácticas e incluso imposibles de realizar (Wagenhofer, 2003; Schuster & Connell, 2006)

Esta investigación se basa en dos teorías. La Teoría de la Agencia (Jensen & Meckling, 1976) parte del presupuesto de que cuanto mayor sea la revelación de informaciones, se reducen los costes de capital y el problema de la asimetría de la información. De otra parte, la Teoría del Coste del Propietario (Verrecchia, 1983; Dye, 1986; Wagenhofer, 1990 y Macagnan, 2007), presupone que la revelación de información voluntaria aumenta los costes al propietario. Esto porque la revelación de información puede ocasionar pérdidas en sus ventajas competitivas, por el hecho de estar revelando información estratégica a la competencia. Este trabajo examina el nivel de revelación de información sobre recursos intangibles en la página *Web* de las empresas listadas en la BVP. También se analizan las características que explican la revelación por parte de estas empresas. La principal contribución de este trabajo está centrada en la motivación de los agentes para revelar información voluntaria, ofreciendo un mayor entendimiento de las características que motivan a las empresas a revelar informaciones voluntarias sobre sus recursos intangibles. Seguidamente se presenta la revisión de literatura, metodología, análisis de resultados, conclusiones y bibliografía.

REVISIÓN DE LITERATURA

Esta investigación tiene como sustentación teórica, además de la teoría de la agencia, la teoría del coste del propietario. Por un lado la primera se refiere a las ventajas de revelar informaciones, como alternativa para reducir la asimetría de la información entre agentes y *stakeholders*. La segunda parte del presupuesto de que la divulgación de informaciones tiene costes para el propietario, (Macagnan, 2007). Esta teoría se origina de los planteamientos de Verrecchia, (1983); que parten del principio de que las organizaciones limitarían la revelación voluntaria de información en los mercados financieros, debido a los costes relacionados con la preparación y divulgación de la información, así como por costes por revelar ventajas competitivas. Desde la perspectiva de la teoría de la agencia (Jensen & Meckling, 1976), la revelación de información reduciría la asimetría de la información y los consecuentes costes de agencia. Las herramientas como el *Internet* y las tecnologías móviles han acercado los mercados a un estado utópico de la información perfecta, reduciendo las asimetrías de información entre compradores y vendedores. (Gramados & Gupta, 2013). Desde estas dos perspectivas, se aborda el tema de la revelación de información en esta investigación.

Actualmente, y quizás por las presiones del mercado, existiría la tendencia de revelar informaciones adicionales por parte de las organizaciones empresariales. En este sentido, la divulgación de información financiera de un país, sería determinada no sólo en función de los requisitos reglamentarios y el grado de cumplimiento, sino también de las presiones del mercado para cumplir con la divulgación. (Camfferman &

Cooke, 2002; Kang & Gray, 2011). Esto porque el crecimiento de las necesidades de información de los inversionistas y la complejidad del mercado, afectaría tanto el volumen como la calidad de la información divulgada. Se trataría no solamente de revelar informaciones, se requeriría informar sobre aquellos aspectos relevantes, que pudieran servir de herramienta para aquellos que tendrían intereses en el desempeño de las organizaciones en el mercado.

METODOLOGÍA

Este estudio analiza el nivel de revelación de informaciones sobre recursos intangibles en la página *Web* de las empresas listadas en la BVP. También se analizan las características que motivan a dichas empresas a revelar tales informaciones. Se utilizó un índice con 145 indicadores a fin de medir la revelación de los recursos intangibles. Estos están distribuidos en cinco categorías a saber: capital humano, capital estructural tecnológico, capital estructural organizativo, capital relacional del negocio y capital relacional social. Cada indicador representa un recurso intangible de la organización. Estos indicadores están basados en el Modelo Macagnan (2007). Para calcular el nivel de revelación de recursos intangibles, se utilizó el índice de divulgación I_j , que está basado en el enfoque dicotómico (Cooke, 1989, 1992; Camfferman & Cooke, 2002; Macagnan, 2007, 2009) y se define como:

$$I_j = \frac{\sum_{i=1}^{nj} x_{ij}}{nj} \quad (1)$$

Dónde: I = índice; j = empresa; i = indicadores “ i ” de la empresa “ j ”; x_{ij} = número de indicadores “ i ” obtenidos para la empresa “ j ”; 1 si el ítem es revelado, 0 si no es revelado; de modo que $0 \leq I_j \leq 1$ n_j = número de indicadores = 145.

Para la recolección de los datos relativos a los indicadores, se utilizó una matriz para cada una de las empresas, donde fueron anotados los indicadores para medir la revelación de los recursos intangibles. La información de la página *Web* referente a los indicadores fue revisada en el mes de enero de 2015. Se empleó el enfoque dicotómico para recolectar la información de los indicadores, para lo cual se procedió a anotar el 1 si el indicador era revelado, y 0 si no era revelado. Luego se dividió el valor total de los ítems para cada empresa entre el número máximo de los mismos. Así se obtuvo el porcentaje de revelación para cada uno de los indicadores. La figura 1 presenta en detalle los índices de revelación de recursos intangibles, que representan las variables dependientes, y la cantidad de indicadores para cada uno.



Para cumplir con el segundo objetivo de esta investigación, se han formulado las hipótesis para esta investigación. Estas representan las variables explicativas y están constituidas por características de las organizaciones, que pudieran estar influyendo en la revelación de información sobre recursos intangibles. La información referente a las variables explicativas se obtuvo de los informes trimestrales presentados a la BVP, correspondiente al tercer trimestre, ya que no se encontraba disponible aún la información del cuarto trimestre. En total se plantean cinco (5) hipótesis, que se encuentran basadas también en la teoría de

la agencia (Jensen & Meckling, 1976) y la teoría del coste del propietario (Verrecchia, 1983; Dye, 1986; Wagenhofer, 1990; Macagnan, 2007), siendo las siguientes:

H₁. El tamaño de las empresas cotizadas es una característica explicativa para la revelación de información de sus respectivos recursos intangibles.

H₂. La rentabilidad de las empresas cotizadas es una característica explicativa para la revelación de información de sus respectivos recursos intangibles.

H₃. El nivel de endeudamiento de las empresas cotizadas es una característica explicativa para la revelación de información de sus respectivos recursos intangibles.

H₄. La antigüedad de las empresas cotizadas es una característica explicativa para la revelación de información de sus respectivos recursos intangibles.

H₅. El crecimiento de las empresas cotizadas es una característica explicativa para la revelación de información de sus respectivos recursos intangibles.

Para la confirmación de las hipótesis planteadas, se utilizó la técnica de regresión lineal múltiple, a través del método de mínimos cuadrados con datos de panel. A través de la estimación de un modelo para cada índice, fueron contrastadas las hipótesis, representadas por distintas variables, que pudieran considerarse como características explicativas de la revelación voluntaria de informaciones sobre sus recursos intangibles. A partir de las hipótesis se ha formulado las variables representativas de las mismas, tal como puede ser observado en la Tabla 1.

Tabla 1. Hipótesis, variables explicativas, identificación, fórmulas y unidades utilizadas

Hipótesis	Variables explicativas	Identificación	Fórmulas	Unidades utilizadas
Tamaño	Total de activos	Lnactt	Valor total del activo	Dólares
Rentabilidad	Roa	Roa	(Utilidad Neta/ Activos)*100	Porcentual
	Roe	Roe	(Utilidad Neta/ Patrimonio Líquido)*100	Porcentual
Endeudamiento	Endeudamiento	End	(Total de pasivos / Total de activos)*100	Porcentual
Antigüedad	Años de constitución	Antig	Años de constitución	Años
Crecimiento	Activo total	C_Actt	(Activo total del año analizado/activo total del año anterior)*100	Porcentual

Fuente: elaboración propia

A continuación se presentan las ecuaciones que representan los modelos empíricos utilizados para medir las características para la revelación de informaciones representativas del capital humano, estructural tecnológico, estructural organizativo, relacional del negocio y relacional social, (2), (3), (4), (5), (6) respectivamente:

$$Rch = \beta_0 + \beta_1 \ln Actt_{it} + \beta_2 Roa_{it} + \beta_3 Roe_{it} + \beta_4 End_{it} + \beta_5 Antig_{it} + \beta_6 C_Actt_{it} \quad (2)$$

$$Rcet = \beta_0 + \beta_1 \ln Actt_{it} + \beta_2 Roa_{it} + \beta_3 Roe_{it} + \beta_4 End_{it} + \beta_5 Antig_{it} + \beta_6 C_Actt_{it} \quad (3)$$

$$Rceo = \beta_0 + \beta_1 \ln Actt_{it} + \beta_2 Roa_{it} + \beta_3 Roe_{it} + \beta_4 End_{it} + \beta_5 Antig_{it} + \beta_6 C_Actt_{it} \quad (4)$$

$$Rcrn = \beta_0 + \beta_1 \ln Actt_{it} + \beta_2 Roa_{it} + \beta_3 Roe_{it} + \beta_4 End_{it} + \beta_5 Antig_{it} + \beta_6 C_Actt_{it} \quad (5)$$

$$Rcrs = \beta_0 + \beta_1 \ln Actt_{it} + \beta_2 Roa_{it} + \beta_3 Roe_{it} + \beta_4 End_{it} + \beta_5 Antig_{it} + \beta_6 C_Actt_{it} \quad (6)$$

Siendo:

Rch= revelación de informaciones representativas del capital humano

Rcet= revelación de informaciones representativas del capital estructural tecnológico

Rceo= revelación de informaciones representativas del capital estructural organizativo

Rcrn= revelación de informaciones representativas del capital relacional del negocio

Rcrs= revelación de informaciones representativas del capital relacional social

β_0 = constante

β_i = parámetros que serán estimados

$\ln Actt_{it}$ = total del activo “i” en el período “t”;

Roa_{it} = rentabilidad del activo “i” en el período “t”;

Roe_{it} = rentabilidad del patrimonio “i” en el período “t”;

End_{it} = endeudamiento “i” en el período “t”;

$Antig_{it}$ = antigüedad “i” en el período “t”;

C_Actt_{it} = crecimiento del activo total “i” en el período “t”;

ε_{it} = error aleatorio que capta el efecto de las variables omitidas “i” en el período “t”;

i = empresas, de 1 a 61;

t = tiempo

RESULTADOS

En esta sección se presentan los resultados obtenidos en esta investigación. Se muestran las estadísticas descriptivas y el análisis de correlación entre las variables explicativas, seguido del análisis de regresión lineal múltiple, a través del método de mínimos cuadrados con datos de panel.

Estadísticas descriptivas y análisis de correlación

En este apartado se muestran las estadísticas descriptivas de las variables dependientes y las variables explicativas. En la tabla 2 se muestran las estadísticas descriptivas de las variables dependientes, para las empresas listadas en la BVP.

Tabla 2. Resumen de las estadísticas descriptivas de las variables dependientes

Variable	N	Media	Desv-Std.	Mínimo	Máximo
Rch	61	5.59	7.38	0.00	41.03
Rcet	61	10.90	5.04	0.00	30.00
Rceo	61	19.76	10.77	0.00	63.16
Rcrn	61	13.33	7.92	0.00	39.62
Rcrs	61	16.39	25.90	0.00	100.00

Fuente: elaboración propia en base a la información presentada en la página WEB de las empresas listadas en la Bolsa de Valores de Panamá.

Tal como se observa en la Tabla 2, el índice capital humano presenta el menor porcentaje en cuanto a la media, con el 6%; y el mayor porcentaje de la media lo muestra el índice capital estructural organizativo con el 20%. Llama la atención que para todos los índices el mínimo de revelación se mantiene en 0%. La Tabla 3 muestra las estadísticas descriptivas de las variables explicativas.

Tabla 3. Estadísticas descriptivas de las variables explicativas

Variables Explicativas	N	Media	Desv-Std.	Mínimo	Máximo
Actt	61	1,500,000,000	4,290,000,000	4,341,306	29,400,000,000
Roa	61	1.92	4.33	-11.85	24.43
Roe	61	8.16	15.76	-39.50	65.23
End	61	74.89	27.81	0.42	134.53
Antig	61	27.82	22.58	3.00	111.00
C_Actt	61	113.70	27.97	75.55	284.09

Fuente: elaboración propia.

Para la variable total de activos, se sugiere la transformación de los datos originales en logaritmo o raíz cuadrada a fin de facilitar el trabajo estadístico. Esto debido a que las variables presentan una desviación estándar muy superior al valor de la media. El resto de las variables presentan diferentes niveles en cuanto a la desviación estándar, siendo la variable crecimiento de los

activos, la que muestra el mayor porcentaje de desviación con el 28%. La Tabla 4 presenta la matriz de correlaciones entre las variables explicativas.

Tabla 4. Matriz de correlaciones de las variables explicativas

Muestra: 1 61						
Observaciones incluidas: 61						
Correlación	Actt	Roa	Roe	End.	Antig	C_Actt
Actt	1.000000					
Roa	-0.082384	1.000000				
Roe	-0.037414	0.490547	1.000000			
End.	0.095955	-0.463046	0.019776	1.000000		
Antig	0.228699	0.059451	0.133451	-0.053949	1.000000	
C_Actt	-0.035512	0.223123	0.057043	-0.009916	-0.141524	1.000000

Fuente: elaboración propia.

La variable Roa está relativamente correlacionada con la variable Roe. Sin embargo esta correlación no es tan fuerte como para que exista la necesidad de eliminar alguna de las variables explicativas. En relación a las demás variables, se observan diferentes correlaciones en menor significancia.

Análisis De Regresión Múltiple Con Datos De Panel

En esta sección se presentan los resultados del modelo de regresión, a través del método de mínimos cuadrados con datos de panel. Las Tablas 5 y 6 presentan los resultados del modelo de regresión para el índice capital humano.

Tabla 5. Resultados del Modelo RCH

Dependent Variable: Rch			Sample 2 61		
Method: Least Squares			Included observations: 60 after adjustments		
Variable	Coefficient	Std. Error	t-Statistic	Prob.	
Log(Actt)	1.552860	0.403705	3.846516	0.0003	***
Roa(-1)	0.109287	0.283052	0.386104	0.7010	
Roe(-1)	0.010241	0.069999	0.146307	0.8842	
End(-1)	0.032310	0.037671	0.857699	0.3949	
Antig(-1)	-0.052517	0.039483	-1.330121	0.1892	
C_Actt(-1)	-0.015937	0.032337	-0.492849	0.6242	
C	-23.30519	9.063488	-2.571327	0.0130	
R-squared	0.269633		F-statistic	3.261049	
Adjusted R-squared	0.186950		Prob(F-statistic)	0.008382	
			Durbin-Watson	1.980410	

***p<0.01

Fuente: elaboración propia

En la Tabla 5 se analizan todas las hipótesis para el índice capital humano; sin embargo, como puede observarse, la mayoría de las variables muestran baja significación. La Tabla 6 presenta el modelo de regresión, donde fueron eliminadas algunas variables que no mostraban significancia. Tal como se muestra en el modelo de la Tabla 6, fueron eliminadas las variables Roa, Roe, endeudamiento y crecimiento de los activos, porque su nivel de significancia no aportaba al modelo, afectando los niveles del resto de las variables. En este modelo, el estadístico F indica que el grado de probabilidad es muy bueno, con el 99% de significancia (0.000236). El estadístico Durbin-Watson muestra que los residuos son independientes. Se confirma la variable tamaño, como característica que explica la revelación voluntaria sobre capital humano, con el 1% de significancia (p-value<0.01), con un R² Ajustado de 22.78%. Las Tablas 7 y 8 presentan los resultados del modelo de regresión para el índice capital estructural tecnológico.

Tabla 6. Resultados del Modelo RCH.

Dependent Variable: Rch Method: Least Squares			Sample 2 61 Included observations: 60 after adjustments	
Variable	Coefficient	Std. Error	t-Statistic	Prob.
Log(Actt)	1.571843	0.391027	4.019778	0.0002 ***
Antig(-1)	-0.049447	0.037724	-1.310747	0.1952
C	-22.85070	7.690456	-2.971307	0.0043
R-squared	0.254009		F-statistic	9.704239
Adjusted R-squared	0.227834		Prob(F-statistic)	0.000236
			Durbin-Watson	2.021467

***p<0.01

Fuente: elaboración propia

Tabla 7. Resultados del Modelo RCET.

Dependent Variable: Rcet Method: Least Squares			Sample 2 61 Included observations: 60 after adjustments	
Variable	Coefficient	Std. Error	t-Statistic	Prob.
Log(Actt)	-0.473445	0.315126	-1.502397	0.1389
Roa(-1)	0.017125	0.220946	0.077506	0.9385
Roe(-1)	-0.011010	0.054640	-0.201496	0.8411
End(-1)	0.017132	0.029405	0.582632	0.5626
Antig(-1)	0.012203	0.030820	0.395953	0.6937
C_Actt(-1)	0.007089	0.025242	0.280843	0.7799
C	17.56519	7.074821	2.482775	0.0162
R-squared	0.055444		F-statistic	0.518506
Adjusted R-squared	-0.051487		Prob(F-statistic)	0.791683
			Durbin-Watson	2.382915

Fuente: elaboración propia

Tabla 8. Resultados del Modelo RCET

Dependent Variable: Rcet Method: Least Squares			Sample 2 61 Included observations: 61	
Variable	Coefficient	Std. Error	t-Statistic	Prob.
Log(Actt)	-0.477647	0.295009	-1.619094	0.1108
C	19.98089	5.643680	3.540401	0.0008
R-squared	0.055444		F-statistic	2.621464
Adjusted R-squared	0.026313		Prob(F-statistic)	0.110761
			Durbin-Watson	2.323233

***p<0.01

Fuente: elaboración propia

Tabla 9. Resultados del Modelo RCEO

Dependent Variable: Rceo Method: Least Squares			Sample 2 61 Included observations: 60 after adjustments	
Variable	Coefficient	Std. Error	t-Statistic	Prob.
Log(Actt)	1.413967	0.624666	2.263558	0.0277 **
Roa(-1)	0.271738	0.431043	0.630420	0.5311
Roe(-1)	-0.087448	0.105896	-0.825792	0.4126
End(-1)	0.073981	0.057569	1.285096	0.2043
Antig	0.104506	0.061643	1.695354	0.0959
C_Actt(-1)	0.029474	0.049939	0.590204	0.5576
C	-18.91726	13.26284	-1.426335	0.1596
R-squared	0.200093		F-statistic	2.209624
Adjusted R-squared	0.109538		Prob(F-statistic)	0.056299
			Durbin-Watson	2.083909

**p<0.05

Fuente: elaboración propia

De acuerdo a los resultados de los modelos de las Tablas 7 y 8, a pesar de que fueron eliminadas algunas variables, no se confirmó ninguna variable como característica explicativa de la revelación de información

sobre capital estructural tecnológico. Las Tablas 9 y 10 muestran los resultados del modelo de regresión para el índice capital estructural organizativo. En base a los resultados de la Tabla 9, se confirma la variable tamaño, como característica que explica la revelación voluntaria sobre capital estructural organizativo, con el 5% de significancia ($p\text{-value}<0.05$), con una probabilidad estadística del 90%.

Tabla 10. Resultados del Modelo RCEO

Dependent Variable: Rceo			Sample 2 61		
Method: Least Squares			Included observations: 60 after adjustments		
Variable	Coefficient	Std. Error	t-Statistic	Prob.	
Log(Actt)	1.741133	0.609971	2.854452	0.0060	**
Antig(-1)	0.079222	0.058847	1.346237	0.1836	
C	-15.81822	11.99649	-1.318570	0.1926	
R-squared	0.138641		F-statistic	4.587259	
Adjusted R-squared	0.108418		Prob(F-statistic)	0.014215	
			Durbin-Watson	2.066319	

** $p<0.05$

Fuente: elaboración propia

Luego de eliminar las variables que pudieran afectar los resultados del modelo, en la Tabla 10 se confirma la variable tamaño, como característica que explica la revelación voluntaria sobre capital estructural organizativo, con el 1% de significancia ($p\text{-value}<0.01$), mejorando la probabilidad estadística al 95%. Las Tablas 11 y 12 muestran los resultados del modelo de regresión para el índice capital relacional del negocio. De acuerdo a los resultados de la Tabla 11, se confirma la variable tamaño, como característica que explica la revelación voluntaria sobre capital relacional del negocio, con el 1% de significancia ($p\text{-value}<0.01$), con una probabilidad estadística del 95%.

Tabla 11. Resultados del Modelo RCRN

Dependent Variable: Rcrn			Sample 2 61		
Method: Least Squares			Included observations: 60 after adjustments		
Variable	Coefficient	Std. Error	t-Statistic	Prob.	
Log(Actt)	1.258791	0.445223	2.827329	0.0066	***
Roa(-1)	0.236459	0.312161	0.757490	0.4521	
Roe(-1)	0.058284	0.077198	0.755000	0.4536	
Endeud(-1)	0.082710	0.041545	1.990875	0.0517	
Antig	-0.000686	0.043543	-0.015759	0.9875	
C_Actt(-1)	0.015908	0.035663	0.446075	0.6574	
C	-19.53527	9.995579	-1.954391	0.0559	
R-squared	0.235792		F-statistic	2.725469	
Adjusted R-squared	0.149277		Prob(F-statistic)	0.022108	
			Durbin-Watson	1.852728	

*** $p<0.01$

Fuente: elaboración propia

Tabla 12. Resultados del Modelo RCRN

Dependent Variable: Rcrn			Sample 2 61		
Method: Least Squares			Included observations: 60 after adjustments		
Variable	Coefficient	Std. Error	t-Statistic	Prob.	
Log(Actt)	1.284931	0.431419	2.978387	0.0043	***
Roa(-1)	0.394756	0.243561	1.620769	0.1107	
End(-1)	0.095333	0.037850	2.518704	0.0147	**
C	-18.99004	8.688474	-2.185659	0.0330	
R-squared	0.225487		F-statistic	5.434494	
Adjusted R-squared	0.183995		Prob(F-statistic)	0.002371	
			Durbin-Watson	1.783860	

*** $p<0.01$

** $p<0.05$

Fuente: elaboración propia

Al eliminar las variables que pudieran afectar los resultados del modelo, en la Tabla 12, se confirman las variables tamaño y endeudamiento, como características que explican la revelación voluntaria sobre capital relacional del negocio. La primera se confirma con el 1% de significancia ($p\text{-value}<0.01$), y la segunda con el 5% de significancia ($p\text{-value}<0.05$). En este modelo la probabilidad estadística es del 99% y el estadístico Durbin-Watson 1.78%. Las Tablas 13 y 14 muestran los resultados del modelo de regresión para el índice capital relacional social.

Tabla 13. Resultados del Modelo RCRS

Dependent Variable: Rcrs Method: Least Squares			Sample 2 61 Included observations: 60 after adjustments		
Variable	Coefficient	Std. Error	t-Statistic	Prob.	
LOG(ACTT)	6.146386	1.356620	4.530662	0.0000	***
Roa(-1)	0.322130	0.951173	0.338666	0.7362	
Roc(-1)	0.053423	0.235226	0.227114	0.8212	
End(-1)	0.162228	0.126589	1.281530	0.2056	
Antig	-0.143256	0.132680	-1.079712	0.2852	
C_Actt(-1)	0.003183	0.108666	0.029296	0.9767	
C	-109.8849	30.45713	-3.607855	0.0007	
R-squared	0.332217		F-statistic	4.394523	
Adjusted R-squared	0.256619		Prob(F-statistic)	0.001127	
			Durbin-Watson	1.920309	

***p<0.01

Fuente: elaboración propia

Tabla 14. Resultados del Modelo RCRS

Dependent Variable: Rcrs Method: Least Squares			Sample 2 61 Included observations: 60 after adjustments		
Variable	Coefficient	Std. Error	t-Statistic	Prob.	
Log(Actt)	6.400778	1.309158	4.889234	0.0000	***
End(-1)	0.145599	0.102290	1.423396	0.1601	
C	-116.0554	26.18563	-4.432024	0.0000	
R-squared	0.313224		F-statistic	12.99823	
Adjusted R-squared	0.289126		Prob(F-statistic)	0.000022	
			Durbin-Watson	1.913293	

***p<0.01

Fuente: elaboración propia

De acuerdo a los resultados de ambos modelos, sobre revelación de capital relacional social, se confirma el tamaño como característica explicativa de la revelación, con el 1% de significancia ($p\text{-value}<0.01$), con un R^2 Ajustado de 33.22% para el primer modelo y 31.32% para el segundo. En el segundo modelo, el Estadístico F indica que el grado de probabilidad del 99% de significancia (0.000022), y un R^2 Ajustado de 28.91%, logrando mejorar los resultados del primer modelo. El estadístico Durbin-Watson muestra que los residuos son independientes.

CONCLUSIONES

Los resultados de esta investigación indican que el nivel de revelación de recursos intangibles por parte de las empresas listadas en la BVP es muy limitado, ya que oscila entre el 6 y 20%. Para cada uno de los índices analizados, el mínimo de la revelación equivale al 0%. En cuanto al porcentaje máximo de revelación, el índice capital relacional del negocio muestra el mayor porcentaje con el 100%, seguido del capital estructural organizativo con el 63%, el capital humano con el 41%, muy próximo el capital relacional del negocio con el 40% y finalmente el capital estructural organizativo con el 30%. Los resultados confirman que entre mayor es el tamaño de las empresas, mayor es la revelación de informaciones sobre recursos intangibles relativos a capital humano, capital estructural organizativo, capital relacional del negocio y capital relacional social. Entre más endeudadas se encuentren las empresas, mayor es la revelación de información sobre capital relacional del negocio. Estos resultados ratifican los presupuestos

de la teoría de la agencia (Jensen & Meckling, 1976), que plantea que mientras más grande sea el tamaño de la empresa y más endeudada esté, mayor debería ser la revelación de informaciones. Las hipótesis Roa, Roe, antigüedad y crecimiento de los activos, fueron rechazadas como características que explican la revelación de informaciones sobre recursos para cada uno de los indicadores.

Limitaciones

Esta investigación se limita a la revelación de información voluntaria de recursos intangibles en la página *Web* de las empresas listadas en la BVP. No se consideran otros medios de recolección de información como el informe anual, boletines y otros medios que podrían brindar tal vez más informaciones de este tipo. Tampoco se revisa la información obligatoria presentada por estas empresas como un medio de comparación entre la información exigida por la normativa legal y la que se quiere ofrecer de forma voluntaria al mercado. Como la información presentada corresponde a la página *Web* de las empresas, no es posible hacer un análisis comparativo de la información presentada en diferentes períodos.

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¿PROGRAMAS PREVENTIVOS O ACCIONES CORRECTIVAS? SECRETARIA DE MOVILIDAD JALISCO

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RESUMEN

El parque vehicular de la Zona Metropolitana de Guadalajara, ha crecido considerablemente llegando a generar no solo enfermedades de tipo respiratorio, sino también accidentes de tránsito, estos se presentan de forma constante lo que ha llevado a las autoridades del Estado de Jalisco en especial a la Secretaría de Movilidad, encargada de la seguridad vial en el estado, a implementar una serie de acciones con el fin de disminuir estos. Sin embargo sus acciones van enfocadas a generar multas por diversos conceptos, llevando como principal objetivo el ingreso monetario a las arcas estatales. Pero en donde queda el precepto que dio origen a este organismo que es salvaguardar la integridad de los automovilistas así como de los peatones, no debería la Secretaría de Movilidad ¿educar antes de sancionar?, ¿no es este organismo quien debe de implementar Programas Preventivos y no Acciones Correctivas como lo viene haciendo últimamente? Es importante conocer qué tipo de tareas ha ejecutado la Secretaría de Movilidad y con ello determinar si sus acciones verdaderamente cumplen con el precepto antes mencionado o sus acciones van encaminadas a obtener ingresos sin que estos tengan que pasar por un proceso de aprobación y mucho menos de rendir cuentas a la población de los destinos de estos.

PALABRAS CLAVE: Medidas Preventivas, Acciones Correctivas, Vialidad, Cultura Vial

PREVENTIVE MEASURES OR CORRECTIVE ACTIONS? SECRETARY OF MOBILITY JALISCO

ABSTRACT

The vehicle fleet in Guadalajara Metropolitan Area, has grown considerably to generate not only respiratory diseases, but also traffic accidents, these are constantly present what has led authorities of the State of Jalisco in particularly the Secretary of Mobility, responsible for road safety in the state, to implement a series of actions to reduce these. However their actions are aimed at generating fines for various items, taking as main objective the monetary income to state coffers. But where the rule that triggered this body is to safeguard the integrity of motorists and pedestrians is should not the Mobility can we educate before sanctioning? Is not this body who must implement Preventive Measures and no Corrective Actions as it has done lately? It is important to know what kind of tasks executes the Secretary of Mobility and thus determine whether their actions truly meet the aforementioned provision or actions they aim to raise revenue without them having to go through an approval process much less accountable to the people of these destinations.

JEL: H71, H27, H71, H83

KEYWORDS: Preventive Measures, Corrective Actions, Roads, Vial Culture

INTRODUCCIÓN

Uno de los principales problemas de salud pública, que aqueja actualmente al mundo, convirtiéndose así en una epidemia, según asegura la Organización Mundial de la Salud (OMS), es la presencia de los Accidentes de Tránsito. De acuerdo a las cifras recabadas con el estudio realizado por la OMS, titulado Información sobre la Situación actual de la Seguridad Vial 2009.

Todos los años, más de 1,3 millones de personas mueren como consecuencia de accidentes en las vías de tránsito y nada menos que otros 50 millones sufren traumatismos. Más del 90% de las defunciones se producen en los países de ingresos bajos y medianos (Organización Mundial de la Salud, 2010).

De acuerdo con la Organización Panamericana de la Salud (2013), en asuntos en materia de seguridad vial, México se encuentra en el séptimo lugar a nivel mundial, por accidentes de tránsito. Donde se presentan alrededor de 24 mil muertes anualmente, y un promedio de 55 por día. Según datos del último censo del Instituto Nacional de Estadística y Geografía, en adelante INEGI, en el año 2012, Jalisco se encuentra entre los estados con mayor número de accidentes automovilísticos.

Tabla 1: Accidentes de Tránsito Terrestres En Zonas Urbanas y Suburbanas

Estado	Número De Accidentes
Nuevo León	68195
Jalisco	56327
Chihuahua	30382
Guanajuato	18377

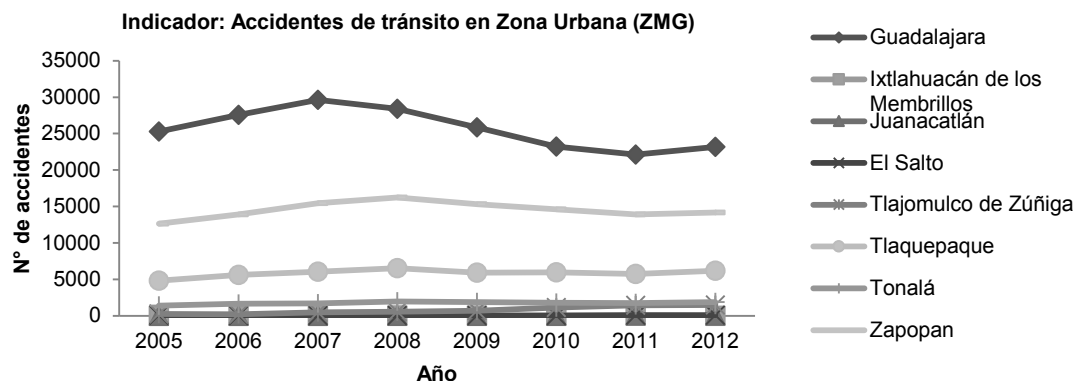
Fuente: Propia con datos del INEGI (2012)

En los últimos años la cifra de accidentes viales se ha incrementado en la Zona Metropolitana de Guadalajara (El Área Metropolitana de Guadalajara, según datos del INEGI en 2010, Se localiza en la parte central del estado mexicano de Jalisco y está conformada oficialmente por 8 municipios, de los cuales 6 son considerados como municipios centrales, es decir, municipios que cuentan con una conurbación continua, dichos seis municipios son: Guadalajara, El Salto, Tlajomulco de Zúñiga, Tlaquepaque, Tonalá y Zapopan, los otros dos municipios son: Juanacatlán e Ixtlahuacán de los Membrillos que son considerados como municipios exteriores pertenecientes al área metropolitana pero que no forman parte de su continua mancha urbana (conurbación) (Gobierno del Estado de Jalisco, s/f) (en adelante ZMG), tanto entre vehículos particulares y aún más los del transporte público, llegando a ser en algunos de los casos, el periférico una de las vías más peligrosas en este rubro, tan solo en los años de 2011 y 2012 se llegó a informar hasta un promedio de 70 accidentes vehiculares diariamente.

REVISIÓN LITERARIA

Para el 2014, y tras diversas acciones que el Gobierno del Estado de Jalisco, a través de la extinta Secretaría de Vialidad y Transporte, ha implementado para enfrentar este problema, los accidentes viales, continúan aquejando gravemente a la ZMG. Siendo también las faltas a las leyes de tránsito, una práctica continua de quienes conducen un vehículo. Y es que las estadísticas recabadas por fuentes oficiales como lo es el INEGI, lo confirman:

Figura 1: Accidentes de Tránsito En la Zona Metropolitana de Guadalajara En Periodo 2005-2012



Fuente: Elaboración propia a partir de datos obtenidos de INEGI.

En la Figura N° 1 se presenta claramente que las cifras de Accidentes de Tránsito (en adelante AT), en la ZMG son alarmantes, especialmente en los municipios de Guadalajara y Zapopan. Al hacer un análisis de los resultados presentados por INEGI, se concluye que el comportamiento, ha sido similar. En los años 2007 y 2008, se presenta un aumento considerable de los AT, los cuales disminuyen en los años consecutivos. Sin embargo, a pesar de medidas establecidas por el Departamento de Tránsito en el Estado de Jalisco, hoy Secretaria de Movilidad (SM), a partir del año 2012 vuelve a presentarse un incremento considerable en este rubro. Los AT, representan un reto para las autoridades y una constante amenaza para los habitantes de la ZMG, ya que a mediados de 2014 y tras constantes percances viales, tales como el sucedido el 7 de marzo de este mismo año, sobre la lateral de Periférico Norte en el sentido de poniente a oriente, hacia la avenida Parres Arias en el que una unidad del transporte público arrolla a una veintena de personas que esperaban el transporte, y causa la muerte de una joven estudiante de la Preparatoria No. 10 de la Universidad de Guadalajara, la ZMG continúa viviendo frente a una situación crítica en cuanto a la seguridad vial, lo que ocasiona un grave problema de salud pública.

Tomando en consideración lo estipulado en el párrafo anterior es importante acudir a la definición de lo que se conoce como Programa Preventivo (PP) y Acción Correctiva (AC), en donde se encuentra lo siguiente: De acuerdo a la ISO 9000:2005 (2005) se define a Programa Preventivo como “*Acción tomada para eliminar la causa de una no conformidad detectada u otra situación indeseable*”. Por otro lado Pérez (2012) establece que éstas *se desarrollan a partir del análisis de unas causas reales que han originado una No Conformidad real*. Por lo tanto, las AC son aquellas que emergen una vez que se analizan los motivos que han dado pie a una situación que no ha sido ficticia y de la cual se desea evitar una reincidencia, ya sea porque causa graves daños o porque los efectos que traen consigo no resultan favorables, es por ello se busca, tal como su nombre lo dice, corregir. Por su parte, la Real Academia Española, define a Programa como un *proyecto ordenado de actividades, una previa declaración de lo que se piensa hacer en alguna materia u ocasión*, Preventivo, se entiende como el *anticiparse a un inconveniente, dificultad u objeción, precaver, evitar, o impedir algo* (Real Academia Española, S/F). Por lo que para efectos de este artículo se toma la definición de Programa Preventivo, como: un proyecto que se expone con antelación ante a un inconveniente con el fin de preverlo y/o evitarlo.

Problemática. En el renglón de movilidad en el Estado de Jalisco, son varias las acciones que se han implementado con el objeto de evitar los accidentes viales, sin embargo es obligación de la Secretaria de Movilidad (en adelante SM), establecer medidas preventivas y no acciones correctivas como se llevan a cabo en los últimos años. La Ley del Movilidad y Transporte Público del Estado de Jalisco (2014), menciona en su artículo 40 que: *La Secretaría de Movilidad, preverá, ejecutará, divulgará y difundirá*

acciones necesarias en materia de educación vial, dirigida a las personas que señala el artículo 1º, fracción I de la misma Ley haciendo uso de los diferentes medios de comunicación y los avances tecnológicos.

La SM, se concentra en establecer acciones correctivas dejando de lado las medidas preventivas así como la creación de una cultura vial motivo del origen del organismo en cuestión, apegándose al postulado universal de salvaguardar la integridad y salud de sus ciudadanos, mismo que se encuentra plasmado en la Constitución de la Organización Mundial de la Salud, en su capítulo 1. Las acciones implementadas son entre otras la foto infracción (Las infracciones a la ley o a sus reglamentos que sean detectados a través de equipos o sistemas electrónicos (Secretaría de Movilidad, 2013)), el conocido como Torito que es un programa para detectar a conductores que conducen ebrios, las sanciones por conducir utilizando el celular aun con el uso de manos libres, la falta de silla para los bebés, la falta de seguro por lo menos con daños a terceros, situaciones que pueden evitarse o minimizarse con una buena y adecuada cultura vial. Aunado a esto se encuentra en proceso la autorización del incremento de las multas por estos conceptos lo que hace ver a la SM, como un organismo que se preocupa más por su recaudación que por el bienestar de los jaliscienses.

Importante resaltar que con el programa de foto infracción se considera que se altera la Ley de Movilidad y Transporte para el Estado de Jalisco (en adelante LMTEJ), ya que quienes tienen a su cargo el programa de foto infracción, son particulares y no la propia SM, entonces cual es la función de este organismo si endosa a particulares lo que es su obligación y responsabilidad cuidar. Se hace mención de ello sin profundizar considerando que este no es el objeto de estudio. Retomando lo planteado anteriormente, conviene ahora realizar las preguntas de mayor importancia que emanan de esta problemática, ¿Las acciones que se están llevando a cabo van acorde a los lineamientos y objetivos planteados en la LMTEJ? ¿Conviene al Gobierno del Estado de Jalisco, establecer Acciones Correctivas, en lugar de Programas Preventivos, para obtener ingresos extras al mismo Estado? ¿Es el objetivo de la SM centrarse en la recaudación más que en el cuidado y protección de la ciudadanía? El objetivo del presente documento es realizar un análisis de las acciones llevadas a cabo en los últimos años por la SM, determinando si se tratan de programas preventivos o acciones correctivas. Por lo tanto se considera la siguiente hipótesis: La identificación de las medidas o acciones implementadas por la Secretaría de Movilidad en los últimos años permitirá establecer si estas se llevan a cabo con el fin último de obtener ingresos monetarios.

METODOLOGÍA

Las estadísticas representan una herramienta que permite plantear una idea general de la situación vial de la ZMG en la actualidad, éstas corresponden a un enfoque de análisis cuantitativo, el cual permite, *mediante la recolección de datos probar la hipótesis planteada* (Hernández, Fernández, & Baptista, Metodología de la investigación, 2003). Sin embargo, es importante que se efectuó un análisis cualitativo, mediante la recolección de datos de diversas fuentes, tanto de información primaria como terciaria, tal es el caso de los datos consultados de publicaciones periódicas (del Estado de Jalisco), documentos en línea como la LMTEJ, entre otras.

Es por ello que, *da profundidad a los datos, la dispersión, la riqueza interpretativa, la contextualización del ambiente o entorno, los detalles y las experiencias únicas* (Hernández, Fernández, & Baptista, Metodología de la la investigación, 2003). Además de que es necesario efectuar trabajo de campo que propicie que se incluyan datos adicionales, permitiendo de este modo penetrarse de una manera más amplia con la situación de la investigación, teniendo así un mayor grado de factibilidad en el estudio. Para identificar las AC y los PP, que autoridades del Estado de Jalisco, llevan a cabo, se parte de la revisión de los objetivos plasmados en la LMTEJ. Esto mediante la consulta de las páginas, tanto del Gobierno de la República Mexicana, como la del Gobierno del Estado de Jalisco, y de la propia Secretaría de Movilidad, donde se consultan publicaciones sobre las acciones que se llevan a cabo en relación al tema en cuestión.

Una vez examinada la información obtenida y teniendo como principal objetivo el análisis sobre la *implementación de medidas de prevención y seguridad vial de observancia obligatoria y el mejoramiento de la seguridad vial en infraestructura*, que se encuentra plasmado en el artículo 6° de la LMTEJ, se inicia una indagación que permite verificar el cumplimiento de los mismos, en especial de este último, y con la información obtenida, se procede a determinar qué tipo de acciones son llevadas a cabo, y si éstas corresponden a PP y cuáles a AC La acción considerada para efecto de análisis en el presente documento, es el programa de balizamiento en la ciudad de Guadalajara, debido a que representa un elemento de suma importancia para el desarrollo de programas preventivos, tal como lo señala la Norma Oficial Mexicana NOM-034-SCT2-2003 para el señalamiento horizontal (Es el conjunto de marcas que se pintan o colocan sobre el pavimento, guarniciones y estructuras, con el propósito de delinear las características geométricas de las carreteras y vialidades urbanas, y denotar todos aquellos elementos estructurales que estén instalados dentro del derecho de vía, para regular y canalizar el tránsito de vehículos y peatones, así como proporcionar información a los usuarios. Estas marcas son rayas, símbolos, leyendas o dispositivos.), con el objeto de *prevenir sobre la existencia de algún peligro potencial en el camino y su naturaleza; regular el tránsito señalando la existencia de limitaciones físicas o prohibiciones reglamentarias que restringen su uso* (Diario Oficial de la Federación, 2005). Además la LMTEJ lo corrobora en su artículo 5°, Fracción IV que a la letra dice:

Se considera de utilidad pública y beneficio general, el establecimiento y uso adecuado de las áreas susceptibles de tránsito vehicular y peatonal; señalización vial y nomenclatura y, en general (...);

Por lo que para efectos del análisis se consideran los cruces de alta siniestralidad proporcionados por la misma SM.

1. Avenida 16 de Septiembre y Juárez	11. Avenida Ávila Camacho y Patria
2. 16 de Septiembre y López Cotilla	12. Avenida Ávila Camacho e Ignacio Ramírez
3. 8 de julio y Washington	13. Niños Héroes y Enrique Díaz de León
4. Alcalde y Arista	14. Calzada Olímpica y Boulevard Gral. Marcelino García Barragán
5. Alcalde y Calle Chihuahua	15. Olímpica y Revolución
6. Alcalde y Circunvalación	16. Unión y Morelos
7. Antigua carretera a Chapala y Periférico	17. Unión y Vallarta
8. Lázaro Cárdenas y Colón	18. Vallarta y Aurelio Aceves
9. López Mateos y Mariano Otero	19. Vallarta y Enrique Díaz de León
10. López Mateos y Tesozomoc	20. Vallarta y Chapultepec

Una vez que se efectúa el recorrido por los cruces ya mencionados se presentan a continuación los siguientes:

RESULTADOS

Figura 2: Avenida 16 De Septiembre y Avenida Alcalde



Nota: Este cruce corresponde al centro de la ciudad de Guadalajara, Jalisco, México. Considerado por la Secretaría de Movilidad Jalisco como uno de los más conflictivos de la Zona Metropolitana de Guadalajara. Fuente: Propia.

En este cruce, considerado el de mayor riesgo por los AT que se presentan, es posible apreciar que goza de un señalamiento horizontal visible, el cual cumple con el cometido de indicar adecuadamente los límites para el uso de la vía pública, mismos que deben ser respetados tanto por peatones, como por automovilistas, ciclistas y demás sujetos de la Movilidad.

Figura 3: Avenida Washington y Calzada Federalismo



Nota: El cruce mencionado aquí aunque no se encuentra en el primer cuadro de la ciudad, ahí está ubicada una estación del tren ligero lo que la hace muy transitada tanto por peatones como por automovilistas haciéndola conflictiva. Fuente: Propia.

En el caso de la Figura 3, se aprecia que existe un balizamiento, más no es el correcto, pues tal como se aprecia, únicamente son notorias las señales dirigidas a conductores particulares y del transporte público, y el balizamiento reservado para el cruce peatonal es inexistente.

Figura 4: Cruce Calle Juan Manuel y Contreras Medellín



Nota: Este cruce se encuentra situado en el centro de la Ciudad de Guadalajara, Jalisco, México. Mismo que es muy transitado tanto por peatones como por automovilistas y donde ambas calles que lo conforman, son de las principales alimentadoras de los cruces más importantes del centro de la Ciudad. Y como se puede apreciar el balizamiento es inexistente. Fuente: Propia

La Figura 4 corresponde a uno de los principales cruces de la Zona Centro de la ciudad de Guadalajara, Jalisco, México, en el cual se aprecia con claridad que la infraestructura vial de este es deficiente y se encuentra lejos de cumplir con los lineamientos requeridos de una señalización vial adecuada. Cabe recalcar que el lugar en cuestión se encuentra a no más de cinco minutos caminando del punto considerado como de mayor siniestralidad.

Figura 5: Esquina Calle Jesús García Y Hospital



Nota: El cruce aquí presentado, se encuentra en la zona centro de la Ciudad de Guadalajara, Jalisco, México, a aproximadamente cuatro cuadras uno de los considerados de mayor siniestralidad, cabe hacer mención que a poca distancia de este punto, se encuentra el Hospital Civil de Guadalajara, uno de los centros de atención más importantes de Jalisco, así como el Instituto de Ciencias Forenses del Estado de Jalisco, por lo que es común encontrarse con gran cantidad de vehículos oficiales del Estado de Jalisco, circulando por este lugar. Fuente: Propia.

En este caso, se presenta una fotografía que deja al descubierto la inexistencia de un balizamiento en la calle Jesús García, de la zona Centro de Guadalajara, tan solo a unas cuerdas del cruce Alcalde y Arista, considerado un punto conflictivo. Resulta importante exponer que la mayoría de las calles aledañas al sitio ya mencionado, se encuentran en situaciones similares, no existe balizamiento o nomenclatura vial que favorezca el uso adecuado de vía en la zona. Las esquinas no cuentan con las señales que permitan a peatones hacer uso de la vía pública de tal manera que cumplan con los requerimientos viales adecuados.

Figura 6: Calzada Lázaro Cárdenas y 8 De Julio



Nota: Este cruce se encuentra en la Ciudad de Guadalajara, Jalisco, México, que si bien no está situado dentro del primer cuadrante de la Ciudad, la concurrencia tanto de peatones como conductores con la que cuenta a diario, da lugar a que sea considerado representativo para el análisis de este documento. Por este punto circulan en gran medida tanto peatones, como vehículos particulares y del gobierno del Estado, tal es el caso de las ambulancias, ya que por la Calzada Lázaro Cárdenas, a tan solo unos metros de este cruce, se encuentra una Clínica del Instituto Mexicano del Seguro Social. Fuente propia.

Y ahora conviene hacer alusión a la Figura 6, esta corresponde a un cruce que no es considerado como de los principales puntos conflictivos, pero que se encuentra a poca distancia del punto de siniestralidad de Lázaro Cárdenas y Colón. Sorprende el darse cuenta de la diferencia existente entre ambos puntos mencionados en este párrafo. Mientras que la considerada conflictiva cuenta con un balizamiento adecuado, el último, carece de la más mínima señalización, siendo que es un punto muy transitado por todo tipo de sujetos de la movilidad.

Figura 7: Boulevard Gral. Marcelino García Barragán



Nota: El boulevard aquí presentado, se encuentra en el Centro del municipio de Tlaquepaque, Jalisco, México, uno de los ocho que conforman la Zona Metropolitana de Guadalajara. Cerca de éste se encuentran oficinas administrativas del municipio, además de que es un punto cercano a varios centros educativos. Sin dejar de lado que es una de las arterias más importantes que comunican al centro del municipio, lo cual la hace muy transitada tanto por conductores particulares, como del transporte público, y claro por peatones. Fuente propia.

La figura 7 ubicada en el municipio de Tlaquepaque Jalisco, también cercana a un punto de siniestralidad (Calzada Olímpica y Boulevard Gral. Marcelino García Barragán) muestra con claridad, la inexistencia de un balizamiento. No existe señalamiento en este punto que muestre, señale o delimite, las áreas por las que pueden transitar tanto peatones, como conductores, en esta se aprecia, que la infraestructura vial es deficiente.

CONCLUSIONES

El balizamiento que existe actualmente en la ZMG, no permite la utilización apropiada de la vía pública, concurren en la zona, gran cantidad de calles que carecen de este tipo de señalamientos, y más aún, que la mayoría de estas, cuentan con deficiencias en la infraestructura vial, mismas que entorpecen el uso

adecuado de las calles. Situación que da pie a poner de manifiesto la actuación tanto de la SM como de los gobiernos municipales encargados de llevar a cabo la labor de balizamiento. Queda claro que recurren a las acciones correctivas y no a las preventivas, porque las zonas que cuentan con un señalamiento vial adecuado, son precisamente las consideradas de mayor siniestralidad sin ser tomadas las vías alimentadoras. Importante es que en estas zonas se lleve a cabo tan importante labor, pero resulta también trascendental, que se cuide y procure el señalamiento vial de todas y cada una de las calles y cruces que comprenden la ZMG. Las acciones llevadas a cabo por la Secretaría de Movilidad, no son ejecutadas acorde a los lineamientos planteados en la LMTEJ, puesto que no existe un establecimiento adecuado de las áreas que son susceptibles de tránsito tanto de vehículos particulares, de transporte público, como peatonal. Las acciones ejecutadas, no satisfacen las necesidades de movilidad de los ciudadanos de la ZMG. Puesto que la zona no cuenta con balizamiento o nomenclatura e infraestructura vial que garantice su seguridad en cuanto a movilidad se refiere. Existe una gran diferencia entre la infraestructura vial y el señalamiento horizontal entre los puntos conflictivos y los que no son considerados de tal manera, pero que se encuentran en la misma zona. Sitios en donde el balizamiento es muy tenue y en algunos, lamentablemente, en la mayoría de los casos, no es posible apreciarlo, lo que propicia que la convivencia entre peatón y conductor no sea armónica.

Se aprecia un interés mayor del Gobierno del Estado de Jalisco, y en mayor medida de la SM, por el desarrollo de AC, que por el establecimiento y desarrollo de PP, que bien podrían llevarse a cabo de manera conjunta, pues tanto unas como otras, resultan necesarias. Con las acciones implementadas, queda al descubierto que la SM recurre a AC que en determinado momento se manifiestan como una infracción la cual representa un ingreso económico para la misma. El objeto de la Secretaría se centra en llevar a cabo acciones que le proporcionan ingresos monetarios, dejando de lado aquellas acciones que busquen salvaguardar la integridad de la ciudadanía, pues queda claro que no se trabaja para fomentar una cultura vial, o una convivencia armónica entre todos los sujetos de la movilidad. No hay preocupación por educar, únicamente por aplicar correctivos que representan un pago más para el ciudadano y un ingreso para el Estado.

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PERCEPCIÓN DE LA PUBLICIDAD EN REDES SOCIALES: CASO AUTLÁN DE NAVARRO, JALISCO, MÉXICO

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RESUMEN

Actualmente las empresas están apostando por realizar publicidad en medios digitales, como lo son las redes sociales, lo que las ha convertido en un medio popular de comunicación. El presente trabajo pretende determinar la percepción de la publicidad en redes sociales por individuos de un segmento de mercado en una población de Jalisco, México, revelando algunos de los más importantes desafíos a los que tienen que enfrentarse los anunciantes para comunicarse de forma transparente, honesta y eficaz con su mercado. Los resultados demuestran que aunque la social media está dominado por los adolescentes y jóvenes, los adultos también tienen gran participación en dichas plataformas. Las redes sociales son un medio masivo de comunicación que puede llegar a todo el mundo y que además es económico, sin embargo, las empresas deben establecer estrategias de publicidad que les permitan acercarse de manera adecuada con el cliente dándole la confianza y seguridad en los productos que ofrecen. Estos datos más que pura información descriptiva son útiles para que los mercadólogos digitales los consideren al momento de diseñar sus estrategias y saber en qué redes sociales está su target. Por este medio hoy en día se puede manejar el branding, ya que se comparten contenidos de la marca, noticias, eventos, información sobre productos y servicios.

PALABRAS CLAVES: Mercadotecnia Digital, Redes Sociales, Publicidad on Line

PERCEPTION OF ADVERTISING IN NETWORKS: CASE AUTLÁN, JALISCO, MEXICO

ABSTRACT

Nowadays, companies are turning to advertise on digital media, such as social networks, what has become a popular means of communication. This paper aims to determine the perception of advertising in social networks of individuals of a market segment in a population of Jalisco, Mexico, revealing some of the most important challenges they face advertisers to communicate transparently honest and effectively with your market. The results show that while social media is dominated by teenagers and young adults also have great participation in these platforms. Social networking is a mass communication medium that can reach around the world and is also economical, however, companies must establish advertising strategies that allow them to close properly giving customer confidence and product safety offering. These data rather than purely descriptive information are useful for digital marketers consider them when designing their strategies and know what social networking is your target. Hereby today can handle the branding as branded content, news, events, information on products and services are shared.

JEL: M31, M37

KEYWORDS: Digital Marketing, Social Media, Online Advertising

INTRODUCCIÓN

La mercadotecnia digital tiene sus bases en las tecnologías, que permiten mejor y más rápida comunicación de forma interactiva a través del Internet, los Smartphone y recientemente de las redes sociales (Facebook, Twitter, Google+, Instagram, Pinterest, entre otras). Es la interactividad la característica que hace la diferencia entre la mercadotecnia tradicional masiva (televisión, radio, impresos, etc.) y la mercadotecnia digital; hoy mercadotecnia 3.0. A estas tecnologías en la mercadotecnia se les pueden denominar canales de distribución digitales o interactivos, ya que su naturaleza les da esa característica: la interactividad. Por lo tanto, la mercadotecnia digital es la forma de mercadotecnia que utiliza canales de distribución digitales. Es decir, un canal de distribución tiene como fin crear valor de tiempo y lugar al momento de adquirir, consumir o usar un producto o servicio. Los canales que emplea la mercadotecnia por Internet, además del propio Internet, son la telefonía móvil y las redes sociales (social media). Por estos medios se pueden realizar las funciones de la mercadotecnia tradicional (publicidad, mercadotecnia directa, etc.). Los elementos de mayor uso para ello son: páginas web, blogs, podcasts, pago por clic, banners, emails, mensajes SMS y por supuesto redes sociales.

En los últimos meses de 2013 no hubo buenas noticias para el creador de Facebook, Mark Zuckerberg, puesto que tuvo problemas para la colocación de acciones en la bolsa y se avisó la salida de una importante marca anunciante, la General Motors (Díaz, 2014). Además, la Advertising Research Foundation (ARF) dio a conocer un estudio en el cual se pone en duda la efectividad de la publicidad que se difunde por las redes sociales. El estudio se basó en un experimento realizado por la propia ARF y los resultados son preocupantes para los mercadólogos y compradores de medios. Es un tema que tendrá que discutirse y analizarse por expertos en la materia y redefinir las políticas de redes sociales dentro de las empresas, desde diversas dimensiones. Por ello se realiza el presente estudio para evidenciar el patrón del consumo a partir del impacto publicitario de las redes sociales en un segmento de mercado del país (Región Costa Sur del Estado de Jalisco, México).

REVISIÓN LITERARIA

El Internet es un medio interactivo que permite desarrollar comunicación directa y personalizada con cada cliente, sin limitaciones geográficas ni temporales. Además, a través de un mismo canal es posible realizar distintas interacciones con los clientes; publicidad e información, preventa, configuración de pedidos, compras, servicios de posventa, etc. (ANEI, 2008). La modalidad bidireccional del medio hace posible la llamada mercadotecnia on line, y con ello la personalización de las estrategias, entre las cuales se encuentran las siguientes características (Colom y Veas, 2002).

Presentación de contenidos totalmente adaptados a las necesidades de cada cliente; catálogos de productos web, mensajes publicitarios y otros servicios. Posibilidad de desarrollar websites flexibles, con una estructuración de elementos y un diseño, que se puede modificar de acuerdo con las preferencias manifestadas por los usuarios. Incorporación de las redes sociales (social media) para involucrar al cliente y hacerlo participe de la configuración del producto.

Esta última característica ha permitido desarrollar el marketing 3.0, basado fundamentalmente en el uso de las redes sociales, que permiten desarrollar contenidos con la participación de los usuarios y la creación de los bienes y servicios. Factores que afirman los expertos han hecho más eficiente el impacto publicitario de estos medios, para motivar el consumo. A la fecha, no hay datos ni estudios científicos aún de nuestro país sobre el impacto de las redes sociales en la mercadotecnia, sin embargo, el fenómeno puede estarse presentando y debe ser objeto de análisis. En 2013, la AMIPCI (Asociación Mexicana de Internet), en un estudio señaló que cuatro de cada diez empresas en promedio han llevado a cabo actividades de

mercadotecnia digital a lo largo de un año: de ellas sólo el 68% emplea las redes sociales, principalmente Facebook, y dos de cada diez empresas dedican entre 5% y 10% de su presupuesto publicitario en actividades de marketing digital. No se tiene información clara al respecto ni ha transcurrido el tiempo necesario para evaluar la efectividad del medio. Cabe señalar que según la edición 2013 del ‘Estudio anual de hábitos de redes sociales en México’, de Merca2.0, la atención de los usuarios en México a la publicidad en términos generales es positiva, pero las marcas tienen un gran reto en 2014, ya que deben trabajar en el desarrollo de contenidos creativos (la llamada creatividad digital) para persuadir y captar la atención de los consumidores. El estudio arroja, entre otros datos, que un 38% de los usuarios entre los 25 y 34 años de edad, afirma poner mucha atención a la publicidad en redes sociales, un 44.5% dice nunca dedicarles interés.

Según resultados de un estudio publicado por BI Intelligence en 2014, se reveló información que puede resultar muy interesante para quienes diariamente tratan de llegar hasta el consumidor a través de los medios digitales, en este caso, con información relacionada al uso de las principales redes sociales a nivel mundial según el rango de edades del usuario. Mientras que existen rangos de edades, como el de 25 a 34 años, o 35 a 44 años que prácticamente utilizan todas las redes sociales, se puede ver también una tendencia de las generaciones jóvenes (16 a 24 años) de uso de redes como Tumblr o Instagram. Seguramente dependerá del giro de la empresa el poner más o menos atención a ciertos datos, sin embargo, el estudio en mención arroja los siguientes datos:

Tumblr es la red social más utilizada entre los jóvenes de 16 a 24 años, seguida directamente por Instagram. El grupo de 25 a 34 años utiliza prácticamente todas las redes sociales por igual. La de más bajo uso en este grupo es Facebook. LinkedIn es el rey para el grupo de 35 a 44 años de edad. Situación muy comprensible tomando en cuenta que es un grupo que se encuentra en la cúspide de su carrera profesional. Para el grupo de 45 a 54 años LinkedIn es también la red más utilizada, aunque Facebook y Google + le siguen muy de cerca. Facebook es la red preferida para el grupo de 55 a 64 años de edad. Facebook, Twitter y Pinterest guardan un comportamiento similar en la gráfica, siendo en todos los casos el grupo de 25 a 34 años el más activo. La red con un mayor crecimiento tomando en cuenta el tiempo que tiene en el mercado es Instagram, siendo los jóvenes los usuarios más activos.

METODOLOGÍA

Para el desarrollo del proyecto se optó por realizar la encuesta en línea a través del SurveyMonkey.com y la invitación al grupo de inclusión se realizó través de las redes sociales (Facebook, Instagram y Twitter), preferentemente mayores de edad, de diversas profesiones y actividades, a través de un muestro aleatorio simple con un tamaño de muestra de 267 individuos de la ciudad de Autlán de Navarro, Jalisco, México. El estudio se llevó a cabo entre los meses de enero-marzo 2014. El tipo de investigación fue concluyente, descriptiva y transversal (Malhotra, 2008). Se presenta a continuación la ficha técnica del estudio:

Tabla 1: Ficha Técnica del Estudio

Tipo de Investigación	Concluyente, Descriptiva, Transversal Simple (Malhotra, 2008)
Técnica de recolección de datos	Encuesta en línea
Universo	Población de la Ciudad de Autlán de Navarro, Jalisco 45,382 habitantes (22,002 hombres y 23,380 mujeres) (INEGI, 2010)
Población meta	Hombres y mujeres mayores de 18 años que utilicen redes sociales
Técnica de muestreo	Muestreo aleatorio simple excluyendo las personas que no manejan redes sociales.
Tamaño de la muestra	267
Nivel de confianza	90%

Fuente: Elaboración propia.

Para el análisis de los datos se utilizó la chi cuadrada, por ser variables categóricas las que se analizaron. Los métodos estadísticos univariados ofrecen mayor exactitud en el análisis, utilizando el programa estadístico SPSS V-19 se procedió a realizar:

Tablas de frecuencia y porcentaje. La tabulación cruzada, como una técnica estadística que describe dos variables simultáneamente y que a través de tablas de contingencia se muestra la distribución conjunta de dos variables que tienen un número limitado de categorías o valores distintos y son llamadas también tablas de contingencia. Chi cuadrado (de Pearson) que en esta investigación permite comprobar si en una tabla de contingencia, una de las variables influye sobre la otra (Malhotra, 2008).

El nivel de significancia utilizado en esta investigación es $\alpha=0,05$; como se sabe, si un contraste de hipótesis proporciona un valor “p” inferior a “ α ” la hipótesis nula es rechazada, considerando el resultado de manera significativa, cuanto menor sea el valor de P será más significativo el resultado (Tabla 2). La hipótesis es la proposición no probada que explica tentativamente ciertos hechos o fenómenos, diferenciando de dos maneras la hipótesis nula: siendo el estado en que se encuentran las cosas y en el que no se espera ninguna diferencia ni efecto, cuyo símbolo es “Ho” y la hipótesis alternativa siendo un enunciado en el que se espera alguna diferencia o efecto y su símbolo es “H1” (Tabla 3).

Tabla 2: Valor de P, Significación Estadística y Su Influencia e Impacto En Ho

Situación de P	Significancia	Ho	Influencia
p>0,05	No Significativa	No se rechaza Ho	No hay influencia entre las variables
P<0,05	Es Significativa	Se rechaza Ho	Hay influencia entre las variables

Fuente: Elaboración propia.

Tabla 3: Significado de Hipótesis Nula (Ho) y Alternativa (H1)

Hipótesis	Dependencia
Ho:	Las variables son independientes (no hay asociación)
H1:	Las variables no son independientes (existe asociación)

Fuente: Elaboración propia.

Análisis de Resultados de la Percepción y Uso de Redes Sociales Por Edad

Primeramente, se presentan las características demográficas de los encuestados (Tabla 4). La Tabla 5 muestra los resultados por variable expresados en frecuencias y porcentajes. Donde se observa que el 59.2% de la población encuestada utiliza las redes sociales todos los días. Respecto a la pregunta si consideraban la publicidad de las redes sociales para decidir sus compras en 33.3% respondió positivamente. Un 40.1% respondió estar totalmente de acuerdo en sentirse ofendido por los anuncios que aparecen en las redes sociales. En relación a si el gobierno regula de manera adecuada los contenidos de los anuncios que ven, un 42.3% estuvo en desacuerdo; al igual en que las reglamentaciones de la publicidad deben ser realizadas por la industria de la publicidad a través de sus miembros y asociaciones más que por el gobierno con un 41.2%. En el resto de las variables la posición de la mayoría de los consumidores fue neutral.

Tabla 4: Características Demográficas

	Variables	Frecuencia	Porcentaje
Edad	18-24	215	80.5
	25-30	33	12.4
	31-35	9	3.4
	36-40	4	1.5
	41-45	2	.7
	46-50	1	.4
	50 a más	3	1.1
Sexo	Hombre	105	39.3
	Mujer	162	60.7
Procedencia	No contestó	5	1.9
	Región Ciénega	3	1.1
	Región Sureste	1	.4
	Región Sur	12	4.5
	Región Sierra de Amula	61	22.8
	Región Costa Norte	3	1.1
	Región Sierra Occidental	13	4.9
	Región Valles	2	.7
	Región Centro	6	2.2
	Región Costa Sur	151	56.6
	Otro estado de la República mexicana	9	3.4
	Otro país	1	.4
Grado académico	Carrera trunca	3	1.1
	Primaria	1	.4
	Preparatoria	21	7.9
	Licenciatura	228	85.4
	Posgrado	14	5.2
Ingreso mensual	\$0.00 - \$2,699.00	174	65.2
	\$2,700.00 - \$6,799.00	62	23.2
	\$6,800.00 - \$11,599.00	17	6.4
	\$11,600.00 - \$34,999.00	11	4.1
	\$35,000.00 - \$84,999.00	2	.7
	\$85,000.00 +	1	.4

Fuente: Elaboración propia.

Después se presenta el análisis de todos los ítems del instrumento aplicado con chi cuadrada fungiendo cada uno de ellos como variables dependientes y utilizándose como variable independiente la edad y posteriormente el sexo. Las tablas 6 y 7 reflejan el comparativo del constructo percepción y uso de redes sociales sobre 17 dimensiones, respecto a la edad y al sexo en 267 casos de población de la Cd. De Autlán de Navarro, Jalisco, sobre las siguientes hipótesis planteadas, respectivamente. Las hipótesis planteadas fueron:

Ho: La percepción y el uso de las redes sociales son independientes de la edad.

H1: La percepción y el uso de las redes sociales no son independientes de la edad.

Ho: La percepción y el uso de las redes sociales son independientes del sexo.

H1: La percepción y el uso de las redes sociales no son independientes del sexo.

Identificando el grado de significancia de acuerdo al valor de $p > 0,05$ no es significativa y $P < 0,05$ es significativa.

Tabla 5: Análisis de Frecuencias de Variables

Pregunta	Opciones de Respuesta	A) Nunca	B) Menos de una Vez al Mes	C) Varias Veces al Mes	D) Varias Veces a la Semana	E) Todos los Días
¿Con qué frecuencia utilizas las redes sociales como: Facebook, You tube, Twitter, Google+ y Hi5?	Frecuencia	1	7	29	72	158
	Porcentaje	0.4	2.6	10.9	27	59.2
Pregunta	Opciones de respuesta	a) Totalmente en desacuerdo	b) En desacuerdo	c) Neutral	d) De acuerdo	e) Totalmente de acuerdo
En general me gusta la publicidad en Redes Sociales:	Frecuencia	16	19	133	74	25
	Porcentaje	6	7.1	49.8	27.7	9.4
Veo a la publicidad por Redes Sociales como un entretenimiento:	Frecuencia	32	58	107	64	6
	Porcentaje	12	21.7	40.1	24	2.2
Considero que la mayoría de la publicidad es informativa:	Frecuencia	28	81	88	63	7
	Porcentaje	10.5	30.3	33	23.6	2.6
Utilizo la información de la publicidad en Redes Sociales para decidir mis compras:	Frecuencia	77	89	84	15	2
	Porcentaje	28.8	33.3	31.5	5.6	0.7
Me parece segura la información que veo anunciada en Redes Sociales para tener una decisión de compra:	Frecuencia	53	87	109	14	4
	Porcentaje	19.9	32.6	40.8	5.2	1.5
Generalmente no me siento ofendido por los anuncios que aparecen en Redes Sociales:	Frecuencia	107	63	45	27	25
	Porcentaje	40.1	23.6	16.9	10.1	9.4
Generalmente no me siento engañado por los anuncios que veo en Redes Sociales:	Frecuencia	41	54	115	44	13
	Porcentaje	15.4	20.2	43.1	16.5	4.9
En general, pienso que puedo confiar en la publicidad:	Frecuencia	18	74	126	44	5
	Porcentaje	6.7	27.7	47.2	16.5	1.9
Los productos que he utilizado normalmente cumplen con las promesas de calidad y el rendimiento realizado en sus anuncios:	Frecuencia	14	48	124	75	6
	Porcentaje	5.2	18	46.4	28.1	2.2
Compraría un producto que se anuncia en Redes Sociales:	Frecuencia	22	43	100	90	12
	Porcentaje	8.2	16.1	37.5	33.7	4.5
En general, la publicidad en Redes Sociales me provee de precios más bajos en los productos que compro:	Frecuencia	18	72	116	54	7
	Porcentaje	6.7	27	43.4	20.2	2.6
Generalmente, obtengo mejor valor de mi dinero en productos de marca anunciados por Redes Sociales que las marcas no anunciadas:	Frecuencia	24	76	112	44	11
	Porcentaje	9	28.5	41.9	16.5	4.1
Creo que la publicidad en Redes Sociales afecta a los precios de los productos que se anuncian en la Red:	Frecuencia	14	80	107	56	10
	Porcentaje	5.2	30	40.1	21	3.7
Considero que el gobierno no regula de manera adecuada los contenidos de los anuncios que veo:	Frecuencia	8	42	70	113	34
	Porcentaje	3	15.7	26.2	42.3	12.7
Las reglamentaciones de la publicidad deben ser realizadas por la industria de la publicidad a través de sus miembros y asociaciones más que por el gobierno:	Frecuencia	7	37	80	110	33
	Porcentaje	2.6	13.9	30	41.2	12.4
Considero que la cantidad de reglamentaciones que el gobierno actualmente pone para controlar la publicidad en Redes Sociales es:	Frecuencia	59	128	61	17	2
	Porcentaje	22.1	47.9	22.8	6.4	0.7

Fuente: Elaboración propia.

Tabla 6: Análisis de Inferencias Chi Cuadrada En Percepción y Uso de Redes Sociales Por Edad En la Población de Autlán de Navarro, Jalisco

Pregunta	Chi Cuadrada	Gl	Valor de P	Grado de Significación	Influencia	Hipótesis Ho
¿Con qué frecuencia utilizas las redes sociales como: Facebook, You tube, Twitter, Google+ y Hi5?	36.269	24	0.052	No es significativa	No hay influencia entre las variables	No se rechaza
En general me gusta la publicidad en Redes Sociales:	13.9461	24	0.948	No es significativa	No hay influencia entre las variables	No se rechaza
Veo a la publicidad por Redes Sociales como un entretenimiento:	33.176	24	0.100	No es significativa	No hay influencia entre las variables	No se rechaza
Considero que la mayoría de la publicidad es informativa:	15.008	24	0.921	No es significativa	No hay influencia entre las variables	No se rechaza
Utilizo la información de la publicidad en Redes Sociales para decidir mis compras:	13.990	24	0.947	No es significativa	No hay influencia entre las variables	No se rechaza
Me parece segura la información que veo anunciada en Redes Sociales para tener una decisión de compra:	16.701	24	0.861	No es significativa	No hay influencia entre las variables	No se rechaza
Generalmente no me siento ofendido por los anuncios que aparecen en Redes Sociales:	23.861	24	0.470	No es significativa	No hay influencia entre las variables	No se rechaza
Generalmente no me siento engañado por los anuncios que veo en Redes Sociales:	20.642	24	0.660	No es significativa	No hay influencia entre las variables	No se rechaza
En general, pienso que puedo confiar en la publicidad:	12.771	24	0.970	No es significativa	No hay influencia entre las variables	No se rechaza
Los productos que he utilizado normalmente cumplen con las promesas de calidad y el rendimiento realizado en sus anuncios:	13.956	24	0.948	No es significativa	No hay influencia entre las variables	No se rechaza
Compraría un producto que se anuncia en Redes Sociales:	21.278	24	0.622	No es significativa	No hay influencia entre las variables	No se rechaza
En general, la publicidad en Redes Sociales me provee de precios más bajos en los productos que compro:	22.670	24	0.539	No es significativa	No hay influencia entre las variables	No se rechaza
Generalmente, obtengo mejor valor de mi dinero en productos de marca anunciados por Redes Sociales que las marcas no anunciadas:	11.616	24	0.984	No es significativa	No hay influencia entre las variables	No se rechaza
Creo que la publicidad en Redes Sociales afecta a los precios de los productos que se anuncian en la Red:	25.209	24	0.394	No es significativa	No hay influencia entre las variables	No se rechaza
Considero que el gobierno no regula de manera adecuada los contenidos de los anuncios que veo:	21.091	24	0.633	No es significativa	No hay influencia entre las variables	No se rechaza
Las reglamentaciones de la publicidad deben ser realizadas por la industria de la publicidad a través de sus miembros y asociaciones más que por el gobierno:	24.968	24	0.407	No es significativa	No hay influencia entre las variables	No se rechaza
Considero que la cantidad de reglamentaciones que el gobierno actualmente pone para controlar la publicidad en Redes Sociales es:	16.977	24	0.850	No es significativa	No hay influencia entre las variables	No se rechaza

Fuente: Elaboración propia.

Tabla 7: Análisis de Inferencias Chi Cuadrada En Percepción y Uso de Redes Sociales Por Sexo En la Población de Autlán de Navarro, Jalisco

Pregunta	Chi cuadrada	Gl	Valor de P	Grado de significación	Influencia	Hipótesis Ho
¿Con qué frecuencia utilizas las redes sociales como: Facebook, You tube, Twitter, Google+ y Hi5?	1.068	4	0.899	No es significativa	No hay influencia entre las variables	No se rechaza
En general me gusta la publicidad en Redes Sociales:	4.478	4	0.345	No es significativa	No hay influencia entre las variables	No se rechaza
Veó a la publicidad por Redes Sociales como un entretenimiento:	8.754	4	0.068	No es significativa	No hay influencia entre las variables	No se rechaza
Considero que la mayoría de la publicidad es informativa:	2.792	4	0.593	No es significativa	No hay influencia entre las variables	No se rechaza
Utilizo la información de la publicidad en Redes Sociales para decidir mis compras:	3.003	4	0.557	No es significativa	No hay influencia entre las variables	No se rechaza
Me parece segura la información que veo anunciada en Redes Sociales para tener una decisión de compra:	1.483	4	0.829	No es significativa	No hay influencia entre las variables	No se rechaza
Generalmente no me siento ofendido por los anuncios que aparecen en Redes Sociales:	7.570	4	0.109	No es significativa	No hay influencia entre las variables	No se rechaza
Generalmente no me siento engañado por los anuncios que veo en Redes Sociales:	3.240	4	0.519	No es significativa	No hay influencia entre las variables	No se rechaza
En general, pienso que puedo confiar en la publicidad:	5.104	4	0.277	No es significativa	No hay influencia entre las variables	No se rechaza
Los productos que he utilizado normalmente cumplen con las promesas de calidad y el rendimiento realizado en sus anuncios:	13.420	4	0.009	Es significativa	Hay influencia entre las variables	Se rechaza
Compraría un producto que se anuncia en Redes Sociales:	4.108	4	0.392	No es significativa	No hay influencia entre las variables	No se rechaza
En general, la publicidad en Redes Sociales me provee de precios más bajos en los productos que compro:	2.560	4	0.634	No es significativa	No hay influencia entre las variables	No se rechaza
Generalmente, obtengo mejor valor de mi dinero en productos de marca anunciados por Redes Sociales que las marcas no anunciadas:	0.606	4	0.962	No es significativa	No hay influencia entre las variables	No se rechaza
Creo que la publicidad en Redes Sociales afecta a los precios de los productos que se anuncian en la Red:	6.789	4	0.147	No es significativa	No hay influencia entre las variables	No se rechaza
Considero que el gobierno no regula de manera adecuada los contenidos de los anuncios que veo:	2.789	4	0.594	No es significativa	No hay influencia entre las variables	No se rechaza
Las reglamentaciones de la publicidad deben ser realizadas por la industria de la publicidad a través de sus miembros y asociaciones más que por el gobierno:	3.526	4	0.474	No es significativa	No hay influencia entre las variables	No se rechaza
Considero que la cantidad de reglamentaciones que el gobierno actualmente pone para controlar la publicidad en Redes Sociales es:	3.482	4	0.481	No es significativa	No hay influencia entre las variables	No se rechaza

Fuente: Elaboración propia.

CONCLUSIONES

Los resultados muestran que los diferentes grupos de edad no difieren en cuanto a su percepción y uso de las redes sociales. Puesto que en la tabla 3 se observa que en ningún caso hay significancia entre las variables. Respecto al sexo, se observa que no existe asociación entre las variables, a excepción de una de ellas, la pregunta relacionada con los productos que he utilizado normalmente cumplen con las promesas

de calidad y el rendimiento realizado en sus anuncios, donde el valor de p es de 0.009 por lo que en esta variable, si difieren en cuanto a su percepción los hombres y las mujeres. Los resultados obtenidos muestran que el 59.2% de los encuestados utiliza diariamente las redes sociales, sin embargo tienen una posición neutral respecto a su gusto por la publicidad en redes sociales, al hecho de verla como entretenimiento, a si es informativa, a comprar productos anunciados en la red, a su calidad y rendimiento anunciados y a obtener mejores precios en estos productos. Además de que pocas veces la utilizan para decidir sus compras ya que no la consideran segura. Por último, consideran que el gobierno no regula de manera adecuada el contenido de los anuncios y que es muy poca la reglamentación existente. Asimismo, opinan que las reglamentaciones de la publicidad deben realizarse por la industria de la publicidad a través de sus miembros y asociaciones más que por el gobierno.

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INEFICIENTES POLÍTICAS PÚBLICAS ATENTAN CONTRA LA SUPERVIVENCIA DE LAS MIPYMES INEFFICIENT POLICIES THREATEN THE SURVIVAL OF MSMES

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RESUMEN

Las justificaciones, metodología y estrategias utilizadas en la formulación de políticas de apoyo por parte de las entidades públicas, hoy no responden al comportamiento y las necesidades reales de las MiPymes en Colombia, lo que genera la necesidad de analizar y evaluar el cambio de las políticas públicas con base en los cambios de enfoque, estrategias e instrumentos usados en las últimas décadas en Colombia. El objetivo del estudio buscó brindar a las empresas un panorama más real y oportuno, basado en una revisión bibliográfica, de acuerdo a las necesidades e incentivos que las MiPyMes necesitan para su sostenimiento y consolidación empresarial en el mercado colombiano. Los principales resultados del trabajo señalan que el escenario actual de los organismos y entidades de apoyo para las MiPymes en Colombia y las condiciones de su entorno económico, social, político y técnico, insinúan una revisión constante a los objetivos propuestos por estas; así como de los modelos organizacionales adoptados para la prestación de sus servicios, de acuerdo a las disposiciones de la función pública.

PALABRAS CLAVE: Políticas Públicas, Ineficiencia, Supervivencia, Mipymes, Gobierno Central

ABSTRACT

The justifications, methods and strategies used in the formulation of policies to support by public entities today and behavior do not respond to the real needs of the MSMEs in Colombia, creating the need to analyze and evaluate the policy change public in accordance with changes in approach, strategies and instruments used in the last decades in Colombia. The objective of the study sought to provide businesses with a more real and appropriate based on a literature review, according to the needs and incentives that MSMEs need for sustenance and consolidation in the Colombian market. The current scenario of the agencies and entities to support MSMEs in Colombia and the conditions of their economic, social, political and technical, suggest a constant revision to the proposed objectives for these, as well as organizational models adopted for the provision of its services, according to the provisions of the civil service.

KEYWORDS: Public Policies, Inefficiency, Survival, MSMEs, Central Government

INTRODUCCIÓN

Las políticas para el desarrollo empresarial con las cuales se han estructurado los organismos y entidades de apoyo en el país, si bien se tiene en cuenta el análisis macro y micro de una manera holística de la situación actual del territorio colombiano, le ha faltado la incorporación de estudios empíricos que permitan combinar los aspectos geográficos, demográficos, organizacionales o empresariales y los institucionales para otorgarle un mayor grado de realidad y credibilidad. Al Considerar estos aspectos y actividades se vería reflejado en un avance en el planteamiento y consolidación de propuestas de política industrial, económica, empresarial e innovación etcétera, las cuales finalmente estimulen el surgimiento y permanencia sostenida en el tiempo de MiPyMes claramente formalizadas antes las entidades

correspondientes con apoyos claros y al alcance de los empresarios. Se hace estrictamente necesaria la consolidación de estamentos de apoyo y control a las mismas, desde el nivel regional acorde con el perfil de cada uno de los territorios. La estandarización de las características que identifican a las micros incluidas las famiempresas pequeñas y medianas, inician como: toda unidad de explotación económica, realizada por persona natural o jurídica, en actividades empresariales, agropecuarias, industriales, comerciales o de servicios, rurales o urbanos (Ley 905 de 2004, 2013), y que cumplan con las siguientes características:

Tipo de Empresa	Nº de Empleados	Activos
Micro	Hasta 10	Menos de 500 SMMLV
Pequeña	Entre 11 y 50	Desde 501 a 5.000 SMMLV
Mediana	Entre 51 y 200	Desde 5.001 a 30.000 SMMLV

Fuente: Construcción propia, basada en información de la ley 905 de 2004

Según la Encuesta Anual Manufacturera la incidencia de las MiPyMes en el panorama empresarial colombiano es trascendental, pues representan el 96.4% de los establecimientos en el país, aproximadamente el 63% del empleo, el 45% de la producción manufacturera, el 40% de los salarios y el 37% del valor agregado. (Citado por Clavijo, S. 2012). Lo cual demuestra claramente su importancia y relevancia dentro de la consolidación de la economía colombiana y su gran potencial de crecimiento en relación a economías con características similares en el mundo. Este estudio se encargó de la identificación, caracterización y análisis de las actuales políticas públicas en Colombia asociadas a las MiPyMes, remitiéndose a fuentes oficiales como el Ministerio de Comercio, Industria y Turismo, la Confederación Colombiana de Cámaras de Comercio, el Departamento Administrativo Nacional de Estadística, la Asociación Nacional de Industriales, entre otras, concluyendo con una propuesta de estrategias encaminadas a salir de la crisis de este sector.

La calidad de las políticas públicas y de las instituciones, afirma Olson (en Ayala, 1999), es el factor decisivo en el crecimiento económico. Nioche (1997) expone las políticas públicas como “una secuencia de acciones que conducen a la producción de una respuesta, más o menos institucionalizada, a una situación juzgada como problemática”, haciendo énfasis así en una problemática de la acción. De otro lado, Jober (1997) define las políticas públicas como “la construcción y la puesta en marcha de un conjunto de normas con el fin de lograr una cohesión social”. Los conceptos relacionados con política pública, entonces se convierten en determinantes en el momento en que se concibe este término como crucial al momento de la creación de las condiciones y restricciones del diario vivir. Encontramos entonces los conceptos de Estado, ciudadanos, empresas (públicas y privadas) y gobierno. Es aquí donde se hace estrictamente necesaria una reconsideración de los roles que juegan y los que deberían jugar cada uno de los actores en el proceso de la conformación y puesta en marcha de las políticas, como respuesta a un concepto que podríamos llamar Renovación Democrática siendo esto entonces, el concepto al que se quiere llegar logrando como lo dice la palabra un cambio estructural severo a los procesos y procedimientos de creación de política en este país, pero a través de una participación activa e integral de todos los miembros responsables.

Políticas Deficientes

Siguiendo el planteamiento institucionalista, heredado de las teorías formuladas por Williamson O. (1975) sobre las jerarquías y los costos de transacción, es necesario preguntarnos ¿en qué medida es posible diseñar políticas públicas que generen los impactos sociales deseados y esperados? Eliminando el actual descontento por la democracia y las formas de organización política colombianas vigentes, esto es, generando gobernanza, entendida según Larason e Ingram (1997) como "la capacidad de una democracia

de producir política pública que cubra las expectativas de la sociedad". Luego del análisis de la información se encuentran muchas problemáticas en el funcionamiento de dichas políticas. El primer limitante es el acceso a la información por parte de los empresarios, ya que lo poco que hay, se encuentra en plataformas virtuales complejas que generan un problema porque la mayor parte de los microempresarios no tienen un nivel formativo de estas tecnologías. No obstante, en temas gruesos que van desde el acceso a créditos, la formalización, el comercio exterior, hasta la innovación y sostenimiento, las políticas actuales tienen grandes falencias.

Trayectoria de las Políticas Públicas En Colombia En las Últimas Décadas

Con la lógica de las ideas anteriormente planteadas, se realiza un análisis a través de revisiones bibliográficas continuas y actualizadas permitiendo argumentar lo siguiente para el contexto de las MiPyMes colombianas. Con base en ese análisis se observa que, desde hace casi tres décadas, el país liderado por el gobierno central viene formulando y aplicando políticas de apoyo al sector empresarial, con un énfasis notorio en micros, pequeñas y medianas empresas. Ya para la década de los 90's, se formula la Política Industrial Colombiana que favorece notoriamente al sector de las MiPyMes. En la misma línea de tiempo y con la presentación de la Constitución Política de 1991, en su artículo 333, se considera a la empresa como un ente con función social, por lo tanto el estado se compromete en garantizar y estimular el espíritu y el desarrollo empresarial colombiano. (Cardona V., Rojas G., Mesa G., 2005).

Ya para inicios del nuevo milenio el gobierno central en procura de fortalecer las redes empresariales y motivar los nuevos procesos de emprendimiento en el país, decide crear a través del decreto 1780 de 2003 el "Premio Colombiano a la Innovación Tecnológica Empresarial para las MiPymes", con el objetivo de reconocer y estimular el talento, las investigaciones aplicadas y las actitudes empresariales las cuales tienen un alto nivel de impacto sobre la competitividad en las empresas. Para el año de 2004 se emite la Ley 905 de 2004, por medio de la cual se hacen cambios, complementos y enmiendas favorables a su homóloga Ley 590 del 2000, para lograr una mayor cohesión con respecto a las exigencias, necesidades y demandas de la actualidad. Según De Hart y Díaz-Granados (2011), Colombia cuenta con una política que busca crear el entorno adecuado para el desarrollo de las empresas. El país cuenta con una política de desarrollo empresarial enfocada en la competitividad con componentes transversales y sectoriales, beneficiando a las empresas y a los sectores específicos de las políticas. Sin embargo, las políticas existentes que han sido formuladas para fortalecer el tejido empresarial colombiano no han dado los resultados esperados.

Análisis y Resultados

El análisis de los datos secundarios obtenidos en la revisión bibliográfica arroja como principales resultados, los siguientes:

Políticas deficientes: Como mencionado anteriormente, a partir del 2004 con la entrada en vigencia de la ley 905 se estableció la política nacional de MiPyMes, en donde se definen los conceptos de las micro, pequeñas y medianas empresas y se crearon proyectos encaminados hacia el apoyo del sector. Políticas que no han impactado positivamente en las necesidades reales de este grupo empresarial, ya que el problema en este caso no es la ausencia sino la eficiencia de dichas políticas. Luego del análisis de la información se encuentran muchas problemáticas en el funcionamiento de dichas políticas. El primer limitante es el acceso a la información por parte de los empresarios, ya que lo poco que hay, se encuentra en plataformas virtuales complejas que generan un problema, porque la mayor parte de los microempresarios no tienen un nivel formativo en estas tecnologías. No obstante, en temas gruesos que van desde el acceso a créditos, la formalización, el comercio exterior, hasta la innovación y sostenimiento, las políticas actuales tienen grandes falencias.

Financiación y Formalización

El estudio evidenció que las MiPyMes que representan el 96.4% del total de la industria colombiana, no acceden a los sistemas de crédito que les ofrece el gobierno debido principalmente a que gracias a la intermediación, los intereses para estos créditos son exageradamente altos y con muchos requisitos. Para que los empresarios puedan acceder a estos créditos necesitan un respaldo financiero en haberes bancarios, una intermediación fiduciaria (contar activos fijos establecidos) y una cadena interminable de requisitos convergidos en una plataforma virtual que muchos desconocen. Entre tanto, la política para la formalización de las empresas también está fallando, debido a que un gran porcentaje de las microempresas funcionan en la informalidad en consecuencia a que los impuestos que deben pagar ya formalizadas no son cobrados de acuerdo a sus capacidades.

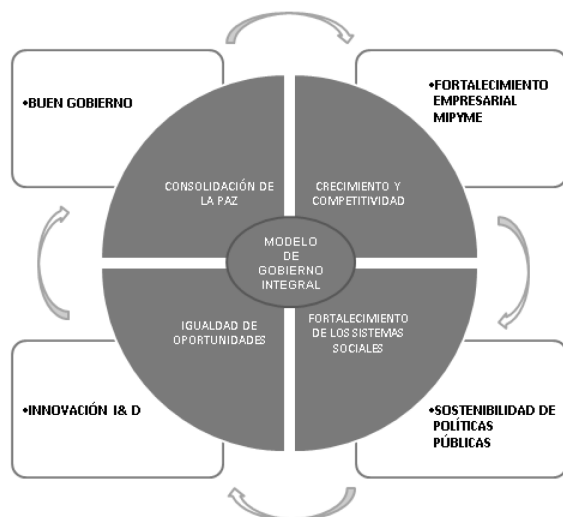
Comercio exterior e innovación: Respecto a estos dos temas, el estado tiene dos políticas públicas planteadas para las MiPyMes. En cuanto a los proyectos de innovación, que están ligados con Colciencias, entidad a través de la cual el gobierno utiliza para desarrollar esa política pública de financiación e innovación, las pequeñas empresas tienen una estructura que no les permite formular un buen proyecto para acceder a estas convocatorias que son exigentes en el tema. Esta ineficiencia en políticas deja a las empresas colombianas en una desventaja abismal frente a los TLC, debido a que deja expuestas a las MiPyMes colombianas a la capacidad de negociación y rigurosidad de un mercado altamente competitivo, frente a empresas de otros países grandemente fortalecidas por las políticas de protección de su país.

Recursos Humanos: Otro problema que enfrentan las MiPyMes en Colombia se relaciona directamente con el recurso humano, pues sus notorias falencias en la capacitación de los empresarios y los colaboradores (mano de obra no calificada) y las continuas debilidades en el proceso de gestión empresarial ante otras empresas o entidades, han generado dificultades en el proceso de consolidación de las mismas. Aunque fenómenos como la alta competencia en la última década ha generado en los empresarios el grado de conciencia que se necesita para mantenerse alerta en el mercado que es cada vez más cambiante y demandante. Siendo ésta, tal vez, la manera como puedan ser aprovechadas todas las herramientas y beneficios dispuestos por el gobierno central.

Propuestas de Mejora a las Problemáticas de las Mipymes

Las reformas estructurales son la mejor solución para los problemas del país, le llamamos solución a una implementación de planes, programas y proyectos transversales al concepto de desarrollo económico, político y social. Es importante establecer que esto no es tarea exclusiva de los gobiernos de turno, sino compromiso de todos quienes hacen parte del sistema social colombiano. Por lo tanto, Colombia está obligada a reformular y estructurar políticas que mejoren su seguridad económica, social, política, empresarial y jurídica, todo esto debe llevarnos a utilizar con más sentido los limitados recursos del estado, y no subsidiando empresas ineficientes que benefician a unos pocos, sino más bien, invirtiendo en aquello que realmente derivará en bienestar: educación, salud, seguridad social y en este caso desarrollo empresarial. Ver Modelo de Gobierno Integral. Se debe generar de primera mano un inventario claro de las políticas existentes en el país, sus aplicaciones, requisitos de acceso, uso y todas las condiciones relacionadas con ellas. Creando de esta manera claridad frente a las mismas, con el objetivo único de fortalecer a las MiPyMes colombianas, quienes finalmente fortalecen de manera integral al país mismo. Por otra parte se propone la construcción de un “Modelo de Gobierno Integral Colombiano” el cual representa la integralidad que se debiera manejar en este país, para garantizar la inclusión y participación de todos los actores y sus respectivos aspectos y sectores que debieran ser estudiados y fortalecidos al momento de la estructuración de las políticas generales que rijan al país en un gobierno de turno cualquiera.

Figura 2: Modelo de Gobierno Integral



Como segunda propuesta se plantea la consolidación de la relación estratégica creada entre Academia - Empresa - Estado como estrategia de desarrollo sociocultural, considerando que ninguna política puede construirse de manera individual, estas deben erigirse después de un proceso de participación social, que reúna a representantes de todos los sectores sociales y económicos, como interesados directos del tema en cuestión, en estas reuniones interdisciplinarias deberían participar armónica y activamente los tres estamentos.

Figura 3: Desarrollo Socio-Cultural Colombiano



Posteriormente se propone la creación de un diagrama que ofrece una propuesta de “Fortalecimiento y Desarrollo Integral Colombiano”, a través de planes, programas y proyectos que van desde la creación participativa e incluyente de las políticas públicas en Colombia hasta el fortalecimiento de los programas de I+ D+ i (Investigación, Desarrollo e Innovación). Es imperativo para el país y para los hacedores de políticas, proveer una serie de programas que fortalezca y generen desarrollo de manera integral en el territorio colombiano.

CONCLUSIONES

Las políticas públicas responden a necesidades complejas que no tienen un origen específico y representan dinámicas que no tienen causales específicas o dinámicas claras. Así, al pretender que este tipo de políticas solucione de manera efectiva anomalías complejas que no tienen una causa particular, a su vez, pueden generar otras problemáticas. Hay que tener claro que la política debe ser integral y articulada con otras políticas para poder garantizar una atención global a la problemática y a sus consecuencias. Pero si, por el contrario, la política tiene una orientación o sesgo sectorial, difícilmente los problemas comunes a las MiPyMes serán solucionados. Generalmente, los aspectos financieros, administrativos, de mercadeo y tecnológicos son los cuellos de botella de estas unidades económicas, caracterizándolas como unidades de negocio poco eficientes y de baja productividad, lo que las coloca en grandes desventajas frente a sus competidores directos, en especial frente a empresas multinacionales y transnacionales, que tienen productos y servicios de bajo costo y/o con alto valor agregado. Las políticas públicas responden a necesidades complejas que no tienen un origen específico y representan dinámicas que no tienen causales específicas o dinámicas claras. Así, al pretender que este tipo de políticas solucione de manera efectiva anomalías complejas que no tienen una causa particular, a su vez, generan otras problemáticas.

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COMERCIO TRADICIONAL EN EL MUNICIPIO DE AUTLÁN DE NAVARRO, JALISCO, MÉXICO. LA TIENDITA DE LA ESQUINA

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RESUMEN

Mucho se ha dicho sobre el impacto que en los últimos años ha sufrido el canal comercial tradicional, haciendo pensar en su desaparición. Sin embargo el modelo de comercio conocido como “la tiendita de la esquina” sigue siendo un componente clave en sectores de la población de bajos recursos, cuyo ingreso es al día. El presente trabajo tiene como objetivo identificar las variables que permitan diagnosticar la situación que enfrentan estos negocios, con el fin de proponer estrategias de mejora a los mismos, que les permita competir contra las cadenas de tiendas de conveniencia. Para lograr el objetivo planteado se diseñó un instrumento y se visitaron 188 negocios en el municipio de Autlán de Navarro. Los resultados muestran como las carencias en tecnología, administración y educación financiera, entre otras variables dejan en desventaja a estas unidades de negocio.

PALABRAS CLAVE: Comercio Tradicional, Microempresas, Estanquillos

ABSTRACT

The importance of traditional commerce channel has been pointed out during last years, small business are in risk of disappearance due to the aggressive expansion strategy of big franchises and supermarkets. The model known in Mexico as “tiendita de la esquina” (small convenience store) is a key component in low resources population segment. The main purpose of this paper, is to identify the variables for a diagnosis of the situation faced for this small business, the objective is to address strategies for increase performance in order to achieve competitive advantage against big companies. Considering the results, the lack of technology, control management and other variables are a disadvantage for this units.

KEY WORDS: Traditional commerce, Small Business

JEL: M10, M20, M50

INTRODUCCIÓN

Mucho se ha dicho sobre el impacto que en los últimos años ha sufrido el canal de comercio tradicional, haciendo pensar en su desaparición. Sin embargo, el modelo de negocio conocido en México como “la tiendita de la esquina” sigue siendo un componente clave en sectores de la población de bajos recursos, cuyo ingreso es al día. Estas microunidades de negocios constituyen la fuente de ingresos para familias cuyos miembros no logran insertarse en el mercado laboral. En especial en el sector comercio, estos negocios dedicados a la venta de abarrotes y misceláneos; proporcionan a sus propietarios la oportunidad de obtener ingresos para sostener la vida familiar. Son atendidos en su mayoría por los propietarios y sus familiares directos, su clientela la constituyen generalmente vecinos, comercializan productos de primera necesidad; siendo el eslabón final entre las grandes empresas y el consumidor final.

El presente trabajo tiene como objetivo identificar las variables que permitan diagnosticar la situación que enfrentan estos negocios, con el fin de proponer estrategias de mejora a los mismos, que les permitan competir contra las cadenas de tiendas de conveniencia. Para lograr el objetivo planteado se diseñó un instrumento y se visitaron 188 negocios en el municipio de Autlán de Navarro, en el estado de Jalisco, México. La globalización y la entrada de grandes empresas, tales como; cadenas de tiendas de conveniencia, están provocando que las pequeñas tiendas familiares se encuentren en desventaja competitiva. Las áreas involucradas en la pérdida de competitividad son: la comercial, electrónica, computación, aprovechamiento de energía, telecomunicaciones, logística, contabilidad y legal. Estos negocios están en riesgo de salir del mercado, debido al ingreso de grandes cadenas comerciales que han enfocado su estrategia comercial en sectores e ingresos bajos, presentando un modelo de tienda de conveniencia con servicios extra, tales como envíos de dinero, pagos de servicios públicos o bancarios; situación que ha afectado la subsistencia de los negocios tradicionales.

El gobierno federal ha implementado diversos programas de apoyo a estas unidades económicas, a través de la Secretaría de Economía, debido a la importancia para la economía familiar. Estos negocios pueden tener como opción de supervivencia el generar una franquicia o adquirir una franquicia con el fin de competir con las grandes cadenas comerciales que han enfocado su estrategia en este segmento de mercado (Loera, 2003). Las tiendas de abarrotes suman un total de 580 mil en México representan en promedio el 15% del total de los negocios (Secretaría de Economía), sin embargo según Fondeadora Tenoli hay un millón de tienditas en México, algunas no se encuentran operando de manera formal. Estas empresas son operadas por sus propietarios y familiares cercanos por lo general. Por lo tanto en este primer acercamiento con este tipo de unidades económicas, el análisis se enfocó en determinar su forma de trabajar y las características de las personas que las administran. Con el fin de llevar a cabo el diagnóstico de la situación que enfrentan estos negocios en el municipio de Autlán de Navarro se definió la siguiente hipótesis de trabajo:

H1: El empleo de nuevas tecnologías y controles administrativos se relaciona con las características personales del empresario.

El documento se organiza como sigue, a continuación se presenta una breve revisión de literatura relacionada con el tema de análisis, posteriormente se define la metodología del estudio, como último punto se presentan los resultados y conclusión.

REVISIÓN DE LA LITERATURA

Según datos de INEGI la esperanza de vida de un negocio comercial en México es de 6.6 años, tratándose de negocios de nueva creación, en el caso de los ya existentes, a mayor antigüedad en el mercado se pronostica una mayor esperanza de vida. Sin embargo, en el caso de las tiendas de abarrotes pequeñas la esperanza de vida puede reducirse debido a los cambios en el ambiente competitivo y los patrones de consumo de la población. Las tienditas tienen como objetivo ser la fuente de ingresos de la familia, la inversión en recursos materiales y capital intelectual se considera baja en este tipo de negocios, que no se conceptualizan a si mismos como empresas (García, Sánchez y Cordova, 2015). A nivel nacional existen 2,028, 293 unidades económicas dedicadas al comercio en general, con un personal ocupado de 6,386,359, entre personal remunerado y propietarios, familiares y otros trabajadores no remunerados (INEGI, 2015), por esta razón son importantes para la economía nacional. El uso de herramientas de mercadotecnia en estos negocios responde a una aplicación empírica, la localización de los negocios coincide con el domicilio familiar más que con otros factores, lo que implica limitantes de espacio y localización competitiva; de igual forma las funciones administrativas son limitadas, así como el margen de utilidad (García, *et al*, 2005). Lo anterior deriva en la pérdida de competitividad ante la entrada de cadenas comerciales con visión empresarial y con conocimiento de las características de mercado, las cuales además tienen acceso

a tecnologías para la administración de su negocio que están fuera del alcance de los comercios tradicionales.

METODOLOGIA

El presente trabajo tiene como objetivos específicos identificar las características de los propietarios de tienditas de abarrotes en el municipio de autlán de Navarro, con el fin de elaborar un primer diagnóstico de sus necesidades en materia de gestión y control de sus procesos internos. Para lograr lo anterior, se diseñó un estudio en el que se decidió visitar el 50% de los negocios registrados en el municipio. Se consultó el padrón de licencias municipales, con el fin de determinar la población objeto de estudio y definir la muestra. Para ello se entrevistó a la mitad de las personas inscritas en el padrón, considerando a micronegocios localizados tanto en la cabecera municipal como en las comunidades del municipio. Con el fin de recabar información de primera mano, se diseñó un instrumento con formato de cuestionario que permitiera obtener datos para identificar las características de operación de estas unidades económicas. En total se aplicaron 188 cuestionarios a propietarios de tiendas de abarrotes, conocidas en la región como “tienditas de la esquina”. Con el fin de llevar a cabo el diagnóstico de la situación que enfrentan estos negocios en el municipio de Autlán de Navarro, se definió la siguiente hipótesis de trabajo:

H1: El empleo de nuevas tecnologías y controles administrativos se relaciona con las características del empresario

Se consideran como características del empresario la escolaridad, el rango de edad y el género.

Con el fin de contrastar la hipótesis planteada se utilizó la prueba de Chi cuadrado para identificar diferencias entre grupos. Se aplicó esta prueba por las características de medición de las variables dependientes e independientes definidas en el cuestionario. Otra prueba utilizada en el análisis de las preferencias de empleo de nuevas tecnologías es la prueba H de Kruskal Wallis (Anderson, Sweeney y Williams, 2004).

RESULTADOS

Se entrevistó a 188 propietarios de Tiendas de Abarrotes, de los cuales el 76.6% son mujeres y 23.4% hombres. El 67% de los propietarios tienen una edad superior a los 36 años. El 33% es menor de 35 años. El 54 % tienen estudios básicos, 27.1% completó el bachillerato y 18.6% cuenta con estudios a nivel licenciatura. La tabla 1 presenta los datos clasificados por género, como puede observarse, las mujeres en general tienen un nivel de escolaridad mas bajo en comparación con los hombres. Con respecto a los datos sobre la empresa, se incluyó en el cuestionario la pregunta sobre la propiedad del inmueble en donde se encuentra el negocio, el 63.8% de los entrevistados señalan que es propio, 30.3 % renta el local y 5.9% manifiestan que es prestado y no pagan alquiler por el mismo. Como El 90.4% señala tener de uno a tres empleados, que en su mayoría son los propios miembros de la familia.

La mayor parte de las personas que participaron en el estudio tienen una antigüedad superior a los cuatro años operando el negocio. La tabla dos presenta una clasificación por tamaño de la empresa y antigüedad, considerando el número de empleados como dato para definir el tamaño. Las empresas a pesar de la antigüedad en el mercado, han mantenido los mismos sistemas de operación desde que iniciaron actividades, señalan que realizan cambios derivados de las exigencias de los proveedores mayormente. Por lo general, el control de mercancías se realiza de forma empírica, al igual que el resto de las actividades, que se concentran en la compra – venta de productos.

Tabla 1: Escolaridad y Género

Escolaridad	Hombres		Mujeres		Total
	Recuento	% del N columna	Recuento	% del N columna	
Primaria	8.00	10.3%	36.00	25.0%	44.00
Secundaria	14.00	35.9%	44.00	30.6%	58.00
Bachillerato	16.00	38.5%	35.00	24.3%	51.00
Profesional	6.00	15.4%	29.00	16.0%	35.00
Total	44.00		144.00		188.00

Tabla 2: Antigüedad y Tamaño

Antigüedad	Empleados			Total
	1 a 3	4 a 6	7 en adelante	
menor 1 año	17	2	0	19
2-3 años	28	1	0	29
4 a 5 años	30	3	1	34
6 en adelante	95	10	1	106
Total	170	16	2	188

Un punto importante para este tipo de unidades económicas, es hacer una modernización en sus sistemas de gestión, integrar las nuevas tecnologías a su actividad diaria con el fin de tener un mayor control sobre la mercancía que se recibe, con el propósito de identificar los artículos con mayor movimiento, margen de utilidad, entre otros aspectos. De igual forma, ofrecer a los clientes otros servicios, que les permitan competir en el mercado ante el avance de las franquicias y cadenas comerciales enfocadas en el segmento de las tiendas de conveniencia. Para conocer el estado que guardan actualmente estos negocios con respecto a la modernización de sus procedimientos, se les preguntó si cuentan con sistema de cómputo, el 86.2% señala no tener computadora y llevar sus cuentas de forma manual, solo el 13.8% ha incorporado un sistema de computo para la administración de inventarios principalmente.

El nivel de conocimiento de nuevas tecnologías es mayormente bajo y muy bajo, con un 53.2%. El 38.8% de los entrevistados señala poseer un conocimiento medio sobre sistemas de cómputo y programas de control de mercancías o pagos electrónicos. Sólo un 8.6% indica que tiene un conocimiento que consideran como alto o muy alto con relación a las nuevas tecnologías. Al momento de realizar la entrevista se presentó información a los propietarios sobre el uso de terminales bancarias, computadora, programas de control de inventarios, entre otros aspectos; con el objetivo de que ellos conocieran las posibilidades que existen en el mercado a su disposición para el apoyo en las labores administrativas. Posteriormente a esta información, se les cuestionó si estarían interesados en adquirir un equipo de cómputo y una terminal bancaria a lo cual la respuesta fue con respecto al equipo de computo, solo el 48.9% mostró interés y con relación a la terminal bancaria, solo el 2.7% señalaron que podrían adquirirla.

Las labores administrativas las realizan mayormente de forma manual, algunos de los propietarios desconfían de los sistemas de cómputo, lo relacionan con las nuevas disposiciones en materia fiscal, por lo que se muestran renuentes a modificar su esquema de trabajo. Parte del objetivo del presente trabajo es identificar la situación que enfrentan estos negocios, para en una etapa posterior generar una consultoría que apoye con capacitación y asesoría a propietarios, con el fin de que estos puedan competir en un mercado que se encuentra en constante cambio. Derivado de lo anterior se plantea como hipótesis de trabajo si son las características personales del empresario las que pueden influir en su disposición a adoptar nuevas tecnologías. Como características del empresario se consideran: la edad, género y nivel de escolaridad. Con respecto a la escolaridad del empresario resultó estadísticamente significativa al analizar la relación entre el empleo de nuevas tecnologías y controles administrativos, utilizando la prueba de chi cuadrado, como

puede observarse en la tabla 3. El empleo de equipo de cómputo, de programas para control de ventas e inventarios, los sistemas de pedidos de mercancía a proveedores así como los controles de existencias se realizan a medida que el nivel de escolaridad del empresario aumenta. La necesidad de una terminal bancaria no presenta diferencias entre grupos por nivel educativo.

Tabla 3: Empleo de Tecnologías y Controles Administrativos Agrupando Por Escolaridad

Variable	Escolaridad		
	Chi cuadrado	gl	Sig. asintót.
Computadora	13.355	4	0.010
Programas cómputo	27.82	4	0.000
Terminal bancaria	3.613	4	0.461
Pedido ventas	12.002	4	0.017
Control inventarios	15.238	4	0.004

De igual forma se analizaron los mismos puntos agrupando por rango de edad, con el fin de determinar si existen diferencias por grupos, para lo que se empleó la prueba de Chi cuadrado. Los resultados se muestran en la tabla 4. Al igual que en el caso anterior se encuentran diferencias significativas por grupos de edad, los propietarios más jóvenes tienen un mayor acceso a nuevas tecnologías y emplean controles administrativos con mayor frecuencia que los propietarios de mayor edad. Se agruparon los resultados por género como variable independiente, encontrando que no existen diferencias significativas entre hombres y mujeres en el empleo de nuevas tecnologías y controles administrativos.

Tabla 4: Empleo de Tecnologías y Controles Administrativos Agrupando Por Edad

Variable	Edad		
	Chi cuadrado	Gl	Sig. asintót.
Computadora	10.012	3	0.018
Programas cómputo	12.904	3	0.005
Terminal bancaria	2.83	3	0.419
Pedido ventas	9.276	3	0.026
Control inventarios	2.501	3	0.475

Tabla 5: Empleo de Tecnologías y Controles Administrativos Agrupando Por Género

Variable	Género		
	Chi cuadrado	gl	Sig. asintót.
Computadora	0.208	1	0.648
Programas cómputo	0.015	1	0.903
Terminal bancaria	0.033	1	0.855
Pedido ventas	0.140	1	0.708
Control inventarios	0.002	1	0.900

Los entrevistados evaluaron su conocimiento de nuevas tecnologías empleando una escala likert, la tabla 6 presenta los resultados obtenidos al agrupar por edad, escolaridad y género con relación a el conocimiento de nuevas tecnologías, para ello se empleó la prueba H de Kruskal Wallis.

Tabla 6: Conocimiento de Nuevas Tecnologías y Factores Personales del Empresario

Variable	Género		
	Chi cuadrado	gl	Sig. asintót.
Edad	69.074	3	0.000
Escolaridad	61.384	3	0.000
Género	5.663	1	0.017
Experiencia	11.387	3	0.010
Tamaño	7.429	2	0.024

Las cinco variables fueron estadísticamente significativas y presentan diferencias entre grupo por edad, nivel de escolaridad, género, experiencia en el negocio y el tamaño de la empresa (medido por el número

de empleados). Los propietarios con menor edad, mayor nivel de escolaridad y las empresas con menor tamaño señalan un mayor conocimiento de nuevas tecnologías para la administración y el control de mercancías. En el caso del género, la mayoría de los propietarios entrevistados son mujeres, las cuales cuentan en promedio con un menor nivel educativo, por lo que son los hombres los que especifican poseer un nivel de conocimiento más alto sobre nuevas tecnologías para la gestión (17.2%) con relación a las mujeres (4.2%).

CONCLUSIÓN

Es necesario que las tiendas se modernicen para evitar ser desplazados por las cadenas comerciales y las franquicias que ofrecen un producto estandarizado, así como servicios adicionales a la venta de bienes de consumo inmediato. Estos aspectos atraen al cliente desplazando a los negocios tradicionales del mercado. El presente trabajo constituye un avance de un proyecto de seguimiento y apoyo a estos negocios, en el cual se pretende asesorarlos para que tengan conocimiento de las herramientas tecnológicas y administrativas que están a su alcance y pueden representar una mejora significativa en sus procesos. Se busca que ellos tengan la posibilidad de competir con las grandes franquicias y cadenas comerciales que se están estableciendo en la región. Estos negocios enfrentan pérdidas derivadas de la poca organización interna, la merma originada por la caducidad de algunos productos perecederos que comercializan, así como los bajos márgenes de utilidad que dejan algunas de las grandes marcas, que sin embargo son un atractivo para los clientes. El apoyo a estos negocios significa un impacto positivo en la economía de las familias que dependen de ellos para su sustento, en donde todos los miembros colaboran con el trabajo y aportan tiempo para atender la empresa, percibiendo en ocasiones remuneraciones bajas. La desaparición de estas micro empresas representa en algunos casos la pérdida del ingreso familiar.

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INTEGRACIÓN HORIZONTAL EN LA CADENA DE VALOR EN LAS EMPRESAS AGRÍCOLAS DEL VALLE DE SAN QUINTÍN, B.C. MÉXICO

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RESUMEN

La transformación de la agricultura y su integración al resto del mundo, han provocado que esta se relacione íntimamente con los demás sectores de la economía. La integración económica constituye una importante alternativa para solucionar los problemas a los que se enfrenta la empresa agrícola mexicana, permitiendo con esto lograr una posición en los mercados internacionales, reducir los riesgos en el ciclo de producción, lograr comercializar los productos con calidad, seguridad, competitividad y rentabilidad adecuada. A partir de la importancia de la "cadena de valor" para lograr una ventaja competitiva sostenible, las empresas agrícolas del Valle de San Quintín, Baja California, han recurrido a la integración horizontal, analizando su estructura, legalización, ventajas y desventajas. Asimismo, se analizan algunas actividades de valor, que sirven como fuente potencial para buscar el liderazgo y diferenciación de las empresas agrícolas establecidas en el Valle de San Quintín, ubicado al sur de la ciudad de Ensenada, Baja California, México.

PALABRAS CLAVE: Agronegocio; Cadena de Valor; Integración Horizontal, Asociatividad

HORIZONTAL INTEGRATION IN THE VALUE CHAIN IN AGRICULTURAL ENTERPRISES VALLEY SAN QUINTIN, BC MEXICO

ABSTRACT

The transformation of agriculture and its integration to the world, have caused that this is closely related to other sectors of the economy. Economic integration is an important alternative to solve the problems that Mexican agricultural company faces, allowing to achieve this position in international markets, reduce risks in the production cycle, achieving market products with quality, safety, competitiveness and cost-effective. From the importance of the "value chain" to achieve a sustainable competitive advantage, agricultural enterprises of Valle de San Quintin, Baja California, have resorted to horizontal integration, analyzing its structure, legalization, advantages and disadvantages. Also, some value activities, which serve as a potential source to search for the leadership and differentiation of agricultural enterprises established in the Valley of San Quintin, located south of the city of Ensenada, Baja California, Mexico are analyzed.

JEL: M110

KEYWORDS: Agrobusiness; Value Chain; Horizontal Integration, Associativity

INTRODUCCIÓN

El sector agropecuario en México ha tenido que enfrentarse a grandes transformaciones en los últimos tiempos. El intenso proceso de globalización, el continuo cambio en la urbanización, así como las

importantes transformaciones demográficas han provocado un nuevo entorno en las actividades del sector agropecuario (Escalante, at. al., 2005 y 2007). La región de San Quintín se localiza a 300 kilómetros de la frontera con el estado de California, Estados Unidos de Norteamérica. Esto le otorga, a las más de 14 empresas agroexportadoras existentes en éste Valle, una ventaja frente a otros productores comercializadores, no sólo mexicanos sino también estadounidenses. Sus costos son menores, tanto en transporte, en pago de salarios y prestaciones de los miles de hombres y mujeres que contratan los patrones para la siembra, limpieza, fertilización y cosecha. Los agroexportadores del Valle de San Quintín, Baja California, han evolucionado en términos de la producción, asimismo se han visto en la necesidad de realizar una reestructuración empresarial que permita mejorar su situación de afinidad de acuerdo a los requerimientos que demanda el mercado internacional.

De haber sido empresas familiares o individuales, hoy la relación con los brokers o distribuidoras de origen Norteamericano y la necesidad de mayor capital para competir en un mercado globalizado, han provocado nuevas formas de integración o asociación. Por lo tanto esta investigación tiene como objetivo poder identificar la ventaja que existe el ser un agricultor o empresa agrícola asociada, perteneciente al Valle de San Quintín, Baja California, y su aportación en las actividades de la cadena de valor sobre la calidad del producto. Lo anterior permitiría acceder a las exigencias del mercado, tanto nacional como de exportación, además de cumplir con las normas de sanidad, inocuidad y calidad agroalimentarias.

MARCO TEÓRICO

Esta investigación está orientada en realizar un análisis para las empresas agrícolas del Valle de San Quintín, Baja California. John Davis y Goldberg (1957), inicialmente definieron el concepto de agronegocios o “agribusiness” como un complejo agrícola-industrial, como un todo sistémico y de verticalidad por producto. Ellos analizaron las cadenas de valor que integran esta actividad y su entorno institucional; además de investigar cómo afecta éste a las transacciones realizadas en dichas empresas agrícolas. Agribusiness o agronegocios se refiere al sistema integrado de negocios, enfocado en el consumidor, que incluye las actividades del producto del campo y las ligadas al procesamiento, el transporte y la distribución. Analiza a la agricultura como un sistema de cadenas de valores, con múltiples eslabones, centrado en la satisfacción de la demanda y las preferencias del consumidor (Alvarado, 2007). La siguiente aportación conceptual significativa es la de Malassis (1979), que desde su perspectiva muy parecida a la de Goldberg, define el Sistema Agroalimentario como el conjunto de actividades que participan en la producción y distribución de los productos alimentarios y en el cumplimiento de la función de la alimentación humana en una sociedad determinada. Por lo que es necesario considerar a la empresa agrícola, como una empresa activa y estratégica, dejando atrás la teoría sobre estructura de mercado y rentabilidad, y pasar a considerarla como una empresa y sus resultados (Porter, 1981; Lafuente y Salas, 1983).

La cadena de valor de la empresa agrícola debe considerarse como una parte de un sistema de valor más amplio, que incluya las cadenas de valor de los proveedores y clientes; es decir además de considerar los factores internos de la empresa, debe considerar los externos, teniendo la capacidad de controlar y promover los vínculos en la cadena de valor de la organización, así como la de los proveedores y distribuidores, creando así ventajas competitivas más sólidas que dan como consecuencia dos tipos de interrelaciones, vínculos o eslabones: las horizontales y las verticales. A las interrelaciones entre actividades internas de la cadena de valor de la empresa, sean estas actividades básicas o de apoyo, se les denomina eslabones horizontales o internos.

Figura 1: Cadena de Valor y la Ventaja Competitiva en una Agroindustria



Fuente: elaboración propia basada en Porter (1985)

Dentro de la cadena de valor y la ventaja competitiva se observa, según la Figura 1, que las empresas agrícolas del Valle de San Quintín, tienen en sus manos la realización de las actividades de apoyo, pero en cuanto a las primarias las realiza hasta la actividad de Producción, mientras que las siguientes actividades que son la distribución, ventas y marketing y servicio post venta, las realizan las Distribuidoras o comercializadoras establecidas en Estados Unidos de Norteamérica, situación que refleja la participación de la integración horizontal en la cadena de valor.

Diseño de la Investigación

Es bien sabido que las empresas agrícolas individuales se encuentran con grandes dificultades para lograr una ventaja competitiva sostenible, entiéndase por aquella que ha perdurado por un espacio de tiempo suficientemente largo (Noboa, 2006). Debido a que se enfrentan a malas condiciones políticas, económicas, técnicas y humanas y que por su tamaño reducido no les es posible lograr esa ventaja competitiva necesaria que les permita defenderse de esas fuerzas del mercado para crear ventajas en costos y diferenciación, lo que haría posible lograr una estrategia genérica adecuada (Porter, 2004). Sin embargo las empresas agrícolas asociadas o con integración horizontal bien organizadas cobran fuerza en razón de precios, pueden fácilmente eliminar a los intermediarios para pasar a ser empresas comercializadoras o distribuidoras; reducen costos de producción, proporcionando al agricultor realizar compras estratégicas.

El objetivo de esta investigación es identificar la ventaja que existe el ser un agricultor o empresa agrícola asociada, perteneciente al Valle de San Quintín, Baja California y su aportación en las actividades de la cadena de valor a la calidad del producto. Para lograr llevar a cabo la investigación, se eligió una investigación no experimental, ya que se van a observar a las empresas agrícolas del Valle de San Quintín, Baja California, bajo diferentes situaciones existentes en su propia área de estudio, no se manipularán las variables, es decir se observarán fenómenos reales, como serán los sistemas de producción en base a la distribución de los productos que darán como consecuencia que estas empresas sean más competitivas, situación que se tendrá que demostrar al llevar a cabo una investigación transeccional o transversal, la cual consiste en recolectar datos en un solo momento, en un tiempo único a una muestra de empresas Agrícolas del Valle de san Quintín (Hernández; Fernández y Baptista, 2003). Los datos generales del proceso metodológico que se llevará a cabo, se encuentran concentrados en la Tabla 1.

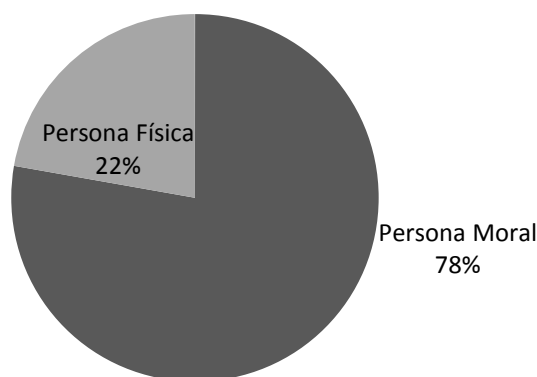
Tabla 1: Datos del Proceso Metodológico

Proceso Metodológico	Encuestas Personales a Través de Cuestionarios Estructurados.
Tipos De Preguntas	Cerradas y de respuesta única.
Universo	Los productores agrícolas.
Ámbito	Valle de San Quintín Baja California.
Forma De Contacto	Personal.
Número De Contactos	32
Método De Muestreo	Muestreo Intencional o de conveniencia.
Muestra Real	18

RESULTADOS Y DISCUSIÓN

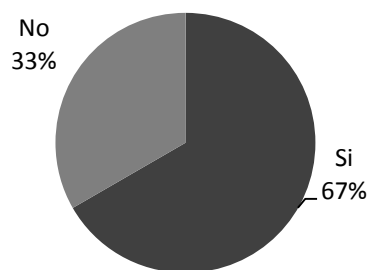
El primer factor a analizar es la necesidad de crear empresas agrícolas en el Valle de San Quintín, Baja California, con características legales de asociatividad que permitan un mejor manejo de los recursos humanos y económicos para crear productos agrícolas y en general una mejora de la competitividad del conjunto de la cadena de valor. En la Figura 2, se tiene como resultado que el 78% de las empresas agrícolas del Valle, ya están constituidas como Personas Morales o sociedades y el 22% aún persisten como Personas Físicas o empresas Individuales.

Figura 2: Figura Jurídica a la Que Pertenecen Las Empresas Agrícolas del Valle de San Quintín, B.C.



El productor recurre al asociativismo generalmente por razones económicas y financieras ocasionadas por la escasez de recursos, o bien, para ser más eficiente la administración de los mismos, dando lugar a una combinación empresarial que le permita producir un beneficio para todos y, a la vez, asumir que también el riesgo es de todos, surgiendo uniones o asociaciones que para legitimar la acción grupal, deben tener alguna cobertura técnica-legal desarrollada en algunos casos en la práctica contractual y, en otros, a partir de su recepción y regulación en el derecho positivo (Biondolillo, 2000). Dentro de los tipos de Asociatividad, se encuentra La Alianza en Cadenas Productivas: Este tipo de alianzas se realiza con base en acuerdos entre actores que cubren una serie de etapas y operaciones de producción, transformación, distribución y comercialización de un producto o línea de productos (bienes o servicios). Implica división de trabajo en la que cada agente o conjunto de agentes realiza etapas distintas del proceso productivo. En la Figura 3, a la que se le podría llamar Alianza en Cadenas Productivas, se refleja la situación que comúnmente se presenta en el Valle de San Quintín, Baja California, ya que el resultado muestra que el 67% de los productores agrícolas del Valle de San Quintín, trabajan parte de la cadena de valor llamada ventas o marketing o también distribución de los productos, por medio de esta integración horizontal que tiene como beneficio el poder comercializar los productos de una manera más segura.

Figura 3: Asociatividad de la Empresa Agrícola del Valle de San Quintín, B.C., Con Alguna Distribuidora o Empresa Comercializadora Extranjera



Estas empresas comercializadoras Norteamericanas, también llamadas comúnmente por los productores “Distribuidoras”, realizan transacciones de compra-venta en volúmenes elevados. Trabajan por su cuenta, tienen espacio para almacenar, refrigerar, re empacar y madurar en cuartos gasificados y con temperaturas controladas, el gran volumen y la variedad de productos que reciben; además otorgan crédito a sus clientes. Las empresas cuentan con transporte refrigerado para abastecer de producto en los puntos de embarque y surtir los pedidos de sus clientes, que bien pueden ser otros mayoristas o minoristas en la misma ciudad o en ciudades cercanas, distribuyendo sus productos mediante cargas de camiones, ventas al mayoreo, medio mayoreo, por tarimas o pellets. Es decir, envían a sus clientes el volumen, variedad, calidad y precio de los productos que se les soliciten.

CONCLUSIONES

En la historia de la actividad agrícola ha sido muy frecuente el caso de que un productor agrícola se vea obligado a tener que suscribir un contrato de venta de sus propios productos, determinado unilateralmente por el adquirente económicamente más fuerte que él (Distribuidoras o comercializadoras Norteamericanas). Por ello es necesario llevar a cabo el “asociativismo agrícola”, por medio del cual los productores agrícolas deben asociarse a fin de disciplinar la producción y, por lo tanto, a reglamentar los precios y adaptar la oferta a la previsión de la demanda, entre otras actividades. Comenzando por los proveedores de insumos agrícolas. Los agricultores dependen de éstos proveedores por el poder negociador de los mismos y por su capacidad de investigación, desarrollo e innovación. La situación real refleja que las empresas agrícolas del Valle de San Quintín, Baja California, suelen estar más cerca de la “explotación” que de lo que se denomina “empresa”. Es por ello que las relaciones de las empresas agrícolas individuales con sus proveedores y distribuidores suele ser de absoluto desequilibrio en favor de estos últimos y, en ellas, no se suelen dar intercambios contractuales, sin embargo, bajo la figura de la asociatividad, las empresas agrícolas podrían realizar negociaciones, fundamentadas en el hecho de que bajo este régimen jurídico existe más formalidad o seriedad en la organización. La creación de estas “integraciones horizontales” formadas por las empresas agrícolas del Valle y las Distribuidoras o comercializadoras en Estados Unidos, consisten simplemente en percibir ayudas o apoyos anticipados para realizar sus labores agrícolas, con la promesa de que se liquidarán al momento de enviarles sus productos para su venta. Por lo tanto, para incrementar la competitividad de las empresas agrícolas del Valle, se requiere la integración, proceso mediante el cual una empresa adquiere, se fusiona (asociatividad) o se coordina con sus competidores para lograr ventajas competitivas (integración horizontal) o cuando la empresa amplía sus operaciones hacia atrás para producir las materias primas que procesa o hacia adelante, para consumir o distribuir sus productos (integración vertical).

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EL COMPROMISO ORGANIZACIONAL COMO PARTE DEL COMPORTAMIENTO DE LOS TRABAJADORES DE LAS PEQUEÑAS EMPRESAS

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RESUMEN

Para el buen funcionamiento de una organización necesita de actividades innovadoras y espontáneas por parte de los empleados que vayan más allá de las exigencias en sus descripciones de puesto así como personas comprometidas con los objetivos organizacionales. El propósito del presente trabajo de investigación fue conocer e identificar los factores de mayor relevancia del Compromiso Organizacional de las Pequeñas Empresas de la industrial metal-mecánica de Monclova, Coahuila. Para la realización de este estudio se determinó que la Muestra fuese por consenso, formada por 60 trabajadores, para la recolección de datos se utilizó un instrumento de Meyer y Allen (1991), para diagnosticar el Compromiso Organizacional, tipo escala de Likert, compuesto por 21 ítems en el cual se evaluó el Compromiso Afectivo, de Continuidad y Normativo. El análisis de fiabilidad del cuestionario arroja un Coeficiente de Alpha de Cronbach de 0.889. Una vez tabulados los datos, el tratamiento estadístico consistió en calcular Frecuencias, Coeficientes de Contingencia y Niveles de Significancia, usando el programa SSPS (versión 17.0).

PALABRAS CLAVE: Compromiso Organizacional, Compromiso Afectivo, Compromiso de Continuidad Y Compromiso Normativo

THE ORGANIZATIONAL COMMITMENT AS PART OF THE BEHAVIOR OF WORKERS IN SMALL BUSINESSES

ABSTRACT

For the proper functioning of an organization needs innovative and spontaneous activities by employees that go beyond the requirements in their job descriptions as well as people committed to organizational goals. The purpose of the present research was to know and identify the factors of greatest relevance of the commitment to organizational of small enterprises in the metal – mechanical industry of Monclova, Coahuila. For this study it was determined that the sample was by consensus, consisting of 60 workers, data collection was used an instrument of Meyer and Allen (1991), to diagnose Organizational Commitment, type scale Likert, composed of 21 items which evaluated the Affective Commitment, Continuity and Normative. The analysis of reliability of the questionnaire shows a Coefficient Alpha of Cronbach's of 0.889. Once tabulated data, statistical treatment consisted of calculating frequencies, contingency coefficients and Significance Levels, using the SPSS program (version 17.0).

KEYWORDS: Organizational Commitment, Affective Commitment, Commitment To Continuity And Normative Commitment

INTRODUCCIÓN

Una organización es exitosa, a través de un activo importante como es el capital humano ya que es un mecanismo que tiene la dirección de una empresa para analizar la lealtad y vinculación de los empleados con su organización, a esto le llamamos Compromiso organizacional. Es por tanto, importante para las empresas conocer no sólo el tipo sino también el grado de compromiso de sus miembros. Harter et al. (2002) consideran que el compromiso laboral incluye al denominado involucramiento de los individuos y la satisfacción y entusiasmo por el trabajo.

Hinojosa (2010) hace mención que la productividad y la correcta dirección del personal en las organizacionales se convierten los elementos claves de la subsistencia en el tiempo de éstas, es por ello que la satisfacción del trabajador ocupa un lugar preferente, ya que la percepción negativa o positiva de los trabajadores influye en la relación que estos adopten con la organización y el nivel de compromiso y productividad que esta tenga. Menciona Chiang et al (2010) que algunas investigaciones han señalado que es más probable obtener mejores resultados laborales en alto desempeño, compromiso o cooperación, cuando las personas se sienten parte de un grupo de trabajo con una clima organizacional satisfactorio, cuando perciben que tienen las competencias adecuadas para desarrollar su trabajo y cuando son recompensadas y reconocidas como agentes significativos de los resultados organizacionales. Es decir, directivos y trabajadores que entiendan que la única manera de alcanzar el progreso y el bienestar individual y de la organización es elevando el rendimiento y la productividad, y ello requiere de trabajadores comprometidos con su organización (Gibson, Ivancevich, y Donnelly, 1994).

En la actualidad, las exigencias de la realidad competitiva, es de gran relevancia contar en la organización con capacidades que permitan a éstas servir mejor a sus clientes y diferenciarse de sus competidores (Ulrich, 1997). El buen funcionamiento de una organización necesita de actividades innovadoras y espontáneas por parte de sus empleados que vayan más allá de las exigencias de sus descripciones de puesto, y de igual forma, se necesitan personas comprometidas con los objetivos organizacionales. Meyer y Allen (1991) señalan que el Compromiso organizacional es una de las tres actitudes hacia el trabajo más estudiadas además de la satisfacción y la participación; éstos autores entienden al Compromiso organizacional como el proceso mediante el cual las metas de la organización y las metas individuales se integran más. El tema de esta investigación está centrado en conocer e identificar los factores de mayor relevancia del Compromiso organizacional de tres pequeñas empresas de la industria metal – mecánica de Monclova, Coahuila.

REVISIÓN LITERARIA

El compromiso con la organización es un tópico del comportamiento organizacional que en las últimas décadas ha recibido especial atención, por ser considerado que brinda garantía a resultados de gran relevancia para la organización en términos de productividad y actitudes de los empleados (Antón & González, 2000). Hoy en día, gerentes y trabajadores deben aprender a enfrentar los cambios de diferente índole, reflejados en el ámbito tecnológico, del conocimiento, social y económico, entre otros, vivir con flexibilidad, espontaneidad y la imposibilidad de predecir. El estudio del comportamiento organizacional proporciona importantes conocimientos que ayudan a entender con mayor claridad, este nuevo mundo laboral, superar la resistencia y mejorar para crear una cultura organizacional que prospere con el cambio. Los conceptos del comportamiento organizacional deben reflejar condiciones situacionales o de contingencia. Según Dubrin. (2003) el comportamiento organizacional es el estudio del comportamiento humano en el lugar de trabajo, la interacción entre las personas y la organización misma.

Mientras que para Robbins, (1996) el comportamiento organizacional es una disciplina que investiga el influjo que los individuos, grupos y estructura ejercen sobre la conducta dentro de las organizaciones, a fin

de aplicar esos conocimientos y mejorar la eficacia de ellas. Porter y Lawer (1965) definen el compromiso organizacional como el deseo de realizar elevados esfuerzos por el bien de la institución, el anhelo de permanecer en la misma y aceptar sus principales objetivos y valores. Gutiérrez, et al. (2012) citan a Buchanan (1974) ve al individuo comprometido, como un miembro de la institución, lo cual genera un sentimiento de apego hacia los objetivos y valores organizacionales. Meyer & Allen (1991), definieron el compromiso como un conjunto de impresiones y/o creencias relativos del empleado hacia la organización, que caracterizan la correlación entre una persona y la organización. Es algo que refleja un deseo, una necesidad y/o una obligación de mantenerse dentro de una organización

El compromiso organizacional o lealtad de los colaboradores es definido por Davis y Newstrom (2000) como el grado en el que un colaborador se identifica con la organización y desea seguir participando activamente en ella. Sostienen que el compromiso es habitualmente más fuerte entre los colaboradores con más años de servicio en una organización, aquellos que han experimentado éxito personal en la empresa y quienes trabajan en un grupo de colaboradores comprometidos. De acuerdo con Arciniega (2002) es un conjunto de vínculos que mantienen a un sujeto apegado a una organización en particular.

Existen tres tipos de dimensiones para el compromiso organizacional que maneja Meyer y Allen (1997), lo cual no significa que existan tres variables distintas, sino que en realidad es una sola, pero en tres facetas. Las tres dimensiones del compromiso organizacional son: a).- Compromiso Afectivo.- Según Meyer y Allen (1991), es aquel que describe una orientación afectiva que siente el empleado hacia la organización por lo que es aquella fuerza interna, que identifica al individuo con la organización, lo que a su vez, impacta directamente la participación e involucramiento emocional que muestra éste para con su organización. b).- Compromiso Normativo.- Para Morrow, citado en Bayona (1995) el compromiso nominativo es aquel que se refiere a ese sentimiento de obligatoriedad que tiene el sujeto, para con la empresa, ya que el permanecer dentro de ésta, es aquello que considera correcto; como una forma de lealtad con la organización, sin importar cuánto pueda sentirse satisfecho o en un defecto insatisfecho con su trabajo. c).-Compromiso de Continuidad (necesidad).- Es el grado en que un individuo percibe que debe permanecer en su organización. En otras palabras Meyer y Allen (1991) exponen que es muy viable encontrar una tendencia consistente de los empleados respecto a inversiones en tiempo y esfuerzo que se perderían en caso de dejar la organización, o sea de los costos financieros, físicos y psicológicos en los cuales infiriera retirarse, como a su vez de la incertidumbre psicológica que genera el encontrar otro empleo, en otras palabras, se podría decir, que existe un beneficio asociado con continuar participando en la organización y un costo asociado a irse.

Márquez (1998) realizó un estudio cuyo objetivo era buscar e identificar que tipo de compromiso organizacional se encuentran en las organizaciones públicas, y los resultados arrojados mostraron que el tipo de compromiso organizacional para las organizaciones encuestadas fue el compromiso afectivo, y el nivel de compromiso que obtuvieron fue el nivel medio-alto. Maldonado-Radillo et al. (2011). Llevaron a cabo un estudio donde el propósito era describir el nivel de compromiso organizacional de los empleados y la relación entre el compromiso organizacional y los factores que lo integran; los resultados obtenidos muestran que la mayoría de los empleados tienen un compromiso definido como normal con su organización; además, recelan las relevaciones entre los factores y el compromiso organizacional.

METODOLOGÍA

El diseño metodológico corresponde a una investigación de campo, transversal, mixta (cuantitativa y cualitativa) y de tipo descriptivo. La Muestra se determinó por consenso ya que incluye a la población total de los trabajadores de tres pequeñas empresas de la industria metal – mecánica; conformadas por un total de 60 sujetos. A continuación se presenta en la Tabla 1 la operacionalización de las variables consideradas en el instrumento de medición del Compromiso Organizacional, los contenidos operacionales (indicadores)

de cada dimensión, definición conceptual y los números de los reactivos correspondientes a cada una de ellas.

Tabla 1: Operacionalización de Variables del Compromiso Organizacional

Dimensión	Definición	Indicadores	Preguntas
Componente Afectivo	Disposición de los trabajadores a involucrarse e identificarse con la organización. (Meyer y Allen, 1997)	Identificación con la organización. Involucramiento con la organización	1,2,3,4,5,6 y 7
Componente Normativo	Sentido de obligación que sienten los trabajadores de permanecer en la empresa. (Meyer y Allen, 1997)	Lealtad con la organización. Sentido de obligación.	8, 9, 10, 11, 12 y 13
Componente de Continuidad	Costo que asocian los trabajadores al dejar la empresa. (Meyer y Allen, 1997)	Percepción de alternativas. Inversiones en la organización.	14, 15, 16, 17, 18, 19, 20 y 21

En esta tabla se muestra la Operacionalización de las dimensiones consideradas en el instrumento de medición del compromiso organizacional, los contenidos operacionales (indicadores) de cada dimensión, definición conceptual y los números de los reactivos correspondientes a cada una de ellas.

El instrumento para la presente investigación, esta dividido en dos secciones: La primera contiene las características demográficas relativas a la edad, género, antigüedad en la empresa, actividad principal, y nivel de estudios. Aplicándose de manera individual y confidencial a un total de 60 trabajadores. La segunda sección, su escala es tipo de Likert, con 5 opciones de respuesta (1. Totalmente en desacuerdo, 2. En desacuerdo, 3. Ni de acuerdo, ni en desacuerdo, 4. De acuerdo y 5. Totalmente de acuerdo), consta de 21 reactivos correspondientes a 3 dimensiones, contestado de manera anónima. El cuestionario se aplicó al total de trabajadores dentro de las instalaciones de las empresas en horario de trabajo. Para determinar la confiabilidad del instrumento los resultados fueron sometidos a la prueba Alfa de Cronbach, obteniéndose el 0.889. Una vez tabulados los datos, el tratamiento estadístico consistió en calcular Frecuencias, Coeficientes de Contingencia y Niveles de Significancia, usando el programa SPSS (versión 17.0).

RESULTADOS

En respuesta a los reactivos de las características demográficas se procedió, en primera instancia, a establecer los rangos de a la edad, género, antigüedad en la empresa, actividad principal, y nivel de estudios, calculando las frecuencias; observándose que la mayoría de los trabajadores representan el 38% los cuáles se encuentran entre los 26 y 35 años de edad; mientras que la minoría están en un 3% en el rango de entre 46 y 55 años. En relación a la Antigüedad, la distribución es en un 40% tienen entre 1 y 3 años de servicio y el 3% se ubica en el rango de más de 20 años de antigüedad. Con respecto a la Formación Académica se encontró que el 22% de los trabajadores han cursado Secundaria. Y en relación a la Actividad Principal el 33% de los trabajadores son Operadores de Máquinas. A continuación se presentan las Medias de los componentes del Compromiso organizacional, siendo la más alta la dimensión de Compromiso Afectivo, lo cual indica que el trabajador tiene un sentido de pertinencia a la empresa, es decir “*tiene bien puesta la camiseta*”. Seguida por el Compromiso Normativo y por último el Compromiso de Continuidad.

Tabla 2: Medias globales y desviaciones estándar de las 3 dimensiones del Compromiso Organizacional

Dimensiones	Media	DS
Compromiso Afectivo	3.47	0.84
Compromiso Normativo	3.09	0.80
Compromiso de Continuidad	3.03	0.90

En esta tabla se muestran las Medias globales y desviaciones estándar de las dimensiones del Compromiso Organizacional. Teniendo como resultados que en primer lugar el Compromiso Afectivo, seguida por el Compromiso Normativo y por último el Compromiso de Continuidad.

En la Tabla 3 se presentan los coeficientes de correlación de Pearson de los tres componentes o dimensiones que conforman el Compromiso organizacional, donde se puede apreciar una correlación altamente significativa entre el Compromiso Afectivo y de Continuidad con el Compromiso Normativo, y la única asociación moderada se da entre el Compromiso Afectivo y el Compromiso de Continuidad.

Tabla 3: Coeficiente de Correalación de Pearson de las 3 Dimensiones del Compromiso Organizacional

	Compromiso Afectivo	Compromiso de Continuidad	Compromiso Normativo
Compromiso Afectivo	1	0.300**	0.519***
		0.020	0.000
Compromiso de Continuidad			0.709***
			0.000
Compromiso Normativo			1

*Los resultados de la tabla 5 muestran los Coeficientes de Correlación de Pearson, derivado de la aplicación al SPSS (versión 17.0), se puede apreciar, que la mayoría de los coeficientes muestran correlaciones significativas,. *Nivel de significancia $p < 0.01$; **Nivel de significancia $p < 0.005$; ***Nivel de significancia $p < 0.000$*

CONCLUSIONES

Las organizaciones deben de cuidar de que prevalezca el Compromiso organizacional através del clima organizacional, difundiéndose e implementándose, para que de esta forma estimular el interés a los trabajadores hacia el éxito organizacional; ya que la principal fortaleza de una empresa exitosa es el capital humano. Se reporta que los trabajadores perciben que deben permanecer en su organización, ya que hay un sentimiento de obligatoriedad que consideran correcto. Estos hallazgos confirman lo encontrado por Loli Pineda (2005) en una muestra similar pero en una universidad pública de Lima y puede estar relacionado a las condiciones económicas y las condiciones laborales que se les ofrece y el alto índice de desempleo del mercado laboral, comportamiento coherente con la revisión de las investigaciones practicadas y su propuesta del compromiso calculador de Mathieu y Zajac (1990), los hallazgos de Bayona, C., y otros (2000) y la teoría de Meyer y Allen (1991) en el sentido de condicionar su desempeño al costo de su inversión (Becker, 1960) o a la presión del desempleo del mercado (Vandenberghe, 1996). Se observan las distintas escalas del compromiso que van desde el afectivo hasta el normativo en las respuestas recibidas de esta muestra, ya que el empleado también percibe el alto costo que representaría para el dejar la organización, pero igualmente manifiesta su identificación con las metas de la empresa. Por último proporcionar retroalimentación a los directivos de las empresas objeto de estudio, se entregará un informe con los resultados obtenidos de acuerdo a las respuestas dadas por los trabajadores. A su vez, hacer hincapié en el proceso de inducción para favorecer el sentimiento de pertenencia, conocer la misión, visión y los valores de la empresa para que se sientan incluidos en el logro de objetivos y en los resultados de productividad.

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REACCIÓN DE LOS PEQUEÑOS NEGOCIOS ANTE LA CRISIS DE LA NATURALEZA: EL CAPITAL HUMANO EN LA RELACIÓN ORIENTACIÓN ESTRATÉGICA-DESEMPEÑO

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RESUMEN

Este trabajo se enfoca en la reacción de los pequeños negocios ante el impacto de la crisis de la naturaleza en su desempeño. El objetivo planteado es analizar el efecto de la orientación estratégica - innovatividad, agresividad competitiva y proactividad- sobre el desempeño; y la influencia que tiene el capital humano sobre ese efecto. Para tal fin, los datos obtenidos de 80 negocios de artesanía se analizan primero con correlación bivariada de Pearson, y luego se realizan correlaciones parciales para detectar si la presencia del capital humano tiene un efecto en la relación orientación estratégica-desempeño. Los resultados indican un efecto positivo de innovatividad y proactividad sobre el desempeño. Agresividad competitiva no tiene efecto alguno sobre el desempeño. Capital humano, medido como habilidades modifica positivamente el efecto de la innovatividad sobre el desempeño, al incrementar la percepción de satisfacción con los resultados del negocio.

PALABRAS CLAVE: Desempeño, Orientación Estratégica, Capital Humano, Crisis de la Naturaleza, Pequeños Negocios

ABSTRACT

This study focuses on the reaction of small businesses to the impact of crisis of nature on performance. The aim is to analyze the effect of the strategic orientation -innovativeness, competitive aggressiveness and proactiveness- on performance and the influence of human capital on such effect. To accomplish that objective, data from 80 craft businesses are analyzed firstly with Pearson bivariate correlation and then, in order to test the influence of human capital on the strategic orientation-performance relationship, partial correlation analysis is performed. The results indicate the positive effect of innovativeness and proactiveness on performance, competitive aggressiveness has no effect. Human capital measured as abilities positively modifies the effect of innovativeness on performance by increasing the perception of satisfaction with business results.

JEL: M1, M190

KEYWORDS: Performance, Strategic Orientation, Human Capital, Crisis of Nature, Small Business

INTRODUCCIÓN

Las crisis originadas por eventos de la naturaleza como los tsunamis y terremotos; o los derivados del cambio climático, como huracanes, ciclones y sequías, pueden tener una afectación en el desempeño de las empresas, debido a su imprevisibilidad en cuanto a ubicación, magnitud, impacto, duración y fecha (Linnenluecke & Griffiths, 2010). La literatura refiere que en situaciones de crisis, aquellas empresas que cuentan con una holgura de recursos, principalmente económicos, son capaces de salir adelante al implementar medidas que les permiten mejorar su desempeño (Marino, Lohrke, Hill, Weaver & Tambunan,

2008). Sin embargo, no todas las empresas cuentan con holgura de recursos, especialmente las pequeñas, que por lo general operan con recursos limitados, lo que las hace más vulnerables al impacto de los eventos de la naturaleza. Entonces, ¿cómo enfrentan las empresas pequeñas la crisis de la naturaleza? Algunos estudios sugieren que ante tal situación, las empresas se enfocan en un cambio de estrategias para optimizar los procesos de producción y desarrollar los productos existentes o introducir productos nuevos, todo esto mediante la mejor utilización de sus recursos internos (Garbie, 2010). Pero no está claro cuáles son esas estrategias y recursos; por lo tanto, este estudio pretende identificar las estrategias y recursos internos que ayudan a las empresas pequeñas a enfrentar el impacto de la crisis de la naturaleza en su desempeño. Para ello, se establece como objetivo analizar la relación de la orientación estratégica (OE) con el desempeño y la intervención del capital humano en esa relación.

La investigación se lleva a cabo en negocios del sector artesanal del Estado de Oaxaca, en México, por su importancia en la economía de la región como atractivo turístico generador de empleos (Toledo, Hernández & Griffin, 2010), y por su vulnerabilidad a los eventos de la naturaleza, como consecuencia de la limitación de recursos que enfrentan para sobreponerse a su impacto. Tal como el que recibieron en 2010 por el huracán Frank, que provocó lluvias intensas y prolongadas que afectaron de manera directa la operación y el desempeño de los negocios artesanales; debido a que su producción depende de las condiciones climáticas (Domínguez, Hernández & Guzmán, 2008). Más aún, como el efecto de los eventos de la naturaleza puede ser en forma de flujo (Linnenluecke & Griffiths, 2010), los daños causados por las lluvias en las carreteras afectaron indirectamente a los negocios de artesanías, ya que sus embarques no podían llegar a su destino y el flujo de turistas a la localidad disminuyó afectando negativamente la venta de artesanías.

MARCO REFERENCIAL

Desde la perspectiva de la gestión, las empresas inmersas en ambientes adversos logran un mejor desempeño al adoptar una OE (Martins & Rialp, 2013; Escribá-Esteve, Sánchez-Peinado, L. & Sánchez-Peinado, E., 2008). La evidencia empírica aportada con base en esta perspectiva atribuye a la OE el desempeño positivo de las empresas que operan en ambientes adversos (Rosenbusch, Rauch, & Bausch, 2013; Naidoo, 2010). Esto sugiere que en un ambiente turbulento, las empresas con un perfil proactivo poseen habilidades significativas para explorar y explotar las oportunidades del mercado competitivo y hacer el primer movimiento. De manera similar, en un ambiente hostil las empresas que se comprometen en investigación y desarrollo; y además adoptan una postura agresiva para competir, obtienen niveles más altos de desempeño. Del mismo modo, en un ambiente dinámico un comportamiento proactivo parece ser benéfico para el desempeño de las empresas. Derivado de lo expuesto se propone la siguiente hipótesis:

H1: La orientación estratégica tiene un efecto positivo en el desempeño de los pequeños negocios en un ambiente de crisis de la naturaleza. Lumpkin y Dess (1996) sugieren que es posible que el impacto de la OE sobre el desempeño sea dependiente del contexto interno y externo de la empresa, lo que refiere a la noción general del enfoque de contingencia. De acuerdo con ese enfoque, las estrategias a seguir dependen del ambiente relacionado con la empresa (Venkatraman & Prescott, 1990). Entonces, la estrategia más adecuada depende de la naturaleza del ambiente y las características de la empresa. Por lo que, en este estudio se adopta el enfoque de contingencia para proponer que el efecto de la OE sobre el desempeño, depende de los factores internos de la empresa. Específicamente, del capital humano. Desde la perspectiva teórica del capital humano, los individuos con mayor conocimiento, experiencia y habilidades se desempeñan mejor en la ejecución de tareas; por lo tanto, aquellas empresas integradas por individuos con un capital humano mayor o de más calidad logran un mejor desempeño (Nakhata, 2007). Estudios empíricos aportan evidencia que sugiere que aquellas empresas con empleados creativos, competentes; con educación técnica, habilidades y capacitación; así como gerentes con educación formal, conocimiento procedimental y experiencia en la industria; logran un mejor desempeño en cuanto al retorno sobre activos, crecimiento y ventaja competitiva (Cater & Cater, 2009; West & Noel, 2009). De hecho, el capital humano incorporado

en los individuos es señalado como un factor interno importante, que puede ser utilizado por la empresa para concebir e implementar estrategias para mejorar su desempeño (Barney, 1991). Por lo tanto, se propone la siguiente hipótesis:

H2: La orientación estratégica, combinada con el capital humano, modifica el desempeño de los pequeños negocios en un ambiente de crisis de la naturaleza.

METODOLOGÍA

Este estudio es cuantitativo, de tipo transversal. Los datos se obtuvieron de una encuesta levantada en 80 negocios de artesanía, ubicados en las regiones del Centro y Valles Centrales del Estado de Oaxaca, en México; durante el periodo abril-mayo de 2014. El instrumento de medición fue un cuestionario aplicado mediante entrevista estructurada a los dueños del negocio. Los reactivos del cuestionario eran con referencia al año 2010. La validez de las escalas se logró a través de un análisis de factores, usando el método de componentes principales, con rotación Varimax con Kaiser. La fiabilidad se calculó mediante el alfa de Cronbach. La muestra quedó distribuida en cuatro ramas artesanales: hojalatería 14 (17.5%), textil 19 (23.8%), alfarería 24 (30%) y tallado en madera 23 (28.8%). La selección de los negocios se realizó de manera arbitraria. El tamaño de la muestra fue a conveniencia. De los 80 encuestados, 55 (69%) son hombres y 25 (31%) son mujeres, tenían una edad promedio de 45 años, 15 (19%) estaban solteros, 60 (75%) estaban casados, y 5 (6%) tenían otro estado civil, su escolaridad promedio era de 8 años de estudio terminados.

Operacionalización de Variables

Desempeño, se definió operacionalmente como el grado de satisfacción del dueño del negocio con respecto a los resultados económicos y los beneficios obtenidos como producto de la comercialización de artesanías; así como el grado de satisfacción personal con respecto a la realización de la actividad artesanal. Para medir desempeño, se pidió al encuestado indicar en una escala tipo Likert de cinco puntos que iba de (1) muy insatisfecho, a (5) muy satisfecho, el grado de satisfacción con aspectos tales como, ventas, ganancias, flujo de efectivo, mejoras al taller y la vivienda, y la dedicación al trabajo como artesano. Innovatividad, se definió operacionalmente como el grado en que el negocio realiza cambios o mejoras, tanto en producto como en proceso. Para su medición, con base en una escala tipo Likert de cinco puntos, donde 1: nada, y 5: mucho; se preguntó al respondiente el grado en que el negocio implementó cambios y mejoras en el diseño del producto, por ejemplo, en tamaño, forma y decorado; así como el grado en que implementó el reemplazo y la modificación de herramientas, maquinaria y equipo.

Agresividad competitiva, se definió operacionalmente como la frecuencia con que el dueño del negocio realiza acciones para conservar o aumentar la porción de mercado, aún a costa de los ingresos y las ganancias. Se midió con una escala tipo Likert de cinco puntos que iba de 1: casi nunca, a 5: siempre, donde el encuestado indicaba la frecuencia con que recurría a acciones tales como, recorte de precios, rebajas sobre venta y pago de comisiones. Proactividad, se definió operacionalmente como la predisposición del dueño del negocio hacia las acciones que tienen por objetivo destruir a la competencia. Para medirla, se pidió al encuestado indicar en una escala tipo Likert de cinco puntos donde, 1: nada similares, y 5: muy similares; su percepción sobre la similitud entre ellos y sus competidores con respecto a las prácticas utilizadas para competir mediante acuerdos con terceros para atraer clientes, el ocultamiento de información, y el descrédito a los competidores. Capital humano, se definió operacionalmente como el grado de aptitud o habilidad del dueño en las diferentes actividades relacionadas con el negocio. Se midió con una escala tipo Likert de cinco puntos, que iba de 1: nada capaz, a 5: muy capaz; donde el encuestado indicaba qué tan hábil se siente con respecto a la elaboración y comercialización de los productos.

RESULTADOS

Para probar las hipótesis, primero se hizo una correlación bivariada de Pearson para analizar el efecto de la OE sobre el desempeño. Según los resultados, dos de las variables de OE se correlacionan significativamente con el desempeño. Innovatividad, mediante tres de sus dimensiones se asocia positivamente con el desempeño: mejoras en producto se asocia con satisfacción con los resultados del negocio ($r=0.267$, $p=0.01$) y satisfacción personal ($r=0.342$, $p=0.01$); cambios en producto se asocia con satisfacción personal ($r=0.261$, $p=0.01$); y cambios en proceso se asocia con satisfacción con los resultados del negocio ($r=0.267$, $p=0.01$). Proactividad se asocia positivamente con el desempeño mediante dos de sus dimensiones: protección de información se asocia con satisfacción con los resultados del negocio ($r=0.222$, $p=0.05$) y descrédito se asocia con satisfacción personal ($r=0.247$, $p=0.05$). Por el contrario, agresividad competitiva se asocia negativamente con el desempeño, aunque la relación no es significativa. Por lo tanto, lo manifestado en el marco referencial y establecido como H1 se prueba solo de manera parcial.

Los resultados indican que el desempeño de los pequeños negocios ante los eventos del cambio climático está en función del compromiso con la innovatividad, mediante cambios y mejoras en el producto y cambios en el proceso; así como en la adopción de un comportamiento proactivo enfocado en eliminar a la competencia, más que en una postura agresiva para competir en precio. Una vez analizada la relación OE-desempeño, se realizaron correlaciones parciales para analizar la posible influencia del capital humano en dicha relación. Los resultados muestran que al controlar por habilidades en mercado aparece una nueva relación entre innovatividad y desempeño. Cambios en producto se asocia positiva y significativamente con los resultados del negocio ($r=0.200$, $p=0.05$). Según los resultados, la innovatividad tiene un efecto mayor sobre el desempeño en presencia de habilidades en mercado. Estos resultados tienen sustento en los hallazgos de Zahra (2008), que sugieren que aquellas empresas enfocadas en la generación de inteligencia sobre el mercado, para usar la información obtenida en el desarrollo del producto pueden obtener niveles altos de retorno sobre los activos.

CONCLUSIONES

Los resultados indican el impacto positivo de la OE sobre el desempeño a través de la innovatividad, enfocada en el desarrollo de los productos existentes para hacerlos más atractivos y de mejor calidad, así como en las mejoras en el proceso para reducir el riesgo de pérdidas en la producción pero teniendo en cuenta la calidad de los productos. Del mismo modo, la adopción de una postura proactiva tiene repercusiones positivas en el desempeño mediante el énfasis en la protección de la información sobre el producto y el mercado, y la competencia basada en prácticas no convencionales. Más importante aún, la efectividad de OE se ve fortalecida por el capital humano. En presencia de las habilidades el efecto de la innovatividad tiene un efecto mayor en el desempeño.

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PERFILES DE USUARIOS Y USO DE SERVICIOS DE INTERNET EN EL ESTADO DE TABASCO. CASO CUNDUACÁN, TABASCO

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RESUMEN

En este artículo, describimos el perfil de usuario y los usos que se le dan a los distintos servicios de Internet en el municipio de Cunduacán, Tabasco, el cual se desprende del proyecto "Perfiles de usuarios y uso de servicios de Internet en el estado de Tabasco". La investigación fue desarrollada a partir del seguimiento de los estudios que se realizaron en el año 2013 y 2014 a nivel nacional e internacional por parte de la Asociación Mexicana de Internet (AMIPCI) y la World Internet Project (WIP), recabando información precisa que nos llevó a fortalecer el estudio que se aplicó por primera vez en el municipio de Cunduacán, Tabasco. La investigación estuvo basada en un estudio descriptivo con un enfoque cuantitativo, el tipo de muestreo que se empleó fue del tipo probabilístico; la técnica empleada para la recolección de datos fue la encuesta y como instrumento de medición el cuestionario. El cuestionario se estructuró en siete secciones, las cuales tuvieron como propósito obtener información confiable. Los resultados obtenidos permitieron dar respuesta a la pregunta de investigación y a cada uno de los objetivos planteados.

PALABRAS CLAVES: Usuarios, Internet, Servicios, Usos de Internet, Actividades en Línea

USER PROFILES AND USE OF INTERNET SERVICES IN THE STATE OF TABASCO. CASE CUNDUACÁN, TABASCO

ABSTRACT

This article describe the user profile and uses that are given to different Internet services in Cunduacán, Tabasco, which follows the project "User profiles and use of Internet services in the state of Tabasco". This research developed from previous studies in 2013 and 2014 at national and international level by the Mexican Internet Association (AMIPCI) and the World Internet Project (WIP) allow us to collect accurate information witch let us to strengthen this study, this one was applied for the first time in the town of Cunduacán, Tabasco. The research based in a descriptive study have a quantitative approach, the type of sampling used was probabilistic; the technique used for data collection was a survey and as instrument measuring the questionnaire. The questionnaire divided into seven sections were aimed to obtain reliable information. The results allowed answering the research question and each of the objectives.

JEL: O0, O3, Z0

KEY WORDS: Users, Internet, Services, Internet Uses, On-Line Activities

INTRODUCCIÓN

El Internet es una poderosa fuente de promoción para todo tipo de negocios, también para destacarse en el ámbito personal y profesional, pero es importante tener claro a quién se quiere impresionar y cómo llamar su atención. Fernández, J. (2013) menciona que conocer los intereses o hábitos de los usuarios de internet puede marcar tendencias de cómo y qué ofertar en el e-commerce. De hecho, es una estrategia de mercado casi imprescindible. Estar enterado de cuáles son las experiencias que los usuarios tienen al momento de acercarse e interactuar con la web, en algunos casos puede redefinir las metas que una compañía tiene. Esto, sería entonces una oportunidad para mejorar y lograr trascender en rubros específicos. Por lo anterior nos damos cuenta que la información que se proporciona a la hora de navegar en internet es útil para las empresas puesto que sabiendo el interés y necesidades de los usuarios online pueden crear estrategias de promoción que permitan posicionar a la marca en un buen nivel. Los servicios que hoy ofrece Internet no sólo se han multiplicado, sino que han evolucionado hacia nuevas y mejoradas funciones y han ganado en facilidad de uso y manejo.

Este contexto, motiva el interés de realizar este estudio orientado a describir el perfil actual de los usuarios de internet, así como el uso que le dan a éste en el municipio de Cunduacán, Tabasco, ya que hasta la fecha no se conocen estudios formales que analicen y permitan conocer cuáles son los hábitos que el internauta tiene en relación con el internet. El objetivo general de la presente investigación es describir el perfil de los usuarios de internet y el uso del servicio por parte de los usuarios del municipio de Cunduacán, Tabasco. Con el propósito de lograr el objetivo referido se establecieron los siguientes específicos:

Conocer el perfil (usuarios de internet por género, distribución de usuarios de internet por grupos de edad, ocupación, conexión por día de la semana, tiempo de conexión diario que tienen los internautas de esta región). Conocer el uso de los servicios (actividades en línea, uso de redes sociales, red social con más usuarios, etc.). Calcular la muestra del objeto de estudio a partir de la población universo. Diseñar y aplicar el instrumento para la recopilación de información a los internautas que frecuentan la Zona Centro. Analizar información relacionada con el perfil actual que tienen los internautas y uso de los servicios de Internet que estos les dan. Procesar los datos mediante la herramienta Excel para la interpretación de la información. Mostrar los resultados mediante un documento o reporte de investigación. Por otra parte se planteó una pregunta de investigación la cual es la siguiente:

¿Cuál es el perfil actual de los internautas y el uso que le dan al Internet en el municipio de Cunduacán, Tabasco? El resto de esta investigación está organizada como sigue: en la sección de revisión literaria se exponen los conceptos de internet así como sus ventajas y desventajas, servicios en línea, Tecnologías de la Información y Comunicación (TIC), estudios relacionados con el tema a tratar, los cuales proporcionan un pilar como sustento en la realización de dicha investigación. En la sección metodología se describe el instrumento que fue utilizado y la metodología de muestreo. El instrumento se basó principalmente en el uso del cuestionario el cual fue aplicado al total de la muestra poblacional, la cual lo conforma un total de 383 personas del municipio de Cunduacán, Tabasco. Finalmente en la sección resultados se presentan los principales hallazgos de la investigación para luego dar paso a la discusión de éstos.

REVISIÓN LITERARIA

Internet

Lamarca (2014) señala que Internet es una red de redes de millones de ordenadores en todo el mundo. Internet es una red de equipos de cómputo que se comunican entre sí empleando un lenguaje común. Durante los ochentas la tecnología base de lo que hoy se conoce como internet se empezó a expandir por el mundo, y en los noventas surge lo que se conoce como WWW, que corresponde a las iniciales de las palabras en inglés World Wide Web, que es un término que se asume un sinónimo de Internet, mas no lo

es. La Web es sólo una parte de Internet, es sólo uno de los muchos servicios que ofrece Internet. Castro (2014) cita que la World Wide Web (WWW) o la “Web” es un conjunto de protocolos que permite la consulta remota de archivos de hipertexto, y el Internet es el medio por el cual se transmiten. Cuando se consulta un sitio web haciendo uso de un navegador web, se está haciendo uso de Internet para acceder a páginas web, que son archivos hipertexto que le dan formato y presentación a un contenido. Para ejemplificar lo anterior, se puede decir que un sitio web es como un libro, las páginas web las páginas del libro, y el hipertexto lo que le da formato a párrafos, imágenes, y referencias (conocidas como enlaces) a otras páginas web.

Ventajas y desventajas del uso de Internet

Jaimes Jiménez (2008) menciona que las ventajas y desventajas del uso de internet son las siguientes:
Ventajas Se pueden mencionar los siguientes puntos que marcan la ventaja en el uso de la red de redes:

Discusión sobre cualquier tema. Permanencia en contacto con amigos, parientes y colegas alrededor del mundo, las 24 horas del día. Se puede actualizar varias veces al día la información. Servicio de Noticias de cualquier tipo. Exploración en millares de bibliotecas y bases de datos de información globalmente. Acceso a millares de documentos, diarios, reservas y programas. Transferencia de archivos, el manejo de envío y recepción de archivos ahorra tiempo y dinero en el manejo de la información. Acceso a la Información rápido y económicamente más accesible que un fax o llamadas telefónicas. Correo electrónico llamado e-mail es ahora una de las formas más productivas para comunicarse con personas de todo el mundo en minutos lo cual provoca un panorama de máxima eficiencia. Análisis científicos, la búsqueda en bases de datos indexadas se ha vuelto rutinaria en los estudiantes y los conceptos se incorporan más rápidamente ya que se tiene un fácil acceso a la información. Análisis comerciales, la investigación de productos se hace más corta al igual que el intercambio de experiencias en los diferentes productos. Se pueden comparar artículos, grupos y compañías ampliando así la capacidad de decisión de los tomadores de decisiones lo cual crea ventajas competitivas y estimula las economías de escala.

Entre otra de las muchas ventajas que brinda el Internet a las empresas se pueden mencionar varios hechos, entre ellos: permite el ahorro en cuanto a la inversión en publicidad; llega a todo el público, lo cual facilita la captación de nuevos clientes; tiene un alcance mundial; brinda una excelente herramienta de marketing y estrategia comercial, orientado hacia todas las áreas (educación, deportes, negocios, ciencia, tecnología, etc.). Es simplemente un medio de comunicación único, que brinda cabida a todos (sin restricciones) brindando una fuente de información ilimitada, de fácil uso.

Desventajas en el uso de Internet

Así como es de fácil encontrar información de buena calidad y útil, es posible encontrar de la misma forma información mala, desagradable o inútil (pornografía, violencia explícita, terrorismo) que puede afectar especialmente a los menores. Genera una gran dependencia o vicio del internet, propiciando el descuido de muchas cosas personales o laborales. Hace que los estudiantes se esfuercen menos en hacer sus tareas, debido a la mala práctica del Copiar/Pegar. El principal puente de la piratería es el internet.

Distrae a los empleados en su trabajo. Dependencia de procesos. Si hay un corte de internet, hay muchos procesos que se quedan varados por esa dependencia. Dependencia de energía eléctrica. Si hay un corte de energía en la casa, adiós internet (no es el caso de la telefonía convencional). Hace que nazcan otros males tales como el spam, el malware, la proliferación de los virus, el phishing, etc. Existe un gran índice de violación a la intimidad y problemas de seguridad que en muchas ocasiones se convierten en delitos. La sobrecarga informativa es un problema preocupante de Internet. Por ejemplo, cuando se acude a un buscador, gran cantidad de información que aparece respecto al término o términos buscados, es frecuentemente demasiada. La responsabilidad recae sobre el individuo que deberá saber elegir entre lo relevante y lo que no lo es, siendo crítico sobre la información que quiere buscar.

Por otro lado, es agotador el verse asediado por tan enorme número de anuncios cuando se intenta desarrollar cualquier actividad o encontrar información en la red, puesto que el usuario, a la vez que intenta realizar aquello para lo cual utiliza la red, debe rechazar los constantes anuncios que inundan su PC.

Servicios en línea

Albornoz y Garay (2002) mencionan que los servicios presentes en la red constituyen puntos de apoyo en torno a las cuales es posible nuclear el análisis de las características particulares de Internet como medio y como medio susceptible de ser aprovechado con intención educativa; pueden sintetizarse en torno a dos grandes eventos que, por otra parte, están en íntima interconexión y efecto sostenido de mutuo incremento: la información y la comunicación.

PRIMER EVENTO LA INFORMACIÓN: La red ofrece una gran variedad de servicios de información digitalizada de todo tipo, sistemas que permiten la conversión de nuestro ordenador en terminal de una máquina distante (Telnet), sistemas de menús que habilitan el acceso a diferentes recursos (Gopher), sistemas de consulta a bases de datos estructuradas (Wais), sistemas de transferencia de archivos de imagen, texto, sonido software, etc. (FTP), pero merece destaque el surgimiento del sistema World Wide Web o WWW.

SEGUNDO EVENTO LA COMUNICACIÓN: La red provee de servicios diversos de comunicación persona a persona, grupo a grupo. El correo electrónico cuyo uso se encuentra altamente generalizado entre los usuarios de Internet, potencializa la comunicación uno a uno en términos de rapidez (llega en instantes a cualquier parte del mundo), bajo costo (ya que la conexión puede realizarse sólo para el envío y en un minuto de conexión se pueden enviar muchas páginas en formato texto), es flexible pues se adapta a los tiempos de consulta o envío establecidos por el usuario, es abierto al tránsito de información de diferente tipo (gráfica, textual, sonora, software).

Gema (2008) afirma que Internet es mucho más que la WWW, y que la red posee una serie de servicios que, en mayor o menor medida, tienen que ver con las funciones de información, comunicación e interacción. Algunos de los servicios disponibles en Internet aparte de la Web, son el acceso remoto a otros ordenadores (a través de telnet o siguiendo el modelo cliente/servidor), la transferencia de ficheros (FTP), el correo electrónico (e-mail), los boletines electrónicos y grupos de noticias (USENET y news groups), las listas de distribución, los foros de debate y las conversaciones en línea (chats).

Tecnologías de la Información y Comunicación

(Domínguez Sánchez-Pinilla, 2003) Las nuevas tecnologías de la información y la comunicación (ordenadores, equipos multimedia, redes locales, Internet, T.V. digital...) que podríamos definir de forma operativa como sistemas y recursos para la elaboración, almacenamiento y difusión digitalizada de información, basados en la utilización de tecnología informática. Las TIC son definidas por (PROSIC, 2006) citado por Regueyra Edelman (2011) como “sistemas tecnológicos mediante los cuales se recibe, manipula y procesa información, que facilita la comunicación entre dos o más interlocutores. Por lo tanto, las TIC son algo más que informática o computadoras, puesto que no funcionan como sistemas aislados, sino en conexión con otras mediante una red. También son algo más que tecnologías de emisión y difusión (como televisión y radio), puesto que no sólo dan cuenta de la divulgación de la información, sino que además permiten una comunicación interactiva” (Cabero, 2001, Duarte, 1998) Con el objeto de diferenciarlas de lo que se ha venido a considerar como tecnologías tradicionales puede decirse que las llamadas "nuevas" tecnologías de la información y la comunicación son todas aquellas que giran en torno a cuatro medios básicos: la informática, la microelectrónica, los multimedia y las telecomunicaciones. Y giran, no sólo de forma aislada sino, lo que es más significativo, de manera interactiva e interconexionadas,

lo que permite conseguir nuevas realidades comunicativas, y potenciar las que pueden tener de forma aislada. Citada por (Fernández Morante, 2003).

Otros Estudios Realizados

(Gutiérrez, 2013) En México la organización World Internet Project (WIP) del Tecnológico de Monterrey, Campus Estado de México en conjunto con otros países participantes como Alemania, Argentina, Australia, Bolivia, Brasil, entre otros llevan a cabo año con año y de forma coordinada con los países mencionados anteriormente un estudio sobre los efectos de Internet y sus diversas tecnologías asociadas, y que en México es denominada “Estudios de hábitos y percepciones de los mexicanos sobre internet y sus diversas tecnologías asociadas”. En este estudio se encuentran -entre otros aspectos- información detallada sobre hábitos de los usuarios y no usuarios de las tecnologías de información y comunicaciones asociadas a internet, uso y nivel de confianza en las tecnologías, comportamiento de los consumidores, patrones de comunicación, comunidades en línea, efectos en las nuevas generaciones, influencia política, e impacto laboral.

(AMIPCI, 2014) La Asociación Mexicana de Internet (AMIPCI) como una de las organizaciones que desde sus orígenes en 1999, ha llevado a cabo eventos de difusión tecnológica y siempre está en busca de potenciar la economía de la Internet, en México llevó a cabo su primer estudio llamado “Hábitos del mercado Online en México” en el año 2000, posteriormente se siguió realizando este estudio en los años, 2003, 2004, 2007, 2009, 2010, 2011, 2012, 2013 y su estudio más reciente en el año 2014 llamado “Estudio sobre los hábitos de los usuarios de internet en México 2014” en el cual nos muestra que hasta hace poco el 50% de la población estudiada y que hace uso de internet pertenece al género masculino y el otro 50% es género femenino de una población en México de 112 336 538 personas (INEGI, 2010). (Saavedra, 2014) La Interactive Advertising Bureau Mexico (IAB) como una de las asociaciones más en el país con el interés de fomentar el uso de internet como herramienta de comunicación para las marcas e incitarlos a aprovechar al máximo la efectividad de la publicidad en línea, realiza de igual forma estudios sobre consumos de internet. Recientemente en enero de 2014 lanzó la sexta edición de su estudio: “Estudio de consumo de medios entre internautas mexicanos” en el cual se tenía como objetivo de estudio -explorar y conocer los usos y hábitos de las personas que se conectan a internet en México, así como entender la experiencia y la percepción de los consumidores hacia la publicidad que hay en este medio.

METODOLOGÍA

El marco de trabajo se construyó adoptando el enfoque cuantitativo y el tipo de investigación de carácter descriptivo, “Los estudios descriptivos buscan especificar las propiedades, las características y los perfiles de personas, grupos, comunidades, procesos, objetos o cualquier otro fenómeno que se someta a un análisis (Hernández, Fernández, y Baptista, 2010)”. Las fuentes que se utilizaron fueron de tipo primaria constituida principalmente por las personas a las que se les aplicó la encuesta, las fuentes de tipo secundaria fue constituida entre otras por páginas de internet como la del Instituto Nacional de Estadística y Geografía (INEGI), algunas tesis y literatura de consulta. El tipo de muestreo que se empleó fue de tipo probabilístico, el cual consiste en que todos los elementos de la población tienen la misma posibilidad de ser escogidos y se obtienen definiendo las características de la población y el tamaño de la muestra, y por medio de una selección aleatoria o mecánica de las unidades de análisis (Hernández, Fernández, y Baptista, 2010). Las características de la población objeto de estudio fueron las siguientes: que fueran del sexo masculino o femenino, con edades entre 10 y 59 años, que fueran usuarios de internet y que radicaran en el municipio de Cunduacán, Tabasco, según datos del INEGI (2010) la población total con las características definidas es de 89,826 habitantes en este municipio. Para el cálculo de la muestra, empleamos la fórmula para una población finita (1) obteniendo los resultados siguientes:

$$n = \frac{Z^2 (p) (q) (N)}{(e)^2 (N-1) + (Z)^2 (p) (q)} \quad (1)$$

Donde:

n= tamaño de la muestra, Z = nivel de confianza, p= aceptación, q= rechazo, N=totalidad de la población, e= margen de error Sustituyendo la fórmula de Murray & Larry (2009):

Nivel de confianza (Z=1.96), Nivel de aceptación (p=50%), Nivel de rechazo (q=50%), Total de la población (N=89,826), Margen de error (e=5%)

$$n = \frac{(1.96)^2 (0.50) (0.50) (89826)}{(0.05)^2 (89826-1) + (1.96)^2 (0.50) (0.50)} = \boxed{n = 382.5282}$$

La muestra se constituyó por 383 elementos, empleándose la técnica de la encuesta utilizando como instrumento para recolectar la información el cuestionario. Las preguntas que se presentan en tal instrumento fueron adaptados por los autores y tomado del estudio más reciente que la Asociación Mexicana de Internet (AMIPCI) realizó en el año 2014. La versión final quedó estructurada en 7 secciones:

Sección I: Datos generales
 Sección II: Comienzo como internauta
 Sección III: Tiempo de conexión
 Sección IV: Conexión
 Sección V: Dispositivos de conexión
 Sección VI: Actividades on-line
 Sección VII: Uso de las redes sociales

RESULTADOS

El propósito fundamental de este estudio fue describir el perfil de los usuarios de Internet y usos de servicios por parte de estos en el municipio de Cunduacán, Tabasco, por lo cual se puede señalar que esta investigación se pudo concluir satisfactoriamente, ya que logró dar respuesta a la pregunta de investigación planteada: ¿Cuál es el perfil actual de los internautas y el uso que le dan al Internet en el municipio de Cunduacán, Tabasco? De los datos estadísticos obtenidos en este estudio, se concluye que el perfil de los usuarios por género es casi semejante a la distribución poblacional lo que demuestra que el género masculino tuvo más participación en este estudio con un 53%. Por lo que respecta a la ocupación de los internautas, se destaca que el 68% de ellos se encuentra estudiando, es decir, 7 de cada 10. En cuanto al rango de edad que más tuvo participación en este estudio se encuentran los usuarios de 10 a 27 años de edad, ya que conformaron el 86% de los encuestados, se conectan mayormente los fines de semana (sábados, domingos), siendo el sábado el día en que mayormente se conectan (55% de ellos) y el tiempo de conexión diario de estos se encuentran entre 1 y 2 horas (representando el 31%). Dentro de los hallazgos más importantes en relación con el uso que actualmente le dan a Internet se encuentran los siguientes:

El tiempo desde que las personas hacen uso de Internet es mayor a 5 años con un 46%, siendo búsqueda de información (59%) y el empleo del correo electrónico (42%) las actividades con las que estos iniciaron. El tiempo diario que pasan los internautas conectados a internet es “ocasionalmente” (se conectan a

Internet por periodos cortos de tiempo), aunque existe un 31% de usuarios que se conectan entre 1 y 2 horas.

El estudio que se llevó a cabo contiene una sección en el que se miden los rasgos característicos de la conexión de los usuarios, más específicamente, el “dónde”, el “cómo” y el “cuándo” de la conexión. Por lo que respecta a los lugares, el hogar se convierte en el lugar de acceso principal entre los usuarios (47%), seguido desde cualquier lugar (mediante dispositivo móvil) con 33%. En el “como”, predominan las conexiones inalámbricas (WiFi) (49% contratada y 32% en accesos públicos), y se muestra una proporción importante de conexiones de datos móviles: 19% con planes de datos prepagados, y 13% con planes de datos contratado. Los sábados y domingos son los días que predominan en el “cuándo” de las conexiones a Internet. Al momento de medir el tipo de dispositivos empleados para la conexión a Internet, se obtuvo que la Laptop y los teléfonos móviles son el medio más común, las cuales obtuvieron de preferencia un 51% y 40% respectivamente, la PC aún mantiene un gran porcentaje de uso entre los usuarios (25%). Por otro lado, el uso de Smartphone alcanza ya casi 1/4 de los usuarios (22%).

El tiempo que los internautas pasan navegando en Internet con sus dispositivos (laptop, Smartphone, Tablet, consola, etc.) es “ocasionalmente”, es decir, solo se conectan a Internet unos cuantos minutos. Dentro de los usos que se le puede dar a los Smartphones y Tablets se encuentra la lectura, por lo que los resultados revelan que 3 de cada 10 internautas dicen leer mediante estos dispositivos, dentro de los tipos de lectura que más sobresale se encuentra las noticias (44%), desplazando a los Ebooks (libros electrónicos) con un 23% y un 33% revela que lee algo distinto a noticias, Ebooks, revistas, comics u otro tipo de lectura mediante su Smartphone o Tablet. Entre las principales actividades en línea que realizan los internautas, destacan la búsqueda de información, el acceso de redes sociales y el enviar/recibir mails (correos) con un 62%, 51% y 43% respectivamente. La situación es muy diferente en el uso de Internet en actividades recreativas, o de ocio, donde las redes sociales predominan entre las actividades de los usuarios (53%), casi una cantidad similar a las descargar de música (50%), jugar en línea se queda en 27% y la visita de portales noticiosos con 17%. En cuantos a las actividades laborales que realizan los usuarios con el uso de internet se pudo conocer que estos lo utilizan para la búsqueda de información (57%), así como enviar/recibir correos (38%) y enviar/recibir documentos (36%).

Finalmente, el estudio midió el uso de las redes sociales, los motivos por los que no se encuentran inscritos y la red social con más usuarios inscritos. Se logró conocer que el uso de las redes sociales tiene una gran penetración entre los internautas de esta región, ya que casi 8 de cada 10 señalan estar inscritos en alguna de las redes sociales más comunes. Quienes no lo han hecho (21%), argumentan principalmente que no les resulta interesante o divertido, por protección a sus datos personales y por la falta de tiempo. Este estudio demuestra que Facebook es la red social con mayor uso y con una gran cantidad de usuarios inscritos, ya que 92% de los internautas actualmente hacen uso de esta red social debido a la gran popularidad que ha adquirido en los últimos años, relegando a Google+ a un lejano segundo lugar con el 37% de usuarios, el uso de Twitter y Youtube obtuvieron un 35% y 33% respectivamente. Por último, los datos estadísticos muestran que los internautas habitualmente hacen uso de las redes sociales para chatear (69%), convirtiéndose la actividad más significativa entre estos, seguida de publicar fotos (33%) y actualizar sus estados (25%).

CONCLUSIONES

Con los resultados de este estudio, las empresas u otras dependencias tienen una referencia para conocer el perfil de usuarios y usos que le dan al Internet para de esta manera poder determinar sus mercados meta y comunicarse con sus clientes de una manera más efectiva generando una mayor interacción para no solo mejorar los aspectos de publicidad y promoción sino algunos otros aspecto como sugerencias o quejas acerca de la empresa. Además se logra obtener el primer estudio a nivel local sobre los hábitos que los usuarios de Internet han adoptado en los últimos años y como primer estudio sienta las bases para la

elaboración de estudios posteriores que llevan a concluir las características que forman parte del perfil de los usuarios y el uso que le dan al Internet los internautas del Estado de Tabasco.

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DISEÑO DE ESTRATEGIAS Y FINANCIAMIENTO EN EMPRESAS FAMILIARES DEL SECTOR CAMARONERO DE ALTURA DE CAMPECHE, MÉXICO

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RESUMEN

Ante la crisis económica y la globalización, las empresas familiares deben desarrollar un plan estratégico que les permita permanecer en el mercado, concretar sus objetivos y poder integrarse a un mundo empresarial en constante evolución, ya que la complejidad de su operación y problemática, no permite establecer fórmulas estandarizadas para evaluar factores que intervienen en su vida diaria como el diseño de estrategias de largo plazo, las estructuras de poder y la construcción de su propia cultura organizacional. El objetivo fundamental de esta investigación es identificar el desarrollo e implementación de estrategias de permanencia y la forma en que se proyecta y obtiene el financiamiento en las mismas ante los problemas financieros actuales. El estudio es de tipo descriptivo con diseño no experimental transversal ya que se recolectaron datos en un solo momento en su contexto natural, mediante entrevistas a los líderes de las firmas familiares. Los resultados indican un reducido número de estrategias para la permanencia en el mercado y problemas de acceso al financiamiento de las actividades que se orientan hacia el corto plazo, adicionado del poco interés de los empresarios en desarrollar una administración estratégica como reflejo de su estilo de liderazgo.

PALABRAS CLAVE: Estrategia Empresarial, Liderazgo, Planeación

STRATEGIES DESIGN AND FINANCING IN FAMILY BUSINESSES OF THE DEEP-WATER SHRIMP SECTOR IN CAMPECHE, MEXICO

ABSTRACT

Due to economic crisis and globalization, family businesses must develop a strategic plan that allows them to remain in the market, conclude their goals and be able to integrate into a business world in constant evolution, since the complexity and problematic of their operations, is not possible to establish standard formula to evaluate factors that intervene in their daily life such as long-term strategies design, structure of power and their own organizational culture construction. This research's main objective is to identify the development and implementation of strategies to remain, how they are projected and get financing in the face of the current financial problems. The research is descriptive type with non-experimental transversal design since data was collected in one single moment in its natural context, through interviews with the family businesses' leaders. The results indicate a reduced number of strategies to remain in market and problems to get financing for short-term activities, plus low interest shown by businessman to develop a strategic management as a reflection of their leadership style.

JEL: M1, M19

KEY WORDS: Business Strategy, Leadership, Planning

INTRODUCCION

Las empresas familiares muestran diferencias importantes respecto a las organizaciones no familiares como la estructura de la propiedad, los conflictos obtenidos como resultado del diseño y uso de estrategias (Sorenson, 1999), el establecimiento de metas, actitudes y los conflictos que se presentan en el seno familiar, (Lee y Rogoff 1996); así como la forma en que compiten y logran su permanencia en el mercado (Gudmundson, Hartman y Tower 1999). En el sector camaronero de altura, participan empresas familiares que invierten grandes cantidades de recursos económicos, humanos y tecnológicos sin embargo su permanencia y desarrollo se ve amenazada por factores económicos y de política pública como las restricciones impuestas por la paraestatal PEMEX para evitar la incursión de las embarcaciones en las áreas protegidas y señaladas como de seguridad nacional (Cámara Mexicana de la Industria Pesquera y Acuícola Delegación Campeche, 2012). Se requiere que estas organizaciones, analicen su situación financiera actual, nivel de capacidad instalada e infraestructura para afrontar los compromisos que los llevarán al crecimiento económico. Como parte de la planeación de largo plazo de las empresas, se requiere contar con estrategias de permanencia en el mercado y de financiamiento de sus actividades, por lo cual los objetivos a alcanzar en este estudio son: a) Determinar el grado de implementación de la administración estratégica en las empresas familiares del sector camaronero de altura de la ciudad de Campeche, b) Evaluar la forma en que diseñan, implementan y evalúan sus estrategias este tipo de organizaciones y c) Identificar las estrategias implementadas por las empresas bajo estudio para el financiamiento y crecimiento empresarial.

REVISION DE LA LITERATURA

Las firmas familiares contemplan elementos muy particulares que las hacen diferentes respecto a una empresa no familiar, Gudmundson, Hartman y Tower (1999) desarrollaron un estudio donde evalúan las diferencias entre la estructura de la propiedad de los negocios familiares y los conflictos obtenidos como resultado de sus estrategias. En este documento analizan cómo compiten las empresas familiares en el mercado, las diferentes estrategias que utilizan y cómo las diseñan. Poza (2005) señala que los fundadores de firmas familiares suelen manifestar un desdén natural hacia la arquitectura organizacional, como el establecimiento de sistemas, de prácticas administrativas profesionales y de mecanismos de gobierno. Los hallazgos de Gudmundson et al. (1999) sugieren que la selección de estrategias se ve influenciada por aspectos como el género del líder de la organización, el grado de profesionalización del cuerpo ejecutivo y el número de generación en el poder y que las investigaciones futuras en este campo deben incidir en determinar porqué los negocios familiares son menos pro activos en los mercados, teniendo como consecuencia a ser menos innovadores.

La globalización exige actualmente a las empresas mantener altos estándares de calidad para alcanzar y sostener su ventaja competitiva, para ello una herramienta clave es la Administración Estratégica la cual se define como “El arte y la ciencia de formular, implantar y evaluar las decisiones a través de las funciones que permita a una empresa lograr sus objetivos” (Fred, 2003, p 5). El proceso de administración estratégica comprende cinco etapas: establecimiento de la dirección organizacional, diagnóstico, la formulación de estrategias, su implantación y evaluación de los resultados (Hill y Jones, 2009). Dentro de la dirección organizacional, está como primer componente la declaración de la misión, que debe proporcionar el contexto dentro del cual se elaborarán las estrategias, la declaración de algún estado futuro deseado regularmente conocido como la visión, además de los valores clave que la organización se compromete a respetar y el establecimiento de las principales metas.

Sharma, Chrisma y Chua (1997), consideran que el proceso de administración estratégica no es igual para una empresa familiar como para una que no lo es, y esto deberá tomarse en cuenta desde la formulación e implementación hasta la evaluación del conjunto de metas que se diseñe, ya que incluso existen elementos como la percepción individual del líder de lo que es un negocio, la cual es totalmente diferente a la de otro líder de una empresa familiar con características similares. La formulación de estrategias y su

contenido también se ven afectadas por la interacción de la familia y el negocio y en ocasiones dejan de ser verdaderas soluciones para convertirse en simples cambios. El diseñar correctamente una estrategia es importante cuando se aproximan procesos como el de sucesión, nuevas divisiones empresariales, diversificaciones o bien su internacionalización.

Dentro del mismo tópico de estrategias administrativas, Filbeck y Smith (1997) desarrollan un estudio evaluando la influencia de la personalidad de los miembros de una empresa familiar y qué tipo y cómo deben ser diseñadas las estrategias que eviten la aparición de conflictos por el enfrentamiento o choque de los diferentes caracteres de los miembros. Para ello aplican el indicador de tipo Myers – Briggs, el cual es un instrumento teórico reconocido para evaluar la personalidad y la interacción de los individuos. En las conclusiones obtenidas, señala que una buena comunicación facilita la obtención de objetivos y que las diferencias de personalidad causan problemas o son agravados cuando no se comunica en forma eficaz las metas de la organización y de la familia como tal. Así mismo indican que no existen reglas absolutas para solucionar los conflictos por convivencia entre los individuos puesto que su diversidad es incontable, y que también influye en los mismos la forma en que se toman las decisiones por parte del líder de la firma familiar y el grado de tolerancia que tengan los demás miembros a la forma en que se les transmitan las instrucciones y el grado en que éstas se contrapongan a los valores y prioridades de los receptores. Por lo tanto, debe existir un vínculo paralelo entre las prioridades y objetivos individuales de los familiares con los de la organización para que puedan alcanzarse las metas de forma conjunta.

En este orden de ideas, estudios recientes señalan que las estrategias no pueden ser estandarizadas aún en aquellos casos de recuperación por crisis organizacionales, pues ante los cambios en la alta dirección no basta con incluir expertos en administración ajenos a la firma o recortes de personal como soluciones probadas en otro tipo de organizaciones. Cater y Schwab (2008), mediante un estudio de caso argumentan que el desarrollo e implementación de estrategias para las firmas familiares están influenciadas por ocho características propias a saber: fuertes lazos familiares, reemplazo de candidatos a ocupar la alta dirección, orientación interna, sistemas informales de administración, motivos altruistas, integración de administradores profesionales, consenso en la orientación y orientación de metas a largo plazo. Concluyen mediante esta investigación empírica que los elementos antes citados conforman la ‘familiness’ de las firmas familiares y que estos elementos se hacen presentes en diferentes grados pero son decisivos en los cambios de la alta dirección y la forma en que se toman las decisiones a largo plazo o bien el diseño de estrategias para épocas de crisis y de recuperación.

Al estudiar la problemática empresarial mediante el método de casos, en una investigación desarrollada en nueve empresas de giro heterogéneo Zapata (2004), observó al evaluar los aspectos de gestión financiera, que existe un descuido generalizado de análisis de la información contable, lo que impide un estudio serio de la situación financiera por parte de los diversos interesados, y que se considera un incremento en ventas como medida de sostenibilidad aunque no sean resultados que permanezcan en el mediano y largo plazo para poder señalar que estas empresas son rentables. Ser rentable es uno de los objetivos de cualquier organización lucrativa independientemente de su tamaño, por lo tanto enfrentan problemas que afectan sus resultados de largo plazo sin importar su ubicación geográfica y actividad tal como lo señala Rivera (2007), en el estudio que desarrolló para evaluar los factores que afectan la estructura de capital aplicando el análisis económico-financiero, encontrando que una alta o baja concentración del endeudamiento y su costo son factores determinantes para la selección del financiamiento lo que repercute en el costo de capital.

En México, Navarrete y Sansores (2010) parten de la Teoría de las Jerarquías y mediante la aplicación de un modelo econométrico sugieren que la edad de la empresa y su tamaño determinan la política de financiamiento la cual se refleja en la estructura de capital. Zapata (2004), señala que respecto a las actividades de financiación, no existen proyectos ni están documentadas las estrategias que siguen estas organizaciones para su crecimiento, pues lo utilizan para cubrir las necesidades que surgen en el día a día de la operación y que no se mide la capacidad de endeudamiento. En su mayoría adolecen de la gestión

necesaria para convertirse en unidades innovadoras, autosostenibles y en crecimiento, siendo parte de esta problemática la dificultad que enfrentan para obtener financiación que favorezca el desarrollo de estrategias y la generación de recursos (Vargas, 2003). Por su parte Casasola y Cardone (2009) indican que para el caso de España, la opacidad en la gestión y la elevada concentración de riesgos constituyen dos de los principales problemas a los que tradicionalmente se han enfrentado estas organizaciones a la hora de obtener financiamiento. Echavarría, Morales y Varela, 2007, sostienen que la mayor parte de las empresas familiares no optan por el financiamiento de la banca comercial, aunado a la escasa disponibilidad de créditos, lo que amerita una interrogante: ¿cuáles son las fuentes de financiamiento de estas empresas? A pesar de que las alternativas de financiamiento no son en la mayoría de las veces una opción para las empresas en México (exceptuando el crédito de proveedores), las principales fuentes son: a) El crédito de proveedores, b) Las tarjetas de crédito de las tiendas departamentales, c) La venta o renta de activos obsoletos o no estratégicos, d) Arrendamiento de activos del fabricante y e) Patrocinio, subsidios y apoyos de proveedores o del gobierno.

METODOLOGIA

Esta investigación es de tipo descriptiva porque se mide o recoge información sobre las variables que participan en el problema sujeto a estudio como el liderazgo, la administración estratégica y el diseño de estrategias empresariales. El diseño es no experimental transversal ya que se recolectarán datos en un solo momento en su contexto natural, mediante entrevistas a los socios fundadores; teniendo como propósito el describir variables y analizar su incidencia. El método utilizado para la recolección de información cualitativa es a través de trabajo de campo y la técnica empleada es la entrevista (Hernández, Fernández y Baptista, 2006). El estudio se desarrolló tomando como población las empresas familiares del sector camaronero de altura de la ciudad de Campeche y que aceptaron participar en el mismo. Se eligió como población las empresas de este sector al considerar dos aspectos: a) generan empleo para individuos que en su mayoría no cuentan con niveles de estudio que les permitan acceder a otras actividades, y b) por su contribución a la economía del estado. Las empresas identificadas con esta especialidad fueron 44, según el directorio de socios del Sistema Producto de Camarón de Alta Mar del Estado de Campeche AC al día 31 de octubre de 2014, como se observa en la Tabla 1.

Tabla 1: Empresas Camaroneras del Sector Pesquero de Altura de la Ciudad de Campeche 2012

Sector	Empresas Personas Físicas	Empresas Personas Morales	Total
Empresas camaroneras de altura	14	30	44

La tabla incluye las empresas asociadas al Sistema Producto de Alta Mar del Estado de Campeche AC., clasificándolas según su forma de constitución legal en personas físicas y morales. Se agrupan en este organismo con el objetivo de gestionar financiamientos ante instituciones públicas y privadas. Fuente: Sistema Producto de Alta Mar del Estado de Campeche AC (2012).

Del universo antes señalado se identificaron y eliminaron 14 de las empresas por estar constituidas bajo el régimen de Personas Físicas con actividad empresarial, y que no estaban constituidas como sociedades mercantiles (personas morales) lo que redujo la población a 30 empresas. Adicionalmente al momento de realizar las entrevistas a las 30 empresas consideradas en la población, se discriminaron aquellas que no cumplen los requisitos para ser consideradas como empresas familiares, y entonces tener plenamente delimitada la población. Esta situación no pudo preverse hasta el momento de realizar la entrevista al director de cada empresa y conocer la integración accionaria y la relación filial y laboral de los socios que la integran. De las 30 empresas familiares identificadas, aceptaron participar 24, lo que representa el 80% del universo inicial. Se administraron formatos de entrevista semi-estructurada diseñada por Brockhaus (2004), a los 24 propietarios de las empresas para la obtención de información cualitativa, seleccionando aquellos ítems relativos a la administración estratégica y estrategias de financiamiento. Este instrumento se vincula con el objetivo central de la investigación al contribuir a la identificación de estrategias y

herramientas de planeación de largo plazo. Los elementos que integran el instrumento se señalan en la Tabla 2.

Tabla 2: Tabla de Especificaciones de la Guía de Entrevista

Variable	Definición Operacional	Reactivos	Proporción
Administración estratégica	Se refiere al proceso de formular, implantar y evaluar las decisiones a través de las funciones que permitan a una empresa lograr sus objetivos	1-5	28%
Diseño de estrategias	Son las acciones formuladas e implementadas en cada una de las áreas de las organizaciones como parte de un plan estratégico	1-8	44%
Estrategias de financiamiento	Es la forma en que las empresas obtienen recursos ajenos para el desarrollo de su operación normal, planes de expansión o diversificación.	1-5	28%

Las variables consideradas permiten evaluar el nivel de conocimiento e implementación de administración estratégica, las estrategias implementadas y los esquemas de financiamiento utilizados en la operación. Fuente: Elaboración propia con datos de Brockhaus (2004).

Antes de realizar la entrevista se desarrolló una prueba piloto con el fin de comprobar la correcta comprensión de las preguntas planteadas y evitar desvíos en los objetivos propuestos, así como adaptar a la población de estudio los instrumentos antes citados. Se administró el instrumento al 10% de la población inicialmente contemplada obteniéndose un alfa de Cronbach de .819 por lo que se le consideró confiable. Posteriormente, a la administración del cuestionario se estableció la confiabilidad del mismo al obtener un alfa de Cronbach de .795 parámetros que se considera aceptable (Hernández, Fernández y Baptista, 2006).

RESULTADOS

Respecto a los órganos para la toma de decisiones, ocho empresas (33.4%) reportaron tener consejo de administración y junta directiva, las otras dieciseis informaron solo tener consejo de administración como órgano de gobierno y que únicamente los miembros de la familia formaban parte del mismo. Las empresas participantes reportan que la dueña de la compañía es la primera generación, aunque en el 33.4% participan ya de manera activa la primera y segunda en la administración de las mismas. Los resultados del cuestionario señalan que todos los entrevistados afirman estar involucrados al 100% en las empresas, desempeñándose como directores generales, y de acuerdo a la frecuencia de respuestas (75%), tener entre 10 y 15 años de experiencia en el sector. Con el objetivo de tener una idea más clara de la percepción que tienen los propietarios de las empresas respecto a la administración estratégica como herramienta de planeación y el diseño de estrategias, se desarrolló un análisis cualitativo considerando las “frases testimonio” para evaluar dicha percepción y se asignó un puntaje para obtener un índice de percepción de la administración estratégica (IPAE), ver Tabla 3.

Al cuestionar las fortalezas con las que cuentan estas organizaciones la que tuvo mayor frecuencia de respuestas fue el esforzarse para capturar las mejores especies de camarón ubicando con base a experiencia las zonas donde crece la especie considerada de mayor calidad y dar el mejor mantenimiento posible a las embarcaciones. Respecto a las estrategias diseñadas y que tienen implementadas señalan que administrar los costos es la preferida para fomentar el crecimiento empresarial seguida del adecuado mantenimiento e inversión en equipos, aunque hay quien menciona no tener alguna estrategia.

En cuanto a estrategias para financiar el crecimiento señalan preferir el financiamiento externo vía proveedores o líneas de crédito como el arrendamiento financiero; en este caso igual existe una mención de no tener estrategias para el financiamiento. En este sentido la firmas familiares responden que no hay disponibilidad de capital en la localidad para iniciar un negocio, pues el financiamiento es escaso y los bancos han cerrado o limitado el crédito para este sector; por lo tanto es necesario iniciar con capital propio. Respecto a los conocimientos que tienen los propietarios de las organizaciones sobre la administración estratégica siete, manifiestan no conocerla, seguidos muy de cerca por aquéllos que dicen

haber oído sobre ella (2), pero no la aplican y 15 señalan que saben que es una herramienta administrativa útil como medida de control, que sirve para planear el futuro de las empresas mediante el diseño de su misión, visión y objetivos, pero en contrario igual dicen saber que requiere de tiempo y recursos. Como resultado general el 87.5% de los participantes comentaron que no aplican la administración estratégica en grado alguno y sólo tres organizaciones señalan aplicarla aunque no al 100% sin proporcionar algún elemento de verificación. Se observa que la mayor parte de las empresas dicen no conocer o que no existen organismos que brinden asesoría empresarial; seguidos de los que reconocen la existencia de individuos o grupos en la comunidad que pueden ayudarles a evaluar sus ideas empresariales pero manifiestan que no dan un servicio adecuado pues argumentan falta de información oportuna y procesos complejos.

Tabla 3: Índice de Percepción de la Administración Estratégica (IPAE)

Ítem	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
p1	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	1	3	1	3	3	3	3	3	1
p3	3	3	3	1	1	3	3	3	3	3	3	3	3	3	1	1	1	1	1	3	3	1	1	1
p4	2	2	2	2	1	2	2	2	1	1	2	2	2	2	1	2	1	2	1	1	1	1	2	2
p11	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	1	6	1
p22	5	4	4	4	4	4	4	4	4	4	4	4	4	4	1	4	1	1	1	1	4	4	4	1
p23	5	5	5	5	5	5	5	1	1	1	5	5	5	5	5	5	5	5	1	5	1	5	5	5
p24	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
p25	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	1	1	5	5	5	1	5	1
p26	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	1	1	4	1	1	1	4	1
p27	2	4	4	4	2	4	4	2	2	4	4	2	4	4	4	4	4	1	1	2	2	1	4	4
p28	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	6	1	1	1	1	1
p29	1	1	4	1	1	1	4	4	4	1	4	4	4	1	4	4	4	1	4	4	4	1	4	1
p30	4	2	2	2	3	3	2	3	1	2	3	3	1	3	3	3	1	1	3	2	3	1	2	2
p31	1	3	1	3	2	2	3	3	3	3	3	2	2	2	2	3	2	1	1	1	2	2	1	3
p32	2	3	3	2	3	3	2	2	2	3	3	3	2	3	2	3	2	2	2	3	3	2	2	2
p33	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
p34	3	3	2	2	2	2	3	2	3	2	3	3	3	3	3	3	2	1	2	2	2	3	3	3
p35	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
Puntaje	54	56	56	52	50	55	58	52	50	50	60	57	56	56	52	56	42	33	48	47	48	35	54	36
Puntaje Máximo	108	108	108	108	108	108	108	108	108	108	108	108	108	108	108	108	108	108	108	108	108	108	108	108
IPAE (%)	50.0	51.9	51.9	48.1	46.3	50.9	53.7	48.1	46.3	46.3	55.6	52.8	51.9	51.9	48.1	57.9	38.9	30.6	44.4	43.5	44.4	32.4	50.0	33.3

IPAE= Índice de percepción de la administración estratégica = $\text{Puntaje} / \text{Puntaje máximo} \times 100$, Un valor mayor señala que el socio entrevistado tiene un mejor conocimiento de la administración estratégica como herramienta de planeación. Fuente: Elaboración propia con resultados del instrumento administrado

CONCLUSIONES

Existen empresas de este sector productivo que son jurídicamente personas morales pues están constituidas como una sociedad mercantil, pero no fomentan la toma de decisiones mediante un consejo directivo. Se encontró que a pesar de que el 70% de los socios fundadores han alcanzado una licenciatura como nivel máximo de estudios, donde predomina la profesión de Contador, no aplican la administración estratégica en sus empresas, lo que puede originarse de los costos y la inversión en tiempo que implica su implementación. De acuerdo al grado de estudios manifestado no se esperaba que la percepción respecto a la administración estratégica como ventaja competitiva sea prácticamente nulo y no se pudieran realizar comparaciones con aquellas empresas que si la tuvieran implantada como lo refieren Fred (2003) y Sharma

et al.(1997), y que las estrategias que aplican para fomentar el crecimiento empresarial (Zapata, 2007), y el financiamiento de las mismas, no siguen una metodología previamente diseñada y probada con base en los resultados financieros (Rivera, 2007).

Están agrupados en una asociación, sin embargo ésta no realiza la gestión conjunta de asesoría financiera o solicitudes conjuntas de esquemas financiamiento (Vargas, 2003). Tienen una escasa identificación de fortalezas de sus propias organizaciones, por lo tanto no existe un proceso de formulación , implementación y evaluación de estrategias para el logro de metas y objetivos tal como lo señalan Sharma et al. (1997) y Cater y Schwab (2008). En contrario consideran que uno de sus mayores logros empresariales es permanecer en el sector sin definir las condiciones de su permanencia, la cual puede irse debilitando dadas las condiciones económicas actuales. Con los resultados obtenidos se pudieron identificar las principales características de la población de estudio respecto al diseño de estrategias de financiamiento y el conocimiento de la administración estratégica concluyéndose que:

Las empresas del estudio, no cuentan con un plan de negocios escrito, o estar desarrollándolo actualmente, por lo que no cuentan con metas, objetivos y valores definidos, así como tampoco han diseñado su misión y visión, como parte de un proyecto de administración estratégica, lo que permite señalar que su planeación se circunscribe solo al corto plazo.

No han elaborado algún estudio que les permita un conocimiento real de sus debilidades y fortalezas, para aprovechar las oportunidades del sector o evitar las amenazas de los competidores y del mercado en conjunto.

Permanecen en el sector, pero no manifiestan tener un plan metodológicamente desarrollado y por escrito, con estrategias para incrementar su presencia o penetrar nuevos mercados.

Las estrategias para fomentar el crecimiento empresarial y financiar las actividades de la organización son pocas, careciendo de una metodología de investigación de mercados que les permitan evaluar los costos financieros de la fuente de financiamiento elegida para sus proyectos de inversión.

Es recomendable que las organizaciones participantes realicen un verdadero análisis interno de la forma en que están financiando su capital de trabajo e infraestructura, pues los costos que deben pagar por el usos de capital externo es alto dadas las condiciones económicas del mercado.

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METODOLOGIA DE ESTUDIO DE CASO DE LA EMPRESA COLOMBIANA DE GAS – ECOGAS

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RESUMEN

Ecogás fue durante 10 años una empresa insignia en la región Santandereana y una de las pioneras en la consolidación de la cultura del gas en Colombia. En este trabajo sobre el proceso de nacimiento, crecimiento y venta de Ecogás se pretende analizar elementos significativos de su ciclo de vida organizacional basado en el modelo de evaluación del Banco Interamericano de Desarrollo-BID- que plantea cuatro áreas de análisis: entorno externo, desempeño, capacidad y motivación organizacional con el fin de presentar una visión más integral, cuya metodología es el de estudio de caso para obtener resultados cualitativos que permitan evaluar, más allá de los aspectos administrativos de la organización, su componente humano.

Case study methodology Colombian gas company – Ecogas

ABSTRACT

For 10 years, Ecogas was a corporate symbol in the Santander region and one of the pioneers in the gas culture in Colombia. This paper is about the creation, growth and sale of Ecogas. The purpose is to analyze significant elements of the organizational life cycle based on the evaluation model of the Inter-American Development Bank (IDB) that raised four areas of analysis: external environment, performance, capacity and organizational motivation in order to present a more integrated view. This research was conducted using a case of study approach, which obtains qualitative results to evaluate beyond the administrative aspects of the organization and rather focus on its human component.

JEL: A22, O15

KEYWORDS: Gas, Environment, Performance, Capacity, Motivation

INTRODUCCIÓN

Esta investigación sobre el proceso de nacimiento, crecimiento y venta de Ecogás pretende analizar elementos significativos de su ciclo de vida organizacional basado en el modelo de evaluación del Banco Interamericano de Desarrollo-BID- que plantea cuatro áreas de análisis: entorno externo, desempeño, capacidad y motivación organizacional con el fin de presentar una visión más integral. Ecogás fue durante 10 años una empresa insignia en la región Santandereana y una de las pioneras en la consolidación de la cultura del gas en Colombia. Por esta razón, esta investigación está basada en la metodología de estudio de caso para obtener resultados cualitativos que permitan evaluar, más allá de los aspectos administrativos de la organización, su componente humano.

REVISIÓN DE LITERATURA

Esta investigación tuvo en cuenta cuatro aspectos teóricos. Debido a que se iba a revisar la historia de la empresa Ecogás, era necesario involucrar primero el ciclo de vida organizacional, luego revisar las diferentes variables que intervinieron en el proceso de cambio mediante el desarrollo organizacional y la

teoría del campo de fuerzas; y finalmente a través del marco de evaluación organizacional del Banco Interamericano de Desarrollo- BID- tomar los factores de diagnóstico, para este estudio de caso.

A continuación se explican estas teorías:

Ciclo de Vida Organizacional

Hall (1996), sostiene que el enfoque de ciclo de vida organizacional de nacimiento, transformación y muerte se aplica a la teoría organizacional basado en la analogía biológica, para lo cual divide los ciclos así:

Nacimiento y fundaciones: organizacionalmente es la creación de una unidad operativa en donde entran insumos, se transforman y se entregan productos o servicios.

Transformaciones: una vez nacieron, hay cambios en las organizaciones. Algunas mueren en su intento y otras se adaptan a su ambiente; otras son seleccionadas por el ambiente para su supervivencia aludiendo a sistemas biológicos sobre la evolución y la selección natural. En esta etapa operan como principios, cambios debido a variaciones ambientales; adquisición de recursos del ambiente; la transmisión de competencias a miembros de la organización a través de generaciones sucesivas; lucha por la existencia compitiendo con otras organizaciones; logro de nicho donde sobreviven las organizaciones y por último el proceso de cambio como perspectiva ecológica.

Muerte: organizacionalmente es el resultado final y último del proceso de declinación.

En el mismo sentido, Kimberly y Miles (1980 citado en Hall, 1996) encontraron con base en la metáfora biológica que las organizaciones nacen o se fundan, crecen o transforman y declinan.

Algunas veces se reavivan y otras veces desaparecen o mueren.

Esta analogía biológica, tiene aplicación a este estudio sobre Ecogás puesto que la última etapa de muerte, se interpreta como la declinación – en este caso caracterizada por su venta, para dar inicio a un nuevo ciclo de vida organizacional, basado en la cultura impresa por su comprador.

Teoría del Campo de Fuerza

Lewin (1951, citado por Guizar, 2004) define el cambio organizacional como una modificación de las fuerzas que mantienen el comportamiento de un sistema estable y es producto de dos tipos de fuerzas: las que ayudan a que se efectúe el cambio (fuerzas impulsoras) y las que impiden que el cambio se produzca (fuerzas restrictivas). Según esta definición el resultado del cambio organizacional es una interacción de tipos de fuerzas donde predomina aquella de mayor poder de liderazgo en el proceso. Cuando existe homogeneidad entre las dos fuentes, se mantienen los comportamientos y para generar un cambio significativo es necesario disminuir las fuerzas restrictivas. Este enfoque teórico es válido para el caso Ecogás si tenemos en cuenta que hubo fuerzas políticas y legales provenientes del entorno con mayor poder que las internas, originando por política de estado la venta de activos valiosos.

Modelos de Desarrollo Organizacional

De acuerdo con Guizar (2004), las competencias y habilidades gerenciales se constituyen en una valiosa herramienta para el Desarrollo Organizacional de las empresas. Los gerentes son quienes definen las políticas, estrategias y los recursos necesarios para obtener los objetivos y metas propuestas; estimulan el compromiso, permiten el aprendizaje, la generación de una cultura organizacional y el enriquecimiento de los equipos de trabajo, desarrollo y crecimiento para la empresa. El talento humano es la clave porque posee las potencialidades para lograr que un negocio sea exitoso. También, el autor dice que si la meta de la empresa es llegar a ser competitiva a nivel global, requiere alcanzar a todos los niveles de la organización, con la ayuda de los factores que van a permitir generar un cambio significativo en los procesos organizacionales. En dichos procesos se involucran varios aspectos como; los efectos de la empresa en el

entorno ambiental, los traumatismos y respuestas que genera la decisión de políticas y estrategias con formas de variar las tareas y acciones a seguir, así como los resultados obtenidos y medidos a través de los indicadores de gestión.

Adicionalmente, el autor muestra como la misión, visión, las metas y objetivos propuestos por la empresa determinan el alineamiento estratégico, implicando la participación activa y colaborativa de sus integrantes responsables del trabajo operativo. Por tanto, es necesaria la motivación integral para el logro de mayor productividad y rendimiento organizacional. La recopilación de información durante el desarrollo del caso Ecogás ha presentado una serie de interrupciones y restricciones, definidas por Guízar como las Fuerzas Impulsoras y Restrictivas. Según las teorías asociadas con el Desarrollo Organizacional, las fuerzas impulsoras predominan en las organizaciones sanas y las restrictivas en las organizaciones enfermas. Para el caso Ecogás es relevante reflexionar sobre la participación del sector político en su ciclo de vida, dada su influencia en las regulaciones que controlan la administración de empresas de servicios públicos en nuestro país, y acogen nuevos proyectos o favorecen la venta de una empresa para dar inicio a una organización diferente.

Marco de Evaluación del Banco Interamericano de Desarrollo

Las agencias de desarrollo y en especial el Centro Internacional de Investigaciones para el Desarrollo CIID, junto con el Banco Interamericano de Desarrollo BID, buscaron un esquema conceptual que relacionara la interdependencia entre las organizaciones de las naciones en desarrollo y entre una y otra organización; fue así como se fundamentaron en la importancia de las organizaciones para el desarrollo, proporcionando un marco para ayudarlas a lograr una mayor eficiencia y éxito en su funcionamiento. De acuerdo con Lusthaus, Adrien, Anderson, Garden y Plinio (2002), evaluación organizacional es un marco para analizar los puntos fuertes y débiles de una organización en relación con su desempeño. En la figura 1 (ver página siguiente) aparece el marco que ha guiado el trabajo del CIID – BID durante el último decenio aproximadamente y plantea que el desempeño organizacional es el resultado del trabajo de una organización hacia el éxito a través de cuatro elementos centrales: entorno externo, capacidad organizacional, desempeño organizacional y motivación organizacional, donde cada elemento comprende diferentes aspectos que permiten analizar la organización de forma integral. Este marco muestra nuevamente la relación de las fuerzas internas de la organización y su ambiente, aspecto que fue clave en la última etapa del ciclo de vida de Ecogás.

Integración Teórica

Nacimiento, crecimiento y venta son los componentes centrales del caso Ecogás, que tiene como connotación determinante la muerte de la organización, según la metáfora biológica de la teoría del ciclo de vida planteado por Yin (1989). Se siguió esta línea histórica para aplicar en ella la teoría de los campos de fuerza y determinar cuáles fueron los impulsores y restricciones que influenciaron la vida de Ecogás planteadas como políticas y estrategias seguidas internamente e impuestas desde el entorno, todo esto visto desde el marco de evaluación planteado por el BID.

METODOLOGÍA

Para la serie Aprender a Investigar en su módulo 2 (Tamayo y Tamayo, 1999, p.49), el estudio de caso es apropiado en situaciones en las que se desea estudiar una unidad de observación, teniendo en cuenta sus características, procesos y el comportamiento total de esa unidad en su ciclo de vida total o un segmento de ella. Dentro de las etapas de un estudio de caso se encuentran:

Enunciar los objetivos de la investigación e indicar la unidad de estudio así como sus características, relaciones y procesos. Recoger los datos y organizarlos de forma coherente. Informar los resultados y compararlos con los objetivos planteados al iniciar el estudio. Existen diferentes enfoques teóricos sobre

esta metodología de investigación cualitativa , y uno de ellos corresponde a Chetty (Chetty, 1996 citado en Martínez, 2006) quien sobre el estudio de caso expone que : Es adecuada para investigar fenómenos en los que se busca dar respuesta a cómo y por qué ocurren. Permite estudiar un tema determinado. Es ideal para el estudio de temas de investigación en los que las teorías existentes son inadecuadas. Permite estudiar los fenómenos desde múltiples perspectivas y no desde la influencia de una sola variable. Permite explorar en forma más profunda y obtener un conocimiento más amplio sobre cada fenómeno, lo cual permite la aparición de nuevas señales sobre los temas que emergen. Juega un papel importante en la investigación, por lo que no debería ser utilizado meramente como la exploración inicial de un fenómeno determinado.

La aplicación de esta metodología en la dirección de las organizaciones empresariales, se centra en una investigación cualitativa sobre el caso Ecogás donde se describen y explican diversos fenómenos en cada etapa de su ciclo de vida. Entonces, una investigación cualitativa según Taylor y Bodgan es “inductiva, o mejor cuasi-inductiva; su ruta metodológica se relaciona más con el descubrimiento y el hallazgo, que con la comprobación o la verificación” (Taylor y Bodgan , 1992) Entonces, es así como se puede decir que este estudio de caso es inductivo debido a que se analizaron testimonios de quienes participaron activamente en las acciones, actividades, decisiones estratégicas y operativas de funcionamiento de la institución en una década; así como acontecimientos relacionados con el proceso de nacimiento, crecimiento y venta de Ecogás, obteniendo respuestas en los 10 años de existencia de la primera organización transportadora de gas del Oriente Colombiano.

Recolección de la Información

Las técnicas de recolección de la información aplicadas fueron: observación, revisión documental y las entrevistas estructuradas. Para la serie Aprender a Investigar en su módulo 3 , la observación representa una herramienta válida para la recolección de información, que en palabras de Kaplan es una “búsqueda deliberada, llevada con cuidado y premeditación, en contraste con las percepciones casuales, y en gran parte pasivas, de la vida cotidiana” (Kaplan citado en Moreno y Parada 1999, p. 59) . Es así como durante la realización del proyecto se tuvo en cuenta la actitud de los entrevistados y la tendencia que seguían a la hora de responder las preguntas planteadas. Ahora, la entrevista es definida como un acto de interacción personal, espontáneo o inducido, libre o forzado, entre dos personas (entrevistador y entrevistado) entre las cuales se efectúa un intercambio de comunicación cruzada a través de la cual el entrevistador transmite interés, motivación y confianza; el entrevistado devuelve a cambio información personal en forma de descripción, interpretación o evaluación (Moreno y Parada , 1999, p. 70) Dentro de los diferentes tipos de entrevista, se escogió la entrevista estructurada y se formularon preguntas abiertas para hacer un análisis cualitativo y obtener información sobre los diferentes aspectos de la empresa.

En esta clase de entrevista las preguntas son presentadas exactamente con las mismas palabras y en el mismo orden a todos los entrevistados, con el fin de asegurar que todos están respondiendo a la misma cuestión. Las entrevistas estandarizadas se diferencian si usan preguntas abiertas o preguntas cerradas. (Moreno y Parada, 1999, p. 70) Con base en lo anterior, se aplicó un formato de entrevista a algunos funcionarios y personalidades que tuvieron injerencia en la empresa, fueron seleccionados intencionalmente y de acuerdo con las dimensiones del modelo teórico integrador para hacer el contraste con los ciclos de vida de la organización.

Proceso Metodológico

Yin (1989) propuso una manera de pensamiento de diseño de la investigación refiriéndose a cinco componentes especialmente importantes, los cuales se adaptaron al proceso del caso Ecogás:

Las preguntas de investigación, formuladas en la definición del problema. Las proposiciones teóricas, soportadas en cuatro teorías que luego se integraron para su aplicación al caso de estudio en particular, considerando su especificidad La(s) unidad(es) de análisis, que fue única es decir Ecogás y su gestión a lo largo del ciclo de vida empresarial La vinculación lógica de los datos a las proposiciones, estas últimas fijadas como factores en el marco teórico integrador como: desempeño, entorno, capacidad y motivación, junto con sus aspectos relevantes. Los criterios para la interpretación de los datos

Las preguntas de investigación y las proposiciones teóricas (ver marco teórico integrador) sirvieron de referencia o punto de partida para la recolección de los datos desde los distintos ciclos de vida del caso, y para el análisis posterior de los mismos. Tanto las preguntas de investigación como las proposiciones teóricas contienen los constructos (conceptos, dimensiones, factores o variables) de los cuales fue necesario obtener información. La anterior metodología, también esta referenciada por Shaw (Shaw, 1999 citado por Martínez, 2006).

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FACTORES MOTIVACIONALES EN UN CONTEXTO UNIVERSITARIO. UN ESTUDIO DE CASO EN LA ESCUELA DE ESTUDIOS SUPERIORES DE JOJUTLA DE LA UNIVERSIDAD AUTONOMA DEL ESTADO DE MORELOS

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RESUMEN

El objetivo de la presente investigación fue analizar (o caracterizar) qué factores motivacionales, intervienen en la continuidad del desarrollo académico de los alumnos de la Escuela de Estudios Superiores de Jojutla. El estudio es cuantitativo, descriptivo y transversal. La población estuvo compuesta por 346 alumnos que ingresaron a la universidad en el año de 2014. De esta población, se seleccionó una muestra de 52 alumnos de primer semestre, de las carreras: Administración, Contaduría, Derecho, Ciencias Ambientales, Psicología e Informática. El instrumento de recolección de datos fue desarrollado por Esquivel y Arjona (2002), el cual mide las dimensiones de seguridad, afiliación o afecto, autorrealización, logro, poder, reconocimiento y conocimiento. Los resultados mostraron que un 72.2% de los alumnos de nuevo ingreso otorgan un alto valor a la dimensión conocimiento: aprender cosas nuevas, mejorar técnicas de estudio, hacer investigación, una mejor capacitación general para el trabajo y el interés por conocer. Sin embargo, en otras dimensiones como afiliación o afecto el porcentaje otorgado por los alumnos es de 9.1%. Si bien el estudio está conformado por una muestra pequeña, los resultados proveen importante información sobre la motivación como una variable que debe ser considerada y evaluada a lo largo de la trayectoria académica del alumno para prevenir la deserción y aumentar la eficiencia terminal.

PALABRAS CLAVES: Motivación Hacia el Estudio, Estudiantes de Nivel Superior

MOTIVATIONAL FACTORS IN A UNIVERSITY CONTEXT. A CASE STUDY IN THE SCHOOL OF PROFESIONAL EDUCATION OF JOJUTLA OF THE AUTONOMOUS UNIVERSITY OF THE STATE OF MORELOS

ABSTRACT

The objective of this research was to analyze (or characterize) what motivational factors are involved in the continuity of the academic development of students in the Graduate School of Jojutla. The study is quantitative, descriptive and transversal. The population is composed of 346 students who entered college in the year 2014. A sample of 52 students out of this population was selected, from the majors of business

management, Accounting, Law, Environmental Sciences, Psychology and Information Technology. The data collection instrument was developed by Esquivel and Arjona (2002), which measures the dimensions of security, affiliation or affection, self-fulfillment, achievement, power, recognition and knowledge. The results showed that 72.2% of new students place a high value on the knowledge dimension: learning new things, improve study skills, do research, better overall job training and interest in learning. However, in other dimensions, such as affiliation or affection, the percentage given by students is 9.1%. While the study consists of a small sample, the results provide important information on motivation as a factor that must be considered and evaluated throughout the academic record of the student in order to prevent dropouts and increase terminal efficiency.

JEL: I23, I29

KEYWORDS: Motivation, Students, Upper Level

INTRODUCCIÓN

La motivación ha sido una variable poco estudiada en el contexto educativo mexicano, a pesar de que las estadísticas históricas del país muestran un aumento significativo en la matrícula de estudiantes de educación superior, desde la segunda mitad del siglo XX (Nuñez, 2000). Al respecto, la Secretaría de Educación Pública (SEP) menciona que de 1990 a la fecha hubo un incremento en el alumnado de este nivel de más del 46%, lo que equivale a casi el doble de la matrícula atendida en 1970 (Esquivel, 2005). En lo que respecta a Morelos, estado donde se desarrolla este estudio, la Asociación Nacional de Universidades y Escuelas de Educación Superior (ANUIES) reportó que las solicitudes para ingresar a la educación superior en el ciclo 2012-2013 fueron de 23,430 aspirantes, siendo los municipios de Cuernavaca (15,004), Cuautla (2,446) y Jiutepec (1,510) los que registran un mayor número de interesados. Uno de los factores observados en el aumento de solicitudes de nuevo ingreso, fue el interés de las aspirantes por mejorar su nivel de preparación (Esquivel, 2005). Este último factor es el que nos ocupa en este estudio: las motivaciones que tienen los estudiantes de nuevo ingreso para continuar con sus estudios universitarios. La motivación ha sido explicada como un proceso biopsicosocial que determina la conducta humana y marca las diferencias entre los propósitos de cada persona (Dweck, 1986; Abarca, 1995; Acosta, 1998). La motivación es definida por estos estudios como un estado interno que activa, dirige y mantiene el comportamiento (Acosta, 1998).

REVISIÓN DE LITERATURA

Generalmente una de las definiciones de motivación más aceptadas es: un estado interno que activa, dirige y mantiene el comportamiento (ACOSTA, M., 1998; 58). Debido a que es un tema con tantas connotaciones es complejo incluirla en una sola definición, de hecho existe una gran cantidad de teorías (humanista, conductista y cognoscitiva) que intentan explicar y dar una definición al respecto basándose en mayor o menor medida en componentes biológicos, conductuales, cognitivos o sociales. Sin embargo, todas ellas tienden a dar respuesta a la pregunta: ¿por qué los individuos se comportan de la forma en que lo hacen? Esta investigación se circunscribe en la perspectiva humanista y cognoscitiva, ya que tienden a armonizarse y ambas concepciones destacan la motivación interna (VALHONDO, A., 1995; 459). Tanto Maslow, Rogers y Allport aceptan el punto de vista cognitivo en el ser humano (SÁNCHEZ, M., 1999; 19). La teoría humanista se le ha denominado como “psicología de la tercera fuerza” ya que se desarrolló en los años 40 como reacción contra las dos fuerzas dominantes: el Conductismo y el Psicoanálisis freudiano; ya que psicólogos humanistas como Maslow y Rogers consideraron que ninguna de las dos anteriores explicaba apropiadamente la forma en que los individuos se comportan (VALHONDO, A., 1995; 459).

Los teóricos humanistas enfatizan la elección, la libertad personal, la autodeterminación y el anhelo de desarrollo personal, nombrado por Maslow como autorrealización. Tanto Maslow como Murray refieren como elemento importante las necesidades. Por otra parte, los teóricos cognoscitivos consideran que los

procesos de pensamiento controlan la conducta y se enfocan en la manera de como las personas procesan la información, creen en la motivación como algo causado por la búsqueda personal de un significado, de un logro. (SÁNCHEZ, M., 1999; 19). A continuación se exponen de manera sintetizada las teorías de la motivación enfocadas en este estudio.

Teoría de las Necesidades de H. Murray

Murray propuso una lista depurada de motivos humanos que explican la conducta humana, destacando el motivo de logro considerado como la tendencia a esforzarse para conseguir algo difícil, para superar los obstáculos de manera independiente (HUERTAS, 2008; 89). Teoría de las necesidades de Maslow. La jerarquía de las necesidades humanas, se clasifican en necesidades por deficiencia y necesidades de ser. Las primeras son cuatro: necesidades fisiológicas, necesidades de seguridad, necesidades de afiliación y necesidades de autoestima. Las segundas son las necesidades de logros intelectuales y necesidades de autorrealización (WOOLFOLK, A., 2008; 73). En teoría conforme cada necesidad se satisface plenamente, la siguiente necesidad se convierte en la dominante, es decir una necesidad suficientemente satisfecha ya no motivará a un individuo, por lo que si se desea motivarlo se necesitaría concentrarse en satisfacer necesidades de un nivel superior (COULTER & ROBBINS, 1997; 532). Teoría de las tres necesidades de D. McClelland y W. Atkinson McClelland y Atkinson enfocan su teoría básicamente en tres necesidades: de logro, de poder y de afiliación. La primera corresponde al deseo de hacer algo mejor, de resolver problemas o de tener dominio en tareas complejas. Las necesidades de poder tienen que ver con el deseo de controlar a otras personas y de influir en su comportamiento. Por otra parte, las necesidades de afiliación se refieren al deseo de establecer y mantener buenas relaciones con otras personas. (SCHERMERHORN, 2002; 288).

MÉTODOS Y TÉCNICAS

Sujetos

La población estuvo compuesta por 346 alumnos que ingresaron a la universidad en el año de 2014. De esta población, se seleccionó una muestra de 52 alumnos (mujeres $n = 33$; hombres $n = 19$; promedio de edad $21 \pm SD$ años), de primer semestre, de las carreras: Administración, Contaduría, Derecho, Ciencias Ambientales, Psicología e Informática. La selección se realizó a partir de un muestreo probabilístico. (Ver tabla 1).

Tabla 1: Distribución de la Población En Relación a la Carrera y Número de Alumnos

Carrera	Número de Alumnos
Administración	7
Contaduría	7
Derecho Grupo "A"	7
Derecho Grupo "C"	7
Derecho Grupo "U"	7
Ciencias Ambientales	4
Psicología Grupo "A"	5
Psicología Grupo "B"	5
Informática	3
TOTAL	52

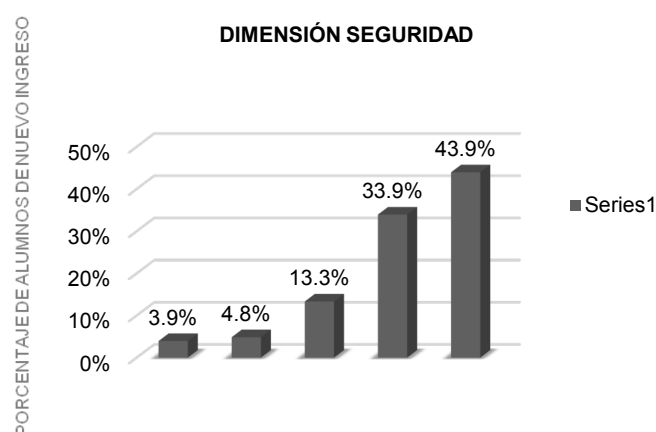
Tabla 1. En esta tabla se muestra la distribución de la población en relación a la carrera y número de alumnos. Fuente: elaboración propia.

Instrumento de Análisis

La recolección de la información se llevó a cabo a partir de la encuesta, Motivación hacia el posgrado en alumnos de nuevo ingreso a un posgrado en Educación (Esquivel y Arjona, 2002). El cuestionario está

compuesto por 32 ítems con alternativas de respuestas de escala tipo Likert. Cada ítem está asociado a una dimensión motivacional donde se explora los factores que inciden en los alumnos a continuar su educación. Las dimensiones implicadas fueron: seguridad, afiliación o afecto, autorrealización, logro, poder, reconocimiento y conocimiento. Usamos las siguientes definiciones teóricas para asegurarnos de realizar una identificación consistente de los diferentes factores motivacionales: 1) Teoría de las necesidades de Maslow, 2) Teoría de las necesidades de H. Murray, 3) Teoría de la motivación de logro de D. McClelland y R. Atkinson. Las mediciones del instrumento fueron validadas, mediante la comparación de los resultados de diferentes usuarios (n=6) obteniendo un índice de confiabilidad Alpha de Cronbach del 0,85. **Análisis de datos** Los datos fueron analizados usando el SPSS 21. La normalidad de las variables fue corroborada con una prueba Shapiro-Wilk. Para los análisis intraespecíficos se aplicaron pruebas de muestras relacionadas y de muestras independientes para los análisis interespecíficos.

Figura 1: Dimensión Seguridad



Gráfica 1: Porcentaje de valores que dan los alumnos de nuevo ingreso a la dimensión Seguridad. Fuente: elaboración propia.

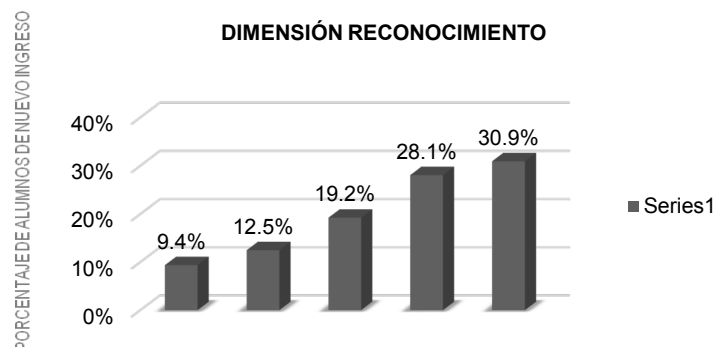
RESULTADOS

A continuación se muestran los resultados para cada una de las dimensiones implicadas en esta investigación.

Seguridad

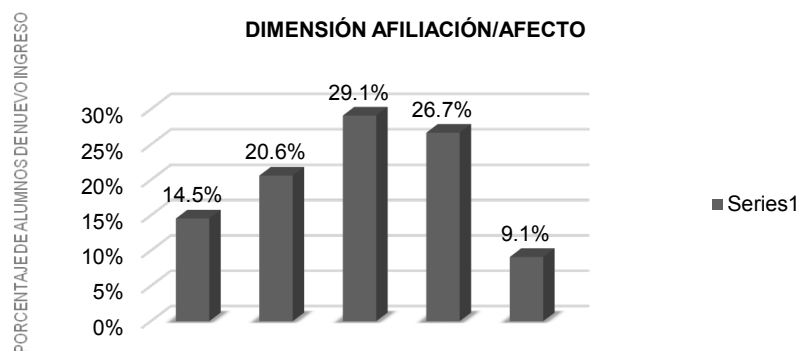
En lo referente a la dimensión seguridad los resultados mostraron que el 43.9% de los alumnos de nuevo ingreso le dan un muy alto valor a aspectos como conseguir trabajo una vez terminados sus estudios profesionales, poder conservar el empleo y sentir confianza al poseer una preparación universitaria. El 33.9% le otorga un alto valor, el 13.3% un regular valor, 4.8% poco valor y un 3.9% ningún valor a estos aspectos. Ver Figura 1.

Figura 2: Dimensión Afiliación/Afecto



Gráfica 2: Porcentaje de valores que dan los alumnos de nuevo ingreso a la dimensión Afiliación/Afecto. Fuente: elaboración propia.

Figura 3: Dimensión Reconocimiento



Gráfica 3: a Porcentaje de valores que dan los alumnos de nuevo ingreso a la dimensión Reconocimiento. Fuente: elaboración propia.

Afiliación/Afecto

En relación a la dimensión afiliación/afecto los resultados evidencian que 9.1% de los alumnos de nuevo ingreso le dan un muy alto valor a aspectos como conocer a otras personas, ser apreciado por mis compañeros y por mi familia, conocer a otros colegas y hacer nuevos amigos. El 26.7% le otorga un alto valor, el 29.1% un regular valor, 20.6% poco valor y un 14.5% ningún valor a estos aspectos. Ver Figura 2.

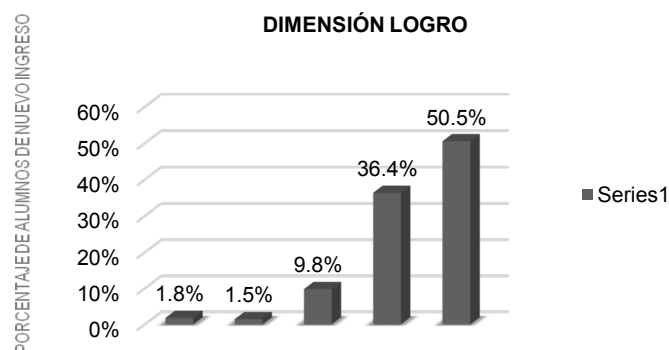
Reconocimiento

En la dimensión reconocimiento los resultados revelaron que 30.9% de los alumnos de nuevo ingreso le dan un muy alto valor a aspectos como: reconocimiento por una preparación profesional, mejora de autoestima e incremento de prestigio como profesional. El 28.1% le otorga un alto valor, el 19.2% un regular valor, 12.5% poco valor y un 9.4% ningún valor a estos aspectos. Ver Figura 3.

Logro

En lo referente a la dimensión logro los resultados mostraron que 50.5% de los alumnos de nuevo ingreso le dan un muy alto valor a aspectos como obtención de un grado, tener más éxito en el trabajo, superar nuevos retos profesionales y ascender en el trabajo. El 36.4% le otorga un alto valor, el 9.8% un regular valor, 1.5% poco valor y un 1.8% ningún valor a estos aspectos. Ver Figura 4.

Figura 4: Dimensión Logro

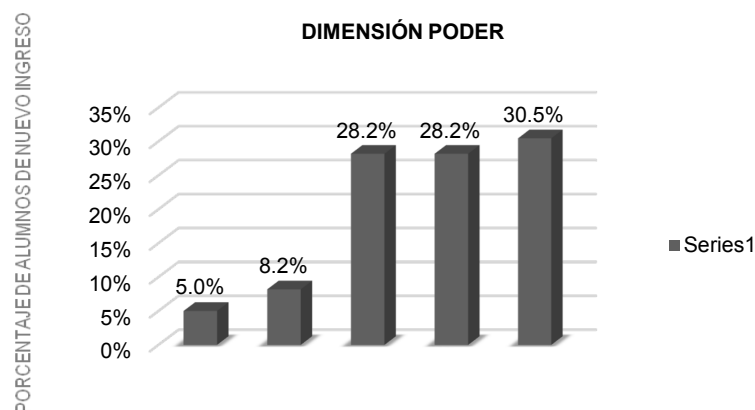


Gráfica 4: Porcentaje de valores que dan los alumnos de nuevo ingreso a la dimensión Logro. Fuente: elaboración propia.

Poder

En lo referente a la dimensión poder los resultados indicaron que 30.5% de los alumnos de nuevo ingreso le dan un muy alto valor a aspectos como obtener un cargo de representación en el trabajo, ser líder de opinión, ocupar un cargo directivo en el lugar de trabajo e influir en los compañeros de la universidad. El 28.2% le otorga un alto valor, el 28.2% un regular valor, 8.2% poco valor y un 5.0% ningún valor a estos aspectos. Ver Figura 5.

Figura 5: Dimensión Poder

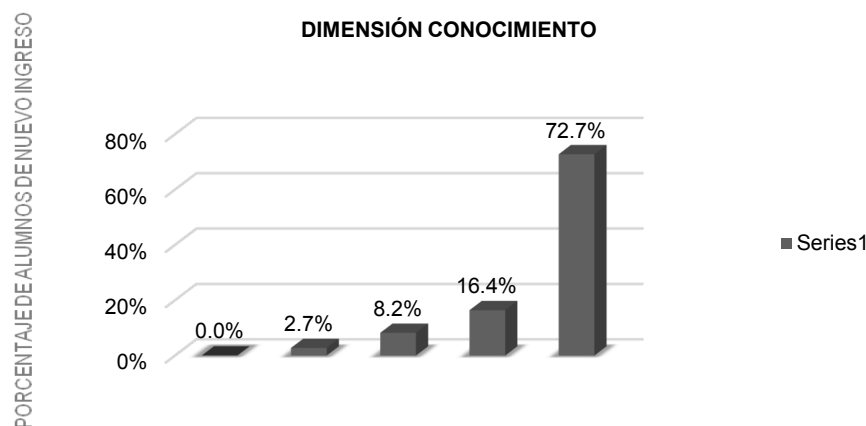


Gráfica 5: Porcentaje de valores que dan los alumnos de nuevo ingreso a la dimensión Poder. Fuente: elaboración propia.

Conocimiento

En lo referente a la dimensión conocimiento los resultados evidencian que 72.2% de los alumnos de nuevo ingreso le dan un muy alto valor a aspectos como aprender cosas nuevas, mejorar técnicas de estudio, hacer investigación y una mejor capacitación general para el trabajo, interés por conocer, comprender o estudiar una carrera universitaria para lograr una mejor calidad de vida. El 16.4% le otorga un alto valor, el 8.2% un regular valor, 2.7% poco valor y un 0.0% ningún valor a estos aspectos. Ver Figura 6.

Figura 6: Dimensión Conocimiento

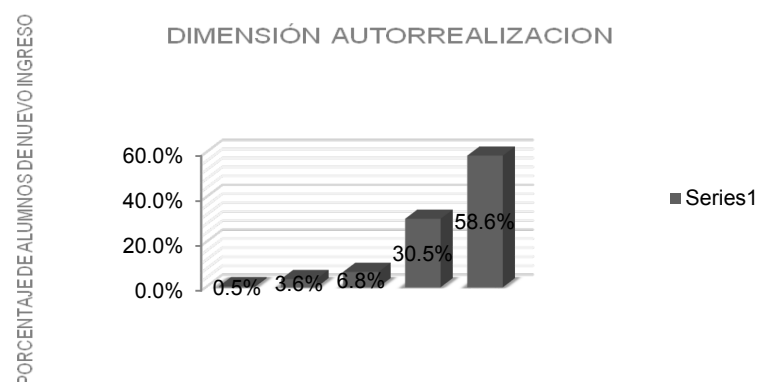


Gráfica 6: Porcentaje de valores que dan los alumnos de nuevo ingreso a la dimensión Conocimiento. Fuente: elaboración propia.

Autorrealización

En lo referente a la dimensión autorrealización los resultados evidencian que 58.6% de los alumnos de nuevo ingreso le dan un muy alto valor a aspectos como superación personal, sentirse satisfecho con lo que hacen, un sentimiento de autorrealización y sentirse autosuficiente. El 30.5% le otorga un alto valor, el 6.8% un regular valor, 3.6% poco valor y un 0.5% ningún valor a estos aspectos. Ver gráfica 7.

Gráfica 7: Dimensión Autorrealización



Gráfica 7: Porcentaje de valores que dan los alumnos de nuevo ingreso a la dimensión Autorrealización. Fuente: elaboración propia.

CONCLUSIONES

En esta investigación se concluye que los motivos principales que manifestaron los alumnos de nuevo ingreso de la Escuela de Estudios superiores de Jojutla son de acuerdo a la teoría de Maslow necesidades de ser ya que en relación a los porcentajes de valores que dieron los alumnos a cada dimensión la de conocimiento y autorrealización son las posicionadas en el primer y segundo lugar respectivamente. Motivos como necesidades de logros intelectuales, saber más, entendimiento así como llegar a ser lo que uno desea, realización y logros personales son las razones que los estudiantes expresaron para querer continuar con sus estudios universitarios. Estos resultados concuerdan con el estudio motivos de estudiantes de nuevo ingreso para estudiar un posgrado en educación de Esquivel y Rojas (2005) el cual señala que los motivos principales que tienen los estudiantes de nuevo ingreso son: autorrealización y conocimiento. Existe también un acuerdo en los resultados obtenidos por Esquivel y Arjona (2003) en estudiantes de los programas de Especialización y Docencia en el ciclo escolar 2001 y 2002 quienes también encontraron como primer motivo el de Conocimiento. Finalmente este trabajo es un punto de partida de otras investigaciones que pretendan profundizar en el tema.

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CREACIÓN DE CENTRO DE CAPACITACIÓN EMPRESARIAL AL AIRE LIBRE DE LA SIERRA DE NEVERÍAS PERTENECIENTE AL EJIDO EL JALOCOTE MUNICIPIO DE AUTLÁN DE NAVARRO, JALISCO

Oscar Guzmán Vargas, Universidad de Guadalajara

RESUMEN

El presente trabajo de investigación contiene los antecedentes de la problemática de la Costa Sur, así como la metodología de investigación en la que se basa, los resultados de la recolección y análisis de datos, tanto internos como externos de los temas y actividades que se necesitan desarrollar en este Centro de Capacitación Empresarial y el diseño del Plan de Capacitación Empresarial en el cual se mencionan las actividades a realizar. El planteamiento de la Creación del Centro de Capacitación Empresarial donde se manejan planes de acción, objetivos y procesos de medición y por último se presentan las conclusiones del presente caso de estudio así como las recomendaciones pertinentes a fin de dar seguimiento.

PALABRAS CLAVE: Vinculación, Capacitación, Organización

ABSTRACT

OPEN AIR TRAINING CENTER IN JALOCOTE, NAVARRO, MEXICO

The present work of investigation contains the precedents of the problematics of the Costa Sur, as well as the methodology of investigation in the one that bases, the results of the compilation and analysis of information, both boarders and day pupils of the topics and activities who need to develop in this Center of Managerial Training and the design of the Plan of Managerial Training in which the activities to realize are mentioned. The exposition of the Creation of the Center of Managerial Training where they handle action plans, aims and processes of measurement and finally they present the conclusions of the present case of study as well as the pertinent recommendations in order to give follow-up.

KEYWORDS: Bound, Training, Organization

INTRODUCCIÓN

Hace unas décadas la Región Costa Sur, era de las más importantes por su ubicación geográfica y su clima tan apropiado para frutas y verduras, en donde logró ser primer lugar en producción de azúcar y en los cultivos de jitomate y sandía, lo que le pronosticaba un buen futuro como región y una consolidación a los grupos de productores que comenzaban a unirse para formar un sólido conjunto de empresarios. Por su ubicación geográfica, esta Región era muy transitada por los diferentes medios de transporte que llevaban los productos del Estado de Colima a la Ciudad de Guadalajara y viceversa y ello motivaba la inversión de empresarios. A raíz de la construcción de la autopista de Guadalajara- Colima la Región Costa Sur sufrió un certero golpe a su economía, ya que quedó olvidada y poco a poco los fuertes capitales se fueron saliendo a mejores regiones con buena ubicación geográfica y con vías de comunicación terrestre en óptimas condiciones. Hace años el mundo de los negocios no presentaba constantes desafíos como: nuevos productos, nuevos servicios, mercados y competidores. Pero todo eso ha cambiado, sin embargo la Región

Costa Sur sigue estancada con sus pensamientos obsoletos mientras otras regiones se adelantan y siguen progresando a pasos agigantados.

Con la salida de inversionistas de esta zona, los pocos grandes empresarios que se quedaron eran orgullosos y egoístas, lo cual no motivaba a la integración de grupos de pequeñas empresas para hacer un sólo frente a los problemas de comercialización que se veían venir. Han pasado aproximadamente 25 años y la región Costa Sur no logra crecer, al contrario muchos analistas pronostican su estancamiento por otros 20 años más, esto ha despertado el interés de varios investigadores para conocer más a fondo la problemática y comenzar a trabajar en la conformación de Cooperativas, Cámaras de Comercio, Uniones de Comerciantes, etc. Los motivos que dieron lugar a la realización de la propuesta para la creación de un Centro de Capacitación Empresarial en la Sierra de Neverías perteneciente al Ejido El Jalocote, está fundamentado en la importancia que tienen los temas de calidad en el servicio y servicio al cliente para el desarrollo empresarial, la relevancia que reviste el tener un pensamiento hacia la calidad, y de preparación constante por parte del personal que colabora en la empresa, otorgando lo mejor de sí para su desarrollo. Entre los principales objetivos planteados en esta investigación están evaluar y analizar la problemática que existe en la obsolescencia de conocimientos y tecnologías aplicadas en los servicios que están otorgando; diagnosticar las principales causas de por qué no se prepara al personal y al empresario en la aplicación de nuevas tecnologías y mejorar la calidad de atención al cliente; además es interés de la ciudadanía recibir servicios con calidad y que se les otorguen soluciones y alternativas que hagan desaparecer las quejas y logren tener cautivos a los clientes.

REVISION LITERARIA

Dentro de una investigación es de suma importancia contar con toda la información necesaria y veraz, y utilizar todo tipo de instrumentos que ayuden a encontrar un nuevo conocimiento con un grado de confiabilidad tal, que nos brinde la seguridad de poder exhibirlo a la sociedad empresarial y al sector laboral. Para llevar a cabo lo anterior, es necesario utilizar una metodología, que según Tamayo y Tamayo 2001 “es la manera determinada de procedimientos para ordenar la actividad a fin de lograr un objetivo” (p. 319), o como dice Arias Galicia 1999 “la idea es el grano, el método es el suelo que le suministra las condiciones para desenvolverse, prosperar y dar los mejores frutos de acuerdo con su naturaleza; pero de igual manera que no brotará jamás del suelo mas que lo que en él se siembre no se desenvolverán por el método... mas que las ideas que le sometan. El método por sí mismo no engendra nada” (p. 47).

METODOLOGÍA

Técnicas de Investigación

Encuesta: se aplicaron 270 entrevistas a empleados, 135 a empresarios y 350 a clientes, de la región Costa Sur, ésta se llevó a cabo en los fines de semana y algunos días por las tardes debido a las actividades mismas de cada una de las empresas y momentos de los empleados y clientes entrevistados, fue una tarea bastante complicada por la naturaleza misma de no estar acostumbrados a este tipo de entrevistas y su misma falta de participación en la problemática que atraviesa el sector comercio en el ámbito de cambio de actitudes de los empleados y empresarios.

Instrumentos Utilizados

Entrevistas: fueron realizadas con el cuidado de captar información requerida respecto del conocimiento de las variables de entorno de las empresas constituido por las resistencias que influyen sobre su comportamiento, formas de pensar y actuar. Fue utilizado este medio de recolección de información en donde las preguntas fueron abiertas para dejar que ampliaran sus comentarios en los temas que solicitamos su opinión y la cantidad de preguntas fue en promedio de seis para los 3 sectores encuestados: clientes,

empleados y empresarios estructuradas a partir de lo general a lo específico y siempre buscando profundizar sobre los detalles valiosos que nos podían comentar en sus experiencias vividas, por medio de preguntas clave como: qué opina usted..., qué considera usted importante..., cómo describe usted... cual es el detalle que considera....., dichas preguntas dejaban que los entrevistados se extendieran en sus comentarios y nos dieran un punto de vista más amplio.

Determinación de Muestras: la cantidad que se determinó para la aplicación de las entrevistas, fue de una forma sencilla, en donde con base en la población de habitantes y el número de comercios de los diferentes municipios representativos que integran la Región Costa Sur.

RESULTADOS

De acuerdo a la investigación realizada, es posible proponer un modelo previo de desarrollo que efectivamente se pueda lograr en El Centro de Capacitación Empresarial al Aire Libre de los recursos humanos con tareas estratégicas, pero que además sea adecuado y conveniente respecto al perfil de organización educativa que prestara el servicio. Todo ello, siempre y cuando pueda vincularse con el Centro Universitario de la Costa Sur, con la participación de expertos, protagonistas y estudiosos del fenómeno de la capacitación con elementos de innovación tanto en su diseño, aplicación y desarrollo. El modelo previo nos ayudará a la consolidación del Centro de Capacitación y arroje resultados con regularidad y dentro de parámetros esperados. Dicho esquema parte de las siguientes premisas:

Los empresarios no deben menospreciar la posibilidad de compartir un curso de capacitación con sus subordinados.

Que se respeten los valores culturales de grupos de trabajo.

Disminuir los rezagos entre los niveles de educación profesional con capacitación.

Se debe tener visión de largo plazo y no tan sólo de beneficios inmediatos respecto de la rápida recuperación de la inversión.

El esquema de creación del Centro de Capacitación Empresarial al Aire Libre, debe enfatizar un enfoque humano, basado en la participación y en la asociación.

La flexibilidad por parte de las empresas debe ser su característica general, y la transformación, la innovación y la adaptabilidad sean los detalles que hagan diferenciarse de otras empresas, todo esto, a través de cursos dinámicos que posibiliten a los empleados y a la empresa misma sacar el potencial que tiene cada quien para crecer.

La búsqueda constante del mejoramiento de la calidad de vida para empleados, debe ser la razón de la creación del Centro de Capacitación Empresarial al Aire libre y demostrarle a los empresarios la forma de hacerlo; y que se considere como un hábito el pensar siempre en las condiciones de vida de sus trabajadores.

Que el lugar de trabajo sea la causa y efecto del esfuerzo conjunto.

El modelo por emplear debe posibilitar la capacitación y certificación como sistema normado de competencia laboral; dichas normas pueden definir lo que un individuo es capaz de contribuir a la competitividad dentro del comercio y también por las limitaciones de los esquemas de capacitación tradicional.

Bajo la limitación de que las habilidades pueden no reconocerse. En el país hay un bajo nivel de escolaridad y lo único que se certifica es la educación formal; un trabajador puede ser muy hábil en su puesto de trabajo y tiene reconocimiento dentro de la empresa, pero si sale al mercado de trabajo, necesita comprobar esas habilidades y, es aquí donde el Centro de Capacitación Empresarial al Aire Libre emitirá dichos comprobantes.

CONCLUSIONES

Una fuerza de trabajo calificada permitirá que las empresas aumenten su productividad y competitividad, y que sus trabajadores amplíen sus posibilidades de incorporación y permanencia en el mercado laboral. El sistema de producción ya no se basa en actividades repetitivas y monótonas, sino en el trabajo intelectual y creativo de las personas, así como en la innovación y el aprendizaje continuo. El país requiere preparar a los trabajadores en relación a las necesidades específicas del sector productivo, se requiere aumentar la calidad de la capacitación, evidenciar las destrezas de los trabajadores en determinadas funciones productivas. Un número importante de trabajadores son contratados sin capacitación previa, aunado a esto, en el país hay un bajo nivel de escolaridad por lo que la capacitación dentro del trabajo es muy importante, ya que además de incrementar las potencialidades del empleado, le sean útiles en otro empleo. El propósito de identificar el tipo de empresa, su origen, tipo de empleados y el tiempo que tienen sus empleados trabajando, permitió comprender el grado de aceptación, la visión del desarrollo empresarial, sus problemas financieros, económicos y sobre todo el ambiente del esquema operativo y laboral en su empresa.

El antecedente que prevaleció en la mayoría de las empresas, es que sus dueños son personas que anteriormente eran empleadas, y con base a los conocimientos adquiridos en sus trabajos formaron posteriormente su empresa, recalando en este punto, que a dichos empresarios les falta un criterio formal de negocio, en donde se pone de manifiesto la necesidad de capacitación en estos aspectos.

En la mitad de las empresas investigadas, se hizo presente su estrategia defensiva y conservadora y no agresiva y competitiva, mucho menos innovadoras. Esto demuestra la vulnerabilidad de nuestras empresas ante competidores de otros Estados e incluso internacionales. Pocas empresas presentaron la condición de vinculación o asociación con organismos de investigación y desarrollo técnico o académico. Se manifiesta la subutilización de la tecnología en informática, en donde se debe hacer un gran esfuerzo de capacitación. Actualmente, la globalización económica considera al conocimiento como un factor de producción, por lo cual se genera un valor económico. En esa dirección, la Capacitación continua debe establecer múltiples opciones para utilizar el recurso humano en los diversos niveles, en la estructura laboral: el trabajo profesional, trabajo técnico y el trabajo manual; para que estén en condiciones de resolver las exigencias que se derivan de la tecnología, la ciencia, la economía, etc. Así mismo, transmitirles valores que promuevan el respeto hacia las personas y el medio ambiente, su capacidad de decisión, unidad social y sentido de justicia, dirigidos a favor del fortalecimiento de su identidad regional y nacional, para responder competitivamente al entorno internacional.

La Capacitación continua es un tipo de educación que a través de cursos y actualización del recurso humano inserto en el ámbito laboral, contribuye a la educación permanente. Por lo que resulta un derecho de los individuos y, una obligación por parte de las empresas. En la investigación efectuada, se encontró que la práctica de la Capacitación continua en México es escasa y muy variada. Pero lo más significativo, es que no hay una clara identificación de sus objetivos. Pues es común, que consideren a la capacitación continua tanto para actualizar, como para formar recursos humanos profesionales. Por lo que una cosa es la capacitación continua y otra la educación formal (licenciatura y posgrado). El siguiente autor su comentario resulto interesante al compararlo con la investigación que se realizó y dice: "De ahora en adelante la clave es el conocimiento. El mundo no se está convirtiendo en intensivo en trabajo, ni en intensivo en materiales, ni intensivo en energía sino en intensivo en conocimiento" Peter Drucker Un elemento de importancia que pude observar es la participación del cliente como

parte integral en una evaluación. El nivel de exigencia de resultados para los servicios internos, como lo es la capacitación, es sustancialmente menor de lo que lo es para los procesos productivos o centrales de la organización. "Estamos entrando en la sociedad del conocimiento. El recurso económico básico ya no es el capital, ni el trabajo, sino que es y seguirá siendo el conocimiento. En esta sociedad el trabajador del conocimiento tendrá un papel protagónico" Día a día con mayor convicción los empresarios verifican que los recursos humanos sean el activo más importante y la ventaja competitiva en las estrategias a implementar. Ya no se puede que las empresas definan el contenido de la capacitación en función de las necesidades internas. De ahí que se deben de implementar los conocidos planes de "detección de necesidades de capacitación", con buenos presupuestos. La medición de los resultados se evaluará en la reacción de los participantes que llenarán un cuestionario al final de cada curso. Con la globalización, la competitividad y la apertura de mercados, se ha visto un cambio drástico en las empresas. El presupuesto se ve cada vez más restringido y debe ser mejor empleado, por lo tanto, se tienen que realizar grandes reestructuraciones y ahora los recursos deben ser aplicados con mucho criterio y asertividad. Capacitación y competitividad pasan a ser aspectos congruentes en las organizaciones. La competitividad exige mayor rigor al escoger la aplicación de la capacitación, y sin capacitación no hay competitividad. Una de las principales conclusiones de esta investigación es el mayor énfasis que se da a aquellos factores que diferencian a las empresas. La capacitación, definitivamente, se ha vinculado con mayor tenacidad a la estrategia. Antes, la capacitación se limitaba a adecuar conocimientos, habilidades y destrezas. Hoy, capacitar gente es el diferencial competitivo de mayor peso para una organización, orientando más el accionar a cambiar actitudes. Capital, tecnología y procesos son recursos accesibles y algunos de ellos pueden ser copiados. "No capacite aquello que puede copiar".

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LA RESPONSABILIDAD SOCIAL CORPORATIVA EN LA COMUNICACIÓN DE LOS SITIOS WEB DE LAS EMPRESAS CON ÍNDICE DE PRECIOS Y COTIZACIONES SUSTENTABLE EN LA BOLSA MEXICANA DE VALORES

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RESUMEN

En la actualidad existe una preocupación a nivel global en términos de Responsabilidad Social Empresarial (RSE). Los procesos sustentables son indicativos de avances en la mejora del medio ambiente y de gobierno corporativo, los cuales cada vez tienen mayor importancia porque significan también mejores controles en la gestión de las empresas, asociándolos con la imagen. Por lo que resulta interesante analizar en la web aquellas que cotizan en la bolsa Mexicana de Valores con Índice de Precios y Cotizaciones (IPC) Sustentable y profundizar en el uso que realizan a la hora de comunicar su Responsabilidad Social y si hacen alusiones al Cambio Climático y Sostenibilidad medioambiental. Internet es el medio de comunicación más idóneo para transmitir la información sobre Responsabilidad Social Empresarial. En este trabajo se analizan las web corporativas de las empresas mexicanas que cuentan con Índice de Sustentabilidad, el cual está dirigido a seguir el comportamiento bursátil de aquellas emisoras que tienen programas sustentables con estándares internacionales y cuál podría ser la tendencia de la responsabilidad empresarial en México. La herramienta que se utilizó se basa exclusivamente en el tratamiento de la información, Índice de Evaluación Web (IEW).

PALABRAS CLAVE: Responsabilidad Social, Índice de Precios y Cotizaciones Sustentable, Evaluación Web

Corporate Social Responsibility in the communication of the websites of the companies and Sustainable Price Index Quotes on the Mexican Stock Exchange

ABSTRACT

At present there is a global concern in terms of social responsibility (CSR). The sustainable processes are indicative of progress at improving the environment and corporate governance, which increasingly are more important because they also mean better controls in the management of companies associating with the image. It is interesting to analyze the web of those listed on the Mexican Stock Exchange IPC Sustainable and deepen the use made when communicating its Social Responsibility and if they make allusions to Climate Change and Environmental Sustainability. Internet is the most suitable to convey information about social responsibility communication. In this paper the corporate web of Mexican companies with Sustainability Index, which is intended to follow the stock market performance of those stations that have sustainable programs with international standards and what might be the trend of

corporate responsibility in Mexico are analyzed The specific tool used is based solely on information processing and not on the content analysis of Web Assessment Index (IEW).

JEL: M2

KEYWORDS: Social Responsibility, Sustainable Index of Prices and Quotations, Web Evaluation

INTRODUCCION

La Responsabilidad Social Corporativa (RSC) o Responsabilidad Social Empresarial (RSE), como también se le conoce, es un valor con una tendencia a la alza a nivel mundial. En cada país se desarrolla y adapta el tema de acuerdo a su idiosincrasia, imprimiéndole sus propios matices culturales en los que la información ha jugado un papel destacado; sin embargo, las investigaciones con el enfoque de comunicación y cultura son pocos. Los autores que se destacan por este tipo de trabajos son Juholin (2003) en Finlandia, y los estudios de Sanborn (2004); Agüero (2002), y Sánchez (2000) en América Latina, quienes se han concentrado en identificar las características nacionales que presenta la RSC en cada país. De acuerdo con información de la Bolsa Mexicana de Valores, desde hace algunos años existe la tendencia de los inversionistas, a buscar compañías para invertir sus recursos en ellas, basándose en la premisa de que una empresa que sea sustentable generará valor a largo plazo, y estará mejor preparada para enfrentar los retos económicos, sociales y ambientales que se presenten. El IPC Sustentable, es una herramienta a través de la cual la Bolsa Mexicana de Valores busca que las empresas que lo integren tengan una mayor presencia a nivel internacional y a su vez sea una muestra del nivel de sustentabilidad que alcanzan las compañías mexicanas.

REVISION LITERARIA

En la actualidad, las empresas, mediante sus acciones de Responsabilidad Social Corporativa (RSC) pueden reinvertir parte de sus beneficios en acciones sociales y medioambientales que ayuden a mejorar su entorno y proyectar una buena imagen. En la medida en la que estas acciones reporten rentabilidad para la empresa, se confrontan las motivaciones de las empresas y su verdadera utilidad social (Hamann y Acutt, 2003) por lo que pueden desarrollarse como una estrategia del marketing, en este caso con una de las herramientas de la promoción para influenciar las percepciones de sus diferentes públicos. Sin embargo, no hay que olvidar que las compañías responsables son más rentables (Villafañe, 2009). Una o varias acciones sociales no integran una estrategia de RSC, aunque ayuden a identificarla o a presagiarla (Jáuregui, 2009). El debate de la RSC tiene que ver con los procesos internos de la empresa que garantizan que las cosas se hagan bien (Pinillos, 2009).

En el ámbito empresarial, las acciones que se han realizado en relación a las empresas que cotizan en la Bolsa Mexicana de Valores, es desarrollar un Índice de Precios y Cotizaciones Sustentables (IPC Sustentables), a través de los cuales se puede seguir el comportamiento bursátil de aquellas emisoras mexicanas que tienen programas sustentables con estándares internacionales. Este indicador cuenta con características de ser representativo por el nivel de emisoras que lo componen. Este tipo de Índices también se manejan en La Bolsa de Valores de Sao Paolo, como una herramienta para la evaluación comparativa del desempeño de las empresas que cotizan en dicha Bolsa, bajo el aspecto de la sostenibilidad empresarial basada en la eficiencia económica, el equilibrio del medioambiente, la justicia social y el gobierno corporativo (Bolsa Mexicana de Valores).

El 9 de diciembre del 2011, el IPC Sustentable, fue oficialmente puesto en marcha agrupando a 23 empresas, entre las que destacan Mexichem, Grupo Bimbo, WALMEX, Cemex, FEMSA, Grupo Modelo, Urbi, y América Móvil. La Bolsa Mexicana, recibe el apoyo de EIRIS (Experts in Responsible Investment) y de la Universidad Anáhuac del Sur, como calificadoras en materia de sustentabilidad, analizan y

comparan a las emisoras mexicanas con las 3,000 emisoras de 26 países a quienes también analizan y califican de acuerdo a las siguientes características (Bolsa Mexicana de Valores, 2007):

Ambiental: Consistió en el 50% de la calificación al evaluar el uso y aprovechamiento del agua, emisiones, agua residual y desechos y el uso de energía así como la generación de la misma.

Social: Área que contabilizó el 40% de la calificación total al considerar principios y derechos en las relaciones laborales; la implementación del código de ética dentro y fuera de la organización; la calidad de vida, salud y desarrollo personal de sus trabajadores y proveedores; y la colaboración entre la Organización, el Estado y la sociedad, entre otros.

Gobierno corporativo: contabilizó el 10% de la calificación y evaluó los derechos de accionistas en el ámbito de la propiedad y tratamiento equitativo; la transparencia, control interno y rendición de cuentas, así como las responsabilidades y estructura del Consejo, entre otros criterios (Bolsa Mexicana de Valores). Los criterios de medición utilizados por ambos calificadores se basan en principios y recomendaciones de:

Principios del Pacto Mundial,

Principios de Inversión de UN-PRI,

Principios relevantes del Pacto Mundial,

Recomendaciones de la Organización para la Cooperación y el Desarrollo Económico (OCDE) y

El Banco Mundial (IFC) quien aborda a nivel mundial la promoción del buen Gobierno Corporativo. – ISO 14000/ Industria Limpia (EIRIS Empowerment Responsible Investment)

Comunicación de la Responsabilidad Social En Internet

Para Piñuel (1997) la comunicación corporativa comprende diversas formas de comunicación cuyos públicos destinatarios no se definen como consumidores de productos, sino como interlocutores sociales. Es importante que las empresa que cuenten con un sitio en la web y faciliten información sobre la propia empresa: su visión, su misión, sus valores entre otras cosas más y sobre su actividad empresarial; sobre sus estrategias y acciones de RSC y en el que la empresa interactúe con sus públicos externos, ya sea con correo electrónico, chat o blog, manteniendo una comunicación bidireccional. Cuando se habla de la comunicación de la RSC, muchas empresas están comprometidas y llevan a cabo prácticas social y medioambientalmente responsables, pero no las dan a conocer de una forma eficiente ni efectiva. La información no se difunde y se pierde una gran oportunidad de crear imagen.

La mayoría de las empresas utilizan los espacios webs para comunicar información de RSC y desaprovechan la oportunidad de sacar al máximo todas las posibilidades que existen, en muchos casos se publica la memoria anual de Responsabilidad Social sin darle la importancia que tiene o incluyéndola como un anexo y en el mismo formato en el que fue impresa. Dicha información podría ser presentada de una manera atractiva, creativa e interesante. Se debe establecer una relación bidireccional con los grupos de interés, es decir con sus diferentes públicos, tanto internos como externos que le permita a la empresa lograr objetivos y desarrollar políticas y programas acordes con cada uno de ellos. La comunicación de Responsabilidad Social deberá interpretarse como un sistema de rendición de cuentas ante la sociedad que la empresa ejerce periódicamente y que va dirigido a sus públicos externos, para que éstos cuenten con la información suficiente para evaluar la obtención de resultados en el ámbito de la RSC (Vázquez, 2007). El uso Internet en la actualidad ofrece una serie de ventajas que deben de ser aprovechadas por las empresas a la hora de comunicar la Responsabilidad Social Corporativa como: La comunicación estratégica y segmentada con los públicos que tienen interés en la empresa. Requiere que dichos públicos activos, que poseen un gran potencial y están interesados en conocer información útil sobre RSC la conozcan de manera oportuna y que fomenten la imagen que se ha creado.

La hipertextualidad es una de sus características fundamentales, que nos permite acceder a la información de forma selectiva a través de los hipervínculos. Tiempo y espacio ilimitados. No importa el día o la hora, la información se encuentra disponible las 24 horas y con espacio ilimitado. La interactividad permite interactuar con los públicos externos y conocer sus opiniones respecto a temas de RSC, provocando una retroalimentación en ambos sentidos. Por eso, es esencial contar con herramientas de bidireccionalidad como emails, blogs, foros, chats entre otros más. La velocidad para conocer la información es esencial, por ello es muy importante la accesibilidad de la misma dentro de una web. (Muñoz 2013)

METODOLOGIA

En este trabajo se analizan las web corporativas de las principales empresas con IPC Sustentable que cotizan en la Bolsa Mexicana de Valores, para conocer que tanto comunican la Responsabilidad Social y si incluyen o no mecanismos de interactividad o feedback. La Bolsa Mexicana de Valores (2015) publicó el listado de empresas que componen la nueva muestra para el IPC Sustentable, a partir del 3 de febrero del 2015 y hasta el 29 de enero del 2016 y que se presenta en la tabla 1. Se estudiarán sus web corporativas mediante una herramienta específica para ello, compuesta de elementos de tres metodologías para dicho análisis: del Índice de Evaluación Web (Miranda, 2006) de la metodología propuesta por Codina (2012) y la de Moreno y Capriotti (2005) y que fue diseñada por Muñoz (2013). Las aportaciones a la hora de evaluar sitios web son muy diversas. Totz (2001) realizó una clasificación de los métodos propuestos diferenciando entre: Métodos basados en atributos, evaluamos el sitio web en función de la calidad de sus atributos individualmente. Dichos atributos podrían ser objetivos o subjetivos. Métodos basados en procesos, evaluamos la web a partir de unos de procesos y sucesos que se producen. La complejidad de su utilización hizo que Bouter y Scharl (2000) propusieran un nuevo modelo con menos atributos, pero con gran valor para poder explicar las características de la muestra a analizar. A fin de evitar los errores de otros modelos, Buenadicha (2001) desarrolla un nuevo índice de evaluación cuantitativa IEW (Índice de Evaluación Web), que puede ser utilizado para evaluar el actual uso de Internet. Siguiendo a Evans y King (1999) toda herramienta que pretenda evaluar sitios web debe contar con los siguientes componentes:

Categorías. Áreas objeto de análisis.

Factores. Elementos específicos incluidos en cada categoría

Ponderaciones. Importancia relativa otorgada a cada categoría y factor.

Tabla 1: Listado De Emisoras 2014 Sustentables

1	Ac	Arca Continental, S.A.B. De C.V.
2	Aeromex	Grupo Aeroméxico, S.A.B. De C.V.
3	Alfa	Alfa, S.A.B. De C.V.
4	Alsea	Alsea, S.A.B. De C.V.
5	Amx	América Móvil, S.A.B. De C.V.
6	Asur	Grupo Aeroportuario Del Sureste, S.A.B. De C.V.
7	Axtel	Axtel, S.A.B. De C.V.
8	Azteca	Tv Azteca, S.A.B. De C.V.
9	Bimbo	Grupo Bimbo, S.A.B. De C.V.
10	Bolsa	Bolsa Mexicana De Valores, S.A.B. De C.V.
11	Cemex	Cemex, S.A.B. De C.V.
12	Comerci	Controladora Comercial Mexicana, S.A.B. De C.V.
13	Elektra	Grupo Elektra, S.A.B. De C.V.
14	Femsa	Fomento Económico Mexicano, S.A.B. De C.V.
15	Gentera	Compartamos, S.A.B. De C.V.
16	Gf Norte	Grupo Financiero Banorte, S.A.B. De C.V.
17	Gmexico	Grupo Mexico, S.A.B. De C.V.
18	Herdez	Grupo Herdez, S.A.B. De C.V.
19	Ica	Empresas Ica, S.A.B. De C.V.
20	Ienova	Infraestructura Energetica Nova, S.A.B. De C.V.
21	Kimber	Kimberly – Clark De Mexico S.A.B. De C.V.
22	Kof	Coca-Cola Femsa, S.A.B. De C.V.
23	Lab	Genomma Lab Internacional, S.A.B. De C.V.
24	Lala	Grupo Lala, S.A.B. De C.V.
25	Mexchem	Mexichem, S.A.B. De C.V.
26	Ohl Mex	Ohl Mexico, S.A.B. De C.V.
27	Oma	Grupo Aeroportuario Del Centro Norte, S.A.B. De C.V.
28	Pe&Oles	Industrias Peñoles, S. A.B. De C. V.
29	Sanmex	Grupo Financiero Santander Mexico, S.A.B. De C.V.
30	Soriana	Organización Soriana, S.A.B. De C.V.
31	Sport	Grupo Sports World, S.A.B. De C.V.
32	Tlevisa	Grupo Televisa, S.A.B.
33	Vesta	Corporación Inmobiliaria Vesta, S.A.B. De C.V.
34	Walmex	Wal – Mart De Mexico, S.A.B. De C.V.

Fuente. Bolsa Mexicana de Valores (2015) El instrumento que se aplicó en esta investigación es el Índice de Evaluación Web (IEW) propuesto por Muñoz (2013) y que incluye los parámetros que se muestran en la tabla 2.

Tabla 2: Parámetros, Indicadores y Elementos

Parámetros	Accesibilidad	Contenido	Interactividad
Indicadores	Sección	Número de páginas Recursos de información	Uso de feedback
	Nivel jerárquico	Documentos o enlaces adjuntos	
Elementos	Definición/Procedimiento	Definición/Procedimiento	Definición/Procedimiento

Fuente: Adaptado de Muñoz 2013

Para poder tabular la información que se registre en el parámetro de accesibilidad, se entiende como la facilidad para obtener una determinada información en un sitio web, es cuando más definidas y organizadas están las temáticas sobre las que se ofrecen información en una web, relacionadas con RSC.

Los indicadores que ayudaran a medir este parámetro serán: Sección. La sección permite identificar en qué lugar de la página o sitio web se encuentra la información sobre RSC. Dentro de la web corporativa se tiene que observar si se divide en secciones o no y si una de ellas es de RSC. Nivel jerárquico. Responde a la cantidad de clicks que es necesario realizar para acceder a la información. Cuanto menor número de clicks se necesiten, la información será más accesible. Contenido. Únicamente se registrará si se facilitan documentos adjuntos o si se utilizan otros recursos además de la escritura como gráficos, videos, etc.

Indicadores: Número de páginas. Permite conocer la cantidad de información dedicada a la RSC. Documentos o enlaces adjuntos. Indicar si se facilita el acceso a información más específica y concreta sobre RSC. Recursos de información. Se trata de elementos distintos del propio texto, es decir, elementos gráficos, audiovisuales, interactivos, etc. Cuanto más recursos existan mejor explicada y ampliada se encuentra la información. Para medir la interactividad se entenderá como la capacidad de poder interactuar

con otros, es decir, que se establezcan canales de comunicación en ambos sentidos. Se registrará si existe un email general, email específico, foros, anuario electrónico, chats, blogs, redes sociales.

RESULTADOS

Todas las empresas que se analizaron presentan en su página corporativa información sobre RSC, de manera detallada y abundante que se encuentra debidamente organizada por temáticas y en la mayoría de las ocasiones se complementan con documentación o enlaces adjuntos y viene acompañada por algunos otros recursos gráficos o audiovisuales que sirven para reforzar los conceptos. La interactividad en las páginas ofrece como herramientas un correo electrónico general y específico sobre RSC. Las páginas son atractivas e interesantes pero no hay una comunicación bidireccional en redes sociales. No hay foros, chats, blogs, Facebook o twitter. En general se accede de manera rápida a la información, pero no se da la retroalimentación.

CONCLUSIONES

Los resultados de la investigación muestran que las empresas con Índice de Precios y Cotizaciones Sustentables (IPC) Sustentables a pesar de tener en su página corporativa una sección con información de Responsabilidad Social, no aprovechan al máximo las posibilidades de interacción y diálogo que ofrecen estos espacios. Los medios sociales son canales todavía poco utilizados para la comunicación de la responsabilidad. Las empresas necesitan proyectar una imagen responsable para generar un retorno positivo. El empleo como canales de comunicación de la responsabilidad de plataformas sociales facilitará el vínculo con el consumidor, ayudará a divulgar las buenas prácticas y contribuirá a extender la RSC. Email específico, los blogs, chats y otras redes sociales pueden ayudar a interactuar con sus diversos públicos a fin de construir nuevas relaciones y generar una red de seguidores que hablen positivamente de la marca y de la empresa. Contar con una estrategia de comunicación en redes sociales en su página web corporativa específicamente en la sección de información de sustentabilidad y responsabilidad social complementará la información que aparece en estas páginas y que las distingue de otras.

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EL LIDERAZGO A PARTIR DEL PROCESO DE LA SUCESIÓN EN LA EMPRESA FAMILIAR MEXICANA

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RESUMEN

El período más peligroso que enfrenta una empresa familiar es cuando pasa del estilo de liderazgo que funcionó en el tiempo del fundador al nuevo estilo que ejerce el sucesor entre hermanos y primos. El objetivo de este trabajo es determinar cómo puede un sucesor evaluar su aptitud para el nuevo cargo y cuáles son las estrategias a desarrollar con la finalidad de ejercer un liderazgo que garantice la continuidad y crecimiento de la empresa familiar. Para alcanzar los objetivos propuestos, se procedió a efectuar una investigación documental y de campo. Se administró un test a 18 líderes de empresas familiares de segunda generación de la región centro del estado de Coahuila. Los resultados obtenidos muestran que la mayoría de los entrevistados afirman que pueden cumplir con los requisitos formales, pero falta reforzar su capacidad para enfrentar pruebas circunstanciales y su habilidad para sortear pruebas políticas. Se exponen algunas estrategias que permitan a los sucesores ejercer un liderazgo adecuado a las circunstancias organizacionales y familiares con las que la sucesión los confronta.

PALABRAS CLAVE: Liderazgo, Segunda Generación Y Empresa Familiar

THE LEADERSHIP FROM THE SUCCESSION PROCESS IN THE MEXICAN FAMILY ENTERPRISE

ABSTRACT

The most dangerous period that faces a family business is when passes from a leadership style that worked during the time of the founder to the new style that practices the successor between brothers and cousins. The objective of this work is to determine how can a successor evaluate his/her aptitude for the new post and which are the strategies to be developed with the aim to exercise a leadership that guarantees the continuity and growth of the family business. To achieve the proposed objectives, it was proceeded to carry out a documental and field research. It was administered a test to 18 business family CEO's from second generation in the state of Coahuila's Center Region. The results obtained show that the majority of the interviewed affirm that they can comply with the formal requirements, but need to strengthen their ability to face circumstantial proofs and their ability to overcome political tests. It is presented some strategies that allow the successors to exercise a leadership suitable to the organizational and family circumstances that are confronted with by the succession.

KEYWORDS: Leadership, Second Generation, Family Business

JEL: M120, M140, M150, M190

INTRODUCCIÓN

Una sucesión exitosa no es garantía para la continuidad y crecimiento de la empresa familiar. El sucesor debe saber ejercer adecuadamente su liderazgo. El período más peligroso que enfrenta una empresa de este

tipo es cuando pasa del estilo de liderazgo que funcionó en el tiempo del fundador, al nuevo que ejerce o ejercerá el sucesor entre hermanos, primos, etc., (Beibe, 2014). De acuerdo con una investigación realizada por Banamex (2008) sobre empresas familiares en México, existe una elevada tasa de mortalidad en este tipo de empresas. Sólo una tercera parte sobrevive al primer cambio generacional y apenas 13% llega hasta la tercera generación. Este estudio señala, que solamente el 55% de los entrevistados consideró que la siguiente generación tiene la capacidad empresarial y el espíritu emprendedor para asegurar la continuidad de la empresa; mientras que el 45% carece de tal capacidad y espíritu (Banamex, 2008). No obstante, de las 322 empresas familiares encuestadas en este estudio, en el 90% de los casos el sucesor fue un familiar. Es decir, quien ejerce el liderazgo es el hijo o hija del fundador de la empresa y no necesariamente está habilitado para el nuevo cargo (Banamex, 2008).

Las estadísticas expuestas conllevan a reflexionar en torno al asunto del liderazgo del sucesor. Pues ganarse el respeto, aprobación, aceptación y reconocimiento como nuevo líder de la empresa es una tarea titánica. Respecto a este asunto, el escritor y diplomático florentino Nicolás Maquiavelo (1512) en su obra *El Príncipe* (1991) advierte lo siguiente: *“Los que llegan a ser príncipes por buena suerte lo hacen con poco esfuerzo de su parte, pero luego sólo mantienen su puesto mediante un considerable esfuerzo”*. Si en la obra de Maquiavelo la palabra príncipe es sustituida por líder, tenemos un libro que aporta una serie de reflexiones sobre el liderazgo (López, 2009). Y algo que los sucesores suelen olvidar es que no pueden mantener su liderazgo mediante la fuerza y menos, por imposición. Sino que son los seguidores, es decir, sus familiares, empleados, clientes, proveedores, etc., los que le otorgarán la autoridad para dirigir (Lansberg, 2007). Asimismo, no puede darse por sentado que el sucesor heredó las fortalezas y habilidades del fundador, o que las cualidades requeridas para poner en marcha una empresa familiar son las mismas que se requieren para promover su crecimiento y consolidación en las siguientes generaciones (Poza, 2011). Para Maquiavelo, quien hereda un cargo no tiene más sustento que la voluntad de quien se lo heredó y esto, carece de total estabilidad. Y menciona el origen de tal inestabilidad: *Fuera de esto [de haber heredado el cargo] ellos no saben ni pueden saber mantenerse en esta elevación. No lo saben, porque a no ser un hombre de ingenio y superior talento, no es verosímil que después de haber vivido en una condición privada se sepa reinar”*.

De acuerdo con las estadísticas presentadas por Banamex (2008), un considerable porcentaje de los sucesores que ya asumieron el nuevo cargo, no poseen las características o perfil requerido para asumir el liderazgo de la empresa familiar. Por tanto, la interrogante a investigar es ¿Cómo puede el sucesor evaluar su aptitud, fortalezas y debilidades al asumir el máximo nivel de liderazgo? Y ¿cómo puede aún y cuando fue impuesto, enfrentar el nuevo reto? El objetivo de este trabajo es entonces, determinar cómo puede un sucesor evaluar su aptitud para el nuevo cargo y cuáles son las estrategias que debe desarrollar con la finalidad de ejercer un liderazgo que permita garantizar la continuidad y crecimiento de la empresa familiar. El trabajo está organizado de la siguiente manera: Posterior a la introducción se encuentra la revisión literaria efectuada. El diseño metodológico, el test, las variables, indicadores e ítems que conformaron el instrumento de medición se encuentran en el apartado de metodología. El procesamiento y análisis de los datos recopilados se presentan en el apartado de resultados. Finalmente se presentan las conclusiones y referencias bibliográficas empleadas.

REVISIÓN LITERARIA

Liderazgo

Chiavenato (2008), define el liderazgo como la influencia interpersonal ejercida en una situación dirigida a través del proceso de comunicación humana a la consecución de uno o varios objetivos específicos. En una organización, el liderazgo consiste en el proceso de dirigir las actividades laborales de los miembros de un grupo y de influir en ellas. La Panamerican Business Network (2011) establece que para que una persona

sea aceptada como líder, ésta debe ser percibida como una persona digna de seguir y apoyar. De acuerdo con esta institución un líder debe poseer las características que se muestran en la tabla 1.

Tabla 1: Características de la Personalidad de un Buen Líder

Característica	Descripción
Confianza	Un buen líder tiene que tener confianza en sí mismo y en el proyecto que dirige. Tiene que transmitir seguridad a sus seguidores. Un líder inseguro, no es un líder, sino alguien dudando de sí mismo
Aprender de los errores.	Aprender a capitalizar los errores puede ser una de las principales diferencias entre un buen líder y un mal líder. Cuando uno acepta los errores, es consciente de lo que hizo mal y se dispone a aprender y a no volver a cometer esos errores.
Sentir pasión.	Un líder tiene que sentir pasión por lo que hace. Un líder es dinámico, ágil, es un emprendedor en sí mismo. Un líder sabe cómo contagiar esa llama y ese espíritu en los demás, entiende que solo podrá lograr lo mejor de su equipo, si logra que este, sienta gran pasión por lo que hace.
Disfrutar de la presión.	Una persona que disfruta del proceso y de la presión por conseguir un objetivo, transmitirá a los demás optimismo y ganas por conseguir esa meta. Un líder que transmita desagrado por su trabajo, un líder que se queje todo el tiempo, será percibido como alguien negativo que no está a la altura de la misión.
Saber delegar.	Un buen líder sabe delegar, entrega su confianza a los demás, permitiéndoles ser un engranaje importante del proyecto, motivándolos emocionalmente a dar lo mejor de sí. Dar un paso al costado en algunas tareas es de buen líder. Alguien que quiera acaparar todo el trabajo y que no dé lugar al crecimiento de los demás, es un mal líder.

En esta tabla se muestra las características ideales que debe poseer un buen líder. Entre éstas se encuentran: la confianza, saber aprender de los errores, sentir pasión por lo que hace, disfrutar de la presión y saber delegar. Fuente: Elaboración propia a partir de la información de Panamerican Business Network (2011).

Panorama al Que Se Enfrenta el Sucesor al Asumir el Liderazgo de la Empresa Familiar

Toda transición es difícil y delicada. Rodríguez-Alcaide, et.al. (2006) exponen que una vez consumada la sucesión, el liderazgo dentro de la empresa familiar desempeña un papel crucial y es una tarea sumamente ardua, pues hay que dirigir una sociedad de hermanos o un consorcio de primos. Para comprender la complejidad que conlleva el liderazgo en una empresa familiar de segunda generación, es necesario aclarar cuáles son las características del emprendedor que fundó la empresa y cómo fue el liderazgo que lo caracterizó. Un emprendedor es una persona que tiene la capacidad de asumir riesgos calculados a tal grado que logra fundar un negocio. Es creativo, intuitivo y optimista (López, 2009). Posee un carácter obsesivo e inconforme, lo que le permite lograr los objetivos que se propone sorteando toda clase de obstáculos. Cuando la empresa fue creada y dirigida por el fundador, este desarrolló el papel de “hombre indispensable”: un empresario de energía inagotable, una personalidad extraordinaria y dotado de las aptitudes y habilidades necesarias para crear y hacer crecer un negocio (Redondo, 2013). Rodríguez-Alcaide (2009) corrobora lo anterior y expone el arquetipo del emprendedor-fundador de una empresa (Ver tabla 2).

Tabla 2: El Arquetipo del Fundador de la Empresa Familiar

Arquetipo del Fundador de la Empresa Familiar
Es una persona con una gran necesidad de logro y se empeña en alcanzar los objetivos trazados, tomando personalmente las decisiones necesarias.
Es hábil en el cálculo de riesgos, perseverantes y enérgicos, sin menoscabo de la creatividad necesaria para arrancar algo distinto.
Tiene la capacidad para hacer realidad una idea o una ilusión. Es capaz de transformar los recursos en resultados.
Tiene carisma, capacidad de aunar voluntades y seducir a otros para que se adhieran al negocio.
Generalmente es una persona que enfrentó pobreza, la muerte de un padre, etc., y que tuvo que reaccionar a la adversidad decidiendo superarse por sí mismo.
No es una persona que se someta a las decisiones de otra y mucho menos si es un familiar. Suele dirigir el negocio personalmente y no acepta estructuras de gobierno.
Le resulta difícil delegar, algunos son arrogantes y poseen un ego considerablemente grande. Suelen desarrollar estructuras defensivas que sirven para ver todo “color de rosa”.

El emprendedor posee una fuerte necesidad de logro, sabe calcular riesgos, es carismático, capaz de aunar voluntades y convencer a otros para que adhieran a su proyecto. Es independiente y refractario a someterse a las decisiones de otros. Le resulta difícil delegar, es arrogante y suele desarrollar estructuras defensivas. Fuente: Elaboración propia con base en la información de Rodríguez-Alcaide (2009).

Este tipo de liderazgo fue necesario cuando se creó la empresa, no así en una sociedad de hermanos o de primos en una empresa familiar de segunda generación. Pues, cuando el fundador fue el director de la empresa, los hijos aceptaron o bien, soportaron el liderazgo de éste sin hacer grandes cuestionamientos. Pero una vez que se transita de la fase en que la empresa fue dirigida por el “líder indispensable y carismático” a la etapa en que los hijos y primos dependen de las decisiones del sucesor, este tipo de liderazgo deja de ser funcional. Rodríguez-Alcaide (2006) expone que una sociedad de hermanos o un consorcio de primos, carentes de liderazgo, se desintegrarán o se convertirá en una burocracia llena de ambigüedades. Por tanto, el panorama no resulta sencillo y alentador para el sucesor quien tiene ante sí el reto de dirigir a los miembros de la sociedad fraternal y/o a los integrantes del consorcio de hermanos bajo la sombra del liderazgo ejercido por el fundador.

Y si dicho sucesor no adapta su liderazgo a la nueva etapa resultado de la transición generacional, se pone en riesgo a la empresa y el patrimonio familiar. Como lo señala Lansberg (2007): *“Algunas familias empresarias promueven a jóvenes herederos a puestos de influencia sin previo aviso o sin un largo proceso de aprendizaje; a estos herederos, como escribió William Shakespeare en “Noche de Epifanía”, se les “impone la grandeza”. El heredero a menudo tiene que ir estableciendo credibilidad bajo la extensa sombra del actual titular del puesto a quien todos atribuyen una estatura heroica”*.

Conflicto Entre Hermanos

Los hermanos comparten una misma educación y valores sin embargo, no por ello dejan de experimentar conflictos que muchas veces terminan en un distanciamiento definitivo. Los hermanos llegan a competir por muchas cosas. En el caso de las empresas familiares la competencia se da por el control de los bienes y por ocupar cargos que son de mayor jerarquía y poder (Belausteguigoitia, 2010). Así lo corrobora Grabinsky (2001) cuando expresa: *“Tener hermanos puede ser una bendición...o puede ser una serie de batallas campales donde los celos, resentimientos y el odio hagan que Caín y Abel sean, en comparación, unos amateurs. Tener hermanos en los negocios familiares es agregarle un grado más de complejidad, a la de por sí difícil relación familiar”*.

Hay casos en los que el hermano más joven hace hasta lo imposible por destronar a su hermano mayor. Tal fue el caso de los hermanos Dassler quienes después de una batalla feroz decidieron separarse y formar cada uno su propio negocio: Adidas y Puma (Gordon & Nicholson, 2010). Otro caso fue el de los hermanos Mondavi (Vinaterías de California) quienes desde su juventud fueron rivales. Después de la muerte del patriarca ya no había quién los mantuviera unidos, enfrascándose en batallas legales que duraron más de una década (Gordon & Nicholson, 2010). Grabinsky (2008) señala que los negocios, especialmente entre hermanos, son como el mecanismo de un reloj: delicados, Y agrega que frecuentemente entre los hermanos suelen existir resentimientos y conflictos que pueden dañar el delicado sistema de la empresa familiar. A continuación se exponen algunos de los conflictos más comunes entre los hermanos (Ver tabla 3).

Tabla 3: Conflictos Más Comunes Entre Hermanos

Tipo de Conflicto	Descripción
Las envidias entre hermanos y/o sus familias.	En ocasiones, los hermanos luchan por el cariño paterno y traman entre sí por envidia contra el hermano (a) más exitoso, atractivo o consentido. Si estos estados de ánimo no son resueltos, con el tiempo se convertirán en verdaderas crisis. La envidia también puede generarse entre algunos miembros que perciben que sus tíos o primos viven mejor o con lujos exagerados. Una forma de descargar su frustración es a través de rumores negativos que envenenan las relaciones inter-familiares.
La relación entre parientes políticos.	Padres que tienen preferencia por algún hijo y sus familias sobre los otros hermanos, ponen en riesgo la armonía familiar. También hay cuñados (a) que no se toleran y azuzan a sus cónyuges contra los otros. Esto es un problema potencial para el buen funcionamiento del negocio familiar.
Las envidias y rivalidades familiares.	Estos conflictos se originan por los diferentes estilos de vida de cada una de las ramas que integran la empresa familiar. Asimismo, existen también diferentes costumbres y tradiciones, formas de educar a los hijos. Esto es más notorio cuando la familia empresaria tiene que convivir en reuniones donde las diferencias se perciben más y donde se originan las críticas entre los mismos.
Diferencia en el ritmo y estilo trabajo de los socios hermanos.	Puede ser que algunos de los hermanos sean de las personas que pasan doce horas del día en el trabajo; mientras que otros de los que “hacen como que trabajan” y sólo se presentan un par de horas al día. Tarde o temprano esto va a ser origen de fuertes conflictos.
La compensación a miembros de la familia basada en razones subjetivas.	En ocasiones los sueldos entre los miembros de la familia que laboran en la empresa son asignados en función de sus necesidades personales y no de acuerdo con los criterios organizacionales. Esto puede ser causa de fuertes conflictos. Belausteguigoitia, (2010) lo corrobora: <i>“A menudo, los hermanos que tienen responsabilidades distintas y generan resultados distintos reciben el mismo salario... aunque si la situación se analiza desde la perspectiva empresarial, es notorio que se está cometiendo una injusticia y, a la vez, se cae en otro error: se desmotiva a las personas más rentables y comprometidas con la organización”</i> (p.94).

Esta tabla muestra algunas de las causas que dan origen al conflicto entre hermanos. Algunas de estas causas son: envidias entre hermanos y/o sus familias; la relación entre parientes políticos; rivalidades familiares; diferencias en el ritmo y estilo de trabajo entre hermanos y las compensaciones hacia los miembros de la familia. Fuente: Elaboración propia a partir de información de Grabinsky (2008).

Competencias y Perfil Deseable de un Líder de Segunda Generación.

Poza (2011) dedujo los criterios que indican si la persona elegida será un buen sucesor. A continuación se exponen algunos de estos criterios: Primero, estar preparado para trabajar con empeño y dispuesto a ser un líder responsable. Como evidencia cuenta las horas de trabajo dedicadas a la empresa, disposición a servir, el compromiso con una misión más grande, el respeto por lo logrado en la empresa y su disciplina. Segundo, Poseer logros y resultados tangibles en otras empresas que no pertenecen a la familia. De esta forma se puede obtener una valoración más objetiva de su capacidad, sin que intervenga la subjetividad de la familia. Tercero, haberse ganado el respeto de los familiares y no familiares que laboran en el negocio, así como de los proveedores, clientes y accionistas. En cuarto lugar está la evaluación de un profesional externo, por ejemplo, un psicólogo que evalúa al sucesor mediante entrevistas a compañeros, supervisores subordinados, clientes, proveedores y familiares. Finalmente, haber sido aprobado por un comité de directores externos o un consejo consultivo. Por su parte, Sharma y Rao (2000) elaboraron como resultado de su experiencia en sucesiones en empresas familiares un perfil del sucesor exitoso el cual se muestra en la tabla 4.

Desde otra perspectiva, Chisman, et. al. (1998) investigaron, de acuerdo con la opinión de fundadores de empresas familiares, las cualidades deseables en el líder de la siguiente generación. Los resultados obtenidos apuntan que: La integridad y el compromiso son las dos cualidades que la generación mayor de fundadores considera más importantes para el negocio. La capacidad que muestra el joven líder de ser respetado por los empleados ocupó un cerrado tercer lugar. Ser competente en la toma de decisiones y las relaciones interpersonales fueron clasificadas en cuarto y quinto lugar respectivamente. Al respecto, dichos autores agregaron: *“La competencia sin integridad o compromiso no le brinda la confianza a la generación mayor para que ésta transfiera la dirección de la empresa a los jóvenes. Sin importar qué tan calificados estén los jóvenes en otros aspectos, si no se puede confiar en ellos para tomar decisiones para el bien de la empresa y de la familia, no se considera que estén preparados para dirigir las empresas familiares”*. Otras habilidades como mercadotecnia, ventas, finanzas, planificación estratégica y todo lo relacionado con aspectos técnicos fueron consideradas moderadamente importantes. Para la mayor parte de los líderes fundadores, la integridad en la toma de decisiones asegura el bienestar de la familia y del negocio.

Esto es corroborado por Rodríguez-Alcaide, et. al. (2006) cuando afirman: *“En la empresa familiar de hermanos y primos, el familiar que obtenga la confianza de sus parientes estará legitimado en la institución. Es la confianza que le otorgan hermanos, tíos y primos la que fundamentará su autoridad para dirigir el negocio”*.

Tabla 4: Perfil del Sucesor Exitoso

Perfil de un Sucesor Exitoso
<p>Conoce bien el negocio en términos ideales, les gusta la naturaleza de la empresa.</p> <p>Se conoce a sí mismo, identifica sus fortalezas y debilidades como líderes gracias a su experiencia y educación recibida fuera de la empresa familiar.</p> <p>Desea dirigir y servir.</p> <p>Recibe orientación responsable de la generación anterior, de asesores y de un consejo de administración formado por personas externas.</p> <p>Tiene buenas relaciones y la capacidad para adecuarse a los demás, sobre todo si forma parte de un equipo sucesorio (integrado por hermanos, parientes políticos o primos)</p> <p>Cuenta con el apoyo de directivos competentes externos dentro del equipo de la alta dirección para complementar sus propias habilidades.</p> <p>Posee el control sobre la propiedad o bien, puede dirigirla.</p> <p>Se ha ganado el respeto de empleados no pertenecientes a la familia, proveedores, clientes y de otros familiares.</p> <p>Sus habilidades y capacidades satisfacen las necesidades estratégicas del negocio.</p> <p>Respeto el pasado y enfoca su energía en el futuro negocio y la familia.</p>
<p><i>Esta tabla presenta de manera resumida el perfil de un sucesor exitoso: conoce el negocio, se conoce a sí mismo, desea dirigir y servir, cuenta con la asesoría y apoyo de la generación anterior y de directivos competentes, es respetado y sus habilidades son congruentes con las necesidades del negocio. Fuente: Elaboración propia con base en información aportada por Sharma y Rao (2000).</i></p>

Pruebas a las Que se Somete el Sucesor

En su artículo “Las Pruebas de un Príncipe” de Lansberg (2007), afirma que los accionistas o familiares se forman una opinión de los sucesores a través de lo que se denomina la “prueba iterativa”. Esta prueba *“es la forma en que los seguidores escriben la historia de un líder en sus mentes”*. Es información que los seguidores reúnen, organizan y almacenan sobre el sucesor. Esta prueba permite a los accionistas y parientes indagar si existe congruencia entre lo que la organización necesita del líder y las aptitudes de éste. La prueba iterativa está compuesta por cuatro tipos de evaluaciones: El primer tipo de evaluación se basa en los criterios formales que la sociedad en general y las empresas emplean para valorar la capacidad de sus directores: la educación formal y experiencia laboral. Incluye también el desarrollo profesional, desempeño en proyectos desafiantes en otras empresas que no pertenecen a la familia. La visión organizacional y dirección estratégica establecida por el sucesor, son parámetros definidos por él con la finalidad de que los socios de la empresa lo evalúen en función del logro de dichos parámetros y ganar así credibilidad. A este tipo de evaluación se le denomina pruebas autoimpuestas. El tercer tipo de evaluación se denomina, circunstancial. Son desafíos imprevistos que los sucesores deben confrontar, por ejemplo, negociar una disputa laboral, resolver alguna crisis, etc. Los trabajadores y socios observan la forma en que el nuevo líder lidia con sucesos inesperados. Finalmente, las pruebas políticas. Es decir, cómo afronta un líder los retos cuando grupos o personas rivales desean aumentar su propio poder socavando su liderazgo. Por ejemplo, bloqueando una propuesta presentada, contrarrestar su base de poder, difundir un rumor, etc. Cómo enfrente el líder estas pruebas determina la opinión que los socios o familia se forjan con respecto a su capacidad para sobrellevar la política real de la vida organizacional y familiar (Lansberg, 2007).

METODOLOGÍA

Con la finalidad de dar respuesta a las preguntas planteadas y alcanzar los objetivos propuestos en esta investigación, se procedió a efectuar una investigación documental y de campo. Para la revisión literaria se consultó sobre el liderazgo de segunda generación en empresas familiares. Para tal efecto se consultaron particularmente las obras de Sharma y Rao (2000), Chisman et. al. (1998), Beibe (2014), Lansberg (2007), López (2009), Redondo (2013), Chiavenato (2008), Rizo (2013) y Rodríguez-Alcaide et. al. (2006 y 2009), Grabinsky (2001, 2002 y 2008), Belausteguigoitia (2010), entre otros. Cabe señalar que un estudio que

contribuyó significativamente a esta investigación fue el informe final de la Encuesta de empresas familiares en México elaborado por Banamex en colaboración con Profit-Consulting en el 2008. Posteriormente se adaptó y administró el test para líderes de empresas familiares de segunda generación, diseñado por Lansberg (2007) a 18 sucesores de empresas familiares de segunda generación de la región centro del estado de Coahuila que aceptaron colaborar.

Este test evalúa la aptitud que tiene un líder de segunda generación para dirigir la empresa familiar y está compuesto por cuatro variables: cumplimiento con requisitos formales, estándares autoimpuestos, capacidad para enfrentar pruebas circunstanciales y habilidad para sortear las pruebas políticas. Cada variable cuenta con los indicadores correspondientes y éstos a su vez con los ítems pertinentes. En la tabla 5 se muestran las variables, los indicadores e ítems. La mecánica empleada en la administración del test fue la siguiente: el instrumento de medición se respondió individual y anónimamente, pero en una reunión convocada para 24 sucesores de los cuales solamente 18 asistieron. El motivo por el cual se evitó ir personalmente con cada uno de dichos sucesores fue que la presencia del investigador al momento de responder el test podría repercutir en la veracidad de las respuestas aportadas. Una vez que los encuestados respondieron el test, se les solicitó que ellos mismos los recogieran y mezclaran para garantizar aún más el anonimato de los participantes. Se empleó Excel para procesar estadísticamente los datos recopilados. En la siguiente tabla se muestran las variables, indicadores e ítems que integraron el test empleado.

Tabla 5: Variables, Indicadores E Ítems del Test Para Evaluar la Aptitud de un Sucesor

Variables	Indicadores	Ítems
Cumplimiento con requisitos formales.	Congruencia entre la formación profesional y cargo.	-Hay un buen ajuste entre lo que estudié y mi rol de liderazgo.
	Logros fuera de la empresa familiar.	-He trabajado fuera de la empresa familiar y mostrado que puedo triunfar objetivamente.
	Resultados en proyectos asumidos.	-He emprendido trabajos y proyectos cuyos resultados se pueden medir objetivamente.
	Deficiencias en la formación.	-Estoy consciente de las deficiencias en mi formación.
	Manejo adecuado del nepotismo.	-Mi estilo de liderazgo calma inquietudes respecto del nepotismo.
Estándares autoimpuestos.	Expectativas factibles de alcanzar	-Puedo cumplir con las expectativas que fijé.
	Responsabilidad por logros prometidos y no alcanzados.	-Asumo la responsabilidad por la brecha entre lo que prometo y lo que entrego.
	Interés por la opinión de expertos.	-Cuento con un equipo de talentosos colaboradores.
	Trato imparcial a amigos y familia.	-Trato imparcialmente a mis amigos y miembros de la familia.
Capacidad para enfrentar pruebas circunstanciales.	Trabajo con el consejo de administración.	-Cuento con un consejo de administración de primer nivel.
	Disponibilidad para aceptar desafíos.	-Estoy dispuesto a aceptar desafíos difíciles para demostrar mi capacidad.
	Planeación de estrategias exitosas.	-Tengo bien planeadas mis estrategias para el éxito.
	Motivación de colaboradores.	-Sé cómo motivar a otros para que colaboren conmigo.
	Reconocimiento a los demás.	-Asumo la responsabilidad por lo que salga mal y comparto el honor por lo que salga bien.
Habilidad para sortear pruebas políticas.	Disponibilidad de trabajar más de su horario.	-Estoy dispuesto a invertir el esfuerzo adicional necesario para triunfar.
	Discernimiento político.	-Tengo identificado a todas las personas amenazadas por mi nombramiento.
	Comunicación directa.	-Estoy consciente de lo que mis rivales están diciendo y haciendo para socavarme.
	Sistema adecuado de recompensas.	-Me aseguro de que la información destinada a los socios no sea distorsionada.
	Distinción entre la familia y la empresa.	-Los socios consideran justa la forma en que asigno recompensas y castigos.
		-Estoy dispuesto a poner los intereses de la empresa por encima de cualquier otra cosa, aunque eso signifique decepcionar a mi familia.

Las variables, indicadores e ítems que conformaron el test administrado a 18 empresarios de segunda generación se muestra en esta tabla. Cuatro fueron las variables a medir: cumplimiento con requisitos formales, estándares autoimpuestos, capacidad para enfrentar pruebas circunstanciales y la habilidad para sortear pruebas políticas. La definición de cada una de estas variables se encuentra en la revisión literaria. Fuente: Elaboración propia a partir de la información de Lansberg (2007).

RESULTADOS

A continuación se presentan los resultados del test diseñado por Lansberg (2007) y administrado a 18 sucesores de empresas familiares de segunda generación. Los datos obtenidos se presentan, primero por

variable y posteriormente se presenta una tabla que integra los resultados de acuerdo con la frecuencia de los valores de respuesta en cada ítem y variable. La tabla 6 muestra los resultados correspondientes a la variable: cumplimiento con requisitos formales.

Tabla 6: Cumplimiento Con Requisitos Formales Por Parte del Sucesor

Variable	Ítems	Porcentajes				
		Definitivamente si	Probablemente si	Indeciso	Probablemente no	Definitivamente no
Cumplimiento con requisitos formales.	1	56%	0%	28%	16%	0%
	2	22%	0%	0%	0%	78%
	3	28%	0%	0%	0%	72%
	4	67%	22%	0%	11%	0%
	5	0%	72%	0%	28%	0%

El 56% de los encuestados afirma que definitivamente sí existe congruencia entre lo que estudio y su rol de liderazgo. Solamente el 22% ha trabajado fuera de la empresa. Han emprendido trabajos y proyectos cuyos resultados se pueden medir objetivamente el 28%. El 67% está consciente de las deficiencias de su formación y la mayoría (72%) piensa que su estilo de liderazgo calma inquietudes respecto al nepotismo.

Cuando un sucesor posee una formación profesional congruente con el puesto y valorada en el entorno de los negocios, éste muestra que cuenta con la aprobación de jueces imparciales. Un buen historial académico y de experiencia laboral fuera de la empresa familiar puede mitigar las inquietudes que otros familiares y socios puedan tener respecto a la aptitud de dicho sucesor para el puesto. Al analizar los datos vertidos en la tabla 6 se observa lo siguiente: Sí para el ítem 1, sumamos los indecisos (28%) con los probablemente no (16%), observamos que casi la mitad de los sucesores (44%) está dudoso acerca de la congruencia entre el puesto y su preparación formal. También es notable que la mayoría (78%) no haya obtenido experiencia como resultado de haber trabajado fuera de la empresa familiar (Ítem 2). De igual forma el 72% no ha emprendido proyectos cuyos resultados puedan medirse objetivamente (Ítem 3). Los resultados del ítem 4 corroboran estos datos cuando dos terceras partes (67%) expresa estar consciente de las deficiencias de su formación. Sin embargo, la gran mayoría 72% niega que su estilo de liderazgo provoque inquietudes respecto al nepotismo (Ítem 5). Los datos recopilados para la variable estándares autoimpuestos se muestran en la siguiente tabla 7.

Tabla 7: Estándares Autoimpuestos Por el Sucesor

Variable	Ítems	Porcentajes				
		Definitivamente si	Probablemente si	Indeciso	Probablemente no	Definitivamente no
Estándares autoimpuestos	6	83%	17%	0%	0%	0%
	7	0%	0%	56%	44%	0%
	8	0%	0%	67%	33%	0%
	9	0%	0%	56%	44%	0%
	10	0%	0%	67%	22%	11%

Esta tabla muestra que el 83% piensa que puede cumplir con las expectativas fijadas por ellos mismos. Asume la responsabilidad por la brecha entre lo que promete y lo que entrega, el 56%. El mismo porcentaje (56%) se muestran indecisos respecto a si cuentan con un equipo de talentosos colaboradores. De igual forma, el 67% está indeciso sobre si cuenta con un consejo de administración de primer nivel. Fuente: Elaboración propia.

Esta variable mide qué tanto el sucesor busca estrategias de crecimiento que den resultados sin ser demasiado riesgosas. Para el ítem 6, el 83% se mostró seguro al afirmar que definitivamente sí cumple con las expectativas que se fijó. Sin embargo para el resto de los ítems de esta variable (7, 8, 9 y 10) las respuestas tomaron un giro diferente. Por ejemplo, poco más de la mitad de los encuestados está indeciso sobre si asume la responsabilidad por la brecha entre lo que promete y lo que logra (56%); se muestra dudoso respecto al talento de su equipo de colaboradores (67%); El 56% no está totalmente seguro de tratar imparcialmente a sus amigos y miembros de la familia (56%); mientras que el 67% no tiene la certeza de contar con un consejo de administración de primer nivel. La tercera variable se refiere a la capacidad del sucesor para enfrentar pruebas circunstanciales. Esta variable mide el tipo de desempeño que muestra el líder cuando la empresa atraviesa por una crisis. Los resultados se presentan en la tabla 8.

Tabla 8: Capacidad Para Enfrentar Pruebas Circunstanciales

Variable	Ítems	Porcentajes				
		Definitivamente sí	Probablemente sí	Indeciso	Probablemente no	Definitivamente no
Capacidad para enfrentar pruebas circunstanciales.	11	0%	61%	22%	17%	0%
	12	0%	72%	0%	28%	0%
	13	0%	72%	0%	28%	0%
	14	0%	78%	0%	22%	0%
	15	0%	56%	0%	44%	0%

El 61% de los encuestados probablemente está dispuesto a aceptar desafíos difíciles para demostrar su capacidad. El 72% piensa que probablemente si tiene bien planeadas sus estrategias. La mayoría (72%) afirma que saben cómo motivar a otros para que colaboren con él y el 56% está dispuesto a invertir el esfuerzo necesario. Fuente: Elaboración propia. Fuente: Elaboración propia.

Al examinar estos datos se observa que ninguno de los encuestados optó por las respuestas definitivamente sí o definitivamente no. La mayoría de las respuestas se concentraron entre probablemente sí y probablemente no. Los porcentajes de los ítems 11, 12, 13, y 14 no variaron mucho en cifras. Los encuestados expresan que probablemente: acepten desafíos difíciles (61%), tienen planeadas sus estrategias (72%), saben cómo motivar a otros para que colaboren con él (72%) y asumen la

Tabla 9: Habilidad Para Sortear Pruebas Políticas

Variable	Ítems	Porcentajes				
		Definitivamente sí	Probablemente sí	Indeciso	Probablemente no	Definitivamente no
Habilidad para sortear pruebas políticas.	16	0%	50%	0%	50%	0%
	17	0%	0%	0%	56%	44%
	18	0%	50%	0%	50%	0%
	19	0%	56%	0%	44%	0%
	20	0%	0%	0%	44%	56%

La mitad de los encuestados (50%) cree tener identificadas a las personas que se sienten amenazadas por su puesto. El 56% afirma que probablemente no está consciente de los que sus rivales dicen o hacen para socavarlo. De igual forma, la mitad (50%) se asegura de que la información no se distorsione. El 56% opina que su forma de asignar recompensas y castigos es percibida como justa. Fuente: Elaboración propia.

responsabilidad por lo que salga mal (78%). Sin embargo el ítem 15 que se refiere a la disposición que tienen para invertir el esfuerzo necesario para triunfar mostró una disminución (56%). Por último esta la variable habilidad para sortear las pruebas políticas y guarda relación con el discernimiento que el sucesor posee acerca de los procesos políticos y los movimientos que las personas y grupos dentro de la organización ejecutan para controlar los recursos organizacionales. En la siguiente tabla se muestran los resultados obtenidos. Al revisar los resultados para el ítem 16 se observa que la mitad de los sucesores expresa que probablemente sí identifica aquellas personas que pueden sentirse amenazadas por su nombramiento (50%). El 56% afirma que probablemente no están al tanto de lo que sus rivales puedan estar diciendo de ellos (Ítem 17). 50% probablemente sí se asegura de que la información no sea distorsionada (Ítem 18), mientras que el 56% considera justo la forma en que asigna recompensas y castigos (Ítem 19). Finalmente, poco menos de la mitad (44%) probablemente no está dispuesto a poner los intereses de la empresa por encima de los de la familia (Ítem 20). En la tabla 10 se integran los resultados de los datos obtenidos de la medición de las cuatro variables con sus correspondientes ítems. La información se organizó de acuerdo con la frecuencia de los valores de respuestas para cada ítem.

En la tabla podemos observar que un 53% de las respuestas relacionadas con la variable “Cumplimiento con requisitos formales” son de probablemente sí y definitivamente sí y un 41% son de definitivamente no y probablemente no, con un 6% de indecisos. Es decir un poco más de la mitad de los entrevistados piensa que cumple con los requisitos formales. En el caso de los estándares auto impuestos resalta el alto porcentaje de indecisos (49%), con un 31% de entrevistados que definitivamente no o probablemente no cuentan con estándares auto impuestos y un 20% que probablemente sí o definitivamente si tienen estos estándares auto impuestos. En el caso de la variable “Capacidad para enfrentar pruebas circunstanciales”, es interesante ver cómo un 68% probablemente si sienten tener la capacidad para enfrentar pruebas circunstanciales, un 28%

probablemente no están en capacidad de enfrentar pruebas circunstanciales y solo un 4% están indecisos. En el caso de la variable “Habilidad para sortear pruebas políticas” un 69% definitivamente no y probablemente no sienten que puedan sortearlas y un 31% sienten que probablemente si cuentan con esta capacidad.

Tabla 10: Frecuencia de Valores de Respuesta Por Cada Ítem y Variable

Variable	Ítems	Valores de respuestas				
		Definitivamente sí	Probablemente sí	Indeciso	Probablemente no	Definitivamente no
1 Cumplimiento con requisitos formales	1	10	0	5	3	0
	2	4	0	0	0	14
	3	5	0	0	0	13
	4	12	4	0	2	0
	5	0	13	0	5	0
	Total	31	17	5	10	27
2 Estándares auto impuestos	6	15	3	0	0	0
	7	0	0	10	8	0
	8	0	0	12	6	0
	9	0	0	10	8	0
	10	0	0	12	4	2
	Total	15	3	44	26	2
3 Capacidad para enfrentar pruebas circunstanciales	11	0	11	4	3	0
	12	0	13	0	5	0
	13	0	13	0	5	0
	14	0	14	0	4	0
	15	0	10	0	8	0
	Total	0	61	4	25	0
4 Habilidad para sortear pruebas políticas	16	0	9	0	9	0
	17	0	0	0	10	8
	18	0	9	0	9	0
	19	0	10	0	8	0
	20	0	0	0	8	10
	Total	0	28	0	44	18

En cada renglón de la tabla se muestra la frecuencia de los 5 tipos de respuestas, que dieron los 18 entrevistados para cada ítem, y en cada columna, el total de cada tipo de respuestas para cada una de las 4 variables. En el caso de la variable 1; ítem 1, 10 de los 18 entrevistados piensan que definitivamente sí hay un ajuste entre lo que estudiaron y su rol de liderazgo, 3 probablemente no y 5 están indecisos; en el ítem 2, 14 definitivamente no han trabajado fuera de la empresa familiar y 4 definitivamente sí; en el ítem 3, 13 definitivamente no han emprendido proyectos cuyos resultados puedan medirse objetivamente y 5 definitivamente sí; en el ítem 4, 16 definitivamente sí y probablemente sí están conscientes de las deficiencias de su formación y 2 probablemente no y por último, en el ítem 5; 13 probablemente sí piensan que su estilo de liderazgo calma inquietudes respecto del nepotismo y 5 probablemente no. En total para la variable 1, 48 respuestas (suma de las dos primeras columnas), son de definitivamente sí y probablemente sí respecto a cumplir con los requisitos formales, 37 respuestas (suma de las dos últimas columnas) son de probablemente no y definitivamente no, y 5 (suma de valores en columna 3) respuestas, son de indecisión, estas primeras 5 columnas forman el total de respuestas de los 18 entrevistados para los primeros 5 ítems, es decir para la variable 1. Esto mismo se aplica para las variables 2, 3 y 4. Fuente: Elaboración propia.

Una de las limitaciones de este estudio fue la dificultad para garantizar la veracidad de las respuestas proporcionadas por los encuestados al momento de administrarles el test. No obstante, a través de la aplicación del instrumento de medición observamos que éste promueve la reflexión, la evaluación, la identificación de fortalezas, debilidades y áreas de oportunidad; siempre y cuando los mecanismos de negación del sucesor no obstruyan tal reflexión. No obstante, los resultados obtenidos contribuyeron a identificar, delinear y comprender con precisión la diferencia que existe entre el liderazgo ejercido por el sucesor y el tipo de liderazgo que una empresa familiar de segunda generación requiere. Asimismo, las estrategias propuestas pueden coadyuvar para que el sucesor asuma eficazmente su liderazgo y promueva la unión y el compromiso de los familiares, requisitos indispensables para la permanencia y consolidación del negocio familiar.

CONCLUSIONES

A través de la investigación efectuada y del análisis de los datos procesados y analizados, se concluye lo siguiente: Al asumir el liderazgo, el sucesor de una empresa familiar de segunda generación es sometido a diversas pruebas. Unas impuestas por él mismo, otras por los socios y familiares y otras más por quienes trabajaron para el fundador. Estas pruebas no están limitadas a su capacidad profesional sino que incluyen el cumplimiento de las promesas comunicadas, su capacidad para enfrentar los retos que se presentan y la manera en que enfrenta los desafíos de sus enemigos. La historia que de él se escriba, está en función de su

desempeño en dichas pruebas. Los resultados obtenidos a través de la administración del test diseñado por Lansberg (2007) a los 18 sucesores muestran que la mayoría de los encuestados afirman que pueden cumplir con los requisitos formales, están indecisos de tener estándares auto impuestos, no están seguros de tener la capacidad para enfrentar pruebas circunstanciales y piensan que probablemente sí tienen la habilidad para sortear pruebas políticas. Estos datos corroboran los resultados obtenidos por el estudio de Banamex (2008) cuando afirman que solamente el 55% de los entrevistados consideró que la siguiente generación tiene la capacidad empresarial y el espíritu emprendedor y que el 90% de los sucesores son el hijo o la hija del fundador y no necesariamente está habilitado para el nuevo cargo. Se observó también, que éste test es un instrumento útil para promover la reflexión entre los líderes de empresas familiares de segunda generación.

El panorama para el nuevo líder no es sencillo ni alentador, pues tiene entre sus colaboradores a sus hermanos y primos. Por tanto, el liderazgo a ejercer debe ser diferente al empleado por el fundador cuando construyó e hizo crecer el negocio. Y más que basar su éxito en una personalidad carismática, dominante o impositiva, el sucesor de una empresa familiar de segunda generación debe mostrar un alto nivel de desempeño, esfuerzo, trabajo, disciplina y responsabilidad. Pero además, le conviene desarrollar habilidades de negociador, de estrategia, de trabajo en equipo, de saber hacer seguidores y comprometerlos. Su desempeño, será la evidencia de su capacidad para el puesto “heredado” y su liderazgo debe enfocarse hacia lograr la unión y el compromiso de sus hermanos, primos y demás familiares para integrarse como un equipo de colaboradores que asume el reto de asegurar la permanencia y continuidad de la empresa familiar.

La integridad es fundamental para dirigir una empresa familiar en la que se trabaja con hermanos y primos. De ésta, dependerá la confianza que le otorguen los hermanos, tíos o primos al sucesor y lo que legitimará su autoridad para dirigir el negocio. Un sucesor no tendrá seguidores a menos que su comportamiento sea íntegro. En un breve lapso de tiempo posterior a la sucesión, la familia y los socios sabrán si el nuevo líder es una persona en la que se puede confiar y si éste falla, será difícil recuperar la credibilidad. Colocar a la familia por encima del dinero, de la necesidad de poder y de los intereses personales es clave para que los sucesores transformen su mentalidad y muestren comportamientos que generen confianza y por ende, unidad y compromiso en la empresa familiar. Si éstos cultivan la convicción de que el negocio familiar no es de su propiedad, sino que pertenece a sus hijos, nietos, bisnietos, etc., entonces, estarán motivados para transformar paulatinamente aquellas conductas que generan desconfianza y por tanto desunión y falta de compromiso. Esto, coadyuvará a promover la competitividad del negocio, su continuidad y el sustento para las siguientes generaciones.

Una de las principales causas de los problemas en una empresa familiar es la existencia de conflictos no resueltos adecuadamente que repercuten en la gestión empresarial y en la dinámica familiar. Es recomendable que el sucesor de una empresa familiar de segunda generación se capacite profesionalmente en la negociación y solución de conflictos, así como, en los procesos de comunicación organizacional. Esto resultará sumamente útil para dirimir los conflictos en lugar de embotellarlos, para comunicarse abiertamente en lugar de triangular la comunicación y dar origen a rumores destructivos.

Finalmente, el líder de una empresa familiar de segunda generación debe tomar en cuenta que mientras la empresa crece geométricamente, la familia lo hace exponencialmente. Y que al paso de los años, la empresa pueda volverse incapaz para proveer empleo y/o sustento a las generaciones posteriores. Por tanto, un sucesor cauteloso y previsor, efectúa la planeación estratégica para convertir a las diferentes ramas familiares en familias de empresarios. Por familias de empresarios se entiende la transición que la empresa familiar efectúa basada en el crecimiento y expansión de la misma y/o en el establecimiento y diversificación de nuevos negocios administrados por las diferentes ramas familiares. De esta forma, se estará en condiciones de preservar el patrimonio empresarial y el legado familiar, así como el sustento y empleo de las generaciones posteriores.

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CONCEPTO DE FAMILIA EN LA CULTURA MEXICANA Y SU IMPACTO EN LA EMPRESA FAMILIAR

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RESUMEN

Vivimos en un mundo globalizado donde lo único constante es la transformación de las instituciones, los cánones y paradigmas en la sociedad. Esta investigación tiene como objetivo mostrar cómo o a pesar de los cambios en las normas sociales que regulan el comportamiento del individuo, el concepto de familia aún está enraizado en la cultura del mexicano y explica cómo dicho concepto puede impactar la dinámica y continuidad de la empresa familiar. Para tal propósito se efectuó una investigación documental interdisciplinaria. Asimismo, se administró un cuestionario a 184 personas cuyas edades oscilan entre los 18 y 24 años de edad. Los resultados muestran que no obstante los cambios sociales ocurridos en México, la red familiar es aun considerablemente extensa y compleja y que la idiosincrasia que el mexicano cultiva respecto a la familia, puede impactar a la empresa familiar. Finalmente se propone que bajo ninguna circunstancia debe anularse la buena influencia que la familia puede tener en la empresa familiar. De lo que se trata es de gestionar eficazmente dicha influencia con la finalidad de preservar el patrimonio empresarial así como el sustento y empleo de las siguientes generaciones.

PALABRAS CLAVE: Idiosincrasia del Mexicano, Familia y Empresa Familiar

THE CONCEPT OF FAMILY IN THE MEXICAN CULTURE AND ITS IMPACT IN THE FAMILY BUSINESS

ABSTRACT

We live in a global society where the only constant is the transformation of the institutions, the canons and paradigms in the society. The objective of this research is to show how in spite of the changes in the social norms that regulate the individual behavior, the concept of family is still rooted in the Mexican culture and explains how such concept can impact the dynamics and continuity of the family business. To such purpose it was carried out a documentary interdisciplinary research. Additionally, it was administered a survey to 184 persons whose ages vary from 18 to 24 years. The results show that even so the social changes that took place in Mexico, the familiar network still is considerably extensive and complex and that the idiosyncrasy that the Mexican foster respect to the family, can impact the family business. Finally, it is proposed that under any circumstance it should be nullified the good influence that the family can exert in the family business. The aim is to manage such influence with the objective of preserving the corporate heritage as well as the support and employment of the next generations.

KEYWORDS: Mexican Idiosyncrasy, Family and Family Business

JEL: M120, M140, N26, J130

INTRODUCCIÓN

Una empresa familiar es aquella en que la administración y propiedad está en poder de una o varias familias (Scerpella, 2006). Su origen se remonta a la antigüedad cuando la estructura social básica sufrió una transformación pasando de comunidades cazadoras y recolectoras, a comunidades agrícolas. Sin embargo, el desarrollo de herramientas como la rueda y el arado condujo a que las familias y comunidades agrícolas incrementaran su probabilidad de supervivencia. De esta manera se garantizó el abasto estable y suficiente de alimento, lo cual provocó la posibilidad de almacenar los excedentes (Vásquez, H. 2012). El excedente obtenido permitió que las familias intercambiaran, mediante el trueque, unos productos por otros para satisfacer sus necesidades. Así, la empresa familiar permanece vigente durante el feudalismo, el siglo XVII, la Revolución Industrial y hasta los tiempos actuales (Sablich, 2007). De acuerdo con Grabinsky (2010), no fue sino hasta después de la segunda Guerra mundial que la situación cambió drásticamente. Especialmente en Estados Unidos se vivió una época de gran crecimiento económico lo que originó el surgimiento de una clase media caracterizada por ser fuerte consumidora de productos y servicios. Al mismo tiempo, nació una gran burocracia con sueldos y prestaciones que demandaba productos y servicios que le permitiera mejorar su nivel de vida.

Esto dio origen a la creación de una gran cantidad de empresas de estructura familiar. Para el caso de México, Grabinsky (2010) menciona: *“El México moderno es el resultado de este boom de la posguerra y grandes emporios como CEMEX, Aurrera (hoy Walmart), BIMBO, Minera México, y muchos más son ejemplos de negocios que se desarrollaron a partir de esta época. En casi todos los casos, los negocios empezaron con un líder o patriarca que invitó a su familia...a que lo apoyaran en su gran esfuerzo y que con su intuición y tenacidad logró triunfar, aunque también hubo fracasos”*.

Actualmente prevalece en México una crisis “silenciosa”, pues las empresas familiares que se crearon durante la posguerra ahora ya pasaron a la siguiente generación y la familia se multiplicó. No hay que olvidar que mientras la empresa crece aritméticamente mientras la familia lo hace exponencialmente. Esto conlleva a que al paso de los años, la empresa se vuelva incapaz para proveer empleo a las generaciones posteriores, ocasionando fuertes conflictos familiares, disputas por los recursos y el control de la empresa, dando lugar así a la venta o el cierre de la misma. Para comprender más a fondo la naturaleza del conflicto que actualmente experimentan éstas empresas resulta indispensable analizar primero, la influencia que la familia mexicana, como institución social, continúa ejerciendo en la idiosincrasia del mexicano y posteriormente el impacto que este fenómeno tiene en la empresa familiar. Por tanto, el objetivo de esta investigación consiste en cómo a pesar de los cambios en las normas sociales que regulan el comportamiento del individuo, el concepto de familia aún está enraizado en la cultura del mexicano y explicar cómo dicho concepto puede impactar la continuidad y de la dinámica de la empresa familiar.

El presente documento se encuentra estructurado bajo los siguientes apartados. La introducción antecede a la revisión bibliográfica realizada. Posteriormente se incluye el apartado de metodología dónde se proporciona información acerca de la forma en la que esta investigación se efectuó. A continuación se encuentran los resultados y su correspondiente interpretación. Para finalizar se exponen las conclusiones obtenidas como resultado del análisis desarrollado.

REVISIÓN LITERARIA

La Empresa Familiar En México

De acuerdo con un estudio realizado por Banamex (2008) la gran mayoría de las empresas en México, como en el resto del mundo, son empresas familiares. En el 2009, el Instituto Nacional de Estadística y Geografía (INEGI) llevó a cabo un censo económico el cual arrojó los siguientes datos: de los 5' 144,056 empresas

que existen en México, 3' 724, 019 son empresas familiares (Alcaraz, R., 2012). Esto significa que más del 70% de las empresas en México son familiares y fuente de empleo de más de 54 millones de mexicanos (Grant-Thornton, 2011). No obstante, las empresas familiares en México muestran una tasa de mortalidad elevada. De cada 100 empresas familiares, sólo una tercera parte sobrevive al primer cambio generacional y apenas un 10% llega a la tercera generación. Frecuentemente, las causas que provocan las fallas en la continuidad de la empresa familiar no son de índole empresarial, sino familiar. Una de estas causas guarda relación con la idiosincrasia del mexicano respecto a la familia, es decir, con el concepto y expectativas que los miembros de una familia empresaria mexicana tienen acerca de la familia y del negocio familiar. Al respecto, el estudio realizado por Banamex (2008) encontró que para el 67% de las empresas familiares encuestadas la familia va primero, es decir, la empresa está al servicio de la familia. Sólo el 33% de dichos negocios expresó que antepone los intereses de la empresa a los de la familia. Dicho estudio también arrojó que el 72% de las empresas familiares en México carecen de políticas de contratación y despido de familiares; y que el 58% de éstas no tiene un consejo familiar ni realiza reuniones formales para tratar asuntos de la familia relacionados con la empresa. Lo anterior permite afirmar que en pleno siglo XXI y a pesar de los cambios en las normas sociales que regulan el comportamiento, la familia aún está cultural, psicológica y socialmente enraizada en la filosofía de vida del mexicano, en sus paradigmas, en su forma de pensar acerca de sí mismo, de los demás y de cómo vivir la vida.

La Familia En la Idiosincrasia del Mexicano

Reiteradamente se ha mencionado que el mexicano posee un complejo de inferioridad (Díaz-Guerrero, 1979). Sin embargo, estudios transculturales realizados muestran que lo que a primera vista pareciera ser un complejo de inferioridad, es sólo una actitud propia del mexicano que consiste en no valorar lo individual, ya que lo importante para él no es la persona sino la familia que éste forme y a la que pertenezca (Soriano, 2012). La familia continúa siendo la célula básica y centro de convivencia social. Para nueve de cada diez mexicanos la familia es lo más importante (DIF, 2006). En la mayoría de los casos el mexicano nace, crece, se desarrolla y muere en familia. El valor que se da a la familia en México es una característica cultural relevante y una de las más sobresalientes (Bejar-Navarro, 1983).

A diferencia de otras culturas, la red familiar en México aún es considerablemente extensa y compleja; y las relaciones se caracterizan por ser intensas y continuas a través del tiempo. El concepto de familia abarca no solamente a padres e hijos; sino también se le asigna un papel importante y participación social a los abuelos, tíos, primos, etc. Inclusive, los cónyuges, cuñados, parientes políticos y consuegros suelen ser considerados parte de la familia. En una investigación realizada por Abascal, R., (2010), encontró que la solidaridad es un valor esencial que aún rige en la familia mexicana. En dicho estudio se menciona que las mujeres ayudan más que los hombres en tres de cinco situaciones graves: el fallecimiento de un familiar, una enfermedad grave y cuando se tienen serios problemas económicos. Pero, en caso de accidentes y problemas de trabajo de los hombres es de quienes más se espera el apoyo. Desde esta perspectiva, la mayor fortaleza de la familia mexicana radica en la solidaridad entre sus miembros.

¿Por qué, a pesar de los cambios sociales ocurridos la familia continúa ocupando un lugar tan importante en la vida del mexicano? La respuesta radica en que el mexicano satisface su necesidad de seguridad al ser miembro de una familia, pues en esta aún tiende a prevalecer la norma de que los integrantes de una familia deben ayudarse entre sí, a pesar de los conflictos intrafamiliares que existan. La mayoría de los miembros de la familia mexicana están casi siempre dispuestos a ayudar a sus familiares cuando éstos tengan problemas, ya sean económicos o de enfermedad. Esto fue corroborado por Riding, A. (1985) cuando afirmó que la familia en México ha sido una institución vital para mantener la estabilidad política, pues ofrece una estructura de apoyo y seguridad mayor que la que el Estado proporciona. Dicho autor agrega que aunque en el país se han suscitado considerables cambios, la familia ha cambiado menos que el país, y lo explica de la siguiente manera: *“Para la mayoría de los mexicanos la familia sigue siendo el eje de su vida. Toda la gama de pasiones –amor, odio, celos, devoción y violencia- se puede vivir en la familia... Los*

mexicanos necesitan pocos amigos porque tienen muchos parientes. Quienes tienen un empleo se mueven para colocar a los parientes desempleados. En el gobierno quizá se le haga mala cara al nepotismo de los niveles más altos, pero cualquier pariente con influencia introduce a la burocracia a toda su familia”. Otro fenómeno que crea nuevos lazos familiares, amplía y contribuye a extender la ya de por sí compleja red familiar en México, es el compadrazgo.

Gracias al cristianismo católico, el compadrazgo es toda una institución en nuestro país. Los bautizos, primeras comuniones, bodas, etc., son el motivo para crear una relación de tipo familiar que conlleva la obligación moral de apoyarse mutuamente (Belausteguigoitia, 2010). . Es casi imposible concebir la idea de que en cualquier acontecimiento familiar no se invite también a los compadres. Esto sería fuente de conflicto como lo sería también el no apoyar al compadre a través de la posibilidad de ofrecerle trabajo cuando la situación de éste así lo amerite. El compadrazgo es una variante más para crear nuevos lazos familiares además de los ya existentes. Esta idiosincrasia tan presente en el paradigma del mexicano y la cultura da forma a las expectativas que el individuo se forja respecto a lo que éste debe recibir por parte de la familia, pero también respecto a lo que él debe proporcionar a sus familiares para no violentar las normas y principios que regulan la vida familiar. Este fenómeno socio-cultural tiene un impacto en la dinámica y rentabilidad de la empresa familiar y representa una amenaza para la continuidad de la misma. Inclusive es también origen de fuertes presiones y dilemas con los que el fundador se ve confrontado.

Impacto de la Idiosincrasia de los Miembros de la Familia Empresaria Respecto a la Familia En el Negocio Familiar.

De acuerdo con Belausteguigoitia, I. (1996), la influencia de la familia sobre las empresas familiares en México es considerable, tanto que frecuentemente se les denomina organizaciones emocionales debido a su naturaleza afectiva e influencia que proviene de la dimensión familiar. Y aunque las organizaciones familiares sufran cambios estructurales al crecer, estas modificaciones no le restarán importancia a los lazos familiares. La existencia de la familia extendida en México y su crecimiento a través de la inclusión de los parientes políticos y del compadrazgo, ejerce una creciente y considerable presión sobre la empresa familiar. Varias son las formas a través de las cuales se manifiesta ésta presión: En primer lugar porque un negocio rentable que ha logrado posicionarse es siempre atractivo para los miembros de la familia quienes inclusive, tratan de incorporar también a sus parientes políticos, amigos y personas con las que se sienten en deuda o desean apoyar.

En segundo lugar, cuando se ha llegado a la segunda o tercera generación habrá muchos más miembros de la familia (yernos, nueras, nietos, cuñados, parientes políticos, compadres, etc.) que se sentirán con derecho a ser contratados. Éstos buscarán satisfacer la necesidad de trabajo a través de la empresa familiar. Pues de acuerdo con la idiosincrasia del mexicano la solidaridad es un valor que prevalece en la familia que se traduce en la obligación moral de parte de ésta para apoyarlos. Esto representa una fuerte presión para el fundador, director actual, o los familiares que tienen bajo su cargo la contratación de personal. Finalmente, también están aquellos parientes que por estar poco calificados no logran colocarse en otras empresas y por lo tanto esperan que por ser parte de la familia se les apoye a través de un trabajo. Esto es también fuente de conflicto y sentimientos ambivalentes para el fundador o director actual, pues se verá confrontado con el dilema de aceptarlos o rechazarlos. Si los acepta pone en riesgo la rentabilidad del negocio, lo cual es contrario a la lógica empresarial. Si los rechaza estará violentando las normas de apoyo y solidaridad que rigen a la familia. Ante estas circunstancias frecuentemente inevitables, la empresa debe estar preparada para hacer frente a este tipo de situaciones. El fundador o actual director debe, hasta donde le resulte factible, establecer un equilibrio entre las expectativas y demandas de la familia y la rentabilidad de la empresa. Ya que por un lado, si no se cumple con las expectativas y normas que rigen a la familia, los conflictos familiares ponen en riesgo la continuidad de la empresa; y por otro, si únicamente se busca el bienestar de la familia a costa de la rentabilidad de la empresa se obtendría el mismo resultado: el cierre de la misma.

METODOLOGÍA

Para el propósito de esta investigación se recurrió, a través de una investigación documental a las aportaciones de los diversos campos disciplinares tales como: la historia empresarial, la psicología del mexicano y la dinámica y administración de la empresa familiar. Como criterio para la selección de los documentos se determinó que los autores fueran reconocidos dentro de su respectivo campo y sus aportaciones pertinentes a las preguntas de investigación formuladas. Se analizaron cada una de las propuestas publicadas y se procedió a procesar la información recabada para dar respuesta a las preguntas de investigación. Asimismo, se llevó una investigación de campo. Se diseñó un cuestionario bajo el esquema de la escala de Likert. Ésta consiste en un conjunto de ítems presentados en forma de afirmaciones o juicios, para medir la reacción del sujeto en tres, cuatro o cinco categorías. Las categorías empleadas en esta investigación fueron: Totalmente de acuerdo (4), de acuerdo (2), en desacuerdo (3) y totalmente en desacuerdo (1). Se presentó cada afirmación y se solicitó al encuestado que externara su reacción eligiendo una de las cuatro categorías. El número de categorías fue igual para cada una de las afirmaciones. En cuanto a la dirección de las afirmaciones se procedió de la siguiente manera: las afirmaciones pueden tener dirección favorable o positiva y desfavorable y negativa. La codificación de las alternativas de respuestas estuvo en función de la dirección de la afirmación. En las afirmaciones positivas se asignó una mayor puntuación a la alternativa totalmente de acuerdo y disminuyó hasta 1 para la alternativa, totalmente en desacuerdo. Los ítems diseñados para esta investigación no incluyeron ítems con dirección desfavorable o negativa.

Se determinaron las variables a medir: la familia como valor, seguridad y protección que familia ofrece, la solidaridad entre la familia, prevalencia de la familia extendida y la familia en la empresa familiar. Posteriormente se definieron los indicadores para cada una de las variables. Para la variable la familia como valor se definió como indicadores, la importancia que la familia guarda en la vida personal del encuestado y el nivel de cohesión familiar existente a pesar de los conflictos que prevalezcan. Para la variable seguridad y protección en la familia dos fueron los indicadores considerados, confianza en la familia, más que en el gobierno y percepción que el individuo tiene acerca de quién ofrece mayor seguridad: el gobierno o el estado. Solidaridad entre la familia fue la tercera variable y fue operacionalizada a través de los siguientes indicadores: nivel de preocupación que experimenta por el bienestar de la familia, ayuda que se ofrece cuando la familia atraviesa por crisis y problemas y la predisposición para considerar la solidaridad como un valor. En cuanto a la familia extendida se determinaron como variables, el nivel de relación con la familia extendida, de convivencia y la inclusión de compadres y consuegros como parte de la familia. Finalmente, para la variable familia y empresa familiar se seleccionaron los siguientes indicadores: Intención de solicitar trabajo en caso de tener un familiar con un negocio próspero, intención de aceptar a un familiar que necesite trabajo en caso de tener un negocio próspero, opinión acerca del deber que tiene la familia de dar preferencia a los familiares en la empresa familiar y la dificultad que se experimente para despedir a un familiar por mal desempeño, en caso de tener un negocio propio (Ver tabla 1 para visualizar de manera global y estructurada las variables, los indicadores y sus correspondientes ítems).

La población a quien se le administró el cuestionario fueron jóvenes cuyas edades oscilan entre los 18 y los 24 años de edad. Tres son criterios que determinaron la selección de población en este rango de edad. Primero, porque la edad alcanzada les permite tener la madurez para opinar con madurez sobre el papel que juega la familia en sus vidas. Segundo, porque su edad los coloca en la distancia necesaria de las generaciones mayores las cuales pueden tener una opinión diferente a las generaciones más jóvenes que nacieron en un mundo ya globalizado y con cambios en las normas sociales. Y tercero, porque son personas que pueden estar buscando trabajo, o bien, pueden emprender su propio negocio y por tanto fue importante conocer su opinión con respecto a la relación entre la familia y la empresa familiar. La mayoría de los ítems incluidos en el instrumento de medición fueron de opinión y solamente tres de dichos ítems correspondieron a preguntas de intención. En las afirmaciones de opinión se presentan enunciados que donde se mide la

opinión acerca de algún asunto en particular. Las afirmaciones de intención, tratan de averiguar lo que el encuestado haría si eventualmente se diera determinada circunstancia.

Tabla 1: Variables, Indicadores E Ítems Que Conformaron El Instrumento de Medición

Variable	Indicador	Ítem
La familia como valor (Ítems 1 y 6).	Importancia de la familia en la vida personal.	-Pese a los cambios sociales y tecnológicos la familia es para mí, lo más importante (1).
	Nivel de cohesión familiar, a pesar de los conflictos.	-Aunque en ocasiones tenga conflictos con mi familia, mis parientes son parte de mi vida (6).
Seguridad y protección en la familia. (Ítems 14 y 3).	Confiar más en la familia que en el gobierno.	-Confío más en mi familia que en el gobierno (14).
	Percepción de que la familia ofrece mayor protección que el gobierno.	-La familia ofrece mayor protección que la que el gobierno proporciona (3).
Solidaridad entre la familia. (Ítems 7, 2 y 12).	Nivel de preocupación que experimenta por el bienestar de la familia.	-El bienestar de mi familia me preocupa (7).
	Ayuda que se ofrece cuando la familia atraviesa por crisis y problemas.	-En momentos de crisis y problemas la familia debemos ayudarnos entre sí (2).
	Tendencia a considerar la solidaridad entre la familia como un valor.	-Considero que la familia debe ser solidaria entre sí (12).
Prevalencia de la familia extendida. (Ítems 9, 13 y 11).	Nivel de relación con la familia extendida.	-Mantengo relación con mis abuelos, padres, tíos, primos, sobrinos, cuñados, suegros, etc. (9).
	Nivel de convivencia con la familia extendida.	-A los festejos familiares acuden mis tíos, abuelos, padres, primos, sobrinos, cuñados y compadres (13).
	Inclusión de compadres y consuegros como parte de la familia.	-En México, los compadres y consuegros se consideran parte de la familia (11).
		-Si un familiar mío tuviera un negocio próspero, no dudaría en pedirle trabajo (5).
Familia y empresa familiar. (Ítems 5, 10, 8 y 4).	Intención de solicitar trabajo en caso de tener un familiar con un negocio próspero.	-Si yo tuviera un buen negocio, no dudaría en contratar un familiar que así lo necesite (10).
	Intención de aceptar a un familiar que necesite trabajo en caso de tener un negocio próspero.	-Las familias que tienen negocio, deben al momento de contratar, dar preferencia a sus familiares (8).
	Opinión acerca del deber que tiene la familia de dar preferencia a los familiares en la empresa familiar.	-Si yo tuviera un negocio propio, sería muy difícil despedir a un familiar que labore ahí (4).
	Dificultad a experimentar para despedir a un familiar por mal desempeño, en caso de tener un negocio propio.	

Esta tabla presenta las cuatro variables consideradas para el diseño de la escala de Likert. Dichas variables fueron: la familia como valor, seguridad y protección en la familia, prevalencia de la familia extendida y finalmente, familia y empresa familiar. Para la variable la familia como valor se definió como indicadores, la importancia que la familia guarda en la vida personal del encuestado y el nivel de cohesión familiar existente a pesar de los conflictos que prevalezcan. Para la variable seguridad y protección en la familia dos fueron los indicadores considerados, confianza en la familia, más que en el gobierno y percepción que el individuo tiene acerca de quién ofrece mayor seguridad: el gobierno o el estado. Solidaridad entre la familia fue la tercera variable y fue operacionalizada a través de los siguientes indicadores: nivel de preocupación que experimenta por el bienestar de la familia, ayuda que se ofrece cuando la familia atraviesa por crisis y problemas y la predisposición para considerar la solidaridad como un valor. En cuanto a la familia extendida se determinaron como variables, el nivel de relación con la familia extendida, de convivencia y la inclusión de compadres y consuegros como parte de la familia. Finalmente, para la variable familia y empresa familiar se seleccionaron los siguientes indicadores: Intención de solicitar trabajo en caso de tener un familiar con un negocio próspero, intención de aceptar a un familiar que necesite trabajo en caso de tener un negocio próspero, opinión acerca del deber que tiene la familia de dar preferencia a los familiares en la empresa familiar y la dificultad que se experimente para despedir a un familiar por mal desempeño, en caso de tener un negocio propio. Fuente: Elaboración propia.

RESULTADOS

Los datos recopilados a través de la administración de la escala de Likert a 184 personas cuyas edades oscilan entre los 18 y 24 años de edad se presentan a continuación organizados por variable e ítem.

Tabla 2: Variable: La Familia Como Valor

La Familia Como Valor							
Ítems	Frecuencia					Moda	Mediana
	4	3	2	1	-		
Pese a los cambios sociales y tecnológicos, la familia es para mí, lo más importante (1).	151 (82%)	31 (17%)	0	0	2 (1%)	4	4
Aunque en ocasiones tenga conflictos con mi familia, mis parientes son parte de mi vida (6).	122 (66%)	57 (31%)	3 (2%)	0	2 (1%)	4	4

En la tabla 2 se calculan las frecuencias de ocurrencia y promedios de cantidad de respuestas de un total de 184 encuestas aplicadas; los valores de las respuestas varían de acuerdo con: totalmente de acuerdo (4), de acuerdo (3), en desacuerdo (2) y totalmente en desacuerdo (1). Las afirmaciones en la tabla son: afirmación 1: "Pese a los cambios sociales y tecnológicos, la familia es para mí lo más importante" y afirmación 6: "Aunque en ocasiones tenga conflictos con mi familia, mis parientes son parte de mi vida", que son las afirmaciones que componen la variable: "La familia como valor". Asimismo, en la tabla se calcula el valor de la media y la mediana para cada afirmación. Fuente: Elaboración propia.

En la tabla 2 se observa que un 82% de los entrevistados están totalmente de acuerdo en que la familia es lo más importante, pese a los cambios que haya en la sociedad (Ítem 1), y un 66% están totalmente de acuerdo en que los parientes son lo más importante pese a la existencia de conflictos con su familia (Ítem 6). Esto quiere decir que hay una afectación en la importancia que se le otorga a la familia cuando se toma en cuenta el conflicto, de un 82% se reduce a un 66%. Sin embargo, si observamos la frecuencia de los que están totalmente de acuerdo y de acuerdo con las afirmaciones 1 y 6, vemos que pese a la existencia de conflictos en la familia, el porcentaje total de respuestas solo varía un punto. Es decir, hay una afectación en la importancia que se le otorga a la familia cuando en ocasiones hay conflicto con la familia, pero no es una afectación significativa, al considerar todos los que están totalmente de acuerdo y de acuerdo.

Tabla 3: Variable: Seguridad y Protección En la Familia

Seguridad y Protección En la Familia							
Ítems	Frecuencia					Moda	Mediana
	4	3	2	1	-		
La familia ofrece mayor protección que la que el gobierno proporciona (3)	148 (80%)	30 (16%)	3 (2%)	0	3(2%)	4	4
Confío más en mi familia que en el gobierno (14)	154 (83%)	24 (13%)	3 (2%)	0	3(2%)	4	4

En la tabla 3 se calculan las frecuencias de ocurrencia y promedios de cantidad de respuestas de un total de 184 encuestas aplicadas; los valores de las respuestas varían de acuerdo con: totalmente de acuerdo (4), de acuerdo (3), en desacuerdo (2) y totalmente en desacuerdo (1). Las afirmaciones en la tabla son: afirmación 3: "La familia ofrece mayor protección que la que el gobierno proporciona" y la afirmación 14: "Confío más en mi familia que en el gobierno", que son las afirmaciones que componen la variable: "Seguridad y protección en la familiar". Asimismo, en la tabla se calcula el valor de la media y la mediana para cada afirmación. Fuente: elaboración propia.

En la tabla 3, el mayor porcentaje de totalmente de acuerdo corresponde a la afirmación de que la familia ofrece mayor protección que la que el gobierno proporciona (86%) y una proporción un poco menor (83%) está totalmente de acuerdo en que confía más en su familia que en el gobierno. Es decir, la confianza en la familia se manifiesta en la seguridad que esta tiene de gozar de mayor protección en su propia familia que la que el gobierno puede ofrecer.

Tabla 4: Variable: Solidaridad Entre la Familia

Solidaridad entre la familia							
Ítems	Frecuencia					Moda	Mediana
	4	3	2	1	-		
En momentos de crisis y problemas la familia debemos ayudarnos entre sí (2)	153 (83%)	29 (16%)	0	0	2 (1%)	4	4
El bienestar de mi familia me preocupa (7).	159 (86%)	19 (10%)	3 (2%)	0	3 (2%)	4	4
Considero que la familia debe ser solidaria entre sí (12).	127 (69%)	46 (25%)	4 (2%)	0	7 (4%)	4	4

En la tabla 4 se calculan las frecuencias de ocurrencia y promedios de cantidad de respuestas de un total de 184 encuestas aplicadas; los valores de las respuestas varían de acuerdo con: totalmente de acuerdo (4), de acuerdo (3), en desacuerdo (2) y totalmente en desacuerdo (1). Las afirmaciones en la tabla son: afirmación 2: "En momentos de crisis y problemas la familia debemos ayudarnos entre nosotros, la afirmación 7: "El bienestar de mi familia me preocupa", y la afirmación 12: "Considero que la familia debe ser solidaria entre sí" que son las afirmaciones que componen la variable "Solidaridad entre la familia". Asimismo, en la tabla se calcula el valor de la media y la mediana para cada afirmación. Fuente: Elaboración propia.

En la tabla 4, el mayor porcentaje de respuestas (86%) de totalmente de acuerdo corresponde a la afirmación de que les preocupa el bienestar de la familia (Ítem 7), un porcentaje (83%) poco menor está totalmente de acuerdo en que en momentos de crisis y problemas la familia debe ayudarse entre sí (Ítem 2) y un porcentaje significativamente menor corresponde a la afirmación que considera que la familia debe ser solidaria entre sí (Ítem 12). Podemos afirmar que los encuestados: se preocupan por el bienestar de la familia, consideran que deben ayudarse entre sí en los momentos de crisis y en menor cantidad, que deben ser solidarios unos con otros en cada situación que se presente. Sin embargo, si sumamos los porcentajes de totalmente de acuerdo y de acuerdo en las tres preguntas la variación es de 99% a 96% a 94% en los ítems 2, 7 y 12 respectivamente. Es decir la solidaridad entre la familia es una variable que afecta significativamente a las familias en México.

Tabla 5: Variable: Prevalencia de la Familia Extendida

Prevalencia de la Familia Extendida							
Ítems	Frecuencia					Moda	Mediana
	4	3	2	1	-		
Mantengo relación con mis abuelos, padres, tíos, primos, sobrinos, cuñados y suegros (9)	107 (58%)	68 (37%)	7 (4%)	0	2 (1%)	4	4
En México, los compadres y consuegros se consideran parte de la familia (11).	47 (26%)	94 (51%)	31 (17%)	10(5%)	2 (1%)	3	3
A los festejos familiares acuden mis tíos, abuelos, padres, primos, sobrinos, cuñados y compadres (13).	93 (51%)	76 (41%)	12 (6%)	0	3 (2%)	3	4

En la tabla 5 se calculan las frecuencias de ocurrencia y promedios de cantidad de respuestas de un total de 184 encuestas aplicadas; los valores de las respuestas varían de acuerdo con: totalmente de acuerdo (4), de acuerdo (3), en desacuerdo (2) y totalmente en desacuerdo (1). Las afirmaciones en la tabla son: afirmación 9: "Mantengo relación con mis abuelos, padres, tíos, primos, sobrinos, cuñados, suegros, etc.", la afirmación 11: "En México, los compadres y consuegros se consideran parte de la familia", y la afirmación 13: "A los festejos familiares acuden mis tíos, abuelos, padres, primos, sobrinos cuñados y compadres" que son las afirmaciones que componen la variable "Prevalencia de la familia extendida". Asimismo, en la tabla se calcula el valor de la media y la mediana para cada afirmación. Fuente: Elaboración propia.

En esta tabla se muestra como la mayoría (58%) de los entrevistados mantiene relación con su familia extendida (Ítem 9), una proporción menor (51%) está totalmente de acuerdo en que la familia extendida acude a la mayoría de los festejos familiares (Ítem 13) y una proporción (26%) bastante menor considera a los compadres y consuegros parte de la familia (Ítem 11). Cuando se considera en conjunto la proporción de totalmente de acuerdo y de acuerdo se encuentra que el 95% mantiene relación con la familia extendida y acude con la familia extendida a los festejos familiares, mientras que un 77% (aún grande, pero menor que el total en los otros dos ítems) sigue considerando que los compadres y consuegros son parte de la familia. Es decir se puede mantener relación y convivir con los compadres y consuegros pero no todos los

consideran parte de la familia, aunque los porcentajes de totalmente de acuerdo y de acuerdo son significativamente grandes para los tres ítems.

Tabla 6: Variable: Familia y Empresa Familiar

Familia y empresa familiar							
Pregunta	Frecuencia					Moda	Mediana
	4	3	2	1	-		
Sí yo tuviera un negocio propio, sería muy difícil despedir a un familiar que labore ahí (4).	32 (17%)	82 (45%)	62 (34%)	6 (3%)	2 (1%)	3	3
Sí un familiar mío tuviera un negocio próspero, no dudaría en pedirle trabajo (5).	42 (23%)	96 (52%)	36 (19%)	7 (4%)	3 (2%)	3	3
Las familias que tienen negocio, deben al momento de contratar, dar preferencia a sus familiares (8).	5 (3%)	46 (25%)	97 (53%)	34 (18%)	2 (1%)	2	2
Si yo tuviera un buen negocio, no dudaría en contratar a un familiar que así lo necesite (10).	70 (38%)	84 (45.5%)	27 (15%)	1 (0.5)	2 (1%)	3	3

En la tabla 6 se calculan las frecuencias de ocurrencia y promedios de cantidad de respuestas de un total de 184 encuestas aplicadas; los valores de las respuestas varían de acuerdo con: totalmente de acuerdo (4), de acuerdo (3), en desacuerdo (2) y totalmente en desacuerdo (1). Las afirmaciones en la tabla son: afirmación 4: "Si yo tuviera un negocio propio, sería muy difícil despedir a un familiar que labore ahí", la afirmación 5: "Si un familiar mío tuviera un negocio próspero, no dudaría en pedirle trabajo", la afirmación 8: "Las familias que tienen negocio, deben al momento de contratar, dar preferencia a sus familiares" y la afirmación 10: "Si yo tuviera un buen negocio, no dudaría en contratar a un familiar que así lo necesite", que son las afirmaciones que componen la variable "Familia y empresa familiar". Asimismo, en la tabla se calcula el valor de la media y la mediana para cada afirmación. Fuente: Elaboración propia.

En la tabla 6 se observa que en ninguna pregunta existe una mayoría totalmente de acuerdo con relación a la dificultad para despedir a un pariente (ítem 4), no dudar en pedirle trabajo a un pariente si este tuviera un negocio próspero (ítem 5), dar preferencia en la contratación de familiares cuando tengan un negocio (ítem 8) y no dudar en contratar a un familiar que así lo necesite (ítem 10). Sin embargo, contratar a un pariente que así lo necesite, en caso de tener un negocio familiar, representa el mayor porcentaje de los 4 ítems (38%). Al considerar las respuestas de totalmente de acuerdo y de acuerdo, la mayor proporción la representa contratar a un familiar que lo necesite (83.5%), no dudar en solicitar trabajo a un pariente con negocio próspero representa el 75%, tener dificultad para despedir a un familiar que trabaje en su negocio suma un 62% y solo un 28% está totalmente de acuerdo y de acuerdo con dar preferencia en la contratación a los familiares. Podemos decir que la solidaridad en caso de un pariente sin trabajo es el valor más importante, que se considera que el pariente dueño de una empresa debe dar trabajo al pariente que lo necesite, y que es difícil para los empresarios familiares despedir a un pariente, sin embargo, la gran mayoría de los entrevistados (72%) no se sienten obligados en dar preferencia a los familiares en los negocios de la familia. Los resultados obtenidos a través de esta investigación contribuyen a clarificar la creencia de que debido a los cambios sociales acaecidos en las últimas décadas, ha disminuido la importancia y presencia de la familia en la idiosincrasia del mexicano.

Probablemente se vislumbra el surgimiento de pautas de comportamiento diferentes, a las cuales se han ajustado las generaciones mayores. Pero, aún prevalecen determinadas normas y expectativas que reflejan la relevancia de la familia en México, y que pueden impactar en la rentabilidad, crecimiento y continuidad de una empresa familiar. Una de las limitaciones de este estudio guarda relación con las respuestas proporcionadas a las afirmaciones clasificadas como de intención (Ítems 4, 5 y 10). Pues presentan al encuestado una situación hipotética que dista de la reacción real de un individuo ante un hecho sucedido. Futuras investigaciones son requeridas para esclarecer el vínculo que existe entre la cultura familiar y la del negocio familiar. Se sabe que los valores, costumbres y creencias que prevalecen en la familia influyen en la cultura de la empresa familiar. Sin embargo, es preciso obtener evidencia empírica de la existencia de dicho vínculo. Esto con el fin de reforzar aquellos aspectos de la cultura familiar que promuevan el

crecimiento y consolidación del negocio familiar e identificar aquellos que frenen u obstaculicen su consolidación y permanencia.

CONCLUSIONES

Como resultado de la investigación efectuada puede concluirse lo siguiente: No puede afirmarse que como institución la familia es inmune al cambio y que ésta permanece igual a lo que era en el siglo anterior. Algunos cambios han sucedido, por ejemplo, las relaciones familiares ahora son más abiertas y con mayor libertad de expresión. La autoridad que el padre ejerce tiende a ser menos rígida que antiguamente. Como madre, la mujer ha adquirido más poder de decisión y su incorporación en la fuerza laboral ha originado cambios en la dinámica familiar. Sin embargo, a pesar de los cambios sociales ocurridos en México, la red familiar es aun considerablemente extensa, compleja y las relaciones se caracterizan por ser intensas y continuas a través del tiempo. El mexicano deposita su confianza en la familia ya que esta ofrece una estructura de apoyo y seguridad mayor que la que el Estado proporciona. Por tanto, la familia en México tiende a tener prioridad sobre el trabajo y otros aspectos. Así lo demuestran los resultados obtenidos en esta investigación, mismos que corroboran también las aportaciones hechas por Riding (1985), Béjar-Navarro (1983) y más recientemente, Soriano (2012), Abascal (2010) y el DIF (2006).

El concepto y expectativas que el mexicano guarda respecto a la familia, puede impactar a la empresa familiar. Esto debido a que negocios de ésta índole poseen características únicas e inherentes que son también el origen de ventajas y desventajas para las familias propietarias. A estas características se les denominan: atributos ambivalentes. En el contexto de la empresa familiar mexicana, la solidaridad hacia la familia se convierte en un atributo ambivalente inherente de la organización. Por un lado la solidaridad promueve que los familiares estén dispuestos a trabajar horas extras, a obtener un salario no muy atractivo, a trabajar sin prestaciones, a ser responsables, leales, etc. Pero por otro, habrá parientes quien a título de esa solidaridad que “debe” darse entre la familia, consideren que “deberían” ser contratados aunque no reúnan los requisitos que el puesto requiere. Inclusive, pueden exigir no ser despedidos a pesar de su desempeño deficiente. El lenguaje privado entre los familiares es otro de los atributos ambivalentes en una empresa familiar. A través de las experiencias compartidas a lo largo de los años, algunas frases o palabras especiales han adquirido un significado concreto. Esto favorece una comunicación más ágil entre ellos. Sin embargo, este lenguaje privado puede también desencadenar reacciones sensibles y dolorosas capaces de ocasionar conflictos.

Dado que la influencia de la familia en las empresa familiar es de considerable magnitud, el primer paso que debe promoverse entre la familia empresaria es concientizarla sobre el impacto que su concepto y expectativas respecto a la familia, tiene en la rentabilidad y continuidad del negocio. Recordando siempre que “el negocio puede dar para la casa, pero la casa no puede dar para el negocio”. Es importante entonces, implantar estructuras básicas para regular la influencia de la familia en la empresa. Entre las principales estructuras recomendadas están: El consejo de familia, el código de ética y el protocolo familiar. Éstas contribuyen a reducir la frecuencia de situaciones de conflicto tanto en la familia como en la empresa, a promover el desarrollo y administración profesional del negocio familiar, a favorecer la resolución justa y equitativa de los conflictos que se presenten dentro de la familia propietaria y entre ésta y los directivos o empleados de una empresa, y finalmente, a conservar en lo posible las relaciones armónicas entre la familia misma y entre ésta y la empresa.

Finalmente, bajo ninguna circunstancia debe anularse la buena influencia que la familia puede tener en la empresa familiar. De lo que se trata es de gestionar eficazmente dicha influencia con la finalidad de preservar el patrimonio empresarial y la armonía familiar; así como el sustento y empleo de las posteriores generaciones. Algunas de las formas para gestionar eficazmente dicha influencia es a través de asignar los puestos basándose en las competencias individuales, determinar las promociones con en base el desempeño, establecer una estructura organizacional congruente con las necesidades de la empresa, canalizar las

inquietudes y necesidades familiares a través del consejo familiar, descentralizar la toma de decisiones, y recurrir a la planeación estratégica. El reto que toda empresa familiar debe confrontar es el de saber gestionar eficaz y adecuadamente la influencia que la familia puede ejercer en la organización.

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LA EDUCACIÓN FISCAL Y LA CULTURA EMPRESARIAL DE LAS MICRO PEQUEÑAS Y MEDIANAS EMPRESAS (MIPYMES) EN MÉXICO

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RESUMEN

La educación y la cultura en toda sociedad es determinante del desarrollo tanto económico como social. En México a través de los Programas Nacionales de Desarrollo se han generado políticas tendientes a incrementar el desarrollo, y a propiciar la competitividad en las empresas a través de medidas económicas y de hacienda pública que así lo permitan. Desafortunadamente y pese al esfuerzo nacional por incrementar estos factores, sigue siendo considerables los efectos que producen los bajos niveles de educación y la alta percepción que existe entre la sociedad de contar con un gobierno que no atiende realmente las necesidades sociales y se presta a la corrupción. La idea de analizar la educación y la cultura desde el punto de vista fiscal en México viene a significar un aporte académico en el que resalta la necesidad de generar políticas nacionales eficaces para incentivar el crecimiento y desarrollo tanto económico como social, pues solo así las empresas y las industrias se verán beneficiadas por el activo intangible que representa contar con recurso humano bien capacitado.

JEL: I250, I280, O15, M140

PALABRAS CLAVE: Educación fiscal, Cultura empresarial, Desarrollo, MiPymes

ABSTRACT

Education and culture in every society is a determinant of both economic development and social. In Mexico through the National Development Programs have generated policies to increase development and fostering the competitiveness of enterprises through economic measures and public finance permit. Unfortunately and despite the national effort to increase these factors remains considerable effects that produce low levels of education and high perception between society to have a government that does not really address the social needs and lends itself to corruption. The idea of analyzing education and culture from a tax point of view Mexico comes to mean an academic contribution in highlighting the need to generate effective national policies to encourage growth and thus economic development and social, for only then businesses and industries will benefit from the intangible asset representing have well trained human resources.

JEL: I250, I280, O15, M140

KEYWORDS: Fiscal Education, Business Culture, Development, SMEs

INTRODUCCIÓN

La educación y la cultura desde cualquier punto de vista es un factor importante para el desarrollo de capacidades, conocimientos y costumbres en torno a lo que se hace o se experimenta. En el entorno fiscal y empresarial es de relevancia pues impacta la forma en que se toman decisiones o se lleva a cabo la administración de un negocio. En México se han implementado desde hace ya más de una década políticas económicas de apoyo a las MiPYMES y organismos especialmente diseñados para vigilar que la

normatividad y los programas de apoyo se cumplieran para el sano crecimiento de éstas unidades económicas, el incremento de su productividad y competitividad en un ambiente de negocios globalizado y tecnologizado a pasos agigantados.

El Plan Nacional de Desarrollo es una de las directrices principales que marcan el rumbo de apoyo a las MiPYMEs, seguidos de los programas que la Secretaría de Economía a través de la Subsecretaría de la Pequeña y Mediana Empresa llevan a cabo para los fines propuestos. El acceso al financiamiento sigue siendo poco utilizado por los micronegocios según los resultados de la Encuesta Nacional de Micronegocios (ENAMIN) 2012, la cual se analizará más adelante, donde también resalta que el nivel de instrucción de los dueños llega a secundaria en su mayoría y el 65% no lleva contabilidad, situación por supuesto que debería ser un foco de alarma para la autoridad fiscal quien no ha tomado en cuenta estas características en las reformas fiscales que implementa en las que obliga por una parte a llevar sus registros en medios electrónicos y por otra a concebir que existen incentivos para que los que se encuentran en la actividad informal se formalicen. Analizar las bondades de contar con una adecuada educación fiscal con el objetivo de aumentar el cumplimiento voluntario vinculadas con la generación de una cultura empresarial enfocada a la productividad de sus factores y la competitividad son las premisas que sigue esta investigación.

REVISIÓN DE LA LITERATURA

A partir del año 2000 han acontecido acciones emprendidas por el gobierno mexicano para el impulso a la micro, pequeña y mediana empresa (MiPYMEs), como lo fue la creación de la Subsecretaría de la Pequeña y Mediana Empresa dependiente de la Secretaría de Economía y la expedición de la Ley para el Desarrollo de la Competitividad de estas empresas en 2002. Estas acciones responden a lo establecido en el Plan Nacional de Desarrollo que contemplaba en ese periodo, 2001-2006 en uno de sus postulados básicos a la competitividad:

“Este gobierno tendrá a la competitividad como uno de los criterios básicos para el desarrollo. Con un espíritu de equidad, creará las condiciones necesarias para que las empresas, grandes y pequeñas, puedan desarrollarse y transformarse de acuerdo con el ritmo que marcan los rápidos cambios, especialmente en la tecnología, en los nuevos procesos productivos y en la revolución digital. Por ello, ampliará las oportunidades, la capacitación, el acceso al crédito, para que de esta manera los sectores, las regiones y los grupos que tradicionalmente han estado excluidos de las oportunidades del desarrollo, sean competitivos en este nuevo escenario económico” y en el Objetivo 4.6 de Política Económica se establecía... *“que buscarían aumentar y extender la competitividad del país, la competitividad de las empresas, la competitividad de las cadenas productivas y la competitividad de las regiones”*.

Con este postulado se le dio especial énfasis al acceso del financiamiento de la MiPYMEs y a las oportunidades para su crecimiento dado la importancia que tienen en la actividad económica y en la generación de empleos (INEGI, 2014), pues concentran el 99% de los establecimientos y el 71% del personal ocupado. De esta forma la presencia de los MiPYMEs es muy importante en la economía por lo que las políticas económicas y fiscales deben centrarse en apoyar su crecimiento en la práctica no en la teoría ni en el discurso. Éstas políticas existen pero su operatividad no está vinculada con la productividad de sus factores ni con el aspecto fiscal; en tanto que las diversas reformas fiscales han sido elaboradas atendiendo al principio de aumentar los recursos públicos vía impuestos con el fin de depender menos de los recursos petroleros y así poder sufragar el gasto público necesario que mantenga al país en el mismo o en el diminuto aumento de crecimiento económico, y no se han elaborado atendiendo a las necesidades reales de los individuos ni atendiendo a los niveles de educación y de pobreza que hacen más lento el tránsito hacia una economía moderna, globalizada y tecnologizada. La carencia de una sociedad con características homogéneas en índices de bienestar y culturalización han provocado el fracaso de tales reformas. Tello (2013:33) establece que una verdadera reforma hacendaria debería enfocarse a realizar un

esfuerzo generalizado procurando un *crecimiento económico sustentable y la construcción efectiva de un Estado de Bienestar, de protección social universal*.

La desaparición del régimen de pequeños contribuyentes en 2014 para formar parte de un nuevo régimen denominado de Incorporación Fiscal, responde a las necesidades de la autoridad fiscal de disminuir la evasión que rondaba en alrededor del 97% para 2010, pero que había llegado a porcentajes máximos de casi 99% en 2005 de la recaudación potencial, según un estudio realizado por el Tecnológico de Monterrey en 2011 titulado “Estudio de evasión fiscal en el Régimen de Pequeños Contribuyentes”. Este cambio en la legislación fiscal ha tenido repercusiones considerables referentes principalmente a la opinión pública y en las percepciones individuales de los contribuyentes respecto a la dificultad para el pago de sus impuestos y el destino de los mismos y se ha creado con el tiempo una cultura fiscal tendiente a la evasión o a la comisión de actos fraudulentos, movidos principalmente por la falta de confianza en sus organizaciones.

La cultura fiscal en este caso es un proceso de aplicación de conocimientos sobre el entorno fiscal, es decir, la educación en torno a la fiscalidad ha sido entendida y valorizada según las percepciones del sistema tributario imperante. La introducción de la obligación de la facturación electrónica, los pagos electrónicos y la contabilidad de igual forma, ha desincentivado la formalización de las actividades de estos contribuyentes contrario a lo que se tenía previsto según lo establecido en el acuerdo de certidumbre financiera firmado por el Gabinete Especializado de México Próspero bajo instrucciones del Presidente de la República (el cual se puede consultar en la página de la Secretaría de Hacienda y Crédito Público, SHCP), referente a crear un sistema tributario progresivo y simple así como crear un ambiente propicio para la inversión y la planeación de actividades para las PYMEs. Lo que la autoridad fiscal ha olvidado es que la automatización de casi toda la actividad económica necesariamente obliga a los involucrados a contar con la tecnología que le permita dar cumplimiento a la obligación.

En México según datos de INEGI 2014, el promedio de los establecimientos que utilizan la computadora para realizar sus actividades, se ubica en alrededor del 22%, resaltando que entre más personas tiene el establecimiento el porcentaje de uso aumenta, lo cual por supuesto es un claro indicio que las micro empresas no utilizan la tecnología para sus actividades y más aún el uso de internet el cual se ubica en niveles de 18.8% de promedio nacional. Conscientes de que existen actividades comerciales que aún no requieren el uso de una computadora; sí podemos decir que para cumplir con las obligaciones fiscales se requiere tanto del aparato como de la conectividad, por lo tanto el contribuyente o la unidad económica en sí, tendría primeramente que contar con los conocimientos de uso de un aparato electrónico y segundo tendría que erogar gastos adicionales para tal fin, lo cual no es posible en muchos de los casos, pues los niveles de utilidad, ganancia o beneficio son muy inferiores al costo de cumplir; de tal forma que se opta por la informalidad, problema arraigado en la economía mexicana y de un más amplio espectro de incidencia.

La hipótesis que presentamos en esta investigación se relaciona con el nivel de educación fiscal de la sociedad mexicana, toda vez que si se eleva el nivel de conocimiento y actitudes positivas hacia la tributación, se contará con un cambio en el comportamiento fiscal de los individuos y se trascenderá a niveles mayores de competitividad y desarrollo. Lima (2008) realizó una importante contribución al conocimiento científico con su tesis doctoral al identificar que para tener una relación de confianza entre Estado- contribuyente se debía hacer uso del marketing fiscal en el que tienen que ver la rendición de cuentas, la comunicación social respecto a la utilización de los impuestos y los programas nacionales de cultura fiscal para la fomentar el cumplimiento voluntario de corto y largo plazo.

La Educación Fiscal y la Cultura Empresarial

En México, los programas de concientización fiscal se han implementado desde 1997, con acciones dispersas y eventos fiscales con la participación de algunas universidades, organismos públicos, pero no como un programa general y obligatorio, sino como un área dependiente del Servicio de Administración

Tributaria (SAT), en específico del área de servicios al contribuyente. En 2010 se institucionaliza como un Programa Nacional de Cultura Contributiva en el marco del Bicentenario de la Independencia de México, pero sin cambios esenciales en sus funciones sustantivas. El cambio de comportamiento en los contribuyentes es urgente y solo que podrá lograr construyendo un entorno de confianza en las autoridades y en la disminución y/o desaparición de la corrupción en todos los niveles. La cultura empresarial imperante en el contexto mexicano tiene también importantes repercusiones. Tomando la definición de Hernández (1998) la cultura empresarial

es el conjunto de actitudes y valores aprendidos por las personas dedicadas a la actividad comercial y productiva como forma de vida, producto de un proceso de formación del conocimiento, a fin de alcanzar sus metas planteadas, y como consecuencia de un mecanismo de reacción al medio en donde se encuentra inmerso...

Por lo tanto, el nivel de educación de los que dirigen las empresas las ubica en condiciones de productividad y competitividad más altos y crea una cultura de acción y toma de decisiones en sus negocios. Para Arroyo (2008:58), existe una clara identificación de la cultura empresarial latinoamericana de las MiPYMEs en la que su *espíritu emprendedor así como las formas de organizar y administrar las empresas, siguen conservando una clara orientación a las relaciones y no a los negocios, a un colectivismo muy limitado en primer término al núcleo familiar y conocidos más cercanos, que normalmente son los que ocupan los puestos estratégicos de dirección, sobre todo por la confianza que existe, independientemente de las competencias o la capacidad requeridas y las que ostentan esas personas; desde otro ángulo, y por una herencia histórica, los pueblos latinoamericanos siguen utilizando un lenguaje indirecto (lo que algunos denominan el lenguaje del conquistado) que limita los planteamientos y el desarrollo de las ideas, pues en primer término se busca el consenso y la aceptación, antes que la fijación y directrices que guíen los esfuerzos hacia un objetivo claro y preciso con visión a futuro*. Ciertamente la cultura presenta avances o retrocesos dependiendo de su enfoque, pero en general los beneficios son mayores con el desarrollo de una cultura empresarial pues como dice Vargas (2005:32) *proporciona el esquema valorativo que establece el sentido de un sistema de relaciones entre las características de las organizaciones llamadas empresas y la de sus principales actores, empresarios y administradores*.

METODOLOGÍA

De acuerdo con la revisión literaria, la educación fiscal y la cultura empresarial en las MiPYMEs son los puntos principales que posicionan a un país en niveles mayores de competitividad y de crecimiento económico. Por su definición estos elementos son cualitativos y de percepción, medibles a través de ciertas técnicas como lo son las encuestas y/o entrevistas por lo que para demostrar y darle respuesta a nuestra hipótesis, utilizaremos datos de la Encuesta Nacional de Micronegocios (ENAMIN) 2012, para identificar los puntos medulares que sustentan nuestros asertos. La nota metodológica para la elaboración de la encuesta se encuentra disponible en la página electrónica del Instituto Nacional de Estadística (INEGI).

Las variables a elegir son:

Micronegocios por tipo de dueño

Tamaño del micronegocio de acuerdo al número de trabajadores actualmente

Registros contables y financiamiento

Nivel de instrucción de los dueños

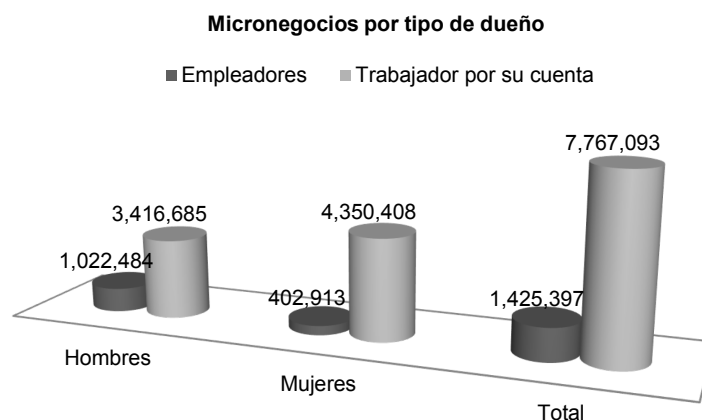
Principal cliente en los micronegocios

RESULTADOS

Analizando los resultados de la ENAMIN 2012, y las variables seleccionadas se muestran gráficamente a continuación. Respecto al tipo de dueño que presentan los micronegocios resalta la participación de las

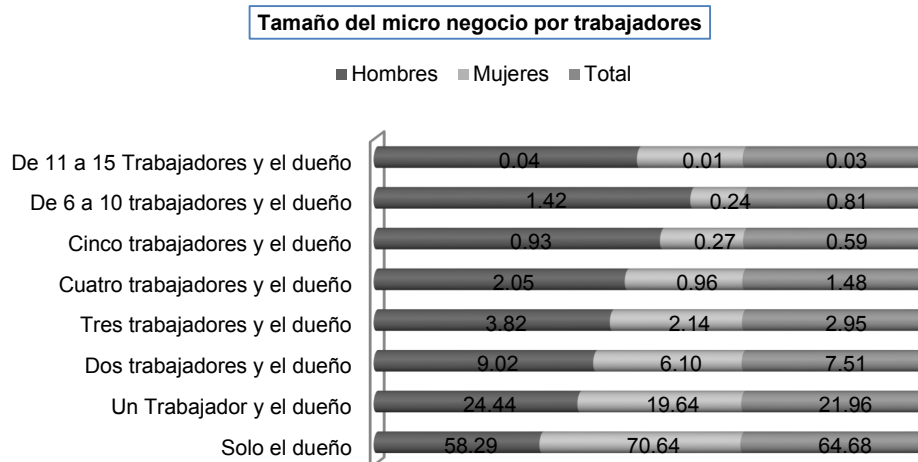
mujeres como trabajadoras por cuenta propia en una proporción de casi 8% más respecto a los hombres, así como la capacidad en los hombres de tener bajo su cargo a personal ocupado en un porcentaje en alrededor del 15% más que las mujeres (gráfico 1). Comprobando este último punto en el gráfico 2, se puede observar que los hombres son los que contratan a mayor número de colaboradores, mientras que las mujeres son líderes en trabajar por su propia cuenta.

Figura 1: Micronegocios por tipo de Dueño



Fuente: Elaboración propia con datos de la ENAMIN, 2012

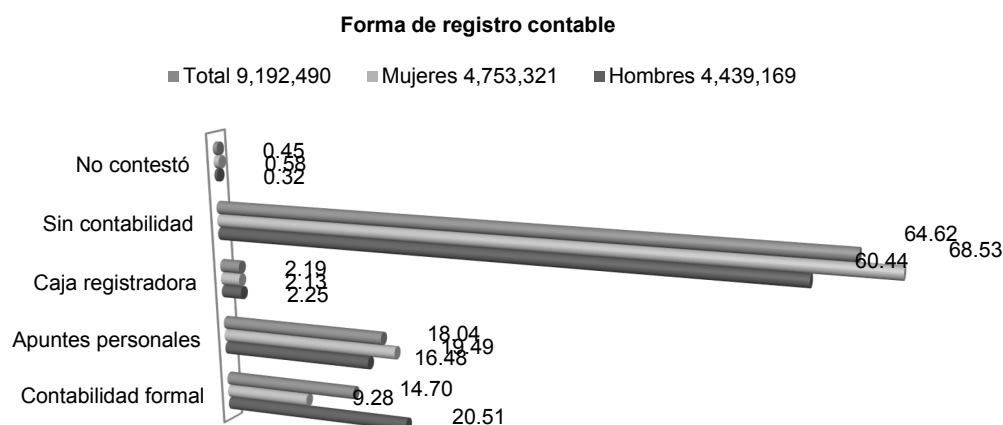
Figura 2: Micro Negocios por Trabajadores



Fuente: Elaboración propia con datos de la ENAMIN, 2012

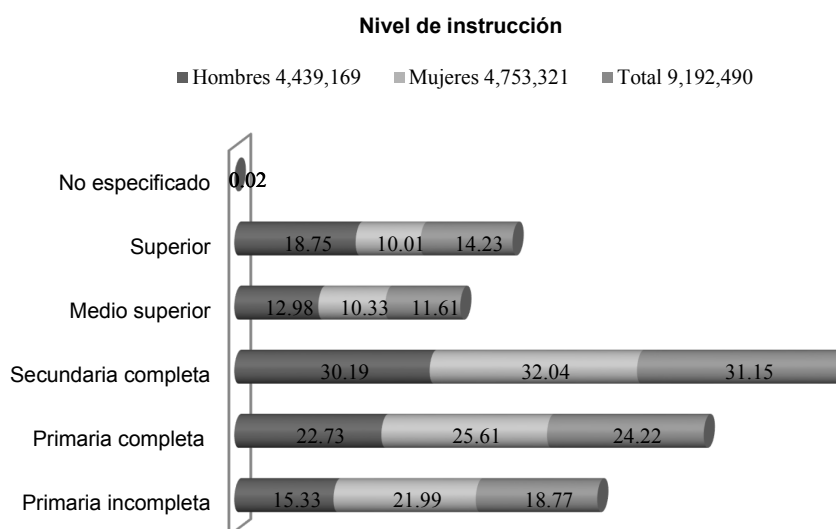
En el apartado de formas de registro contable y financiamiento, junto con el nivel de instrucción de los dueños se encuentran los argumentos principales con los que se sustenta nuestra investigación, pues corroboramos que el 31% de los encuestados tiene un nivel máximo de secundaria y solo el 14% tiene un nivel de instrucción superior, lo cual es una clara muestra de que existe una falta de conocimiento sobre cómo deben llevarse sus cuentas fiscales y según los resultados respecto a la forma de registro contable en el que la mayoría (el 65%) no lleva contabilidad, nos guía a pensar que estos negocios son de tipo informal; además da soporte a lo que establecimos con respecto al poco o nulo uso de las tecnologías para llevar a cabo las actividades propias de su negocio (gráfico 3 y 4).

Figura 3: Forma de Registro Contable



Fuente: Elaboración propia con datos de la ENAMIN, 2012

Figura 4: Nivel de Instrucción



Fuente: Elaboración propia con datos de la ENAMIN, 2012

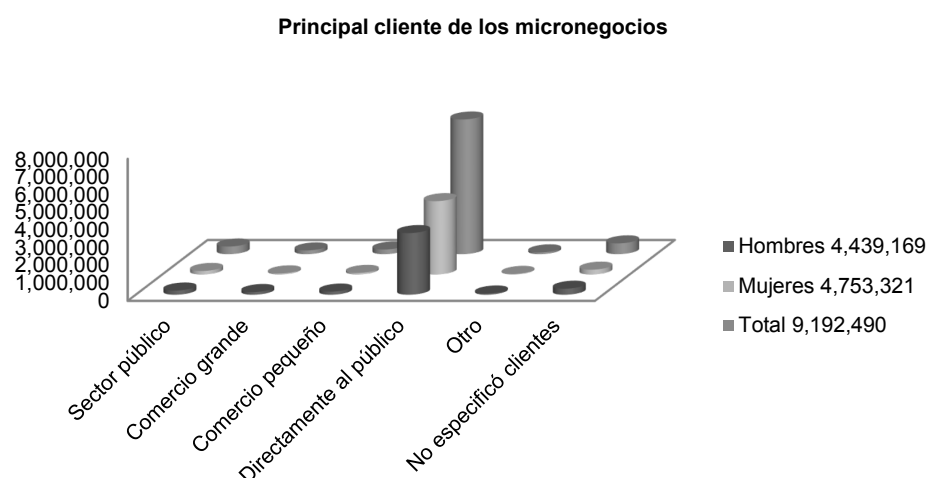
Con respecto a la fuente de mayor financiamiento de los microempresarios proviene de ahorros personales y de préstamos de particulares (cuadro 1) lo que viene a ser un poco incongruente con las políticas de apoyo al financiamiento y a la productividad de los factores del negocio que establece el gobierno mexicano y el acceso a créditos con facilidades, seguramente por considerarlos costosos.

Tabla 1: Financiamiento Inicial y Principal Fuente

	Hombres	Mujeres	Total	Hombres	Mujeres	Total
	4,439,169	4,753,321	9,192,490	100	100	100
Si necesitó financiamiento	3,638,090	4,065,132	7,703,222	81.95	85.52	83.80
Programa de gobierno	11,751	29,044	40,795	0.32	0.71	0.53
Préstamo de amigos o parientes	525,885	787,844	1,313,729	14.46	19.38	17.05
Liquidación del empleo anterior	264,398	82,911	347,309	7.27	2.04	4.51
Ahorros personales	2,348,798	2,220,654	4,569,452	64.56	54.63	59.32
Crédito de proveedores	44,718	125,108	169,826	1.23	3.08	2.20
Otra fuente	442,540	819,571	1,262,111	12.16	20.16	16.38
No lo necesitó porque:	801,079	688,189	1,489,268	18.05	14.48	16.20
Heredó el negocio	116,001	104,938	220,939	14.48	15.25	14.84
No requirió inversión	685,078	583,251	1,268,329	85.52	84.75	85.16

fueron: datos de la enamin, 2012

Figura 5: Principales Clientes



Fuente: Elaboración propia con datos de la ENAMIN, 2012

En el gráfico 5, que se presenta a continuación muestra como el principal cliente de los micronegocios es el público en general, lo cual los ubica en un régimen fiscal de lo que sería anteriormente pequeños contribuyentes, hoy de Incorporación fiscal. Lo anterior viene a significar la respuesta a nuestro supuesto referente a que las políticas fiscales no han sido congruentes con la realidad de los negocios en nuestro país, seguimos inmersos en un mundo de informalidad, lo cual no embona con los planes del gobierno en torno a introducirnos a un sistema moderno de “todo electrónico”, pues el nivel de instrucción, profesionalización y educación es aún bajo.

CONCLUSIONES

La educación y la cultura es un factor muy importante que tomar en cuenta en cualquier economía y en cualquier sociedad sobre todo cuando se hacen cambios en el entorno fiscal, lo cual es ya por sí mismo un tema sensible que permea en la sociedad pues ve legitimadas sus tomas de decisiones de acuerdo a la

percepción de la afectación que las reformas tengan en sus ganancias. La autoridad fiscal tendría que tomar en cuenta de una forma más consciente las necesidades reales de la población antes de implementar políticas fiscales integradoras que en vez de incentivar la formalidad la disminuyen y más aún las disparidades económicas pre-existentes en la sociedad y en los negocios viene a ser un obstáculo para generar el crecimiento nacional esperado. Propiciar una estrategia para aumentar la educación fiscal, basada en la confianza en las instituciones, debería ser una de las prioridades del gobierno mexicano quien no ha dado muestras firmes de generar una verdadera cultura contributiva en los contribuyentes y entre quienes están encargados de los programas de civismo y cultura fiscal.

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ANÁLISIS TEÓRICO CONCEPTUAL DE LA MEDICIÓN DE LA EFICIENCIA DEL GASTO PÚBLICO

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RESUMEN

En los últimos días, se ha despertado un interés por parte de la ciudadanía, para conocer con mayor detalle cuál es el destino final de los recursos provenientes del pago de sus impuestos, traducido en una oferta de bienes y servicios públicos a su disposición, y que ha sido originada por un gasto público determinado. Tradicionalmente, el Gobierno Federal se ve en la necesidad de incrementar su gasto para satisfacer las demandas hechas por la sociedad, lo que conlleva a disponer de un monto mayor de ingresos. Como resultado, durante la última década, ha crecido la preocupación por la sostenibilidad de las Finanzas Públicas, lo que lleva al Estado a evitar un exceso en el déficit y por consiguiente en la acumulación de la deuda, cuestiones que en su conjunto provocan el creciente interés por las cuestiones de eficiencia dentro del sector público. Asimismo, la política fiscal necesita de la eficiencia del gasto público para lograr los objetivos de progreso económico y social de una nación, sin agrandar sus presiones fiscales. Dicha eficiencia tendrá repercusiones en la calidad económica y social de un país, y, por ende, en el día a día de la población, según los recursos que se hayan empleado.

PALABRAS CLAVE: Eficiencia, Gasto Público, Sector Público, Administración Pública

THEORETICAL CONCEPTUAL ANALYSIS OF THE MEASUREMENT OR THE EFFICIENCY OF PUBLIC SPENDING

ABSTRACT

In recent days, has attracted interest from the citizenship, for insight into what is the final destination of the resources from them payment of taxes, resulted in a range of public goods and services available, and which has been caused by a particular government spending. Traditionally, the Federal Government needs to increase his spending to satisfy the demands made by society, leading to have a greater amount of income. As a result, over the last decade, has been growing concern about the sustainability of Public Finance, leading the State to avoid an excess déficit and therefore the accumulation of debt issues which together cause the growing interest in issues of efficiency within the public sector. Moreover, fiscal policy needs the efficiency of public spending to achieve the objectives of economic and social progress of a nation, without enlarging its fiscal pressures. Such efficiency will impact on the economic and social quality of a country, and hence, in the life of the population, according to the resources that have been employed.

JEL: E61, E62, H50, H60

KEYWORDS: Efficiency, Public Spending, Public Sector, Public Administration

INTRODUCCIÓN

Hoy en día encontramos algunas naciones, como las latinoamericanas, inmersas en un ciclo de moderación de sus tasas de crecimiento, ocasionado principalmente por una baja en la demanda externa y las limitaciones estructurales de cada una de las economías en particular, sumado a esto las recaídas de la crisis financiera global a la cual se han enfrentado durante los últimos años. Ante dicha panorámica, es indispensable acentuar la necesidad de una correcta aplicación de las políticas públicas y así lograr una

disminución de las debilidades asociadas a una adecuada gestión del gasto en el sector público. De esta manera, se observa que es de vital importancia trabajar en el fortalecimiento de la eficiencia en el manejo de los recursos públicos, ya que, por esta vía, es posible tener un control interno para hacer frente a las necesidades y demandas que surgen en el entorno local, en contraste con las demandas externas que no se encuentran en manos del país productor en su totalidad, por lo que no se da cabida a un mecanismo fiable de control al cien por ciento. El presente trabajo trata de definir qué se entiende por eficiencia del gasto público y se organiza de la siguiente manera. A lo largo de la sección sobre revisión de literatura se hace un bosquejo de manera general sobre la función del Estado dentro de la Administración Pública, seguido de la situación del gasto público en el contexto internacional. Posteriormente se define el concepto de eficiencia aplicado al sector público y se brinda una breve panorámica sobre la evidencia empírica que gira entorno a su medición. Por último encontramos algunas conclusiones al respecto.

REVISIÓN LITERARIA

El Estado y la Administración Pública

Una de las funciones que tiene el Estado en todas sus esferas para conseguir recursos de índole financiero es la tributación, llevada a cabo a través de la captación de impuestos, los cuales han sido establecidos previamente sobre bienes e ingresos de la ciudadanía. En este sentido, las responsabilidades de un gobierno en materia de gasto público, se sintetizan como sigue: equidad distributiva, estabilidad macroeconómica, desempeño económico, educación, salud, calidad institucional y pobreza.

El Gasto Público En el Contexto Internacional

El crecimiento del gasto público ha sido un fenómeno mundial que, a pesar de las diferencias de carácter institucional y de las barreras geográficas y de lenguaje, ha existido entre las economías industrializadas (Tanzi y Schuknecht, 2000). La fuerte expansión del tamaño del sector público durante la posguerra en muchos de los países industriales, estuvo asociada con el protagonismo del gobierno central en el mantenimiento y la distribución del ingreso y la estabilización económica (Tanzi, 1995) y fue promovido por factores de carácter técnico, social y político (Tanzi, 1998). Tanzi (1998) señala entre los factores técnicos la popularización de conceptos como bienes de interés público, factores externos y bienes de interés social; en cuanto a los factores sociales hace referencia a la distribución del ingreso, la clasificación del ingreso de acuerdo al status social (trabajador, jubilado, etc.) y la estabilización económica; por último entre los factores políticos apunta a las decisiones sobre la asignación de los recursos, la promoción industrial, el desarrollo regional, las políticas de desempleo y subsidios, por mencionar algunos. Fue durante las décadas de 1980 y 1990 que el papel del Estado se tornó más conservador, se comenzaba a difundir la idea sobre la descentralización del poder, incluso se puso en duda la eficacia de las acciones del gobierno en materia de estabilización económica y en la óptima distribución de los ingresos públicos, así como en las reducciones de la pobreza y el desempleo. Para el año 2005, los países en vías de desarrollo tenían un gasto público que equivalía entre 15 y 30 por ciento de su Producto Interno Bruto (PIB) de acuerdo a las cifras obtenidas por el Banco Mundial. Aún no se ha llegado a un consenso sobre cómo clasificar a los países por su nivel de desarrollo; sin embargo, es indispensable hacer notar las diferencias sociales y económicas que existen entre los Estados. En esta investigación, un país será considerado en vías de desarrollo conforme a la última clasificación realizada por el Banco Mundial (2014), con base en el nivel de su Producto Nacional Bruto (PNB) per cápita, que aplica en los casos de ingreso bajo (\$1,045 usd o menos) e ingreso medio (más de \$1,045 usd pero menos de \$12,746 usd), México se ubica en el segundo grupo. Para profundizar en las distintas clasificaciones que se han propuesto sobre el nivel de desarrollo de las economías, consultar el trabajo de Nielsen (2011). A partir de la Reunión Ministerial del Comité de Gobernanza Pública de la OCDE en 2010, el enfoque de la consolidación fiscal de sus países miembros ha puesto a prueba la capacidad administrativa del sector público, específicamente en su capacidad de movilización personal y de recursos con eficacia para combatir viejas y nuevas problemáticas (OCDE,

2011). Los resultados de la reunión recaen en una reforma prioritaria al sector público, protagonista en la recuperación económica de cada uno de los Estados, permitiéndose una mayor apertura e innovación, que les permita fomentar la eficiencia y la eficacia dentro del sector público y desarrollar diversos sistemas de evaluación que midan el desempeño de cada gobierno.

Concepto De Eficiencia Aplicado al Sector Público

Investigaciones previas se han centrado en la importancia de la inversión pública para generar desarrollo y crecimiento económico (Barro, 1990; Romer, 1990), sin embargo, ha surgido un cambio en la literatura sobre las Finanzas Públicas con una nueva línea de investigación, la cual está enfocada en los gastos del gobierno y sus respectivos impuestos. Es así como durante las últimas décadas se ha prestado mayor atención sobre el desempeño del gasto público y su eficiencia, cuya responsabilidad corresponde al Estado y que recae en su nivel de gasto y en la composición del mismo (Afonso, 2004).

Herrera y Pang (2005) definen a la eficiencia como la distancia que existe entre combinaciones de inputs y outputs y la frontera eficiente. Para Conte et al. (2009), la eficiencia consiste en la construcción de la frontera de posibilidades de producción, la cual indicará la cantidad de output que puede ser producida, según el nivel de input, de manera eficiente. A una cantidad mayor de output con un nivel dado de input, o a una cantidad mínima de input dado una cantidad determinada de output, mayor será la eficiencia encontrada. Sin embargo, no existe una medida o una equivalencia estándar sobre la eficiencia del gobierno, de acuerdo con Rayp y Van De Sijpe (2007).

De acuerdo al Instituto Nacional de Administración Pública (INAP, 2000) teóricamente se llegará a la eficiencia cuando se logre la mejor asignación de los recursos públicos para conseguir el óptimo bienestar social, mientras que prácticamente se aproxima a la eficiencia cuando se evita una distorsión en los precios relativos de bienes y servicios y por medio de una búsqueda de similitud en las condiciones para operar entre los sectores público y privado.

La eficiencia no debe confundirse con la eficacia, Machado (2007) señala que la diferencia radica en que la eficacia considera el logro de los objetivos planteados, sin importar el nivel de gasto en el que incurran las unidades de producción. Así, una política fiscal podrá ser eficaz, lo que no implica que sea eficiente. Para la Organización para la Cooperación y el Desarrollo Económicos (OCDE, 2011), un Estado cuyos resultados cumplen con sus objetivos será eficaz y, si genera esos resultados con el menor costo posible y emplea el mínimo de recursos públicos, será eficiente. Cabe destacar que los niveles de eficiencia de un gobierno se verán afectados por aquellos factores ambientales, de acuerdo a la composición de la economía de cada Estado.

Estudios Previos Sobre Eficiencia del Gasto Público

El estudio de la eficiencia en el gasto público puede ser considerado como una investigación que aún está en progreso, constituye un campo del conocimiento en el cual se ha despertado un interés creciente a partir del último par de décadas. Fue Farrel (1957) quien dio inicio a la discusión moderna sobre la medición de la eficiencia. En su trabajo sobre la producción agrícola de Estados Unidos, identificó dos formas de ineficiencia (técnica y asignativa) mediante el uso de métodos no paramétricos. Posteriormente, Charnes, Cooper y Rhodes (1978) a través de un modelo de programación no lineal, someten a evaluación aquellas actividades de organizaciones sin ánimos de lucro que participan en programas de carácter público (eficiencia relativa), medidas como unidades de toma de decisión (DMU: Decision Making Unit) que tienen inputs y outputs comunes. Existen diversos métodos para abordar la eficiencia del gasto público. Como el análisis Free Disposal Hull (FDH) empleado por Gupta y Verhoeven (2001) en 37 países africanos para los rubros de salud y educación. Por otro lado y bajo un enfoque paramétrico, Jayasuriya y Wodon (2002) en una muestra de 76 países en vías de desarrollo, estimaron una función lineal entre los inputs (PIB per cápita,

gasto per cápita y tasa de alfabetización adulta) y los outputs (educación y salud). De igual manera, Afonso, Schuknecht y Tanzi (2003) evaluaron la eficiencia del sector público al construir el llamado índice de eficiencia del sector público (PSE: Public Sector Efficiency) para 23 países industrializados, pertenecientes a la Organización para la Cooperación y el Desarrollo Económicos (OCDE); parten de la relación existente entre diversos indicadores de desempeño del sector público para los gastos de cada gobierno.

Otra variante, es el análisis FDH en conjunto con el análisis envolvente de datos (DEA: Data Envelopment Analysis) realizado por Afonso y Aubyn (2004) en una muestra de países de la OCDE. Herrera y Pang (2005) emplean la misma combinación metodológica en su trabajo, el cual se centra en las erogaciones de los rubros de salud y educación para una muestra de 140 países y, analiza cómo ha evolucionado la eficiencia del gasto a lo largo del tiempo. Además del análisis de frontera estocástica (SFA: Stochastic Frontier Analysis) hecho por Greene (2005).

Posteriormente encontramos estudios que vinculan a la eficiencia del gasto que ejerce el gobierno con el desempeño macroeconómico. Tal es el caso del trabajo de Rayp y Van De Sijpe (2007), en el cual se estimó la eficiencia del gobierno de 52 países en vías de desarrollo con la metodología del DEA. Otro ejemplo es el estudio realizado por Angelopoulos et al. (2008), donde se empleó la eficiencia del sector público para explorar la relación que existe entre el nivel de recaudación y el crecimiento económico, con datos de 64 países (desarrollados y en vías de desarrollo) calcula índices PSE y SFA. De igual manera, Conte et al. (2009) utilizan métodos no paramétricos (DEA) y paramétricos (SFA), enfocándose en medir la eficiencia del gasto público destinado a investigación y desarrollo (I+D) para países de la comunidad europea. Por su parte Rahmayanti y Horn (2011) calcularon los índices de eficiencia para 63 países (en vías de desarrollo) por medio del DEA, esto para insertarlos en un modelo de crecimiento económico a través del gasto público.

CONCLUSIONES

Una administración pública debe hacer frente a las dificultades que atañen a la cuantificación de sus actividades y objetivos, dado que en su mayoría no son de índole financiera, a diferencia de lo que comúnmente se observa en el sector privado. De esta manera, se puede vislumbrar que un Estado lleva a cabo un proceso de producción que será traducido en la provisión de bienes y servicios públicos para su ciudadanía. Se han llevado a cabo otras investigaciones sobre aquellos determinantes de la eficiencia de la gestión de los recursos públicos, donde se destaca el papel que juegan las nuevas condiciones del entorno, como el tamaño del gasto público, el nivel de educación de la población, el PIB per cápita, la apertura comercial, la competencia de los funcionarios públicos, los derechos de propiedad intelectual, el grado de urbanización, el nivel de salud de la población, la inversión en investigación y desarrollo, entre otros.

A pesar de ello, la mayoría de los trabajos de investigación sobre esta problemática, tratan de medir la eficiencia del gasto público por medio de los rubros de educación y salud, esto es debido principalmente a la falta de información para algunos países, para los diferentes periodos de tiempo, o a causa de una combinación de las situaciones anteriores. En términos generales, es posible concluir dentro de la presente investigación que la eficiencia del gasto público consistirá en evitar un exceso en el déficit y por consiguiente en la acumulación de la deuda para conseguir el bienestar social; dicho de otra manera, se trata de obtener la producción máxima de bienes y servicios públicos a un nivel de recursos otorgados.

En este sentido, una recomendación será la creación de organismos públicos autónomos, o en caso de que ya existan dichas entidades, que se encarguen de llevar a cabo el monitoreo de los niveles de gasto público de las diferentes instituciones que conforman al Estado, así como el análisis de la eficiencia de manera normativa. Actualmente no existe una medida estándar sobre la eficiencia del gobierno con respecto al gasto público, se trata de un tema que aún no se ha agotado, por lo que será vital contar con un indicador que mida el desempeño del sector público en términos de eficiencia, lo que posibilitará comparar distintas zonas geográficas (países, estados, municipios), permitiendo una clasificación para su estudio.

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CAUSAS DE LA EXTINCIÓN DE ESPECIES SILVESTRES Y SU MARCO LEGAL: ALGUNOS EJEMPLOS DE CASO DE LA NOM-059-SEMARNAT-2010

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RESUMEN

El cambio climático ha generado a nivel mundial, un alarmante problema de extinción de especies de flora y fauna. Diversas organizaciones internacionales reconocen que se están perdiendo en el planeta más especies que en cualquier otro momento de la historia y mil veces más rápido que el ritmo natural de la extinción. En 1992, se adoptó en Río de Janeiro, Brasil, el Convenio sobre la Diversidad Biológica, y ese mismo año, el gobierno mexicano firmó su adhesión al referido Convenio, mismo que, en su artículo 8, inciso k) determina que "las Partes establecerán o mantendrán la legislación necesaria y/u otras disposiciones de reglamentación para la protección de poblaciones de especies amenazadas". A partir de entonces, en México se crean una serie de disposiciones legales sobre la materia. De particular importancia resulta la Norma Oficial Mexicana publicada en el Diario Oficial de la Federación el 6 de marzo de 2002, identificada como NOM-059-SEMARNAT-2001, Protección ambiental-Especies nativas de México de flora y fauna silvestres-Categorías de riesgo y especificaciones para su inclusión, exclusión o cambio-lista de especies en riesgo; en la cual se determinan las especies de flora y fauna silvestres terrestres y acuáticas en peligro de extinción, amenazadas y sujetas a protección especial. Sin embargo, con esta Norma y aunque existen Programas de Conservación, no se ha logrado aminorar el número de especies amenazadas por la extinción. En el presente trabajo se analizan algunas de las causas de la pérdida de biodiversidad y la falta de una efectiva protección legal de tres especies de animales en México.

PALABRAS CLAVE: Biodiversidad, Pérdida, Deforestación, Fragmentación

CAUSES OF EXTINCTION OF WILDLIFE AND LEGAL FRAMEWORK: SOME EXAMPLES OF CASE NOM-059-SEMARNAT-2010

ABSTRACT

Climate change has generated worldwide, an alarming problem of extinction of species of flora and fauna. Various international organizations recognize that they are missing on the planet more species than any other time in history and a thousand times faster than the natural rate of extinction. In 1992, the Convention on Biological Diversity, and that same year was adopted in Rio de Janeiro, Brazil, the Mexican government signed up to the convention, same as in Article 8, paragraph k) states that "the Parties establish or maintain necessary legislation and / or other regulatory provisions for the protection of threatened species". Thereafter, in Mexico created a series of laws on the subject. Of particular importance is the Official

Mexican Standard published in the Official Journal of the Federation on March 6, 2002, identified as NOM-059-SEMARNAT-2001, Environmental Protection Mexico-native species of flora and fauna-risk categories specifications for inclusion, exclusion or change-list of species at risk; in which the species of terrestrial and aquatic flora and fauna endangered, threatened and subject to special protection are determined. However, with this Standard and although there Conservation Programs, has not been able to lessen the number of species threatened by extinction. In this paper, we analyze some of the causes of biodiversity loss and lack of effective legal protection of three species of animals in Mexico.

JEL: K32

KEYWORDS: Biodiversity, Loss, Deforestation, Fragmentation

INTRODUCCIÓN

México es reconocido como un país megadiverso, debido a la riqueza de especies de flora y fauna que habitan en su territorio, la variedad de climas y ecosistemas con los que cuenta. Por la extensión territorial, de 1,972, 550 Km², y la privilegiada posición geográfica en el globo terráqueo, cuenta con una gran diversidad natural y cultural de incalculable valor (Llorente-Bousquets y Ocegueda 2008).

Sin embargo, el proceso de globalización que vive el mundo, ha generado una crisis ambiental (Michelli, 2000), de la cual México no escapa, pues toda esa riqueza natural y cultural no ha sido usada adecuadamente, y ha sido afectada por las actividades humanas, ocasionando un deterioro considerable a los ecosistemas, poniendo en serio riesgo una gran cantidad de especies de plantas y animales de las cuales, algunas se han extinguido, y otras corren peligro de desaparecer. La extinción de especies, así como la pérdida completa de poblaciones, puede alterar procesos y servicios ecosistémicos importantes (Bahena y Halffter, 2008).

Por ello el presente trabajo tiene como objetivo analizar algunas de las causas del porque las poblaciones de algunas especies han disminuido y siguen disminuyendo o se consideran extintas. Se analizan los casos de tres especies que se encuentran dentro de la Norma Oficial Mexicana 059-SEMARNAT-2010 (NOM-059), estas son: *Danaus plexippus* (mariposa monarca), *Ateles geoffroyi* (mono araña), y *Pharomachrus mocinno* (quetzal mesoamericano).

REVISIÓN LITERARIA

A Pesar de que estas especies gozan de un cuidado especial, los bosques donde viven, se deterioran a pasos agigantados, por varias causas como: la deforestación, la tala inmoderada, el tráfico de especies. Estas especies proporcionan servicios fundamentales a los ecosistemas, como son: propagación de las plantas, incluyendo tanto polinización como dispersión y alimentación de las semillas. Si hablamos de costos económicos los servicios que proveen los ecosistemas, cuestan billones de dólares, entre servicios de suministro de agua, polinización, madera, miel, pieles, servicios de hábitat, valores estéticos y recreativos (FAO, 2009; 2013).

En el campo de la biología, extinción significa la desaparición de una especie o de un grupo taxonómico superior tal como una familia, un orden, etc. Con ello queda truncada una línea filogenética, es decir, un proceso evolutivo. La extinción es tan característica en el desarrollo de la vida en la Tierra como la propia especiación. La extinción siempre ha existido, durante algunos periodos geológicos a ritmos más acelerados que en otros (Bahena y Halffter, 2008).

A pesar de la enorme cantidad de especies que hoy en día existen, son solo una pequeña representación entre 2 y 4%, (Dobson 1996) de los organismos que han vivido en la Tierra a lo largo de 3 500 millones de

años. Durante este lapso y dependiendo de los diferentes factores que las especies han tenido que afrontar, ha habido varios tipos de extinciones: a escala espacial, las extinciones pueden ser locales cuando ocurren en una zona, país o continente, y globales cuando se presentan en todo el planeta. Puede haber también extinciones masivas, que involucran muchos grupos taxonómicos al mismo tiempo, y catastróficas, que son extinciones masivas que ocurren en un periodo limitado. En este caso, el poder de resolución de los análisis paleontológicos no permite evaluar si la extinción ocurrió durante 100 000 años o abarcó solamente un siglo (Zunino y Zullini 2003; Bahena y Halffter, 2008).

La extinción puede manifestarse como un proceso natural. Sin embargo, respecto a los efectos que los cambios antrópicos están teniendo en la biosfera, lo que preocupa a los biólogos y a la sociedad en general no es en sí la extinción de especies sino el ritmo al cual está ocurriendo, por lo menos cuatro veces superior al existente antes del desarrollo de la sociedad industrial (May y Lawton 1995).

La extinción de especies, así como la pérdida completa de poblaciones, puede alterar procesos y servicios ecosistémicos importantes (Chapin III et al. 2000). En particular, la extinción de los depredadores situados en lo más alto de la cadena trófica puede acarrear efectos en cascada para otras especies y provocar cambios en el funcionamiento y estructura de los ecosistemas (Crooks y Soulé 1999; Bahena y Halffter, 2008).

METODOLOGÍA

Para la realización de esta investigación documental, se revisaron: la Norma Oficial Mexicana publicada en el Diario Oficial de la Federación, el 6 de marzo de 2002, identificada como NOM-059-SEMARNAT-2001, El Código Penal Federal, además de literatura especializada sitios y/o bases de datos oficiales.

RESULTADOS

En el presente, los ecosistemas se caracterizan por la pérdida de la biodiversidad. Hay un consenso que esta pérdida disminuye el funcionamiento de los servicios ecosistémicos. El impacto humano sobre la biodiversidad animal es una forma poco reconocida de un cambio ambiental global, entre los vertebrados terrestres 322 especies se han extinto y lo mismo sucede con los invertebrados, aunque el conocimiento de estos es limitado. Aunque los programas de conservación ayudan a mitigar la pérdida de la biodiversidad, el impacto continúa. En México se creó la Norma Oficial Mexicana con el objeto identificar las especies o poblaciones de flora y fauna silvestres en riesgo en la República Mexicana, mediante la integración de las listas correspondientes, el establecimiento de criterios de inclusión, exclusión o cambio de categoría de riesgo para las especies o poblaciones, mediante un método de evaluación de su riesgo de extinción y es de observancia obligatoria en todo el Territorio Nacional. Sin embargo, las extinciones continúan y los servicios que éstas proporcionan se extinguen junto con ellas.

Dos de las principales amenazas que enfrenta la vida silvestre son la pérdida de hábitat y la fragmentación estas amenazas se asocian con menos recursos, un mayor aislamiento y los efectos de borde más intensos. Las áreas más pequeñas a menudo contienen menos taxones que las áreas de mayor tamaño (Gibbons y Harcourt, 2009).

Ateles geoffroyi (mono araña), *Pharomachrus mocinno* (quetzal mesoamericano) y *Danaus plexippus* (mariposa monarca), son solo algunas de las muchas especies que se encuentran a punto de la extinción por la pérdida y fragmentación de hábitats. A pesar de que la mariposa monarca (*Danaus plexippus*) goza de un cuidado especial, por fungir como especie bandera (Scudder, 2009), los bosques donde viven, en México se siguen deteriorando, modelos de vegetación sugieren que a finales de siglo, los bosques de coníferas en el Eje Volcánico Transversal, se podrían reducir en un 92%, estos cambios son el resultado del aumento de temperaturas de 3.7 °C más a finales del siglo en México (Saénz-Romero et al., 2012). La mariposa monarca se encuentra en la NOM-059-SEMARNAT-2010 como sujeta a protección especial, lo que significa que esta especie o sus poblaciones pueden llegar a encontrarse amenazadas por factores que inciden

negativamente en su viabilidad, por lo que se determina la necesidad de propiciar su recuperación y, conservación o la recuperación y conservación de poblaciones de especies asociadas.

La especie *Ateles geoffroyi* se encuentra distribuida en las selvas del sur de México, a través de América Central hasta el norte de Bolivia, aunque en la actualidad es difícil encontrar áreas específicas de reciente distribución (Takahashi, 2008). Por ello el mono araña, se encuentra en la lista roja de la Unión Internacional para la Conservación de la Naturaleza (UICN) y en la NOM-059-SEMARNAT-2010, con la categoría de especie en Peligro de Extinción, es decir, que es una especie cuya área de distribución o tamaño de sus poblaciones en el Territorio Nacional han disminuido drásticamente poniendo en riesgo su viabilidad biológica en todo su hábitat natural, debido a factores tales como la destrucción o modificación drástica del hábitat, aprovechamiento no sustentable, enfermedades o depredación, entre otros, sin embargo, esta especie se sigue cazando para el aprovechamiento de su carne y en la Ciudad de México, se vende como mascota, su precio es de unos aproximadamente 500 dólares (Takahashi, 2008).

El Quetzal *Pharomachrus mocinno* es una especie de distribución restringida que ocurren desde Chiapas (México) a Panamá, generalmente en altitudes superiores 1 400 msnm. *P. mocinno* es una especie frugívora que se alimenta de una gran variedad de frutas. Catalogada como una especie de Bajo Riesgo / casi amenazada en el Apéndice I de la Convención Internacional sobre el comercio de Especies Amenazadas de Fauna y Flora (CITES). En un estudio realizado entre 1988 y 2002, se encontraron 18 especímenes en un rango de 100 has. El comportamiento reproductivo de esta especie está ligado a la existencia a largo plazo de bosques nublados, como los pocos que quedan en las tierras altas de Guatemala (Renner, 2005). Esta especie al igual que las dos anteriores se está extinguiendo por la pérdida de hábitat en América Central (Renner, 2005). Esta especie se encuentra en la NOM-059-SEMARNAT-2010, con la categoría de especie en Peligro de Extinción.

Estas especies solo son un ejemplo de pérdida de biodiversidad por la pérdida de hábitat. En nuestro país, conforme al Artículo 420 fracciones IV y V del Código Penal Federal, se impone pena de uno a nueve años de prisión y por el equivalente de trescientos a tres mil días de multa a quien ilícitamente realice cualquier actividad con fines de tráfico, o capture, posea, transporte, acopie, introduzca al país o extraiga del mismo, algún ejemplar, sus productos o subproductos y demás recursos genéticos, de una especie de flora o fauna silvestres, terrestres o acuáticas en veda, considerada endémica, amenazada, en peligro de extinción, sujeta a protección especial, o regulada por algún tratado internacional del que México sea parte, o dañe algún ejemplar de las especies de flora o fauna silvestres, terrestres o acuáticas señaladas anteriormente, y se aplica una pena adicional hasta de tres años más de prisión y hasta mil días de multa adicionales, cuando las conductas antes descritas se realicen en o afecten un área natural protegida, o cuando se realicen con fines comerciales.

Sin embargo, estas leyes no se cumplen y a su vez los infractores establecen procesos más complejos, mejor organizados y más difícil de combatir, estableciendo estructuras propias, con el fin de burlar a los sistemas de inspección, vigilancia y de impartición de justicia administrativa (venta mediante catálogo o algún medio electrónico, en sitios de difícil acceso o alta peligrosidad,

CONCLUSIONES

Es indispensable una educación ambiental a fin de concientizar a la sociedad acerca de la relación que tiene su propio bienestar con la conservación de los ecosistemas y empezar a construir una nueva cultura, fomentando actitudes éticas hacia la naturaleza. Para ello se requiere de una visión ambiental en todos los ámbitos de la sociedad, incluyendo las plataformas de los partidos políticos y las disposiciones institucionales de organismos públicos y privados; asimismo, se necesitan destinar los recursos económicos y diversas acciones relevantes para realizar las acciones de la estrategia de educación ambiental para la

sustentabilidad en México, para lograr incorporar en los planes de estudio de todos los niveles y áreas de conocimiento la valoración de la biodiversidad y la diversidad cultural.

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EVALUACIÓN DEL ESTADO DE NUTRICIÓN Y ORIENTACIÓN ALIMENTARIA EN ESCOLARES DE ESCUELAS DE TIEMPO COMPLETO EN HERMOSILLO: CASO DE VINCULACIÓN DE LICENCIADOS EN NUTRICIÓN HUMANA

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RESUMEN

Las Encuestas Nacionales de Salud y Nutrición 2006 y 2012 hacen referencia alarmante de problemas de sobrepeso y obesidad entre la niñez sonorense. Considerando la posibilidad que en el corto y mediano plazo, muchos niños sonorenses podrán formar parte de las estadísticas de morbilidad y mortalidad por estas causas si no se atiende oportunamente esta grave situación; por ello se consideró en este caso a la existencia de un programa institucional: "Escuelas de Tiempo Completo", con visión sinérgica para contribuir a la formación integral del niño, pero al mismo tiempo, representando un espacio para la vinculación del perfil del futuro profesionista, en este caso el Licenciado en Nutrición Humana, que lo vincula directamente con su campo de acción para atender dicha problemática sanitaria de la población infantil, por su competencia, de atender una clara demanda social con recurso en formación profesional, con lo cual siendo beneficiados con ello, no solo a la población atendida, sino sus papas, incluso los docentes y los mismos futuros profesionistas, y la sociedad en su conjunto, al contribuir con su intervención nutricional-alimentaria, a evitar y haber limitado en muchos casos la aparición de otras enfermedades crónicas como la diabetes e hipertensión entre otras.

PALABRAS CLAVES: Escuela de Tiempo Completo, Sobrepeso, Obesidad, Vinculación, Licenciado En Nutrición Humana, Enfermedades Crónicas

THE STATE OF NUTRITION ASSESSMENT AND ORIENTATION TIME SCHOOLS SCHOOL FOOD FULL IN HERMOSILLO: CASE OF LINKING GRADUATES IN HUMAN NUTRITION

ABSTRACT

The national health and nutrition surveys 2006-2012 make alarming reference of overweight and obesity among the Sonoran childhood problems. Considering the possibility that in the short and medium term, many Sonoran children may be part of statistics of morbidity and mortality from these causes if this serious situation, not addressed appropriately. Therefore it was considered in this case to the existence of an institutional program: "Schools of full-time", with vision synergy to contribute to the formation of the child, but at the same time, representing a space for the bonding of the profile of the future professional, in this case the degree in human nutrition, linking it directly with their field of action to address the health of the child population problems, by its competition, meet a clear social demand with resource in vocational training, which still benefited thereby, not only to the population served, but their parents, even teachers and the same future professionals, and society as a whole, to contribute with his speech nutriologico-food, to avoid and have limited in many cases the appearance of other chronic diseases such as diabetes and hypertension among others.

JEL: I 12, I 23, I 28, I 31

KEYWORDS: School Full Time, Overweight, Obesity, Linking Degree in Human Nutrition, Chronic Diseases

INTRODUCCIÓN

Este proyecto nace de la idea de atender una real y actual problemática de salud pública que lo representan los altos índices de enfermedades crónicas, en este caso el sobrepeso y la obesidad entre los escolares, mismas que son condicionantes de otras enfermedades de alto desgaste económico y social como la diabetes e hipertensión; atención que centra su intervención en la orientación alimentaria para prevenir enfermedades y fomentar estilos de vida saludables, mediante la participación sistemática de los escolares, padres de familia y docentes; proyecto que de origen siguió el protocolo institucional vinculación-educación-empresa, el cual, considera a los futuros profesionistas como elementos confiables y preparados para integrarse a la sociedad como actores productivos, estimulando su estima y darles la oportunidad participar en una lucha de alto sentido humano, que además les pueda brindar una real opción de experiencia y Formación Laboral y de Empleo al estar directamente con los usuarios demandantes de sus servicios presentes y futuros. La estructura del presente proyecto contempló primeramente revisión de literatura, enseguida se planteó la metodología que incluye la organización, recursos humanos, financieros, materiales y equipos, se definió un cronograma con estrategias y actividades a realizar y se establecieron los criterios de medición para finalmente concluir con los resultados del mismo.

REVISIÓN DE LITERATURA

Para tener un basamento con cual profundizar el tema de investigación, se revisaron los siguientes antecedentes que de una u otra manera se relacionan con el tema planteado: Las Encuestas Nacionales de Salud y Nutrición “ENSANUT” 2006 y 2012 describen la situación que cada una en su momento identificó en materia de alimentación y nutrición en el país, por un lado cifras de desnutrición y anemia por mencionar algunos aspectos de carencia nutricional y por el otro, los índices de sobrepeso y obesidad en niños en edad escolar, adolescentes y adultos, que para esta última ENSANUT 2012, las cifras de prevalencia de sobrepeso y obesidad son alentadoras al menos en ámbito nacional, puesto que en el regional zona norte, donde se incluye el Estado de Sonora, para la población de menos de 5 años, las cifras están por encima en 2.3 puntos porcentuales del promedio del país; aun con ello, al comparar dichos resultados con ENSANUT 2006, se observa una clara desaceleración de la tendencia al alza en la prevalencia de peso excesivo (sobrepeso y obesidad) en niños y adolescentes, donde se incluye el tema central del presente documento, ya que para la población en edad escolar de 5 a 11 años de edad la prevalencia nacional combinada de sobrepeso y obesidad en 2012, utilizando los criterios de la OMS, fue de 34.4% (19.8 y 14.6%, respectivamente), y con datos más específicos para las niñas con cifra de 32% (20.2 y 11.8%, respectivamente) y para los niños es casi 5 pp mayor con 36.9% (19.5 y 17.4%, respectivamente).

En 1999, 26.9% de los escolares presentaron prevalencias combinadas de sobrepeso y obesidad (17.9 y 9.0%, respectivamente), sin embargo, para 2006 ésta prevalencia aumentó casi 8 puntos porcentuales (34.8%), el análisis de tendencias indica que estas cifras no han aumentado en los últimos seis años y que la prevalencia se ha mantenido sin cambios de 2006 a 2012. El aumento entre 1999 y 2006 fue de 1.1 pp/año o 29.4% en tan sólo seis años para los sexos combinados. En contraste, entre 2006 y 2012 se observa una ligera disminución en la prevalencia de sobrepeso y obesidad para los sexos combinados. En 2012 como ya se mencionó antes, la prevalencia combinada de sobrepeso y obesidad fue de 34.4% en ambos sexos, 0.4 puntos porcentuales o 1.1% menos que en 2006. Sin embargo, se observan algunas variaciones por sexo y en relación con el sobrepeso y la obesidad. Este hallazgo es de gran relevancia dado que las encuestas previas indicaban prevalencias altas y crecientes de este problema a edades cada vez más tempranas. Atenuar esta tendencia es importante porque la obesidad repercute de manera importante en la salud y el

desempeño a lo largo del curso de la vida. Una tercera parte de la población entre 5 y 11 años de edad en el país presenta exceso de peso corporal (sobrepeso más obesidad) y esto persiste como un gran reto de salud. A pesar de que no hubo aumento durante los últimos seis años en la prevalencia de peso excesivo en la edad escolar, la cifra continúa siendo inaceptablemente alta, dadas las graves consecuencias para la salud que acarrea el exceso de peso, lo cual fue motivo suficiente ante la magnitud y trascendencia de tal problemática, para justificar la planeación estrategia de una intervención directa e innovadora hacia los niños escolares y su entorno constituido principalmente por los docentes y padres de familia.

METODOLOGÍA

Primeramente se considera llevar a cabo el programa con 6 escuelas primarias Tiempo Completo de Hermosillo, Sonora a fin de evaluar la factibilidad del incremento de escuelas según el desarrollo inicial y los recursos que se requieren. Para brindar la orientación alimentaria, se tomará en cuenta al total de los alumnos de las escuelas seleccionadas, así como, al total de docentes y manejadores de alimentos de las tiendas escolares. Para la evaluación del estado de nutrición, solo se consideran a los alumnos de 5° grado, con lo cual se tiene la opción de dar un seguimiento de hasta 1 año, dependiendo del interés de las instituciones participantes, ya que se requiere del apoyo tanto logístico como financiero. Cada escuela contará con un equipo de al menos 8 estudiantes de la carrera de Licenciado en Nutrición Humana de la Universidad Estatal de Sonora, Unidad Hermosillo, bajo la supervisión y asesoría de 2 docentes de la misma institución; la intervención de este grupo de estudiantes se ejecutará en coordinación con personal de la escuela seleccionada, considerando mínimo dos días a la semana de trabajo de campo por escuela.

Las Actividades a Realizar Son

Sensibilización dirigida principalmente a los alumnos.

Valoración del estado de nutrición de los alumnos de 5° año.

Pláticas sobre el “plato del bien comer” al total de los alumnos, previa organización con docentes.

Pláticas sobre “dieta correcta” a padres de familia previa invitación.

Mensajes de orientación alimentaria a los padres de familia canalizados por los propios alumnos.

Pláticas sobre Norma Oficial Mexicana sobre orientación alimentaria a docentes, previa organización con los mismos.

Pláticas sobre “higiene y manejo de los alimentos” a los manejadores de alimentos de la tienda escolar o servicio de alimentos de la escuela. Las estrategias para llevar a cabo estas actividades dependerán de la disponibilidad de los alumnos, padres de familia, docentes y directivos de las escuelas, así como del equipo de trabajo de alumnos asignados a cada escuela.

Organización

La Subsecretaría de Capacitación para la Formación Laboral de la Secretaría del Trabajo dirige su atención para dar seguimiento a la estrategia programática: Vinculación Campo Laboral-Escuela, en coordinación con la Licenciatura en Nutrición Humana de la Unidad Académica Hermosillo de la Universidad Estatal de Sonora, considerando principalmente las áreas de oportunidad y de intervención de cada una de dichas instancias.

Recursos Humanos

Coordinadores Generales del Proyecto

Lic. Mónica Armida Velasco Molina. Subsecretaría de Capacitación para la Formación Laboral de la Secretaría del Trabajo del Estado de Sonora, Dr. Fidel Antonio Mendoza Shaw. Director General para la

Oferta Educativa de la Secretaria del Trabajo del Estado de Sonora y Mtro. Eduardo Alberto Gómez Infante. Profesor de Tiempo Completo, adscrito a la Licenciatura en Nutrición Humana de la Universidad Estatal de Sonora.

Directores de las Escuelas Primarias Seleccionadas

Profa. Ramona Ramírez Rodríguez, Escuela Primaria Dr. Jaime Torres Bodet.

Profa. Alma Vitelba Romero Valdez, Escuela Primaria Plutarco Elías Calles.

Prof. Juan Castillo Munguía, Escuela Primaria Rosario Paliza de Carpio.

Prof. Ramón D. Noriega Peñuñurí, Escuela Primaria Enriqueta de Parodi.

Profa. Guillermina Caro Álvarez, Escuela Primaria Prof. Manuel Mirazo Navarrete No.1

Prof. Rogelio Varela Cañez, Escuela Primaria Colegio Bicultural Génesis

Nota: Las Escuelas Primarias fueron seleccionadas principalmente por su cercanía con la Universidad Estatal de Sonora.

Coordinación Operativa Por La Universidad Estatal de Sonora: Lic. Karina Torres Inzunza

Alumnos de 5°, 7° y 9° Semestres de la Licenciatura en Nutrición Humana.

Alumnos de las Escuelas Primarias de Tiempo Completo seleccionadas.

Docentes de las Escuelas Primarias de Tiempo Completo seleccionadas.

Manejadores de Alimentos de las tiendas escolares de las Escuelas Primarias de Tiempo Completo seleccionadas.

Recursos Materiales y Equipos

Kit de apoyo didáctico por escuela: 3 juegos de marcadores tinta permanente colores rojo, verde y negro, 20 hojas de rotafolio tamaño 4 cartas,

3 Kit's básico de réplicas de alimentos.

Impresión blanco y negro de 2 trípticos informativo por cada persona orientada (alumno, padre de familia, docente o manejador de alimento),

Impresión de 1 grafica de percentil por cada niño evaluado,

1 Kit de teatro guiñol (para 1° y 2° grados).

1 Bascula portátil por escuela mínimo o 1 báscula clínica fija.

1 estadiómetro fijo o portátil.

2 cintas métricas.

Recursos Financieros

Para adquisición de réplicas de alimentos.

Para adquisición de equipo de apoyo.

Para adquisición de material de oficina.

Importe total presupuestado \$40,000.00

Estrategias

La Subsecretaria del Capacitación para la Formación Laboral de la Secretaria de Trabajo del Estado de Sonora en coordinación con la Universidad Estatal de Sonora, determinaron las 6 escuelas de Tiempo Completo del Municipio de Hermosillo, estado de Sonora para iniciar los trabajos como plan piloto, que cuenten o no con tienda escolar, seleccionadas en razón de la cercanía disponibilidad y accesibilidad de los Directivos para implementar el proyecto en las mismas. A cada Escuela se le asignó un equipo de 8 alumnos de la Licenciatura en Nutrición Humana de la Unidad Académica de Hermosillo de la Universidad Estatal

de Sonora que bajo la tutoría de 2 docentes de la misma, quienes bajo común acuerdo con personal de la Escuela Primaria, llevaron a cabo la práctica de las actividades programadas en el proyecto a fin lograr los objetivos. Cada equipo de alumnos elaboró su cronograma de actividades y lo presento a la Dirección de la Escuela Primaria que se le asigno, solicitando el apoyo para la coordinación correspondiente.

Actividades

Reunión previa con los coordinadores interinstitucionales de: Secretaria del Trabajo, y Universidad Estatal de Sonora, para establecer las directrices del proyecto.

Reunión interinstitucional para definir las competencias y responsabilidades de cada participante.

Elaboración del proyecto por parte de la Institución coordinadora del proyecto

Presentación del proyecto por parte de la Institución responsable del proyecto.

Selección de las Escuelas Primarias participantes.

Selección de los alumnos que participarán en el proyecto.

Elaboración del programa específico de intervención sobre orientación alimentaria con exposición de temas alusivos, demostraciones, con la utilización de diálogos para teatro guiñol, juegos didácticos, información en trípticos o volantes o carteles.

Programa de intervención sobre evaluación del estado de nutrición.

Programa de intervención sobre la observancia de las Normas Oficiales Mexicanas sobre orientación alimentaria y manejo higiénico de los alimentos.

Elaboración de indicadores para evaluación del impacto del proyecto.

Esc. Prim. Torres Bodet Distribución de Salones y Horarios

Salón	Integrante	Horario	Maestro(A)
1A	Estudiante de Nutrición	Martes 11:00 – 12:00	Docente
1B	Estudiante de Nutrición	Miércoles 11:00 – 12:00	Docente
2A	Estudiante de Nutrición	Martes 9:40 – 10:30	Docente
2B	Estudiante de Nutrición	Miércoles 9:30 – 10:30	Docente
3A	Estudiante de Nutrición	Martes cualquier hora	Docente
3B	Estudiante de Nutrición	Miércoles cualquier hora	Docente
4A	Estudiante de Nutrición	Lunes 11:30 – 12:30	Docente
4B	Estudiante de Nutrición	Miércoles 11:30 – 12:30	Docente
5A	Estudiante de Nutrición	Martes cualquier hora	Docente
5B	Estudiante de Nutrición	Jueves cualquier hora	Docente
6A	Estudiante de Nutrición	Martes 9:30 – 10:30	Docente
6B	Estudiante de Nutrición	Jueves 9:30 – 10:30	Docente
	Estudiante de Nutrición	Lunes cualquier hora	Docente
	Estudiante de Nutrición	Jueves cualquier hora	Docente
	Estudiante de Nutrición	Lunes 9:30 – 10:30	Docente
	Estudiante de Nutrición	Miércoles 8:00 – 9:00	Docente
	Estudiante de Nutrición	Lunes 8:00 – 8:50 o 8:50 – 9:40	Docente
	Estudiante de Nutrición	Jueves 11:50 – 12:30	Docente
	Estudiante de Nutrición	Miércoles cualquier hora	Docente
	Estudiante de Nutrición	Viernes cualquier hora	Docente
	Estudiante de Nutrición	Lunes cualquier hora	Docente
	Estudiante de Nutrición	Jueves cualquier hora	Docente
	Estudiante de Nutrición	Martes 11:00 – 11:50	Docente
	Estudiante de Nutrición	Viernes 11:00 – 11:50	Docente

Criterios de Evaluación

Vinculación Campo Laboral-Escuela: La estrategia vinculación campo laboral-escuela, además de emerger de una política pública innovadora, donde convergen los ideales de mutuo apoyo social, opción laboral y bienestar, traducido esto en calidad de vida, pone a prueba un proyecto que centra su atención en vincular a estudiantes del nivel profesional en los campos de aplicación específicos de su perfil laboral, actividad que desde la perspectiva social, reúne las características requeridas para tomar la iniciativa en cualquier

ámbito donde las opciones sean la integración sinérgica de recursos y esfuerzos compartidos en busca de un beneficio colectivo. En el caso específico del presente trabajo, el reclamo social visto a través de las estadísticas oficiales, determina la postura institucional, la magnitud de la problemática cuestiona las formas actuales de intervención y la vinculación institucional con visión innovadora, aporta sus esfuerzos para que de manera sinérgica, elabore un plan de intervención adecuado tanto en recursos humanos como institucionales que atiendan dicho reclamo producto de una problemática bien delimitada y definida. El proyecto de vinculación, ya conocidos los alcances de la problemática, debe incluir entre sus postulados, que el estudiante de la carrera de Nutrición, haga lo conducente para promover un estilo de vida saludable entre los escolares y sus familiares, así como docentes y personal administrativo de las escuelas, debe así mismo, considerar a las escuelas de tiempo completo, puesto que cuentan con mayor opción de incidencia de la intervención, en consideración al mayor tiempo de exposición de los actores en el plantel educativo; para lo cual, se ha definido como herramienta fundamental para lograr tal acción, la orientación alimentaria, con lo cual, incidir en la problemática que representa el sobrepeso y obesidad en la población infantil y con ello, prevenir enfermedades y contribuir a limitar los riesgos a la salud. Un aspecto adicional a considerar en el proyecto de vinculación lo representan los manejadores de alimentos de las tiendas escolares de las escuelas, a quienes también se les debe aportar la acción orientadora en materia de alimentación, en consideración a su importante función de suministro de alimentos para consumo inmediato.

Impacto Local y Regional: Los sectores público, social y privado, principalmente los que tienen injerencia en la salud y bienestar de la población infantil, tienen conocimiento de la problemática actual que representan el sobrepeso y la obesidad, tanto en el corto, mediano y largo plazo, las implicaciones de carácter financiero a causa del exorbitante gasto económico con motivo de las complicaciones que se generan, deben implementar políticas, estrategias y acciones específicas tendientes a contrarrestar la creciente problemática de salud pública que representa el sobrepeso y obesidad. La implementación de un proyecto de vinculación campo laboral-escuela, debe tomar en cuenta que la demanda social adquiere fuerza institucional cuando los efectos son evidentes en lo inmediato, por ello, el presente trabajo, condicionado expresamente a la vinculación y con ello a la integración de recursos y suma de esfuerzos, establece como objetivos específicos, modificar favorablemente los hábitos de alimentación de los escolares, con acciones llevadas a cabo directamente hacia ellos mismos, sus padres, docentes y manejadores de alimentos de las tiendas escolares, traducido este en el consumo o incremento diario de frutas y verduras, realización de actividad física y el incremento en el consumo de cantidad diaria de agua potable, acciones que condicionan el impacto positivo en el escolar y su entorno, en espera que el resultado de dichas acciones contribuya a disminuir y/o limitar los altos índices de sobrepeso y obesidad en los escolares.

Carácter innovador: El proyecto vinculación campo laboral-escuela, corresponde a un modelo no convencional, desconocido socialmente hablando e institucionalmente no implementado como estrategia de intervención tanto por el área oficial de la educación como de salud, pero que presagia un horizonte tentador por los beneficios de doble propósito que tiene este proyecto como es atender un problema de salud pública y apoyar o contribuir a que los nuevos profesionistas logren integrarse a la sociedad como miembros productivos y aporten sus conocimientos para beneficio de la población, como expectativa real en el corto y mediano plazo. El trabajo conjunto entre el estudiante de la carrera de nutrición, los profesores de los escolares y los padres de familia, en busca de un beneficio mutuo, puede ser garantía de la continuidad del mismo, considerando que la respuesta que se espera de la intervención sea favorable, en el sentido que se busca con ello el beneficio de los escolares al modificar sus hábitos de alimentación y con ello, indirectamente a la sociedad ya que se previenen enfermedades que son altamente demandantes desde el punto de vista financiero y desgastantes hablando dentro del terreno humano y familiar.

El estigma innovador del proyecto, condiciona en algunos casos la participación total y sin compromiso de ciertos profesores, esto puede entenderse por la misma situación de novedad del mismo, por ello, se determinó que para inicio del proyecto se trabajara con un reducido número de escuelas de la ciudad de Hermosillo y se le denominaran “escuelas piloto”, las cuales serían atendidas bajo un programa expreso,

diseñado tanto por la parte de los estudiantes de nutrición con la asesoría de los profesores, en espera que los diferentes actores involucrados sean familiarizados con el mismo y de antemano es conveniente en dejar claro que las áreas normativas de salud y educación, son las responsables de la continuidad del mismo.

Cada escuela debe ser intervenida en su totalidad, al menos, en lo que se refiere a la orientación alimentaria de los escolares, para ello, se debe continuar rigurosamente con el programa establecido, considerando la atención a los profesores y padres de familia, y en su momento a toda la comunidad estudiantil del plantel, lo cual, es necesario para generar una confianza que permita la continuidad que es lo que puede garantizar el éxito del proyecto.

Capacidad de transferencia : El vínculo campo laboral-escuela, en este específico caso entre los estudiantes de la carrera de nutrición y estudiantes de primaria, sus padres y sus profesores, ha sido exitosamente probado en 6 planteles públicos de educación básica de la ciudad de Hermosillo, con los logros alcanzados se puede afirmar que cuenta con el potencial requerido para intervenir en otras áreas de la educación y/o empresa, ya sea de carácter local, estatal, nacional o internacional, garantizando su contribución al beneficio de la población en general. En cada plantel, el equipo de trabajo de los futuros profesionistas, acuerda con el docente responsable del grupo, las acciones a implementar, mismas que están planificadas de acuerdo al plan rector o inicial y los recursos destinados; todo a fin de contribuir a mejorar la salud de los niños estudiantes que son motivo del presente trabajo. Para la implementación del programa, se requiere de un equipo básico de estudiantes de nivel de profesional, un asesor tutor de los mismos, el profesor docente de cada grupo de escolares y los recursos didácticos requeridos, con lo cual, se pueda implementar un proyecto en el corto o mediano plazo.

Sustentabilidad: Este proyecto, de doble propósito al beneficiar a los escolares al prevenir enfermedades crónicas en mediano plazo y promover estilo de vida saludable en el corto plazo, además de contribuir a que los próximos egresados del nivel superior profesional logren integrarse a la planta productiva de la sociedad, no representa un alto costo, no económico ni social, por el contrario, los recursos requeridos para su implementación y operación son cubiertos en su gran mayoría con los mismos recursos propios de las instancias involucradas; aunque el costo sea mínimo, debe ser cuantificado con lo cual, tener elementos para que el análisis y evaluación que corresponda, tenga mayor margen de observación y con ello, la toma de decisiones. Se puede inferir que este proyecto, por sus muchos atractivos, principalmente el de bajo costo de implementación y de operación y sus logros de incalculable valor, adecuadamente implementado y con el seguimiento correspondiente, puede ser considerado como una real opción, para atender las diferentes áreas de intervención profesional que la sociedad demanda.

RESULTADOS

En los resultados obtenidos durante implementación del programa piloto evidencia que del total del población de los grupos de 4to grado (4to A, 4to B) que representan un total de 71 niños de la escuela primaria de tiempo completo Prof. Manuel Mirazo Navarrete 1, que se encuentran en la etapa escolar con un rango de edad de 9 -10 años, muestran que el 38.03% (27) de los niños presenta algún grado de sobre peso u obesidad, siendo esta condición mayor en el género femenino, de 34 niñas que representan el grupo el 50% de estas presentan sobrepeso u obesidad. En comparación con los del género masculino que la muestra es de 37 niños, el 27.04% padece dicha condición, en el caso de bajo peso, siendo este último mayor en mujeres que varones, con 11.76% contra 5.4%. Como se observa en la tabla 1.

Tabla1: Fuente: Elaboración Propia

Imc	Masculino		Femenino		Ambos Sexos	
Condición	# de Niños	Porcentaje	# de Niños	Porcentaje	# de Niños	Porcentaje
Sobrepeso y Obesidad	10	27.04	17	50	27	38.03
Normal	25	67.56	13	38.24	38	53.52
Bajo	2	5.4	4	11.76	6	8.45
Totales	37	100.00	34	100.00	71	100.00

En la tabla 2 y tabla 3 se muestran las diferencias entre ambos grupos de 4to grado, en los cuales se observan similitudes en los porcentajes en condición de sobrepeso u obesidad, normalidad y bajo peso.

Tabla 2: Total de Niños 4to a. Fuente: Elaboración Propia.

Imc	Masculino		Femenino		Ambos Sexos	
Condición	# de Niños	Porcentaje	# de Niños	Porcentaje	# de Niños	Porcentaje
Sobrepeso y Obesidad	5	29.42	10	50	15	40.5
Normal	11	64.7	9	45	20	54.05
Bajo	1	5.88	1	5	2	5.45
Totales	17	100.00	20	100	37	100.00

Tabla 3: Total Niños 4to B. Fuente: Elaboración Propia

Imc	Masculino		Femenino		Ambos Sexos	
Condición	# de Niños	Porcentaje	# de Niños	Porcentaje	# de Niños	Porcentaje
Sobrepeso y Obesidad	5	25	7	50	12	35.29
Normal	14	70	4	28.57	18	52.94
Bajo	1	5	3	21.43	4	11.77
Totales	20	100.00	14	100.00	34	100.00

Se encontró perímetro de cintura elevado (mayor a 80cm) en el 14.08% del total de los 4tos grados, teniendo mayor prevalencia en el sexo femenino con un 17.65% en comparación con el sexo masculino con 10.82%. Como se muestra en la tabla 4.

Tabla 4: Fuente: Elaboración Propia

Cintura	Masculino		Femenino		Ambos Sexos	
Condición	# de Niños	Porcentaje	# de Niños	Porcentaje	# de Niños	Porcentaje
>80	4	10.82	6	17.65	10	14.08
Normal	33	89.18	28	82.35	61	85.92
Totales	37	100.00	34	100.00	71	100.00

En el consumo de frutas en la población escolar de 4to año de la escuela primaria Prof. Manuel Mirazo Navarrete 1, es regular, ya que el 47.05% consume de dos a tres frutas a la semana, seguido por el 35% consume de cuatro a cinco veces por semana. Como lo muestra la tabla 5. La población de 4to año de primaria de la escuela primaria Prof. Manuel Mirazo Navarrete 1, la frecuencia en el consumo de verdura es de 41.17% de dos a tres veces por semana, seguido por 32.35% de seis a siete veces por semana. Como lo muestra la tabla 5.

Tabla 5: Frecuencia de Consumo de Frutas y Verduras

	0-1	2-3	4-5	6-7
Frutas	5.88%	47.05%	35.29%	11.76%
Verduras	0%	41.17%	26.47%	32.35%

Fuente: Elaboración Propia.

En lo que respecta el origen de alimentos consumidos, más de la mitad de la población estudiantil con un 52.47% de 4to año optan por comprar en la tienda escolar y por segunda opción prefieren traer desde sus casas el alimento con 26.47%.

Tabla 6: Origen del Consumo

	%
Lonche	26.47%
Tienda Escolar	52.94%
Ambas	20.58%

Fuente: Elaboración Propia

Las preferencias en el tipo de alimento que consumen los estudiantes, respecto a ser comprado en la tienda escolar u obtenido fuera de la institución sobresalieron: las galletas con 47.05%, Comida (casera) con 41.17%, y Sabritas con 32.35%.

Tabla 7: Preferencias de Alimentos. Fuente: Elaboración Propia

Opciones	Porcentaje
Sabritas	32.35%
Galletas	47.05%
Refrescos	23.52%
Yogurt	11.76%
Fruta	29.41%
Dulces	8.82%
Bolis	20.58%
Comida (casera)	41.17%

200 alumnos en edad escolar cuentan con este servicio de alimento en la escuela primaria Prof. Manuel Mirazo, la importancia de una buena nutrición es fundamental para un buen desarrollo físico y mental de estos niños. En la observación realizada el día 06/06/12: Los alimentos cárnicos no se almacenan por que se reciben a diario, no se conservan muchos alimentos en los refrigeradores, ya que no se almacena mucho, todo llega el mismo día. Refrigerador está completamente limpio, el almacenamiento de los alimentos dentro del refrigerador no es el adecuado. El equipo de cocina está incompleto y sucio. Las instalaciones físicas no son las más adecuadas, refieren los niños que no hay lavamanos en servicio dentro de esta área. Tampoco las paredes y los pisos no están limpias. Las manipuladoras no cumplen con el equipo correcto para manipular alimentos. Es muy importante que se mejore la calidad del servicio de alimentos ya que la inocuidad en la alimentación es necesaria para una dieta correcta.

Discusión

México tiene prevalencia nacional combinada de sobre peso y obesidad del 26% obtenida por la ENSANUT2006, la escuela primaria Prof. Manuel Mirazo Navarrete 1, tiene una prevalencia de sobre peso y obesidad con un 38%, al igual supero la prevalencia estatal que es de 31% según ESNANUT 2006. La prevalencia nacional de sobrepeso y obesidad en niñas es de 26.8%, en contaste la escuela primaria Prof.

Manuel Mirazo Navarrete 1 tiene una prevalencia es 50% de las niñas de cuarto año de ambos grupos. En caso de los varones la prevalencia nacional es de 25.9%, siendo mayor en la escuela primaria con 28.02% de los niños de 4to año de ambos grupos. Se encontraron casos con perímetro abdominal por encima de los 80cm 10.84% del total de la población de 4to año de primaria de ambos grados. No hay referencia para pacientes pediátricos como límites críticos o máximos, en el caso de adultos en mujeres el límite máximo es 80cm y 90cm en varones, según la norma oficial mexicana 043. Si se exceden los límites máximos hay mayor probabilidad de padecer enfermedades cardiovasculares en un futuro. De aquí la importancia para mantener los perímetros de cintura por debajo de los límites y más en niños en la etapa escolar, ya que si presentan perímetro de cintura elevado, las enfermedades cardiovasculares se presentaran precozmente.

En cuanto a los resultados de la frecuencia de consumo de frutas y verduras, observamos que hay un bajo consumo de estos, lo cual nos indica que posiblemente haya una deficiencia de nutrimentos esenciales en la etapa escolar y por consiguiente un bajo rendimiento escolar que a futuro puede traer complicaciones en estado nutricional y de salud. Se observó que hay una mayor preferencia en comprar o conseguir los alimentos de la hora del recreo en la tienda escolar, esto nos conlleva a que debe de haber una mejor legislación en los productos que se van a comercializar en las tiendas escolares, para que los alimentos que se estén ofertando sean beneficiosos a la salud, y que los estudiantes no consigan de una manera facilitada alimentos densos en hidratos de carbono simples y grasas saturadas. Al realizar la orientación alimentaria nos dimos cuenta que si hay concomitancia de los alimentos que los estudiantes comúnmente llaman “buenos y malos”, pero no saben la manera correcta de elegir, además que los niños que no compran en la tienda escolar no tienen la capacidad de elección de los alimentos, ya que los padres de familia son los encargados de esta elección, de aquí la importancia de tomar a los padres de familia como prioridad al orientar y concientizar en materia de alimentación, ya que si no tienen educación alimentaria correcta, el trabajo que se realice con los niños no será tan efectivo.

CONCLUSIONES

En el Proyecto Orientación Alimentaria y Evaluación del Estado de Nutrición en Escolares de Escuelas de Tiempo Completo en Hermosillo se mostró mediante los resultados obtenidos la importancia de la educación nutricional para reducir y prevenir los problemas de salud que se están presentando relacionados con la alimentación. Como vimos anteriormente en los resultados tenemos mayor prevalencia de sobrepeso y obesidad en la escuela primaria Prof. Manuel Mirazo Navarrete 1. Mediante este proyecto los niños aprenden a como es la manera correcta de alimentarse, eligiendo mejor sus alimentos, con calidad y variedad.

RECOMENDACIÓN

Este proyecto es importante darle continuidad para observar resultados visibles en el corto o mediano plazo, de tal forma que se pueda implementar en más planteles, tanto en la ciudad de Hermosillo como en otras ciudades del estado, con la finalidad de que sean de gran impacto en la población infantil de las escuelas primarias de Sonora, ayudando a disminuir la prevalencia de sobrepeso y obesidad como consecuencia de hábitos de alimentación inadecuados, como el consumo excesivo de alimentos.

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RECONOCIMIENTO

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DIRECCIÓN Y ÓRGANOS DE GOBIERNO DE LA EMPRESA FAMILIAR DEL SUR DE JALISCO, MÉXICO

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RESUMEN

El objetivo de este estudio fue analizar las condiciones en que se gestionan las empresas familiares desde sus órganos de dirección y gobierno, la forma en que actúa e influye la familia cuando participa en la administración de la misma. El presente estudio es no experimental, transversal o seccional, descriptivo (Hernández et al., 2006), no probabilística y la selección es por conveniencia. En el 70% de las empresas el gerente o director general de la misma es el máximo accionista, la generación dominante es la primera, la cual está a cargo de la empresa; en el 83% de las mismas no existe el consejo de administración, en la sucesión el 91% de las empresas señalan que el fundador accionista desea que en el futuro la empresa siga siendo familiar, transmitirá la empresa por partes iguales entre sus hijos, al igual que el patrimonio una vez que fallezca. Se concluye que las empresas familiares del sur de Jalisco no cuentan con una dirección profesionalizante, son los propios dueños los que tienen la responsabilidad y toman decisiones sobre el desarrollo de la misma, estas empresas son el sustento de la familia. Muy pocas de ellas tienen una administración formal que aplican como desarrollo empresarial.

PALABRAS CLAVE: Órganos De Gobierno, Empresas Familiares, Sur de Jalisco

MANAGEMENT AND GOVERNING SYSTEMS OF FAMILY BUSINESS FROM SOUTH OF JALISCO, MÉXICO

ABSTRACT

The objective of this paper was to analyze the conditions in which the family businesses from south of Jalisco, Mexico, process their administration and governing systems. This is a non-experimental and descriptive research, based on the cross technique (Hernández et al. 2006), nonprobability and convenience sampling. In 70% out of the businesses, the main shareholder usually acts as general manager, the dominant generation is the first generation, which is on charge of the company, 83% don't have a board of directors, when it comes to a company succession 91% of the businesses note that the founder and main shareholder, as soon as he should die, wishes that in the future such company should be part of the same family. It is concluded that the family businesses from south of Jalisco don't have a directive board of professionals, since the owners themselves take the responsibilities and all the decisions regarding the business development, these businesses are the family's support. Very few of them have a formal administration board, which they apply as a business development.

JEL: M10, M12, M14, M21

KEYWORDS: Governing Systems, Family Businesses, South of Jalisco

INTRODUCCIÓN

Las empresas familiares cuentan con características especiales respecto a otro tipo de organizaciones empresariales, son propiedad de una familia, que lleva el control y la administración de la misma, buscando que la empresa continúe de una generación a otra (Miller & Le-Breton, 2005). Las empresas familiares en su mayoría no tienen definidos los sistemas de control de gestión que permitan comprobar los objetivos, por lo que predomina más el beneficio familiar que el beneficio empresarial. La mayoría tiene problemas serios para superar la transición entre la primera y la segunda generación (Jaramillo, 2006). La importancia del estudio de la empresa familiar radica en que sólo entre el 10% y 15% de las empresas creadas por sus fundadores permanece en una tercera generación, situación que puede ser generada por la forma en que son gestionados los órganos de gobierno que las componen y el proceso de sucesión. Cuando se pierde la armonía familiar y la perspectiva empresarial, puede sucederse una serie de dificultades para construir el tipo de organización profesionalizada orientada al cambio permanente que exige el entorno actual, lo cual no permite la adquisición de una estructura organizacional despersonalizada. Por otra parte, atendiendo a Jaramillo (2002), a pesar de no contar con un sistema de dirección capaz de retroalimentar a la organización, las empresas familiares juegan un papel importante en el desarrollo económico de la región. La pregunta de investigación es: ¿existen diferentes tipos de empresas familiares en función de su gestión, sus órganos de dirección y gobierno y la forma en que actúa e influye la familia cuando participa en la administración de la misma? El objetivo general es analizar las condiciones en que se gestionan las empresas familiares desde sus órganos de dirección y gobierno, la forma en que actúa e influye la familia cuando participa en la administración de la misma.

REVISIÓN LITERARIA

El estudio de la empresa y su dirección ha sido abordado principalmente por la teoría de la organización planteada por Simons (1957 y 60), él considera a las empresas como una organización donde el recurso humano está jerarquizado y las relaciones están sujetas al principio de autoridad. La administración es la fuerza operante que imprime a la empresa la dirección a seguir para la obtención de los objetivos. Los órganos de gobierno se definen como formaciones y estructuras internas, son considerados como el punto cardinal de las empresas, que imprime valor a las mismas y constituye el núcleo a través del cual, formal o informalmente, se expresan las directrices generales estratégicas y de funcionamiento empresarial (Serna y Suárez, 2005). Se conocen tres teorías que sustentan el estudio del consejo de administración (teoría de la agencia, teoría de la administración y teoría de la dependencia de los recursos) éstas tienen limitación en la empresa familiar o se aplican parcialmente, por lo cual no dejan de ser importantes en la empresa (Gubitta y Gianecchini, 2002).

El máximo órgano de gobierno en las empresas familiares es el Consejo de Administración. Su poder emana de la Junta General de Accionistas, cuya función es reunir a los accionistas mayoritarios para supervisar la gestión de la empresa y el desarrollo del personal directivo. El segundo órgano de gobierno es el consejo familiar, que tiene por objetivo vincular los intereses de la familia con los de la empresa; éstos representan a todos los integrantes de la familia (Serna y Suárez, 2005). El manual editado por la Corporación Financiera Internacional (IFC por sus siglas en inglés), señala que las empresas familiares son la forma de organización comercial más antigua. Representan más del 70 por ciento de la totalidad de las empresas y juegan un papel clave en el crecimiento de la economía y el empleo de la fuerza laboral. Las empresas de propiedad familiar tienen una característica que las diferencia de otras pues, dado que una familia lleva el control y la administración de las mismas, se busca que la empresa continúe de una generación a otra (Miller & Le-Breton, 2005).

Cabrera y García (2001), no únicamente hablan de la relación entre empresa-familia, mencionan que el control directivo y la propiedad recaen en miembros de la familia y se transfieren a la siguiente generación. La Porta *et al.*, (1999); Claessens *et al.*, (2000) y Faccio y Lang (2002) muestran que la mayoría de las firmas en el mundo son controladas por sus fundadores y herederos. Para Basu *et al.*, (2009) además de lo anterior mencionado, propone que la familia debe mantener un monto sustancial de la riqueza familiar en

la empresa. Andrés (2008), presenta resultados al mostrar que las empresas familiares son más rentables que las firmas con propiedad dispersa, por lo cual tienen un desempeño superior en comparación con otro tipo de accionistas controlantes. En México, la empresa familiar compuesta por la “familia” no sólo se refiere a los parientes cercanos, sino que abarca tanto a los parientes políticos, (esposos de las hermanas) parentescos religiosos (compadres y ahijados), como los emotivos, amigos, nanas y el personal muy antiguo en el servicio de la empresa.

Contexto

El sur de Jalisco es un área llena de contrastes. La agricultura es la actividad económica más importante, y se dirige al comercio tanto para consumo local como regional, con poca actividad industrial. Las principales empresas son micro o pequeñas, sin descartar las grandes empresas que sobresalen en esta región, como son: el ingenio azucarero de Tamazula, la fábrica de papel de Atenquique, Cementos Guadalajara, Cementos Tolteca y las caleras ubicadas en Zapotiltic, entre otras. Por su ubicación geográfica, esta región ha sido un polo para la inversión agrícola hacia la producción de cultivos (aguacate, hortalizas, berries) para la exportación en la perspectiva de la competitividad económica, descartando cualquier consideración ambiental y social (Morales, 2005). En el municipio de Tamazula de Gordiano, la economía se basa en la agricultura, destacando la producción de caña de azúcar en el ingenio como su principal actividad industrial.

METODOLOGÍA

Se utilizó la unidad geográfica como unidad de análisis: empresas de los municipios de Sayula, Tamazula, Tuxpan, Zapotiltic y Zapotlán el Grande, todos ellos ubicados en Jalisco.

Diseño de la Investigación

El presente estudio es no experimental, trasversal o seccional, descriptivo (Hernández *et al.*, 2006), no probabilístico y la selección se realiza por conveniencia. Se identificó y aplicó el instrumento a 20 empresas familiares de los municipios de Zapotiltic y Tamazula, a 14 de Zapotlán el Grande, a 10 de Tuxpan y a 8 de Sayula. El instrumento utilizado consistió en un cuestionario sobre el gobierno y la Dirección de la empresa familiar en 2012. La mayor parte de preguntas son cerradas y se dividen en once bloques que siguen los siguientes lineamientos:

- Indaga acerca de la forma y actividad de la empresa.
- Se enfoca a la gestión de la empresa.
- Se concentra en la propiedad actual.
- Basado en la incorporación de familiares en la empresa.
- Se refiere al consejo de administración.
- Abarca el consejo de familia.
- Referente al patrimonio familiar/patrimonio empresarial.
- Relativo a la sucesión empresarial.
- En donde se expresa la transmisión de la propiedad de la empresa.
- Acerca del protocolo familiar.
- Relativo a los datos personales.

En todos los casos la entrevista fue directa, cara a cara en cada una de las empresas seleccionadas.

Tipo de Investigación: Exploratoria, descriptiva, se hará uso de técnicas metodológicas tanto cuantitativas como cualitativas

Análisis de datos: Los datos son analizados en Excel, para obtener medidas de tendencia central, y desviación estándar.

RESULTADOS

Características de las empresas familiares en los municipios de Sayula, Tamazula, Tuxpan, Zapotiltic y Zapotlán el Grande, Jalisco. En la tabla 1 se presenta la media de las empresas de los municipios estudiados, según se muestra en la tabla 1, de acuerdo a la clasificación del tamaño por número de empleados y volumen de ventas, en promedio cuentan con 8.5 empleados de tiempo completo en su empresa, El INEGI (2009) las considera microempresas por el número de personas empleadas. La Estratificación de las empresas se realizó de acuerdo a lo publicado en el Diario Oficial de la Federación, del 30 de diciembre de 2002, que señala que de acuerdo al sector industrial, comercial y de servicios, se considera microempresa cuando cuenta tiene de 0 a 10 empleados. En el estado de Jalisco, éstas constituyen el 87.6% de acuerdo al número de empleados, y en los municipios del sur de Jalisco el porcentaje es similar al reportado a nivel nacional. En este punto es importante destacar que en la región sobresalen dos empresas en el municipio de Zapotlán el Grande que cuentan con 93 trabajadores y aportan \$80'000,000 de ventas anuales. Dichas empresas se clasifican como pequeñas, en relación al monto de venta anual, y como medianas, por el número de trabajadores que emplean de tiempo completo. Ambas apoyan a la economía familiar, y contribuyen en la generación de empleo (en el sur de Jalisco se contratan 521 empleados), lo que ayuda en el sustento de las familias.

Tabla 1: Variables Para Determinar el Tamaño de la Empresa

Variable	Media
Número medio de empleados	8.5
Ventas	3'088,826.47
Edad de la empresa	33

Fuente: Elaboración propia

Forma y Actividad de la Empresa

Las actividades de dirección y gobierno en la empresa familiar han sido estudiadas desde diferentes ámbitos y niveles de análisis. El primero de éstos es la Forma y Actividad de la empresa donde se señala. Para el municipio de Zapotlán el Grande, los años de fundación de la empresa datan de 1917 a 2011, la más antigua es de 133 años en el municipio de Zapotlán el Grande. En cuanto a la antigüedad, el mayor porcentaje lo encontramos en las empresas fundadas entre los años 1982 a 1991 con un 37.14%, seguido de las fundadas en 1972 a 1981 con un 17.14%, Ver figura 1.

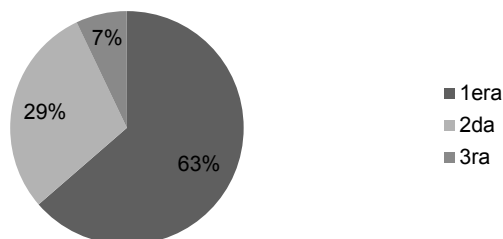
Figura 1: Clasificación de las Empresas Familiares de Acuerdo a Su Edad En el Sur de Jalisco



Fuente: Elaboración propia

En lo referente a la generación que está a cargo en las empresas del sur de Jalisco la primera generación predomina con un 63% en los municipios de Sayula, Tamazula, Tuxpan y Zapotiltic. Sin embargo en el municipio de Zapotlán el Grande predomina la segunda generación; esto se da por la antigüedad de las empresas: por lo regular, cuando el fundador muere, deja a su hijo en su lugar, figura no 2. En el caso de la primera, adopta patrones culturales paternalistas, la responsabilidad y las decisiones las toman ellos, así como el poder en manos del fundador como lo señala Cabrera et al., (2011).

Figura 2: Generación Dominante En las Empresas Familiares del Sur de Jalisco



Fuente: Elaboración propia

Si nos enfocamos en el sector al que se dirigen estas empresas, el 70% pertenecen al sector servicios, por lo que están en contacto con el público. En 2008, el INEGI señaló que las microempresas del sector servicio en México representan el 94% del total de las unidades económicas. Encontramos también un bajo porcentaje en el sector agrícola (5.71%), pues las empresas de este ramo se encuentran principalmente en dos municipios cuya vocación es agrícola y pecuaria: Tuxpan y Zapotlán el Grande; en ambos casos, no existe industrialización de la materia prima. Las empresas que manufacturan las localizamos en Sayula principalmente, figura 3.

Figura 3: Sector al Que Están Enfocadas las Empresas Familiares del Sur de Jalisco



Fuente: Elaboración propia

Las empresas familiares cuentan con un enfoque de mercado local del 48.57% y regional 38.57%, predominando el local. El 4.28% de las empresas se dedica al mercado nacional y un 3% al mercado internacional, las empresas que realizan esta actividad están ubicadas en los municipios de Zapotlán el Grande y Sayula (ver figura no. 4).

Figura 4: El Mercado al Cual Están Enfocadas las Empresas Familiares del Sur de Jalisco



Fuente: Elaboración propia

Tal como lo señalan Barry, (1975); Gallo y García Pont, (1996) estas compañías tienden a ser más locales por las dificultades que representa el crecimiento en las mismas, debido a la escasez de miembros de la familia dispuestos a aceptar funciones de responsabilidad dentro de la empresa, así como por la limitación de recursos financieros que conlleva mantener la propiedad familiar.

Gestión de la Empresa y Propiedad Actual

En lo referente a la gestión, se encontró que en el 70% de las empresas el gerente o director general de la misma es el máximo accionista, el 30% de las empresas elaboran un presupuesto anual de gastos e ingresos, sin embargo solo el 41% de ellas elabora un balance general, un 7.14% cada trimestre, otro 20% cada semestre y un 11% cada año. Es importante mencionar que el 11% nunca ha realizado un balance general. Considerando que la contabilidad es básica para tomar decisiones, arriba del 50% de las empresas no llevan una contabilidad por producto o servicio y no cuentan con un plan por escrito, la dirección de las empresas de esta zona se caracteriza por no llevar una proceso administrativo formal y no contar con estrategias o acciones para que la empresa salga adelante.

En el 63% de las empresas, la generación dominante es la primera, en el resto son la segunda y tercera generación las cuales están a cargo de la empresa. En promedio, el 87% de la propiedad pertenece actualmente a la familia, en lo referente a miembros de la familia que son accionistas, en el 43% de ellas no cuentan con accionistas o son ellos mismos; el otro 45% tiene entre dos y cinco accionistas, y ellos consideran que el hecho de ser una empresa familiar los limita para el crecimiento; el 34% señala que sí tienen limitaciones y mencionan varios puntos: no hay mercado, falta de información, necesitan nuevas ideas y estrategias, se cuenta con esa empresa para salir adelante, para apoyar a la familia o en su caso es poca la familia como para pensar en expandirse.

El 54% señala que no se limita la posibilidad de crecimiento debido a que es la familia la propietaria, sino al contrario, las decisiones sobre el rumbo de la empresa no se basan en decisiones familiares, dependen del interés y no de la familiaridad, porque se conoce bien el negocio y no se descarta la opción de consulta a técnicos o profesionistas cuando se requiere o en beneficio de la propia empresa. Basu *et al.*, (2009) menciona sobre la participación activa de la familia en la gerencia y órganos de gobierno y la transferencia intergeneracional como objetivo corporativo que son características específicas que poseen las empresas familiares. El carácter de propietarios a largo plazo en la familia, es mantener un monto sustancial de la riqueza familiar en la empresa.

Incorporación de la Familia En la Empresa

La parte de incorporación de la familia en la empresa se observa en estas organizaciones en relación a los accionistas: algunos trabajan en la empresa, los hay que no son accionistas pero son familia, otros trabajan

en otra empresa que no pertenece a la familia; así mismo se señala el caso de parientes políticos que trabajan en la misma. En cuanto a la toma de decisiones acerca de quién se incorpora a trabajar en la empresa familiar, el 60% menciona que el accionista mayoritario o los accionistas de la empresa o el inmediato superior jerárquico toma la decisión; en otros casos, se basan en una reunión informal entre los miembros familiares accionistas. En otras empresas no existen normas claras establecidas para la incorporación de un familiar a la empresa, no existe un sueldo similar para todos y no todos tienen el mismo nivel jerárquico. Los accionistas son la familia o un solo accionista controlante, como lo señala Andrés (2008), sin embargo no encontramos esta propuesta del autor en estas empresas del sur de Jalisco; *al mostrar que las empresas familiares no sólo son más rentables que las firmas con propiedad dispersa, sino que tienen un desempeño superior en comparación con otro tipo de accionistas controlantes.*

Órganos de Gobierno (Consejo de Administración)

El consejo administrativo en el 83% de las empresas no existe, en el resto donde sí existe, se observa la presencia de la familia de distintas generaciones, lo que Cabrera, Deniz y Martín (2011) denominan “Consejo de Dominio Familiar”. En éste, el poder de la empresa se concentra en el familiar de mayor edad, como el máximo ejecutivo tal como lo señala Howton *et al.* (2005), o puede suceder un estancamiento en estas empresas como lo menciona Combs *et al.*, (2007). El número total de consejeros es de dos o tres miembros. En lo referente a otros consejeros minoristas son principalmente amigos de la familia; de éstos algunos miembros son mujeres (18%), por lo que no es exclusivo de los hombres, aunque la representación de la mujer en el consejo es minoría. Lo mismo encontró Campbell y Minguez 2010 citado por Cabrera *et al.*, (2011) a diferencia de De Luis *et al.*, (2008) y Web (2004), que reportan un porcentaje mayor de mujeres en los consejos de administración. En estas empresas el consejo se reúne en promedio cuatro veces al año. En algunas ocasiones, cuando es necesario aparte de las reuniones ordinarias, se levanta acta y habitualmente se tratan cuestiones estratégicas de la empresa; estas empresas que cuentan con el consejo de administración creen que el consejo sí es útil ya que da una solución a los problemas que se presentan, se toman en conjunto decisiones, pueden tratarse problemáticas más a fondo para ver el beneficio de la empresa, y se logran los objetivos establecidos. Para decidir el rumbo de la empresa, favorecen los acuerdos en la toma de decisiones y ayudan a tomar decisiones estratégicas.

Órgano de la Familia Empresarial (Consejo de Familia)

El estudio mostró que el 81% de las empresas analizadas no cuenta con un consejo de familia y no sabe lo que es, el 13% sí cuenta con él y conoce lo que es un consejo de familia y cuáles son sus funciones. Serna y Suárez (2005), en su estudio de empresas familiares en Colombia, señalan que el 75% de las empresas encuestadas no tienen instaurado este órgano y se reúnen dos veces al año, presentan estadísticas de las reuniones que van desde mensual (24.50%), semestral (18.20%) y anual (15.8%). Las empresas se reúnen más veces en el consejo de administración que en el consejo familiar, debido a que el primero debe tomar decisiones para el desarrollo y futuro de la empresa. El consejo de familia permite el intercambio de opiniones, facilita la armonía, unidad y diálogo y sirve para elaborar un plan de formación para los miembros de la familia, además de que facilita la comunicación. En él se define quiénes pueden participar en las reuniones, en las que toma parte la mayor parte de la familia, y ningún familiar político participa. Por otra parte, se considera útil contar con el consejo de familia debido a que se fortalecen las relaciones familiares, facilita la evolución de la empresa, supera conflictos y fomenta el compromiso de la familia con la empresa.

El Patrimonio Familiar/Patrimonio Empresarial

En nuestro estudio, el 84% de las empresas menciona que no cuentan con una estructura societaria para ordenar el patrimonio empresarial, utilizan los recursos financieros de la empresa para necesidades

particulares; el 50% de ellos expresa que existen familiares que avalan con su patrimonio personal a la empresa. No existen mecanismos para facilitar la venta de las acciones de un familiar, y por lo general no se reparten dividendos entre los accionistas, aunque un 20% declaró que sí reparte dividendos. Actualmente no hay norma establecida sobre este reparto, y se basan en un cierto porcentaje de las ganancias obtenidas: aguinaldo, vacaciones y seguro, partes iguales entre los socios, su trabajo dentro de la empresa y desempeño en el trabajo o de acuerdo al porcentaje de inversión. El 29% de las empresas señala que menos del 41% de su riqueza familiar está ligado a la empresa; otro 25% menciona que es el 61%; un 10% aporta más del 80% de su riqueza a la empresa, y algunos cuentan con el financiamiento por parte de proveedores y banca comercial. También consideran otras fuentes de financiamiento para el desarrollo de la empresa como: fondos de gobierno, ventas de acciones, financiamiento bancario, apoyos gubernamentales y fondo PYME, programas de apoyo federal con tasas muy accesibles y/o a fondo perdido.

Sucesión

En la sucesión el 91% de las empresas encuestadas señalan que el fundador accionista desea que en el futuro la empresa siga siendo familiar, y los sucesores manifiestan lo mismo. El 41% de las empresas señalan esta sucesión porque confían en su capacidad para tomar el control de la empresa, el 36% señala que la persona que ha sido designada como potencial sucesor tiene interés profesional y desea, a nivel personal, continuar con el proyecto empresarial de la familia. En la transmisión de la dirección, algunas empresas no han pensado nada (39%), otras señalan que es pronto todavía para pensar en eso (4%), la mayoría menciona que tienen algunas ideas (53%). En las reuniones informales o en las del consejo de administración se tratan los temas relacionados con la sucesión, y se señala que el futuro sucesor tiene que cumplir los siguientes requisitos: estudios universitarios específicos, experiencia laboral y, en algunos casos, haber ocupado previamente un puesto de inferior rango dentro de la empresa, para demostrar conocimiento sobre la misma, como lo señala Vallejo (2007). Las prioridades que debe tomar en cuenta el futuro sucesor son: proveer de patrimonio a las siguientes generaciones, mejorar la competitividad, crecer y crear empleos en la zona que se ubican.

No se sabe específicamente el rol que va a jugar el máximo ejecutivo una vez que lo sucedan. Por una parte las empresas tienen claro que, si va a haber sucesión, el primer dueño seguirá al frente de la empresa, sin embargo el papel que va a jugar no lo tienen especificado en más del 53% de los casos. Lo que esto genera es un retraso en la sucesión, lo cual es la cuarta de las trampas que señala (Gallo y Cappuyns, 1999, citado por Negreira 2007). Para estos autores el retraso en la sucesión está *enfocado a la falta de ética por el daño que se hace a los sucesores, a otros miembros de la familia y de la organización, y por el riesgo en el que se pone la continuidad de la empresa*. Bennedsen *et al.*, (2007) señalan que las sucesiones familiares llevan al pobre desempeño del gerente familiar.

Transmisión de la Propiedad de la Empresa a la Siguiete Generación

Se identifican tres opciones: a) las empresas aún no tienen nada claro en materia de sucesión, b) lo tienen claro o c) tienen algunas ideas al respecto. La mayoría de las empresas están relacionadas con la opción c, aunque lo más delicado es que el 34% no han pensado nada sobre la transmisión de la empresa al sucesor. Los que tienen idea de la transmisión de la propiedad a la siguiente generación señalan que transmitirán la empresa por partes iguales entre todos sus hijos, al igual que el resto de su patrimonio, una vez que el máximo accionista fallezca. Es importante señalar además que no cuentan con un protocolo familiar.

CONCLUSIONES

Las empresas familiares del sur de Jalisco no cuentan con una dirección profesionalizante, son los propios dueños los que tienen la responsabilidad y toman decisiones sobre el desarrollo de la misma, estas empresas

son el sustento de la familia. Muy pocas de ellas tienen una administración formal que la aplican como desarrollo empresarial. La mayoría de empresas familiares no conoce los órganos de gobierno que pueden implementar. El consejo administrativo y el consejo de familia de estas empresas no existen, y en aquellas en donde sí existe, se observa la presencia de la familia en distintas generaciones. En éstas se reúnen más veces en el consejo de administración que en el consejo de familia, debido a que el primero debe tomar decisiones para el desarrollo y futuro de la empresa. El consejo de familia resulta útil ya que permite el intercambio de opiniones, facilita la armonía, unidad y diálogo y permite a los miembros elaborar un plan de formación, lo que facilita la comunicación entre ellos para beneficio de la empresa.

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RESTRICCIÓN DE RETORNO MÍNIMO, SU IMPACTO EN LOS FONDOS DE PENSIONES EN CHILE 2003-2014

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RESUMEN

Los fondos de pensiones deben cumplir con una restricción de retorno mínimo que es función de un benchmark definido a partir de la diversificación promedio asociada a cada uno de los cinco tipos de fondos que cada empresa vigente en esta industria gestiona y que los trabajadores pueden elegir según su nivel de aversión al riesgo. En caso de no cumplir con esta restricción la empresa administradora de estos fondos debe cubrir el déficit con recursos propios. Esta investigación analiza, en base a una periodicidad mensual, en qué medida las administradoras de fondos de pensiones adoptan estrategias activas o imitativas. El optar por una estrategia de inversión activa significa apropiarse de las mejores opciones en diversificación de cartera detectadas, alternativamente el adoptar una estrategia imitativa significa que el objetivo predominante es, no apartarse significativamente de la diversificación promedio de la industria y de esta manera no verse expuestas al riesgo de no cumplir con la restricción de mínimo retorno.

PALABRAS CLAVES: Pensiones, Diversificación, Retorno, Riesgo, Diferenciación

MINIMUM RETURN CONSTRAIN, ITS IMPACT ON CHILEAN PENSION FUNDS 2003-2014

ABSTRACT

Pension funds must comply with a restriction of minimum return which is based on a benchmark defined from the average diversification associated with each of the five types of funds that each firm in the industry manages and that the Chilean workers can choose according to their level of risk aversion. Failure to comply with this restriction obliges the administrator of each fund, to cover the deficit with its own resources. This research analyzes, on a monthly basis, the extent to which pension fund administrators adopt an active or an imitative investment strategy. Under an active behavior, pension fund managers take advantage of the best choices detected in portfolio diversification, whereas an imitative strategy advises not to deviate significantly from the average industry diversification and consequently do not take any risk to meet the constraint of minimum return.

JEL: C12, C13, G10, G23

KEYWORDS: Pensions, Diversification, Return, Risk, Differentiation

INTRODUCCIÓN

De acuerdo a la teoría de cartera tener la posibilidad de invertir en una amplia gama de activos financieros sin restricción permite, dada una particular relación retorno-riesgo, alcanzar la frontera eficiente. En el caso de los fondos de pensiones esto no es posible. En general los reguladores de esta industria, prudentemente, consideran diferentes restricciones como por ejemplo máximos y mínimos: por tipo de instrumento, por emisor, por región geográfica, por tipo de moneda, etc. De esta forma las carteras de los fondos de pensiones logran una diversificación adecuada que resguarda el ahorro previsional de los trabajadores, a pesar de no posicionarse en el óptimo teórico. En el caso particular de Chile, Bernstein y Chumacero (2003) señalan que las restricciones que impone la normativa previsional han representado una significativa pérdida en

riqueza a los partícipes de estos fondos (10 % a la fecha de ese estudio). Una particular restricción presente en el diseño de la mayoría de los sistemas de pensiones de capitalización individual tiene relación con garantizar a cada trabajador cotizante, un retorno mínimo en el largo plazo que no sea significativamente diferente del obtenido por otros fondos de similar riesgo, que alternativamente pudiese haber elegido (Turner y Rajnes, 2001).

El sistema privado de fondos previsionales vigente en Chile consideró en su diseño —para cada administrador por tipo de fondo según nivel de riesgo— la obligatoriedad de alcanzar una rentabilidad mínima, que es función de una banda en torno al rendimiento promedio ponderado por tamaño de todos los fondos en funcionamiento asociado a un cierto nivel de riesgo y, prescribe que la empresa que administra cada uno de estos fondos deben cubrir con recursos propios el déficit que se genere en relación a posicionarse en algún momento bajo dicha banda. La motivación central de este trabajo tiene relación con verificar la hipótesis de si efectivamente, al término de cada mes, las Administradoras de Fondos de Pensiones (AFP) toman acciones, en cada uno de los diferentes tipos de fondos que gestionan, para garantizar que su retorno no se aparte significativamente del promedio de la industria.

Esto debe ser un aspecto relevante a considerar, puesto que si no lo hacen y se equivocan en sus decisiones de inversión, al apartarse más allá de lo prudente de la estructura de diversificación promedio de la industria (ponderada por tamaño de fondo), arriesgan enfrentar una delicada situación financiera que puede llegar a desembocar en una quiebra. Cabe destacar que con un mes de desfase las AFP tiene la posibilidad de corregir decisiones de inversión que pudiesen inducirlos a no cumplir con el retorno mínimo. En efecto, en los primeros 10 días de cada mes el organismo regulador de esta industria —la Superintendencia de Pensiones— hace pública la información relevante de diversificación, en términos agregados por AFP, por tipo de fondo y para todas las categorías de instrumento en renta fija y renta variable, datos vigentes al último día del mes anterior

(http://www.safp.cl/safpstats/stats/inf_estadistica/cartera/agregada/201412/cartera_agregada201412.html). En consecuencia, este trabajo se enfoca a investigar si la restricción de rentabilidad mínima induce a las empresas que gestionan estos fondos a estar en permanente alerta respecto de no apartarse de la diversificación promedio de la industria, lo cual impediría llevar a cabo la mejor estrategia proyectada individualmente por cada una de ellas, y por lo tanto esta restricción podría tener un impacto negativo en la rentabilidad de largo plazo de los fondos de pensiones. Por otra parte, este trabajo también nos permitirá detectar si ha sido factible, para alguna administradora, implementar estrategias de inversión diferenciadoras del promedio de la industria y con esto se haya logrado un retorno significativamente superior, a pesar de la exigencia impuesta por la normativa. Esta investigación se ha organizado como sigue. En la sección de revisión de la literatura se incluye una reseña relativa a la historia de los fondos de pensiones y cómo opera la restricción de retorno mínimo en Chile y otros países. Luego se presenta la metodología utilizada y fuente de datos para medir la diferencia en rentabilidad de los fondos de pensiones respecto al retorno promedio de la industria por tipo de fondo según nivel de riesgo, a continuación los resultados y finalmente las conclusiones de la investigación.

REVISIÓN DE LA LITERATURA

Los Fondos de Pensiones En Chile

Hasta el año 1981, la seguridad social en Chile se basaba en un sistema público de beneficio definido (sistema de reparto), que es similar al vigente en la mayoría de los países desarrollados, en el cual los trabajadores activos financian las pensiones de los jubilados. Debido a la caída en la tasa de natalidad y el aumento progresivo de la expectativa de vida, hacia fines de la década de los 70, se proyectó un desequilibrio entre trabajadores activos y pensionados, por lo que se previó una crisis presupuestaria en caso de continuar con el sistema de beneficio definido (Piñera, 1991). Fue esa la principal razón para

cambiar el sistema de seguridad chileno, y en el mes de mayo de 1981 se dio inicio al actual sistema de pensiones, de contribución definida, que se basa en un aporte obligatorio mensual de un 10% de la renta imponible —para cada trabajador durante toda su vida laboral— en una cuenta de capitalización individual gestionada por una empresa privada de giro único llamada Administradora de Fondos de Pensiones (AFP). Si bien este sistema es de tipo privado, cabe destacar que tiene mecanismos regulatorios de índole estatal. Es el estado chileno el que regula el funcionamiento de esta industria y otorga complementos para garantizar pensiones mínimas a aquellos trabajadores que, durante su vida laboral, no logren acumular un ahorro previsional que financie una pensión de vejez digna. A diciembre del 2014 existen seis AFP que en total gestionan fondos que ascienden a 163,951 millones de dólares y que pertenecen a 9,718,809 trabajadores chilenos. En Tabla 1 se desglosa la participación de mercado por AFP, ordenada según la magnitud del total de fondos administrados a diciembre 2014.

Tabla 1: Montos Administrados y Trabajadores Afiliados por AFP a Diciembre 2014

Nombre de la AFP	US\$ Millones Administrados	% Administrado	Total Afiliados	% Afiliados
Provida	45,565	27.84	3,306,157	34.02
Habitat	42,349	25.87	2,079,768	21.4
Cuprum	34,625	21.16	637,196	6.56
Capital	33,771	20.64	1,814,765	18.67
Planvital	4,595	2.81	401,329	4.13
Modelo	2,746	1.68	1,479,594	15.22
Total Industria	163,651	100.00	9,718,809	100.00

En esta tabla destaca Provida como la AFP de mayor tamaño tanto en fondos administrados como en afiliados. Por otra parte, AFP Modelo se incorporó al sistema de AFP el año 2010 después de ganar la primera licitación para administrar los fondos de pensiones de los nuevos cotizantes. El año 2007 el Parlamento chileno aprobó una ley que incentiva la competencia entre AFP, asociada al cobro de comisiones de menor magnitud, al licitar cada dos años la cartera de nuevos trabajadores dependientes que se incorporan a la fuerza laboral.

Fuente: Elaboración Propia en base a datos publicados por la Superintendencia de Pensiones.

En un comienzo cada AFP administraba un fondo único que permitía una diversificación solo en instrumentos de renta fija emitidos en Chile. A partir de 1985 se amplió la diversificación a instrumentos de renta variable nacional. Luego, en la década de los noventa se amplió aún más la diversificación, permitiéndose la inversión en instrumentos de renta fija y variable extranjera. Durante esa época el número de AFP subió hasta veintidós. En los últimos 15 años el número de AFP se ha reducido significativamente mediante procesos de fusiones y absorciones para lograr adecuadas economías de escala. La última fusión se produjo en marzo 2008, AFP Santa María, perteneciente al grupo holandés ING, se fusionó con Bansander AFP conformando AFP Capital. Cabe destacar que durante el año 2012 AFP Capital fue adquirida por el Grupo Sura de Colombia. A fines de agosto del año 2002 comenzó a operar una nueva modalidad para los ahorrantes previsionales, a partir de esa fecha las AFP ofrecen cinco tipos de fondos (A, B, C, D, E) donde pueden invertir sus ahorros los afiliados. Los fondos se diferencian en el porcentaje de títulos de renta variable y renta fija en que las administradoras deben invertir. Son los afiliados al sistema privado de pensiones los que eligen en qué tipo de fondo invierten sus ahorros de acuerdo a su disposición para asumir riesgos, al nivel de ahorro que han acumulado, a su edad y horizonte de tiempo que mantendrán su fondo hasta que se jubilen.

Garantía de Retorno Mínimo y el Fondo de Reserva Denominado Encaje

El decreto ley 3500 que regula el funcionamiento de los fondos de pensiones en Chile, en sus artículos desde el 37 al 42 establece las disposiciones relativas al uso de encaje y el retorno mínimo exigido por tipo de fondo (http://www.spensiones.cl/portal/informes/581/articulos-3520_libro3500completo.pdf). Según la normativa vigente, para el caso de un fondo tipo C, D o E, que haya proporcionado durante los últimos 3 años una rentabilidad real anual inferior en dos puntos porcentuales al promedio ponderado por tamaño de todos los fondos de pensiones de ese tipo, o bien se hubiese posicionado bajo el 50% de dicha rentabilidad en valor absoluto, significa que la AFP que administra ese fondo debe completar con recursos propios el

monto necesario para quedar en el límite inferior de la banda (se considera el menor valor entre esos dos límites). Para cubrir esta eventualidad la normativa obliga a cada AFP mantener, con recursos propios, un fondo de reserva denominado encaje, que equivale al uno por ciento de cada fondo que ella administre y que debe estar invertido con una diversificación idéntica a la asociada a cada fondo gestionado. Para los fondos tipo A y B los dos puntos porcentuales se amplían a cuatro puntos porcentuales en consideración a la mayor volatilidad que asumen esos fondos como consecuencia de la mayor proporción de instrumentos de renta variable que admiten.

Por lo tanto, dada la relación de tamaño entre el volumen de fondos administrados y los recursos propios con que cuenta cada AFP, más de la mitad de su capital está constituido por el encaje mantenido y, si ésta se equivoca y no sobrepasa el límite inferior de la banda de retorno mínimo exigido, aún en uno de los fondos que administre, podría significar para ella, perder parte importante de su patrimonio. Por esta razón podemos afirmar que la actual normativa no incentiva la diferenciación y la competencia por rentabilidad. Por el contrario, las AFP se encuentran compelidas a mantenerse permanentemente próximas al retorno promedio de la industria y así evitar la exposición al riesgo de tener que hacer uso de este fondo de reserva de rentabilidad mínima llamado encaje.

La Restricción de Garantía De Retorno Mínimo En Otros Países y Recomendaciones

La garantía de una rentabilidad mínima ha sido conceptualizada como un mecanismo que permite que las administradoras de fondos de terceros se comprometan en caso su desempeño sea negativo. En efecto, en diversos países que han seguido el modelo chileno; entre otros: Colombia, Perú y Polonia han implementado con algunas variantes esquemas similares de retorno mínimo garantizado (Escudero, 2008). La gran mayoría de los sistemas previsionales de capitalización individual consideran como *benchmark* para decidir el uso del fondo de garantía el retorno promedio de la industria. A este respecto, en una publicación del Banco Mundial, se concluye que un sistema privado de ahorro previsional sujeto a restricciones de retorno mínimo en función del desempeño promedio, converge en un diseño de estrategias de inversión cortoplacistas y sub-óptimas; además contribuye a una conducta imitativa entre AFP en sus estrategias de inversión. Se sugiere el uso de carteras de referencia en base a índices para ayudar a mitigar estas deficiencias. Vale decir, se recomienda desacoplar las decisiones individual de inversión a nivel de cada AFP de la diversificación promedio de la industria y definir un *benchmark* de retorno mínimo exigido en base a índices de retorno por categoría de instrumentos (Castañeda y Rudolph, 2010).

La Rentabilidad de los Fondos de Pensiones

La rentabilidad es el principal atributo que determina el posicionamiento relativo de un administrador de fondo de pensiones en el mercado. En efecto, en la medida que una AFP supere en forma sistemática a sus competidores prestigia el nombre de la empresa y al equipo humano que hay detrás de ese logro. Pero, teniendo en consideración que la superintendencia de pensiones —ente gubernamental que regula esta industria— hace pública la información clave de diversificación agregada por tipo de fondo, para cada categoría de instrumento y por AFP al término de cada mes, es que éstas pueden ajustar sus carteras y por lo tanto no existe un “un período de protección” en el diseño de estrategias diferenciadoras y, como consecuencia de la restricción de mínimo retorno, se incentiva la convergencia a estructura similares en diversificación (Walker, 2006).

METODOLOGÍA Y FUENTE DE DATOS

El objetivo de esta investigación tiene relación con verificar en base a una periodicidad mensual en qué medida, para los diferentes tipos de fondos de pensiones (A, B, C, D y E), las AFP logran apartarse del retorno medio de la industria, y por lo tanto dilucidar si logran implementar estrategias de diversificación independientes de la asociada a la industria en promedio. El estudio cubre desde que el sistema de

multifondos entró en estado de régimen al término del año 2002 hasta diciembre 2014. Cabe consignar que, el año 2008 ha sido excluido debido al impacto distorsionador que produjo en los retornos de los fondos de pensiones a nivel global la crisis subprime, específicamente la quiebra de Lehman Brothers en septiembre de ese año. La investigación se ha subdividido en tres períodos: El primero abarca los años 2003-2007, el segundo corresponde a los años 2009-2014 y además se incluye el período comprendido entre los meses octubre 2010 y diciembre 2014 asociado al lapso de tiempo en que ha estado operativa —Modelo— la última AFP que se incorporó a esta industria. En el primer período estuvieron vigentes seis AFP: Bansander, Cuprum, Habitat, Planvital, Provida y Santa María. Por lo tanto hubo que analizar 1,800 diferencias de retornos mensuales de cada AFP respecto al promedio de la industria (60 meses por 6 AFP para cada uno de los 5 tipos de fondos). Para el período octubre 2010 a diciembre 2014 también hubo en operación seis AFP: Capital, Cuprum, Habitat, Modelo, Planvital y Provida. El total de diferencias mensuales en retorno fue de 1,530 (51 meses por 6 AFP asociado a 5 tipos de fondos) Para el período comprendido entre enero 2009 y diciembre 2014, hay que agregar a las 1,530 diferencias anteriores, las asociadas a 5 AFP (Capital, Cuprum, Habitat, Planvital y Provida) vigentes durante 21 meses (enero 2009-septiembre 2010), en total son 2,055 diferencias en retornos

Prueba Estadística

Asumiendo que las diferencias entre los retornos mensuales de cada AFP y la industria son variables aleatorias correlacionadas y normalmente distribuidas con media y varianza desconocidas, la prueba estadística que aplicaremos queda definida de acuerdo a Lind, Marchal y Wathen (2012) como:

$H_0: \mu_d = 0$; $H_1: \mu_d \neq 0$ y el estadístico de prueba asociado a la distribución t Student's es $\frac{(\bar{d}-\mu_d)\sqrt{n}}{s_d}$ con $\bar{d} = \frac{\sum_{t=1}^n d_t}{n}$; $s_d = \sqrt{\frac{\sum_{t=1}^n (d_t - \bar{d})^2}{n-1}}$ y $d_t = r_{jit} - r_{Fit}$ representa la diferencia, entre el retorno de la AFP j y el retorno del industria (F), para los fondos tipo i, en el mes t. Con t variando entre 1 y n con valor máximo entre 51 y 72 meses y $j \in J = \{\text{Bansander, Capital, Cuprum, Habitat, Modelo, Planvital, Provida, Santa María}\}$ además $i \in I = \{\text{FondoA, FondoB, Fondo C, Fondo D, Fondo E}\}$.

La hipótesis nula asociada a la no existencia de diferencia estadísticamente significativa entre, el retorno de la AFP j y la industria para fondo tipo i, se rechaza si el valor absoluto del estadístico de prueba es superior al valor crítico: $|t| > t_{\alpha/2; n-1}$ con α asociado a una significatividad: 10% (*), 5% (**) y 1% (***)

Fuente de Datos y su Análisis Preliminar

La serie de datos, base de esta investigación, se construyó a partir de los valores cuota para cada AFP, según tipo de fondo al último día de cada mes desde diciembre 2002 a diciembre 2014, (<http://www.safp.cl/safpstats/stats/apps/vcuofon/vcfAFP.php?tf=A>). De acuerdo al siguiente procedimiento:

Primero: Para cada una de las AFP vigentes, en los diferentes períodos analizados, y para los diferentes tipos de fondos se calcularon los retornos nominales base mensual.

Segundo: En base a las proporciones de fondos administrados por cada AFP, para los diferentes tipos de fondo se determinó el retorno promedio de la industria.

Tercero: Se transformaron los retornos nominales en pesos chilenos a retornos base real dividiendo por el factor corrector base índice de precios al consumidor desfasado en un mes, índice unidad de fomento (<http://www.bcentral.cl/estadisticas-economicas/series-indicadores/index.htm>).

Cuarto: Una vez obtenidas las series de datos con retornos mensuales en base real se construyeron las matrices con diferencias en retorno de cada AFP respecto al asociado a la industria para los diferentes tipos de fondo.

Cabe señalar que la base para decidir la utilización de encaje en cada tipo de fondo se calcula considerando el retorno promedio geométrico mensual anualizado. Con el objeto de describir a nivel de industria los períodos que se estudiarán, en la tabla 2 se han caracterizado los diferentes fondos: A, B, C, D y E de acuerdo a sus respectivos rangos de diversificación en instrumentos de renta variable, sus retornos en promedio y volatilidades para los períodos: enero 2003 - diciembre 2007, enero 2009 - diciembre 2014 y octubre 2010-diciembre 2014.

Tabla 2: Tipo de Fondo y Su Diversificación, Retorno y Volatilidad Para Períodos: Enero 2003-Diciembre 2007, Enero 2009-Diciembre 2014 Y Octubre 2010-Diciembre 2014

	Rango Diversificación En Renta Variable		Retorno Real Promedio Industria			Volatilidad Promedio Industria		
	Por Tipo de Fondo (%)		Geométrico Anual (%)			Base Mensual (%)		
	Mínimo	Máximo	2003-2007	2009-2014	oct 2010 dic 2014	2003-2007	2009-2014	oct 2010 dic 2014
A	40	80	16.34	9.83	2.99	2.53	3.29	2.79
B	25	60	11.86	8.46	2.82	1.88	2.37	2.05
C	15	40	8.87	7.45	3.73	1.43	1.54	1.36
D	-	20	6.59	6.47	4.24	0.98	0.96	0.80
E	-	5	3.78	5.73	4.81	0.76	1.03	0.91

En esta tabla se aprecia un comportamiento razonable en el período 2003 - 2007 asociado a que los retornos, por tipo de fondo, disminuyen a la par con el riesgo representado por la volatilidad medida como la desviación estándar promedio mensual. Para los períodos 2009 - 2014 y octubre 2010-diciembre 2014 se tienen rangos de retornos más acotados independiente de las diferentes proporciones invertidas en renta variable, además para el período octubre 2010-diciembre 2014 se observa un evento no esperado: el retorno aumenta en la medida que disminuye la volatilidad (exceptuando el fondo A). Fuente: Elaboración Propia en base a datos publicados por la Superintendencia de Pensiones.

RESULTADOS

En las tabla 3 hasta la 7 se han resumido los principales resultados de esta análisis: para cada AFP se entrega el valor asociado a la diferencia media (\bar{d}) entre su retorno y el de la industria en cada tipo de fondo (A, B, C, D y E). También se detallan los valores correspondientes a sus respectivas desviaciones estándares de las diferencias (s_d), errores estándares en diferencias (s_d/\sqrt{n}) y el valor que toma en cada caso el estadístico de prueba t. Cabe señalar que, para lograr ajustar las series de datos a una distribución normal, a través de la prueba Jarque-Bera disponible en EViews, hubo que considerar para cada AFP y tipo de fondo un número variable de períodos que fluctuaron entre 51 y 72 meses. Los resultados son indicativos que la mayoría de las AFP toman en consideración la diversificación promedio de la industria en la elaboración de sus estrategias de inversión al término de cada mes. De hecho en el 69.4% (59/85) de los casos analizados no existe una diferencia estadísticamente significativa entre el retorno de cada AFP y el de la industria para cada tipo de fondo sumando los resultados de las tres series de datos que abarca la investigación.

Resumen de AFP Con Retornos Estadísticamente Superiores al Promedio De La Industria

Período 2003-2007: Bansander en los fondos tipo A, B y E; Habitat en el fondo tipo E.

Período 2009-2014: Habitat en los fondos tipo A, B y C; Cuprum en el fondo tipo C.

Período octubre 2010-diciembre 2014: Cuprum en el fondo tipo B y Habitat en el fondo C.

Resumen de AFP Con Retornos Estadísticamente Inferiores al Promedio de la Industria

Período 2003-2007: Planvital y Santa María en los fondos tipo A y E; Provida en el fondo tipo D.

Período 2009-2014: Capital en los fondos tipo A, B, y C; Planvital en el fondo tipo D y E; Provida en el

fondo tipo E. Período octubre 2010-diciembre 2014: Capital en los fondos tipo A, B, C y D; Planvital en los fondos tipo E.

Tabla 3: Análisis de Diferencias En Retorno Promedio Por Período Entre Cada AFP y la Industria Para los Fondos Tipo A

F O N D O S T I P O A						
Período Enero 2003 - Diciembre 2007 (n=60)						
	Bansander	Cuprum	Habitat	Planvital	Provida	Santa Maria
$\bar{d}(\%)$	0.0320	-0.0005	-0.0129	-0.1427	0.0290	-0.0472
$s_d(\%)$	0.1244	0.1632	0.1267	0.4720	0.1481	0.1424
$s_d/\sqrt{n}(\%)$	0.0161	0.0211	0.0164	0.0609	0.0191	0.0184
Est t	1.99(*)	-0.03	-0.79	-2.34(**)	1.52	-2.57(**)
Período Enero 2009 - Diciembre 2014 (n=72)						
	Capital	Cuprum	Habitat	Modelo	Planvital	Provida
$\bar{d}(\%)$	-0.0409	0.0217	0.0368	-	0.0322	-0.0103
$s_d(\%)$	0.1170	0.1129	0.1127	-	0.2759	0.1095
$s_d/\sqrt{n}(\%)$	0.0138	0.0138	0.0133	-	0.0325	0.0129
Est t	-2.96(**)	1.57	2.77(**)	-	0.99	-0.80
Período Octubre 2010 - Diciembre 2014 (n=51)						
	Capital	Cuprum	Habitat	Modelo	Planvital	Provida
$\bar{d}(\%)$	-0.0292	0.0230	0.0179	0.0097	0.0251	-0.0151
$s_d(\%)$	0.0873	0.1010	0.1062	0.2655	0.2114	0.1080
$s_d/\sqrt{n}(\%)$	0.0122	0.0141	0.0149	0.0372	0.0296	0.0151
Est t	-2.39(**)	1.63	1.20	0.26	0.85	-1.00

Significatividad: 10% (*), 5% (**) y 1% (***). En esta tabla se aprecia para el período 2003 - 2007 que Bansander es la única AFP que logra un retorno promedio superior al de la industria. Para los fondos tipo A, solo Habitat en período 2009-2014 también logra un retorno significativamente superior al de la industria. Por otra parte se observan situaciones de estrategias de inversión desfavorables con retornos significativamente inferiores al promedio de la industria en el caso de Planvital y Santa Maria para el período 2003-2007 y Capital en período 2009-2014 que se traslapa con el asociado a período octubre 2010-diciembre 2014. Fuente: Elaboración Propias.

Tabla 4: Análisis de Diferencias En Retorno Promedio Por Período Entre Cada AFP y la Industria Para Los Fondos Tipo B

F O N D O S T I P O B						
Período Enero 2003 - Diciembre 2007 (n=60)						
	Bansander	Cuprum	Habitat	Planvital	Provida	Santa Maria
$\bar{d}(\%)$	0.0357	0.0253	-0.0042	-0.0164	-0.0173	-0.0005
$s_d(\%)$	0.1042	0.1501	0.1217	0.2137	0.0891	0.0890
$s_d/\sqrt{n}(\%)$	0.0135	0.0194	0.0157	0.0276	0.0115	0.0115
Est t	2.65(**)	1.31	-0.27	-0.60	-1.51	-0.04
Período Enero 2009 - Diciembre 2014 (n=72)						
	Capital	Cuprum	Habitat	Modelo	Planvital	Provida
$\bar{d}(\%)$	-0.0332	0.0188	0.0247	-	0.0030	-0.0107
$s_d(\%)$	0.1223	0.1283	0.0928	-	0.2108	0.0965
$s_d/\sqrt{n}(\%)$	0.0144	0.0151	0.0109	-	0.0248	0.0114
Est t	-2.31(**)	1.24	2.26(**)	-	0.12	-0.94
período octubre 2010 - diciembre 2014 (n=51)						
	Capital	Cuprum	Habitat	Modelo	Planvital	Provida
$\bar{d}(\%)$	-0.0280	0.0245	0.0154	0.0036	0.0123	-0.0104
$s_d(\%)$	0.0938	0.0955	0.0821	0.2157	0.1661	0.1007
$s_d/\sqrt{n}(\%)$	0.0131	0.0134	0.0115	0.0302	0.0233	0.0141
Est t	-2.13(**)	1.83(*)	1.34	0.12	0.53	-0.74

Significatividad: 10% (*), 5% (**) y 1% (***). En esta tabla se aprecia para el período 2003 - 2007 que Bansander es la única AFP que logra un retorno promedio superior a la media de la industria. Para los fondos tipo B, en período 2009-2014 y octubre 2010-diciembre 2014 también logran un retorno significativamente superior al promedio de la industria Habitat y Cuprum respectivamente. Por otra parte se observa una situación de estrategia de inversión desfavorable con retornos asociados significativamente inferiores al promedio de la industria en el caso de Capital en período 2009-2014 que se traslapa con el asociado a período octubre 2010-diciembre 2014. Fuente: Elaboración Propias.

Tabla 5: Análisis de Diferencias En Retorno Promedio Por Período Entre Cada AFP y la Industria Para Los Fondos Tipo C

F O N D O S T I P O C						
Período Enero 2003 - Diciembre 2007 (n=60)						
	Bansander	Cuprum	Habitat	Planvital	Provida	Santa Maria
$\bar{d}(\%)$	0.0146	0.0263	0.0023	0.0132	-0.0141	-0.0155
$s_d(\%)$	0.0787	0.1558	0.1078	0.1665	0.0721	0.0785
$s_d/\sqrt{n}(\%)$	0.0102	0.0201	0.0139	0.0215	0.0093	0.0101
Est t	1.43	1.31	0.17	0.62	-1.52	-1.53
Período Enero 2009 - Diciembre 2014 (n=72)						
	Capital	Cuprum	Habitat	Modelo	Planvital	Provida
$\bar{d}(\%)$	-0.0290	0.0297	0.0255	-	-0.0221	-0.0138
$s_d(\%)$	0.1090	0.1316	0.0990	-	0.1894	0.0986
$s_d/\sqrt{n}(\%)$	0.0128	0.0155	0.0117	-	0.0223	0.0116
Est t	-2.26(**)	1.92(*)	2.19(**)	-	-0.99	-1.19
Período Octubre 2010 - Diciembre 2014 (n=51)						
	Capital	Cuprum	Habitat	Modelo	Planvital	Provida
$\bar{d}(\%)$	-0.0260	0.0198	0.0226	-0.0122	-0.0182	-0.0090
$s_d(\%)$	0.0936	0.1109	0.0869	0.3053	0.1706	0.0996
$s_d/\sqrt{n}(\%)$	0.0131	0.0155	0.0122	0.0428	0.0239	0.0140
Est t	-1.99(*)	1.28	1.86(*)	-0.29	-0.76	-0.65

Significatividad: 10% (*), 5% (**) y 1% (***). En esta tabla se aprecia para el período 2003 - 2007 que todas las AFP se posicionan con retornos no significativamente diferentes al de la industria. Para los fondos tipo C, en período 2009-2014 y octubre 2010-diciembre 2014 si logran un retorno significativamente superior al promedio de la industria Cuprum y Habitat respectivamente. Por otra parte se observa una situación de estrategia de inversión desfavorable con retornos asociados significativamente inferiores al promedio de la industria en el caso de Capital en período 2009-2014 que se traslapa con el asociado a período octubre 2010-diciembre 2014. Fuente: Elaboración Propias.

Tabla 6: Resultados Análisis de Diferencias En Retorno Promedio Por Período Entre Cada AFP y la Industria Para los Fondos Tipo D

F O N D O S T I P O D						
Período Enero 2003 - Diciembre 2007 (n=60)						
	Bansander	Cuprum	Habitat	Planvital	Provida	Santa Maria
$\bar{d}(\%)$	0.017	0.0187	0.0233	-0.0204	-0.0202	-0.0138
$s_d(\%)$	0.1086	0.2098	0.1312	0.1551	0.0816	0.0757
$s_d/\sqrt{n}(\%)$	0.014	0.0271	0.0169	0.02	0.0105	0.0098
Est t	1.21	0.69	1.38	-1.02	-1.92(*)	-1.41
Período Enero 2009 - Diciembre 2014 (N=72)						
	Capital	Cuprum	Habitat	Modelo	Planvital	Provida
$\bar{d}(\%)$	-0.0103	0.0228	0.0211	-	-0.0382	-0.0131
$s_d(\%)$	0.1117	0.1306	0.1244	-	0.1979	0.0925
$s_d/\sqrt{n}(\%)$	0.0132	0.0154	0.0147	-	0.0233	0.0109
Est t	-0.78	1.48	1.44	-	-1.64(*)	-1.20
Período Octubre 2010 - Diciembre 2014 (n=51)						
	Capital	Cuprum	Habitat	Modelo	Planvital	Provida
$\bar{d}(\%)$	-0.0284	0.0145	0.0257	-0.0005	-0.0168	-0.0029
$s_d(\%)$	0.1001	0.1135	0.1208	0.2746	0.1689	0.0965
$s_d/\sqrt{n}(\%)$	0.014	0.0159	0.0169	0.0384	0.0237	0.0135
Est t	-2.03(**)	0.91	1.52	-0.01	-0.71	-0.22

Significatividad: 10% (*), 5% (**) y 1% (***). En esta tabla se aprecia para el período 2003 - 2007 que solo Provida se posiciona con un retorno significativamente inferior al de la industria. Para los fondos tipo D, en periodos: 2003-2007, 2009-2014 y octubre 2010-diciembre 2014 no se logran retornos significativamente superiores al promedio de la industria. Por otra parte se observan situaciones de estrategias de inversión desfavorables con retornos asociados significativamente inferiores al promedio de la industria en el caso de Planvital para el período 2009-2014 y Capital para el período octubre 2010-diciembre 2014. Fuente: Elaboración Propias.

Tabla 7: Análisis de Diferencias En Retorno Promedio Por Período Entre Cada AFP y la Industria Para Los Fondos Tipo E

F O N D O S T I P O E						
Período Enero 2003 - Diciembre 2007 (n=60)						
	Bansander	Cuprum	Habitat	Planvital	Provida	Santa Maria
$\bar{d}(\%)$	0.0355	0.0039	0.0281	-0.0389	-0.0208	-0.0453
$s_d(\%)$	0.1166	0.1199	0.1025	0.1780	0.1017	0.0984
$s_d/\sqrt{n}(\%)$	0.0151	0.0155	0.0132	0.0230	0.0131	0.0127
Est t	2.35(**)	0.25	2.13(**)	-1.69(*)	-1.59	-3.56(***)
Período Enero 2009 - Diciembre 2014 (n=72)						
	Capital	Cuprum	Habitat	Modelo	Planvital	Provida
$\bar{d}(\%)$	0.0041	0.0024	0.0164	-	-0.0625	-0.0261
$s_d(\%)$	0.1436	0.1322	0.1531	-	0.2219	0.1236
$s_d/\sqrt{n}(\%)$	0.0169	0.0167	0.0180	-	0.0271	0.0146
Est t	0.24	0.14	0.91	-	-2.31(**)	-1.79(*)
Período Octubre 2010 - Diciembre 2014 (n=51)						
	Capital	Cuprum	Habitat	Modelo	Planvital	Provida
$\bar{d}(\%)$	-0.0123	0.0010	0.0192	0.0027	-0.0512	-0.0070
$s_d(\%)$	0.1428	0.1281	0.1365	0.5406	0.1893	0.1266
$s_d/\sqrt{n}(\%)$	0.0200	0.0179	0.0191	0.0757	0.0276	0.0177
Est t	-0.62	0.05	1.01	0.04	-1.86(*)	-0.39

Significatividad: 10% (*), 5% (**) y 1% (***). En esta tabla se aprecia que Bansander y Habitat logran posicionarse con un retorno significativamente superior al promedio de la industria (2003-2007). Para los periodos: 2009 - 2014 y octubre 2010 - diciembre 2014 no se logran retornos significativamente superiores al promedio de la industria. Si se observan situaciones de estrategias de inversión asociadas a desfavorables retornos significativamente inferiores al promedio de la industria en el caso de Planvital y Santa María (2003-2007) conjuntamente con Planvital y Provida (2009 - 2014) y Planvital en período octubre 2010-diciembre 2014. Fuente: Elaboración Propias.

CONCLUSIONES

En base a los resultados de este trabajo podemos señalar que, desde que comenzaron a funcionar los multifondos, la mayoría de las AFP no han logrado una diferencia estadísticamente significativa del retorno promedio de la industria. También es relevante tener presente que las AFP al estar obligadas a informar a la Superintendencia de Pensiones día a día de los volúmenes en compra y venta de instrumentos financieros con sus respectivos precios de negociación y, así también los primeros días de cada mes esta Superintendencia hace pública información relevante de las negociaciones que llevaron a cabo los fondos de pensiones en el mes anterior, se facilita a cada participante de esta industria el diseño de estrategias de inversión que garanticen el no apartarse del retorno promedio de la industria, mitigando significativamente el riesgo de utilización del encaje, pero a su vez restringiendo la posibilidad de una real competencia entre ellas. Las únicas AFP que han logrado implementar estrategias de inversión con un retorno estadísticamente superior al promedio de la industria son aquellas de tamaño medio a mayor (Bansander, Cuprum y Habitat), esto ha ocurrido solo en el 11.8% del total de casos analizados (10/85). En todo caso, hay que destacar el nivel de ponderación de estas AFP al definir el retorno de la industria, puesto que les otorga un significativo mayor margen de maniobra, respecto a sus competidores de tamaño menor, al evaluar los riesgos asociados a no cumplir con la restricción de mínimo retorno.

Limitaciones del Estudio y Líneas de Investigación Futura

En relación a las limitaciones en este trabajo hay que señalar que dos de los tres periodos analizados (2009-2014 y octubre 2010-diciembre 2014) están asociados a tiempos anormales, ciclos caracterizados por bajos retornos y pronunciadas volatilidades en los precios de los valores bursátiles, y que como consecuencia de la llamada *crisis subprime*, tuvo un momento culmine en la caída de *Lehman Brothers* y la posterior desconfianza generalizada en los mercados de capitales a nivel global. En este contexto, el performance de los fondos de pensiones se ha visto afectado negativamente como consecuencia de estrategias de inversión que han privilegiado un desplazamiento desde la renta variable a instrumentos de renta fija. Respecto a futuras líneas de investigación, sería conveniente estudiar formas alternativas para medir el retorno mínimo

exigido a una cartera de inversiones, focalizando el análisis en la búsqueda del modelo que mejor se ajuste en la medición de la eficiencia con que se administra un fondo de pensiones, posiblemente en base a la construcción de carteras de referencia eficientes y replicables constituidas por índices de bonos y acciones relevantes para cada mercado donde se invierten los fondos y asociadas individualmente a cada AFP, en base a la diversificación de cada fondo y considerando como variables explicativas no solo su rentabilidad promedio sino también el riesgo representado por la varianza de sus retornos.

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CAPITAL INTELECTUAL Y COMPROMISO ORGANIZACIONAL DE PROFESORES UNIVERSITARIOS

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RESUMEN

El presente trabajo describe la forma de evaluar el impacto de los elementos del capital intelectual sobre el compromiso organizacional de los profesores integrados en cuerpos académicos en una Universidad Pública de Tabasco México, con la finalidad de realizar propuestas tendientes a mejorar las actividades de docencia, investigación y gestión académica que permitan lograr los objetivos institucionales. Tomando como referencia los enfoques teóricos desde los que se estudia el compromiso organizacional: afectivo, normativo y de continuidad, utilizando las escalas propuestas por Allen y Meyer (2001) y las aproximaciones teóricas de capital intelectual integrado por: capital humano, estructural y relacional, con el empleo de escalas sugeridas por Bontis (2010), para medir las relaciones entre estas dos dimensiones. La investigación es de tipo cuantitativa transeccional, la información empírica se obtiene mediante cuestionario con escala tipo Likert de 5 puntos y se realiza análisis factorial confirmatorio y un modelo de ecuaciones estructurales para medir el grado de ajuste de las relaciones. Se contrasta los resultados obtenidos con la evidencia empírica de los estudios realizados en este campo.

PALABRAS CLAVE: Capital Intelectual, Compromiso Organizacional, Cuerpos Académicos.

INTELLECTUAL CAPITAL AND ORGANIZATIONAL COMMITMENT OF UNIVERSITY PROFESSORS

ABSTRACT

This paper describes how to assess the impact of the elements of intellectual capital on organizational commitment of teachers in academic bodies embedded in a Public University of Tabasco Mexico, in order to make proposals to improve the activities of teaching, research and academic management that would achieve corporate goals. Drawing on theoretical approaches from those studying organizational commitment: affective, normative and continuity, using the scale proposed by Allen and Meyer (2001) and theoretical approaches composed intellectual capital: human, structural and relational capital, with the use of scales suggested by Bontis (2010) to measure the relationship between these two dimensions. The research is quantitative transactional type, empirical information is obtained by questionnaire with Likert 5-point scale and confirmatory factor analysis and structural equation modeling is performed to measure the degree of adjustment of relations. The results obtained with empirical evidence from studies in this field is contrasted.

JEL: M54

KEYWORDS: Intellectual Capital, Organizational Commitment, Academic Bodies

INTRODUCCION

Las organizaciones hoy día, no solo poseen activos tangibles como el efectivo, bienes muebles e inmuebles, maquinaria y equipo, sino también su capital intelectual; cuya acepción lo refiere a una mezcla de activos inmateriales que hacen marchar a la empresa, como producto de una combinación activos materiales e intelectual, lo cual es un componente fundamental y que incide directamente en el desempeño, la productividad y competitividad de las instancias empresariales. En este sentido que se presenta esta ponencia, con un enfoque descriptivo-analítico que coadyuve a una mayor comprensión de la importancia de las personas en las organizaciones, al abordar y explicar los elementos del capital intelectual y el compromiso organizacional que serán útiles para una mejor comprensión del problema que se va a investigar y para dictar los lineamientos que se siguen en el trabajo de investigación.

REVISION LITERARIA

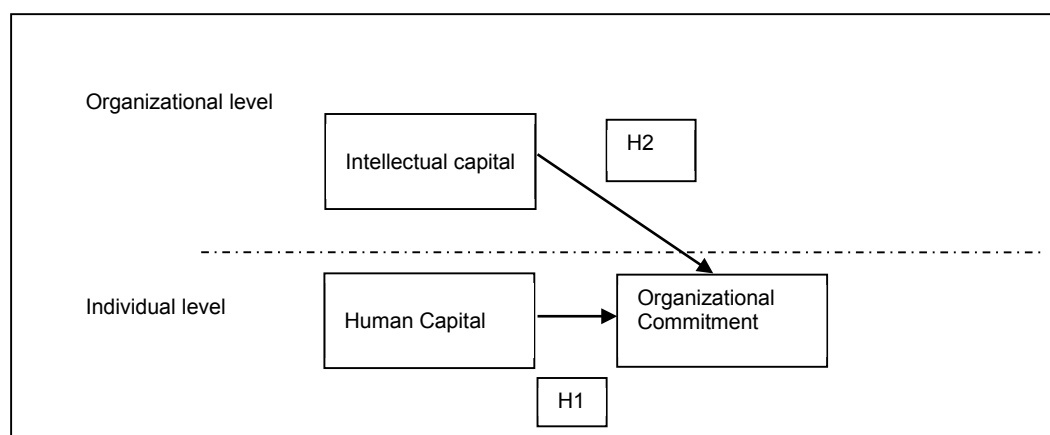
Existen diferentes perspectivas teóricas relacionadas con el tema del capital intelectual que acompañan a los distintos trabajos en este campo de investigación, como lo menciona (Ochoa Hernández, 2012) y son: la “Teoría de Recursos y Capacidades”, la “Teoría de la empresa basada en el Capital Intelectual, la “Teoría basada en el Conocimiento” y la “Teoría de las Capacidades Dinámicas”. Se presentan algunos de los principales fundamentos de cada una de ellas, tal como lo expone (Ochoa Hernández, 2012): Teoría de los recursos y capacidades. Esta teoría parte de la heterogeneidad empresarial, de manera que cada empresa podrá construir su estrategia sobre los recursos que disponga, buscando obtener rentas derivadas de su mayor eficiencia. Teoría del capital intelectual. Es una teoría que trata exclusivamente con el conocimiento que es creado y acumulado en los tres componentes de capital de la empresa: en su gente (capital humano), relaciones sociales (capital social) y sistemas y procesos (capital organizacional).

La Teoría basada en el Conocimiento. Es una teoría emergente de la existencia, organización y ventaja competitiva, la cual se fundamenta en el rol de las empresas en crear, proveer y aplicar el conocimiento. La Teoría de las Capacidades Dinámicas, se integra y marca la investigación en áreas tales como gestión de I + D, desarrollo de productos y procesos, transferencia de tecnología, propiedad intelectual, manufactura, recursos humanos y aprendizaje organizacional. Como lo establece (Yitmen, 2011), el capital intelectual se define como el total de existencias de todas las clases de activos intangibles, los conocimientos, las capacidades y relaciones, etc., en el nivel de los empleados y de la organización, dentro de una empresa y abarca: El capital humano, el capital estructural y el capital relacional. Entender y medir el capital intelectual de las organizaciones no es una tarea sencilla, por lo que es necesario realizar un análisis profundo de todos los aspectos que intervienen en este activo tan valioso para las organizaciones en la actualidad.

En relación con el capital intelectual y sus indicadores, existen evidencias de las distintas relaciones significativas que hay con el rendimiento del negocio (Sharabati et al, 2010),(Bontis N. , 1998). Los resultados de (Cabello et al 2011) sugieren que el capital humano desempeña un papel mediador en la relación entre el capital social y la innovación, por otro lado, existen relaciones estadísticamente significativas y positivas entre el capital intelectual y los impulsores de la competitividad y la innovación (Yitmen, 2011). También existe una relación significativa con una explicación sólida sobre el rendimiento empresarial en el contexto de Malasia (Bontis N. K., 2000). Los factores relacionados con el capital humano tienen una relación de nivel medio con elementos del compromiso organizacional en el contexto del sector bancario de Turquía (Zorlu, 2010). En el estudio de (do Rosário Cabrita, 2005) se demuestra que el capital intelectual está relacionado sustancial y significativamente con el desempeño organizacional y con el rendimiento del negocio (do Rosario et al 2008). Existe evidencia de la relación entre el capital intelectual y el compromiso organizacional, en los resultados de (Chen y Wang, 2009), que muestran que tanto el capital humano personal y el capital intelectual de la organización son los antecedentes del compromiso

organizacional. Además, el efecto del capital intelectual organizacional sobre el compromiso organizacional es más fuerte que el capital humano personal. (Ver Figura 1)

Figura 1: Nivel de Organización



Esta figura muestra que a nivel de la organización, el capital intelectual es antecedente o influye en el compromiso organizacional de los empleados. A nivel individual, muestra que el capital humano es antecedente o influye en el compromiso organizacional de los empleados. Fuente: Marco propuesto en el estudio de (Chen & Wang, 2009)

Por otro lado, los resultados de la investigación de (Mavis Yi-Ching Chen, 2012) proporcionan alguna evidencia empírica para examinar los antecedentes a nivel transversal del compromiso organizacional desde una perspectiva de capital intelectual. Para una mejor comprensión de los elementos del compromiso organizacional, se requiere realizar un análisis que involucre a todos los factores que inciden en el compromiso de los empleados con la organización. Drummond (2000) citado por (Zorlu, 2010), establece que el compromiso organizacional es la adopción de los objetivos organizacionales por los empleados, cumpliendo actividades para el logro de tales objetivos, realizando esfuerzos para el éxito de la empresa y manteniendo la decisión para continuar en la misma empresa. El compromiso organizacional y sus indicadores, están relacionados con múltiples factores que inciden en el desempeño de las organizaciones. De tal manera, que existen indicios de que la parte central del compromiso es atribuible a los vínculos afectivos que establece el individuo con su entorno laboral y a la percepción de una obligación normativa a continuar con la labor que se desempeña dentro de la organización (Díaz, 1998).

Por otro lado, en el estudio de (Joo, 2010), sugiere que la cultura del aprendizaje organizacional y la calidad del líder (antecedentes) inciden en el compromiso organizacional, que a su vez contribuye negativamente a la intención de rotación del empleado (consecuencia). Así mismo, tanto la confianza en la habilidad como el compromiso afectivo inciden directa, positiva y significativamente sobre la intención y disposición para compartir conocimiento, así como una influencia indirecta sobre la transferencia de conocimiento dentro de las organizaciones (Guadarrama, 2012). Como lo sugiere (Zorlu, 2010), existe una relación de nivel medio entre los factores relacionados con el capital humano y los elementos del compromiso organizacional. Para la relación con la intención de rotación del empleado, cada uno de los tres constructos del compromiso hacen que las contribuciones incrementales sean significativas (Lee et al 2001).

METODOLOGIA

El diseño de este estudio es enfoque cuantitativo con alcance correlacional confirmatorio. La finalidad del presente trabajo es evaluar la relación o grado de asociación que existe entre las variables en el objeto de estudio que son los indicadores del capital intelectual y el compromiso organizacional. La metodología a utilizar consiste en la realización de un estudio de campo mediante la aplicación de un cuestionario a profesores investigadores de los cuerpos académicos en las Divisiones Académicas una Universidad

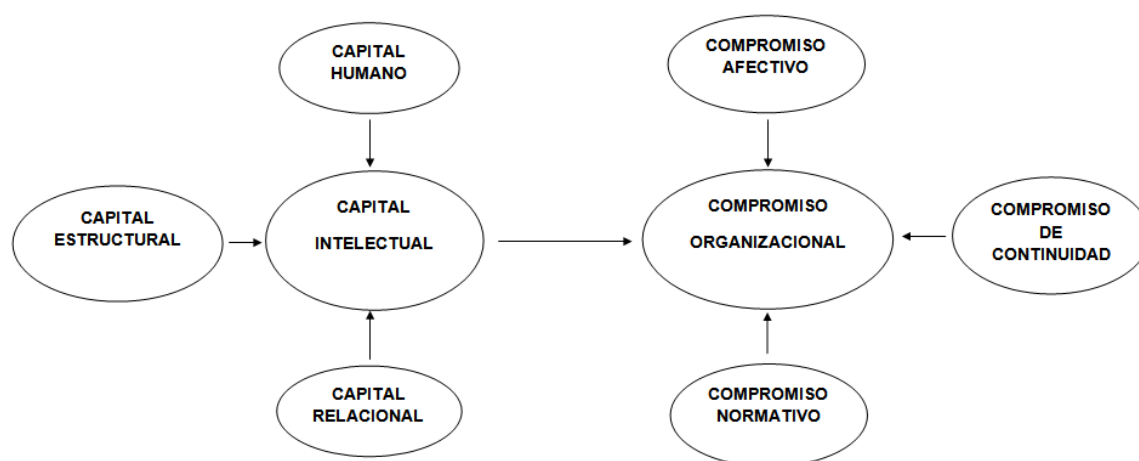
pública de Tabasco. Las preguntas del cuestionario (Yitmen, 2011; Sharabati, Jawad, & Bontis, 2010) se expresan en ítems en una escala de Likert de cinco puntos que permiten contrastar la pertinencia de las hipótesis planteada.

Variable independiente = Capital Intelectual

Variable dependiente = Compromiso Organizacional

Se realizará un análisis de estadística descriptiva y de frecuencias para describir el objeto de estudio en cada una de las dimensiones, adecuándose los instrumentos de medición al contexto institucional. Así mismo, se hará un análisis correlacional para determinar el grado de influencia que tienen los indicadores del capital intelectual sobre el compromiso organizacional de los Profesores Investigadores. Modelo propuesto ver (Figura 2)

Figura 2: Modelo Propuesto



Esta figura muestra que el capital intelectual con sus tres indicadores (humano, estructural y relacional) influye en el compromiso organizacional con sus tres indicadores (afectivo, de continuidad y normativo).

Preguntas de investigación

¿Existe una relación entre el capital intelectual y el compromiso organizacional de los profesores investigadores integrantes de los cuerpos académicos?

¿Qué efecto tiene el capital intelectual en el compromiso organizacional de los profesores investigadores integrantes de los cuerpos académicos?

¿Qué indicadores del capital intelectual tienen efecto sobre los indicadores del compromiso organizacional de los profesores investigadores integrantes de los cuerpos académicos?

Objetivo de la Investigación

Evaluar el efecto que tienen los indicadores del capital intelectual sobre el compromiso organizacional de los profesores integrados en cuerpos académicos, con la finalidad de realizar propuestas tendientes a mejorar las actividades de docencia, investigación y gestión académica que permitan lograr los objetivos institucionales.

Objetivos Específicos

Determinar los indicadores que conforman el capital intelectual en los profesores que integran los cuerpos académicos.

Determinar los indicadores que conforman el compromiso organizacional de los profesores que integran los cuerpos académicos.

Determinar la relación existente entre el capital intelectual y el compromiso organizacional de los profesores que integran los cuerpos académicos.

Medir el efecto de los indicadores del capital intelectual sobre los indicadores del compromiso organizacional de los profesores que integran los cuerpos académicos

Justificación de la Investigación

Como se establece en el Plan de Desarrollo Institucional 2012-2016 (Universidad Juárez Autónoma de Tabasco [UJAT], 2012, p. 118), la sociedad del conocimiento demanda investigación de alto impacto académico, social y tecnológico. Por ello, la UJAT se ha puesto como reto, que para el año 2016, estará bien posicionada como una institución basada en la ciencia y la tecnología, que genera investigaciones orientadas a la solución de los problemas sociales, económicos y ambientales de la región y será una fiel promotora del impulso al desarrollo sustentable en todos los niveles. La investigación colegiada o en equipo fomenta la capacidad institucional para generar o aplicar el conocimiento; identificar, integrar y coordinar los recursos intelectuales de las instituciones en beneficio de los programas educativos y articular esta actividad con las necesidades del desarrollo social, la ciencia y la tecnología en el país (Secretaría de Educación Pública [SEP], 2013, p. 77).

Como lo determina el Programa para el Desarrollo Profesional Docente (antes PROMEP), un Cuerpo Académico (CA) es un grupo de profesores de tiempo completo que comparten:

Una o varias Líneas de Generación y Aplicación Innovadora del Conocimiento (LGAC) (investigación o estudio) en temas disciplinares o multidisciplinarios, y Un conjunto de objetivos y metas académicas comunes.

Adicionalmente sus integrantes atienden Programas Educativos (PE) en varios niveles para el cumplimiento cabal de las funciones institucionales (Secretaría de Educación Pública [SEP], 2013, p. 77).

Con los datos del segundo informe de actividades 2013 de la UJAT (p. 126), en la UJAT hasta diciembre de 2013 existen en total 59 cuerpos académicos de los cuales el 42% están en formación, 44% en consolidación y únicamente 14% están consolidados, esto representa un reto y una problemática para la institución relacionada con una diversidad de factores como puede ser el compromiso de los profesores con la organización para realizar sus actividades académicas y con el capital intelectual que poseen los investigadores. La finalidad de las instituciones universitarias es la de elevar la calidad de vida de la sociedad en la que se encuentran, a través de los programas de estudio que se imparten para formar profesionales con un alto grado de responsabilidad y compromiso para dar respuesta a la problemática que se vive en la región o país. Pero para lograr este objetivo se requiere de profesores altamente capacitados en el conocimiento de lo que demanda la sociedad en lo productivo, económico y social y esto solo se puede lograr a través del compromiso y la responsabilidad de todo el personal que integran las instituciones. En la Universidad Juárez Autónoma de Tabasco (UJAT), no se tiene un estudio sobre la relación entre el capital intelectual y el compromiso organizacional de los profesores, al realizarlo, permitiría establecer algunas políticas y procedimientos para retener al talento humano que existe en la institución con la finalidad de aprovechar sus conocimientos y experiencias en beneficio de la propia institución y de la sociedad en general.

Además, al llevar a cabo este trabajo de investigación permitirá encontrar las relaciones y el impacto del capital intelectual sobre el compromiso organizacional de los profesores investigadores y las posibles razones de por qué algunos cuerpos académicos no avanzan a los niveles superiores, así como también poder exhortar a profesores con experiencia en la investigación a que formen equipos de trabajo con profesores que no tienen esa experiencia, de tal forma que el conocimiento de los primeros se pueda compartir con los segundos y se puedan alcanzar las metas propuestas.

Hipótesis de Trabajo

H1: El capital humano impacta de manera significativa en el compromiso organizacional de los profesores investigadores integrados en los cuerpos académicos de la Universidad.

H2: El capital estructural impacta de manera significativa en el compromiso organizacional de los profesores investigadores integrados en los cuerpos académicos de la Universidad.

H3: El capital relacional impacta de manera significativa en el compromiso organizacional de los profesores investigadores integrados en los cuerpos académicos de la Universidad.

RESULTADOS

Este trabajo de investigación está en proceso todavía, por lo tanto no se tienen resultados ya que se encuentra en la etapa de pilotear el cuestionario de capital intelectual y compromiso organizacional. Con base en la revisión teórica, existe evidencia empírica que explica las relaciones entre el capital intelectual y el compromiso organizacional; también existen diversas explicaciones teóricas que permiten fortalecer dichas correspondencias y se puedan generar con este estudio, aportaciones a las teorías existentes para corroborar los hallazgos con otros estudios en esta área del conocimiento, ya que es necesario, continuar investigando estos temas con la finalidad de contribuir a dar claridad a los mismos y se puedan como lo menciona Ghorbanhosseini (2013), proporcionar algunas pautas para ayudar a los administradores a comprender cómo aumentar el compromiso organizacional de los empleados.

CONCLUSIONES

Con este trabajo, se espera confirmar y medir el efecto de las relaciones entre los indicadores del capital intelectual sobre el compromiso organizacional en el contexto de los profesores de una Universidad Pública, con la finalidad de poder establecer un modelo estructural que permita realizar propuestas tendientes a reforzar el compromiso organizacional de los profesores para que mejoren sus actividades académicas y se vea reflejado en el avance de los cuerpos académicos y por ende, en el desarrollo de la propia institución educativa para incidir en el bienestar de la sociedad.

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BIOGRAFIA

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EL LIDERAZGO FEMENINO EN DIRECTIVOS DE EMPRESAS HIDALGUENSES: UN ANÁLISIS SOBRE SUS PRÁCTICAS Y CIRCUNSTANCIAS ASOCIADAS AL PUESTO

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RESUMEN

El presente estudio muestra por un lado el papel que realiza la mujer hidalguense en el campo laboral como directivo, y por otro, las circunstancias que experimentan durante el proceso que las ha llevado a obtener el cargo de liderazgo y a mantenerlo vigente. Se utilizaron dos instrumentos, el denominado IPL (Inventario de Prácticas de Liderazgo) de Kouzes y Posner (2003) y una encuesta basada en Moncayo y Zuluanga (2014). La población fue de 110 mujeres directivas y 330 subordinados en 22 medianas empresas del estado de Hidalgo. Los resultados muestran, por un lado, un alto índice de coincidencia entre las directivas y los subordinados al manifestar que los componentes del IPL que más prevalecen son: inspirar una visión compartida, habilitar a los demás para que actúen y modelar el camino, y por otro, que las principales razones por las que una mujer decide buscar un puesto directivo es obtener un mejor salario, satisfacción personal y experiencia.

PALABRAS CLAVE: Liderazgo, Género, Medianas Empresas, Circunstancias

WOMEN'S LEADERSHIP IN MANAGEMENT OF HIDALGO TO COMPANIES: AN ANALYSIS OF ITS ASSOCIATED PRACTICES AND CIRCUMSTANCES THE POST

ABSTRACT

The present study shows on the one hand the role performed by women of Hidalgo in the labor field as a manager, and on the other hand, the circumstances they experience during the process that has led them to obtain the position of leadership and to keep it current. Two instruments were used, the so-called IPL (Inventory of Leadership Practices) of Kouzes and Posner (2003) and a survey based on Moncayo and Zuluanga (2014). The population was 110 women and 330 subordinate directives in 22 medium-sized enterprises in the state of Hidalgo. The results show, on the one hand, a high index of coincidence between the directives and the subordinates to say that the components of the IPL are most prevalent: inspire a shared vision, enable others to act and model the way, and on the other hand, that the main reasons why a woman decides to seek a position of leadership is to obtain a better salary, personal satisfaction and experience.

JEL: L29

KEY WORDS: Leadership, Gender, Medium Enterprises Circumstances

INTRODUCCIÓN

La vida del ser humano ha sido distintivamente influenciada por el patriarcado, es decir, la función del género masculino dentro de una estructura social y política ha demostrado ser dominante, lo cual ha traído consigo diferencias en el trabajo las cuales se encuentran aún tan arraigadas que son difíciles de erradicar. Hoy en día el papel de la mujer es producto del pensamiento tradicionalista donde la principal responsabilidad se encuentra asociada al ámbito doméstico que al profesional, caso contrario al del hombre (Díez, Valle, Terrón y Centeno, 2013). La incursión del género femenino en el trabajo sigue estando por debajo de la participación masculina, es decir, las mujeres llevan a cabo gran parte del trabajo no remunerado e incluso cuando llegan a tener un empleo de paga, es en el sector informal y/o entre la población pobre. En México, al igual que en muchos otros países existen diferencias salariales entre mujeres y hombres, aunado con la discriminación que restringe la participación femenina en el mercado laboral (Elborgh et al., 2013). A través de los años, las mujeres poco a poco han ido logrando el reconocimiento por tener excelentes habilidades para el liderazgo e incluso en algunos casos, más que los hombres, logran establecer estilos de liderazgo asociados con el desempeño efectivo como líderes.

Sin embargo, mucha gente prefieren a los hombres que a las mujeres como jefes, lo cual hace más difícil el camino para convertirse en líderes y tener éxito en roles de liderazgo que predominan en mayor medida en los hombres. Esta mezcla de aparente ventaja y desventaja que experimentan las mujeres líderes refleja los considerables avances hacia la igualdad de género que ha tenido lugar en las actitudes y el comportamiento (Eagly, 2007). En el estado de Hidalgo, en 14 largos años (del año 2000 al 2014), la PEA (Población Económicamente Activa) de mujeres pasó de un 35% a 38%, mientras que la de los hombres de un 65% a un 62%, tomando en cuenta que solo el 53% (año 2000) y el 65% (año 2014) de ambos tipos de trabajadores son asalariados, es decir, reciben un pago por la prestación de sus servicios en alguna empresa o dependencia (Subsecretaría de Empleo y Productividad Laboral, 2015).

Está comprobado que las barreras externas que condicionan a las mujeres para ejercer un puesto directivo, están asociadas a los estereotipos de género, la segregación del mercado de trabajo, la discriminación laboral, el acoso sexual y psicológico, las menores oportunidades de desarrollo de carrera en la organización, la ausencia de una política laboral consolidada que favorezca la conciliación de la vida laboral y familiar y la dificultad para compartir las responsabilidades domésticas y del cuidado de los/as hijos/as (Agut y Martín, 2007). Tal como lo describe la Ley para la Igualdad entre Mujeres y Hombres del Estado de Hidalgo (2010): *“Es innegable, y así lo entendemos en Hidalgo que debe existir un marco institucional que garantice, no sólo la igualdad jurídica, sino la igualdad real, para que la igualdad de oportunidades en los ámbitos privados y públicos, sea efectiva y se combata puntualmente la discriminación que lamentablemente, aún prevalece hoy día en la sociedad mexicana”*, es importante conocer por un lado, la participación de la mujer como directivo en el ámbito empresarial hidalguense y las ventajas y desventajas que experimentan durante el proceso que las ha llevado a obtener el cargo de liderazgo y a mantenerlo vigente. Para el desarrollo del presente estudio se utiliza un enfoque cuantitativo, que con base a dos tipos de encuestas, se evidencia la opinión de una muestra por conveniencia de 110 mujeres que ocupan diversos cargos directivos y 330 subordinados en 22 medianas empresas del estado de Hidalgo.

Marco Teórico

La Práctica de Liderazgo

Existen razones externas que no pueden ser controladas por los ejecutivos de las PyMEs (Pequeñas y Medianas Empresas), pero sí pueden actuar sobre aquellas propias. En este sentido, la eficacia en la gestión de los recursos humanos en ellas es fundamental para el beneficio privado, productivo y social de México, así como del estado de Hidalgo. Garantizar los beneficios y lograr que los trabajadores cumplan con un alto

desempeño organizacional corresponde a sus dirigentes o ejecutivos, quienes deben poseer rasgos importantes de liderazgo, principalmente en las pequeñas y medianas empresas. Donde la gestión es muy rudimentaria y escasa, además en ellas se origina un mayor contacto interpersonal. La gestión y práctica del liderazgo en las PyMEs se realiza de forma informal e intuitiva. Asimismo, los tópicos de investigación sobre recursos humanos y liderazgo se han aplicado principalmente a grandes firmas (Nguyen y Bryant, 2009), de ahí la importancia de la realización de estudios sobre este último tópico en las PyMEs, lo cual ayudaría principalmente a la comprensión de la dinámica de este segmento de empresas, así como el desarrollo de competencias y rasgos distintivos de liderazgo eficaz para su crecimiento y fortalecimiento en un contexto global competitivo (Pett, Wolff y Sié, 2012).

Los investigadores tienen un interés grande por el comportamiento del liderazgo y el contexto global obliga a las empresas a interesarse en este tópico (Francia, 2008). Asimismo, la necesidad de llevar a cabo programas efectivos de liderazgo actualmente es muy grande. Las compañías requieren la realización de su propósito y de la cooperación de los individuos a todos los niveles. El liderazgo se desarrolla mediante una influencia emocional en las personas (Reitz, Carr y Blass, 2007). En la década de los setentas, James MacGregor Burns introdujo la distinción entre líderes transaccionales y transformacionales, pero Bernard Bass identificó nueve dimensiones de comportamientos de liderazgo que cubren estos dos amplios dominios: “i) *Influencia idealizada (Carisma)*, i.i. *Atribuida* y i.i. *Comportamientos*, [...], ii) *Motivación inspiracional*, iii) *Estimulación intelectual*, iv) *Consideración individual*; adicionalmente, los comportamientos del liderazgo transaccional, los que tratan de controlar y monitorear a los empleados a través de medios racionales o económicos, v) *Recompensa contingente*, vi) *dirección por excepción activa y pasiva*, vii) *dejar hacer*.” (Francia, 2008).

Los líderes transaccionales reconocen lo que quieren los seguidores y prometen ayudarles a conseguirlo mediante un intercambio. Básicamente, este líder se acerca a los seguidores con la promesa de una compensación, una recompensa por un apoyo (por ejemplo: trabajo por votos). Los transformacionales tratan de crear conciencia en los seguidores acerca de la importancia de los resultados y la forma de conseguirlos a través del propio interés de ellos (Padilla, Hernández, Espiritu, 2011). La teoría del liderazgo transformacional describe comportamientos de liderazgo relacionados con desempeños superiores de los subordinados y el liderazgo visionario de Kouzes y Posner describe cinco dimensiones claves del líder transformacional. Las dimensiones de estos dos últimos autores han sido usadas extensamente por organizaciones de negocios para el desarrollo de la dirección.

Es común el uso, en la mayoría de los programas empresariales, de la herramienta del Inventario de Prácticas de Liderazgo (Padilla, Hernández, Espiritu, 2011), para tener una retroalimentación sobre cinco comportamientos de los participantes: 1. Desafiar los procesos, extender los riesgos, los experimentos y cuestionamientos asumidos por líder; 2. Inspirar una visión compartida, el grado con el que el líder describe una visión excitantes del futuro; 3. Habilitar a los demás para que actúen, la cantidad de decisiones cooperativas y participativas llevadas a cabo por el líder; 4 Modelar el camino, extender consistentemente las prácticas del líder con sus valores adoptados; 5. Dar aliento al corazón, el grado en que el líder da una retroalimentación positiva, reconoce públicamente las contribuciones individuales y celebra los logros del equipo (Francia, 2013). Padilla, Hernández, Espiritu (2011) definen la visión como una imagen única e ideal del futuro con las siguientes cuatro atributos: i) Idealista, futuro deseado, ii) Unicidad, orgullo en ser diferente, singular e inigualable, iii) Futurista, orientado hacia un largo periodo de tiempo, iv) Imaginaria, dibujo del futuro, referencia visuales. Asientan, asimismo, el éxito del liderazgo más en la percepción de los seguidores sobre las habilidades del líder que de la percepción propia de él mismo. Las cualidades esenciales esperadas, de quienes se desempeñan como líderes, se sitúan dentro del factor de credibilidad, el líder debe ser: *Honesto, competente, ver hacia adelante e inspirador*. Asimismo, los líderes han logrado éxito porque son capaces de crear condiciones en las cuales los empleados pueden ellos mismos situarse en la práctica del aprendizaje organizacional (Francia, 2008).

La Identidad Social Relacionada al Género

El género constituye la categoría explicativa de la construcción social y simbólica histórico-cultural de los hombres y las mujeres sobre la base de la diferencia sexual (Hernández, 2006). Las mujeres o los hombres pueden formar parte de colectivos vulnerables. Sin embargo, las mujeres como género experimentan situaciones de discriminación que dan lugar a problemas específicos (explicables por el hecho de ser mujeres) o que, compartidas con los varones, pueden experimentarlas de distinto modo, también por género. Género desde esta perspectiva no es una causa de vulnerabilidad, sino de discriminación. El concepto de género va a introducir una comprensión más amplia de los problemas de las mujeres y los hombres que el de la sola vulnerabilidad. Desde esta perspectiva, la reacción “protección” será limitada, mientras que la idea del “empoderamiento” parece abrirse paso como alternativa más adecuada a una mejor comprensión del problema de las desigualdades. No es una cuestión sólo de protección o asistencia, es una cuestión de no discriminación y de ejercicio de derechos propios (López, 2007). El posmodernismo feminista estudia las fuerzas y las limitaciones de una identidad heredada, con la finalidad de habilitar a la mujer con las mismas capacidades que el hombre, no obstante existe incertidumbre creada por los cambios entre la relación capital-trabajo, el vacío de un espacio público-privado y la cuestión de la identidad dentro de una sociedad del consumo. La falta de políticas que conduzcan a un empowerment, que ayude a la mujer a su auto constitución, está lejos de verse realizado ante este contexto (Cavallo, 2005).

Estudios Realizados Sobre Liderazgo y Género

Un estudio realizado por Grant Thornton (2014) refleja la preponderancia de bastantes países emergentes sobre naciones más avanzadas económica y socialmente en el aspecto de mujeres en la dirección. Entre las razones que explican este fenómeno aparentemente paradójico, se destacan las siguientes:

Persistencia del modelo familiar extenso en muchos países emergentes, que ayuda a paliar el problema del cuidado de los hijos.

Mayor presencia de la empresa familiar en las economías emergentes, que puede favorecer el acceso de la mujer a cargos directivos.

Tradición de igualdad de oportunidades en los países ex comunistas.

Persistencia del reparto tradicional de roles entre hombre y mujer en muchos países desarrollados y sistemas fiscales y leyes laborales que favorecen su continuidad.

Particularidades locales (política de un solo hijo en China, preponderancia demográfica de la mujer en Rusia, etc.).

Tradiciones muy poco igualitarias (Japón, India o Emiratos Árabes) entre los países que ocupan los últimos puestos.

Favorecimiento de medidas en los países avanzados, como la reducción de jornada, el teletrabajo o la extensión de bajas temporales que en la práctica pueden suponer una desventaja para la carrera profesional de las mujeres, puesto que muy pocos hombres se acogen a las mismas.

Poco desarrollo de los sistemas para el cuidado infantil necesarios para el progreso profesional de la mujer en el marco de la familia nuclear predominante en las economías desarrolladas.

Tabla 1: Porcentaje de Cargos Directivos Ocupados Por Mujeres

País	Porcentaje	País	Porcentaje	País	Porcentaje
Rusia	43%	Bélgica	30%	Canadá	23%
Indonesia	41%	Chile	30%	Irlanda	23%
Letonia	41%	Italia	30%	Singapur	23%
Filipinas	40%	Finlandia	29%	Australia	22%
Lituania	39%	Gracia	29%	Brasil	22%
China	38%	México	28%	España	22%
Tailandia	38%	Sudáfrica	26%	EUA	22%
Estonia	37%	Suecia	26%	Reino Unido	20%
Armenia	35%	Taiwán	26%	Dinamarca	14%
Georgia	35%	Vietnam	26%	Alemania	14%
Perú	35%	Argentina	25%	India	14%
Polonia	34%	Malasia	25%	Estados Unidos	14%
Hong Kong	33%	Turquía	25%	Suiza	13%
Botsuana	32%	Francia	24%	Holanda	10%
Nueva Zelanda	31%	Noruega	24%	Japón	7%

Fuente: Grant Thornton Women in Business (2014)

De acuerdo con el reporte de la Grant Thornton, en México solo el 28% de sus mujeres ocupan algún puesto directivo, observando que en países latinoamericanos también existen problemáticas similares en relación la falta de oportunidades para el género femenino en áreas de dirección. Madrigal y Novelo (2010) realizan un estudio documental y bibliográfico donde se analiza las limitaciones del liderazgo femenino en el desempeño profesional, a través de tres casos de mujeres mexicanas, cada una líder en su medio: Lydia Cacho, periodista y escritora; Ana Gabriela Guevara, deportista, y Carmen Aristegui, periodista. Ante las evidentes limitaciones, el uso y abuso del poder que vivieron en su desempeño profesional. Existen diversos estudios en México sobre liderazgo femenino, pero en Hidalgo aún no se abordan este tipo de tópicos, lo cual es importante documentar para dar a conocer la situación actual y evolutiva que tiene este fenómeno dentro de nuestra sociedad.

METODOLOGÍA

Tipo de Investigación

El Estudio Que Se Presenta Es Cuantitativo Y Descriptivo

MUESTRA: La población está compuesta por 62 medianas empresas en el estado de Hidalgo (SIEM, 2014), a partir del cual se utilizó el muestreo por conveniencia, toda vez que es una técnica no probabilística donde los sujetos son seleccionados dada la conveniente accesibilidad y proximidad, es decir, consiste en recurrir a los informantes en base a su disponibilidad o facilidad de acceso para el investigador (Muñoz y González, 2010). A pesar que los resultados de este tipo de prueba se limitan a generalizaciones entre la muestra estudiada; la potencia del muestreo está en seleccionar casos ricos en información para estudios en profundidad (Moncayo y Zuluanga, 2014). Para poder acceder a las mujeres directivas se consideró que la empresa contara con al menos una mujer que ocupara algún cargo de jefe, que tuviera la disponibilidad de participar en la investigación, que permitiera la participación de sus subordinados y que fomentara la libertad de expresión para contestar las encuestas. En contraparte se pidió en todos los casos que se guardara la confidencialidad de los participantes. El total de empresas seleccionadas fue de 22 (donde existe personal del género femenino que ocupan cargos directivos) y en total se logró aplicar los instrumentos de medición a 110 mujeres y 330 de sus subordinados.

INSTRUMENTO DE MEDICIÓN: Se utilizaron 2 instrumentos de medición, la adaptación al castellano de Mendoza (2005) del IPL de Kouzes y Posner (2003) para medir las prácticas de liderazgo, el cual consta de cinco dimensiones: 1) Desafiar los procesos, 2) Inspirar una visión compartida, 3) Habilitar a los demás

para que actúen, 4) Modelar el camino y 5) Dar aliento al corazón. Un segundo instrumento diseñado por Bibiana Moncayo y David Zuluanga (2014) al cual se le realizaron algunos ajustes mínimos, para evaluar algunas características asociadas al puesto directivo que ocupan las mujeres y que se relacionan con: 1) motivaciones para acceder al cargo, 2) problemáticas para acceder al cargo, 3) autopercepción de las tareas desempeñadas, 4) distribución y designación del tiempo y 5) autopercepción en relación a sus colegas varones. Se aplicó una prueba de confiabilidad Alpha de Cronbach a través del paquete estadístico SPSS, mismo que arrojó valores de 0.88 y 0.85 en cada instrumento, lo cual fue considerado como aceptable.

RESULTADOS

De acuerdo con el modelo de liderazgo utilizado las mejores prácticas de liderazgo son las que se encuentran representadas por cada una de las dimensiones del IPL. En la Tabla 2, se muestran los resultados de obtenidos de las encuestas aplicadas a las 110 mujeres que ocupan puestos directivos, en las 22 empresas objeto de estudio y a 330 subordinados que laboran bajo las órdenes de dichos directivos. Los resultados se presentan en 4 partes: 1) De acuerdo con el modelo IPL las dimensiones que más puntaje obtuvieron las directivas, con base a su propia opinión y la de los demás; 2) Una correlación entre el modelo IPL con algunas variables demográficas - organizacionales; y 3) Las principales problemáticas relacionadas al puesto que ocupan las mujeres directivas. 1) En la Tabla 2, se observa las medias de cada uno de los componentes del modelo de liderazgo IPL, así como la dispersión de sus valores, los mínimos y máximos.

Tabla 2: Componentes del Liderazgo

		Desafiar los Procesos	Inspirar Una Visión Compartida	Habilitar a los Demás Para Que Actúen	Modelar el Camino	Dar Aliento al Corazón
N	Validos	130	130	130	130	130
Media		23.8	24.0	24.3	23.8	23.8
Desv. Estándar		2.12	1.90	1.80	2.09	1.93
Mínimo		18.00	18.00	20.00	18.00	19.00
Máximo		29.00	29.00	28.00	29.00	28.00
N	Validos	330	330	330	330	330
Media		18.0	18.1	17.9	18.1	18.4
Desv. Tip.		2.52	3.34	3.16	2.55	3.54
Mínimo		8.00	10.00	8.00	11.00	8.00
Máximo		26.00	27.00	27.00	27.00	26.00

Fuente: elaboración propia.

En lo que respecta a las 130 mujeres que ocupan un cargo directivo, dentro de las 22 medianas empresas, se aprecia que el mayor puntaje de medias lo obtuvieron en la dimensión habilitar a los demás para que actúen, lo cual significa que las directivas se preocupan por generar relaciones de confianza mutua con el personal, haciendo que sus colaboradores se sientan importantes, fuertes e influyentes. Los valores más dispersos que se visualizan corresponden al componente desafiar los procesos, quizás por situaciones que se están dando en las empresas y no están controladas del todo por algunas lideresas. En relación al valor mínimo fue de 18 y el máximo de 29 en la mayoría de las dimensiones, lo cual es razonablemente normal, ya que un directivo normalmente se evalúa de medio a alto, esto considerando que el valor más bajo es de 6 y el máximo de 30. En cuanto a los resultados obtenidos de los 330 subordinados, se observa que el mayor puntaje de medias lo obtuvieron en la dimensión en habilitar a los demás para que actúen, lo cual es coincidente con la opinión de sus directivos. En cuanto a la desviación estándar el valor más significativo fue de 3.54 y correspondió a la dimensión dar aliento al corazón, lo que significa que según la percepción de los subordinados, sus jefas deben prodigar ánimo y reconocimiento si desean que su gente persista, sobre todo si la cuesta es difícil y empinada. Los valores mínimos y máximos, fueron de 8 y 27 respectivamente, lo cual indica que hay casos que presentan serios problemas en los estilos de dirección y otros en los que el liderazgo es transformacional. Es decir, en todas las dimensiones existen problemas y aciertos, lo cual invita

a las directivas a reflexionar y reforzar los estilos de dirección presentes. Finalmente, se encontró que la dimensión que mejor trabajan las mujeres directivas es la correspondiente a habilitar a los demás para que actúen, ya que las coincidencias de opinión así lo demuestran. 2) En la Tabla 3, se puede apreciar la correlación entre cada una de las dimensiones del modelo IPL con algunas variables demográficas - organizacionales utilizadas en la encuesta.

Tabla 3: Correlación Entre el Modelo IPL y Variables Demográficas – Organizacionales

		Desafiar los Procesos	Inspira una Visión Compartida	Habilitar a los Demás Para Que Actúen	Modelar el Camino	Dar Aliento al Corazón
						n
Edad	Person	-.345	.227	.321	.194	-.162
	Sig. Asint. Bilat.	.890	.934	.048	.772	.616
Nivel Educativo	Person	.089	.050	.287	.153	.354
	Sig. Asint. Bilat.	.782	.877	.383	.636	.258
Estado civil	Person	.198	.235	.064	.248	.211
	Sig. Asint. Bilat.	.533	.888	.844	.442	.510
Antigüedad en el puesto	Person	.289	.116	.157	-.148	-.067
	Sig. Asint. Bilat.	.031	.719	.397	.881	.860

Fuente: elaboración propia

En lo que respecta a la edad, se observa una correlación de .321 con un nivel de significancia de .048, entre la edad y la dimensión habilitar a los demás para que actúen, lo que quiere decir que a menor edad las mujeres directivas conquistan el apoyo y la ayuda de todas las personas que deben lograr que el proyecto funcione o que deben vivir con los resultados de éste. En cuanto la antigüedad en el puesto se aprecia un valor de .289 y .031, relacionado con el componente desafiar los procesos y la antigüedad en el puesto, lo que se puede interpretar como a menor antigüedad en la empresa, las lideresas buscan oportunidades, se aventuran en lo desconocido y están dispuestas a correr riesgos.

3) En relación a las principales problemáticas relacionadas al puesto que ocupan las mujeres directivas, se integró la encuesta aplicada en varios rubros. El primero está relacionado con la categoría de “motivaciones para acceder al cargo”, cuyas razones recabadas fueron en primer lugar por obtener un mejor salario (55%), en segundo por satisfacción personal y experiencia (26%) y por último apoyar a la familia en los gastos (19%). Esto implica una mayor necesidad de poder aspirar a ocupar puestos igual de remunerados que el de los hombres, con los mismos derechos de poder, además de acceder a nuevas experiencias, conocimientos y estatus profesional. En lo que respecta a la categoría “problemáticas para acceder al cargo”, las directivas contestaron que en principio han sufrido la rivalidad con los compañeros, pares y/o subalternos (40%), contar con hijos pequeños (24%), privilegios y palancas entre algunos miembros (32%) y el no acceder a situaciones de acoso (4%). La tercera categoría está relacionada con “autopercepción de las tareas desempeñadas”, donde los resultados obtenidos reflejan que las directivas no perciben insatisfacción de las relaciones con ninguno de los miembros de la empresa donde laboran (84%), mientras que el resto (16%) manifiesta tener algunos problemas con compañeros que pertenecen a otros grupos antagónicos, que no aceptan el liderazgo de una mujer o que no fueron considerados para el cargo. La cuarta categoría está relacionada con “distribución y designación del tiempo”, donde contestaron que en principio el tiempo personal fuera de la empresa (48%) es más limitado por el cargo que ocupan, en segundo lugar el tiempo para la familia es más limitado (35%) y posteriormente las labores del hogar (17%) que ahora en su mayoría tienen pagar para que las realice otra persona. Finalmente la quinta categoría está asociada a la “autopercepción en relación a sus colegas varones”, donde principalmente se les cuestionó si existen diferencias salariales en relación con los varones que ocupan puestos similares y las respuestas fueron. Mucho (20%), algo (28%), regular (12%) y poco (30%) y nada (10%).

CONCLUSIONES

En principio la presente investigación buscó conocer la manera en que las mujeres ejercen los puestos directivos en las medianas empresas hidalguenses, tomando el modelo IPL de Kousez y Posner, encontrando que el estilo de dirección que más prevalece es el que está relacionado con los componentes: Inspirar una visión compartida, Habilitar a los demás para que actúen y Modelar el camino, donde se establece que las mujeres utilizan el manejo del futuro y el involucramiento de sus subordinados, tomando en cuenta la importancia de reforzar las relaciones y promover la colaboración en equipo, así como el poner el ejemplo y planear metas claras y concretas. Algunas variables demográficas – organizacionales, denotaron que la edad y la antigüedad en el puesto están correlacionadas con las dimensiones del modelo IPL, Inspirar una visión compartida y Habilitar a los demás para que actúen, lo cual determina que la edad con que ingresa la mujer a trabajar y los años de experiencia que va teniendo en el puesto son determinantes en su desempeño como líderes transformacionales. Los principales razones por las que una mujer decide buscar un puesto directivo es obtener un mejor salario y satisfacción personal y experiencia, sumando un 81% del total, es decir, 8 de cada 10 mujeres así lo piensan. Así mismo, en relación con las principales problemáticas que enfrentan las mujeres al ocupar un puesto directivo son: rivalidad con los compañeros, pares y/o subalternos (40%), contar con hijos pequeños (24%) y privilegios y palancas entre algunos miembros (32%), es decir alrededor de 125 mujeres así opinaron. En cuanto a las actividades que realizan, respondieron en su mayoría (84%) que no tienen problemas con sus compañeros. En relación a la organización de su tiempo reconocen que por el puesto que ocupan su vida personal se encuentra más limitada, se dedican menos tiempo a la familia y a las actividades con los hijos. Finalmente, en cuestiones salariales con respecto de los hombres, reconocen en un 90% que si hay diferencias que van de poco a mucha.

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ALIANZAS ESTRATEGICAS: UNA ALTERNATIVA DE PERMANENCIA Y CRECIMIENTO PARA LAS ORGANIZACIONES DE LA SOCIEDAD CIVIL

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RESUMEN

Día con día, crece el reto de permanencia o crecimiento de cualquier tipo de organización en el mundo entero, ya que sus exigencias de competitividad son cada día mayor. Establecer Alianzas de manera estratégica entre organismos, es una alternativa de lograr éxitos de manera conjunta. En los últimos años dicha estrategia ha sido utilizada en los organismos de la sociedad civil. El presente trabajo de investigación se realizó con el objetivo de conocer si la práctica de la Transparencia en las Organizaciones de la Sociedad Civil de la región Centro del Estado de Coahuila, tiene influencia importante en el establecimiento de Alianzas estratégicas con otras organizaciones, para la cooperación y complemento en la prestación de los servicios sociales. Posteriormente se espera proporcionar a sus directivos alternativas de reforzamiento o mejora en la práctica de alianzas Estratégicas. La metodología empleada consistió en obtener información cuantitativa de 25 organismos de éste tipo, localizados en la región centro del estado de Coahuila mediante un cuestionario estructurado tipo escala de Likert del cual se utilizaron dos de sus variables: Transparencia y alianzas estratégicas Para medir su fiabilidad se utilizó la prueba Alfa de Cronbach obteniéndose un coeficiente de consistencia interna de .908 y .977 respectivamente lo cual indica ambas ser confiable.

PALABRAS CLAVE: Organismos de la Sociedad Civil, Alianzas Estratégicas, Transparencia

ABSTRACT

Day after day, grows the challenge of permanence or growth of any organization in the world, as their competitive demands are growing. Establish partnerships between agencies strategically, is an alternative to achieve success together. In recent years this strategy has been used in the nonprofits organizations. This research was conducted with the aim of knowing environment the practice of Transparency in nonprofits organizations in the Centre Region of the State of Coahuila, has major influence in establishing strategic alliances with other organizations for cooperation and complement in the delivery of social services. Later expected to provide reinforcement alternatives managers or improving practical Strategic alliances. The methodology used was to obtain quantitative information from 25 organizations of this type, located in the central region of the state of Coahuila through a structured type Likert scale questionnaire which two of its variables were used: Transparency and strategic alliances to measure their reliability used the Cronbach alpha test yielding a coefficient of internal consistency of .908 and .977 respectively indicating both be reliable.

KEYWORDS: Nonprofit Organizations, Transparency, Strategic Alliances,

JEL: M10

INTRODUCCIÓN

En el presente cada vez son más los países que reconocen el esfuerzo y el trabajo que los organismos de la Sociedad Civil han logrado tener, bajo un esquema de mayor presencia y participación en el desarrollo político, social y comunitario de los países en los cuales radican. En comparación con otros países, México, es uno de los países que se encuentra a la zaga, ya que este tipo de organismos tienen poco tiempo de haber logrado su representatividad legal, alude Tapia, M. y Verduzco, I. (2013) que es hasta el 2004, que el gobierno mexicano dirigido por el presidente entonces Vicente Fox Quesada, les otorgó el reconocimiento legal como organizaciones de la sociedad civil. A la fecha su operatividad en nuestro país, es regulada por las leyes mexicanas bajo el nombre de *Ley Federal de Fomento a las Actividades de las Organizaciones de la Sociedad Civil*. Bajo este contexto, expone Cortés L. et. al (2011) que se han identificado ciertas fortalezas y debilidades de importancia, entre ellas se encuentran como fortalezas:

Influencia en propuestas e implementación de reformas legislativas.

Conciencia de la importancia de la generación de alianzas y redes de trabajo.

Generación paulatina de confianza ante la sociedad

Conciencia de la importancia del financiamiento de diferentes fuentes y profesionalización.

Debilidades:

Los instrumentos legales y fiscales son rígidos y limitados

Escasas fuentes de financiamiento.

Deficiente práctica de la transparencia y rendición de cuenta.

En lo anteriormente expuesto, se observa como una debilidad frecuente, la deficiente práctica de la transparencia en la conducción de sus proyectos, de su misión y visión, así como en la rendición de cuentas. Y como una de las fortalezas identificada es el estar conscientes de la importancia de la generación de alianzas y redes de trabajo

Bajo este contexto y siendo Coahuila el segundo estado con mayor número de OSC en el país, surge el interés de generar y aportar conocimiento a los directivos de las OSC'S de la región Centro de Coahuila, para conocer si la práctica de la Transparencia en las Organizaciones de la Sociedad Civil de la región Centro del Estado de Coahuila, tiene influencia importante en el establecimiento de Alianzas estratégicas con otras organizaciones, para la cooperación y complemento en la prestación de los servicios sociales.

REVISIÓN LITERARIA

El presente estudio inicia con la revisión de la definición de Organismos de la Sociedad Civil, y uno de los términos de mayor claridad y aceptación es la publicada por Acotto, L. (2003), quien enuncia que son "Organizaciones conformadas por personas que se nuclea en grupos estructurados en base a normas, intereses, objetivos y fines particulares, que tienden a dar respuestas a necesidades sociales, grupales o colectivas. Los Organismos de la Sociedad Civil presentan grandes retos pues además de buscar la mejor forma de cubrir las expectativas de sus beneficiarios, éstas luchan por su permanencia y crecimiento en la sociedad. Una posible alternativa es la creación de alianzas estratégicas con otras instituciones de la sociedad, en la que la práctica de la transparencia hacia los donantes, beneficiarios y tantas personas o entes de la sociedad lo demanden, juega un papel importante para brindar confianza entre organizaciones involucradas y los conlleva a generar oportunidades para crear vínculos con otras instituciones y que ambas partes logren sus objetivos. De acuerdo al Diccionario de la Real Academia de la lengua Española (1998) *Transparencia* se aplica a aquello que es claro, evidente, que se comprende sin duda ni ambigüedad. En este orden de ideas, precisa Viveros, A. (2006) que la transparencia no es un fin en sí mismo, sino una herramienta para obtener un fin, dicho autor lo fundamenta en palabras publicadas por Luis Carlos Ugalde

(2002) que dice que la transparencia no implica un acto de rendir cuentas a un destinatario específico, sino la práctica de colocar la información en la ‘vitrina pública’ para que aquellos interesados puedan revisarla, analizarla y, en su caso, usarla como mecanismo para sancionar en caso de que haya anomalías en su interior. Al respecto Hernández A. et al (2012) realizó un estudio en dos etapas, la primera, para diagnosticar y conocer la operatividad en cuanto a la transparencia en la rendición de cuentas en las OSC de ciudades importantes de nuestro país tales como el distrito federal, Chihuahua, Monterrey y Puebla. La segunda etapa, para ofrecer a las OSC un modelo de implementación de transparencia a través de una serie de herramientas para dirigir sus apoyos de manera más informada, eficaz y responsable. En la primera parte del estudio, se aplicó un cuestionario en base a la descripción de los 8 principios de transparencia que se refieren a: Funcionamiento y regulación, Claridad y divulgación de la misión, Planeación y seguimiento de las actividades, Conocimiento e imagen fiel en la información, Transparencia en el financiamiento, Control en la utilización de los fondos, Presentación de los resultados financieros cumpliendo con sus obligaciones legales y fiscales, y Promoción del voluntariado. Los resultados obtenidos fueron que el principio mejor evaluado fue el de claridad y divulgación de la misión con un 92.31%, mientras que los menos buenos se relacionan con el funcionamiento del órgano de gobierno 70.43%, transparencia en el financiamiento (montos y origen de los recursos financieros y registro de los ingresos y costos de las actividades de procuración de, y la publicación de los estados financieros. Fondo 71.14%.

Ahora bien, la creación de Alianzas Estratégicas (citadas por otros autores como coaliciones, convenios, acuerdos de cooperación o de colaboración o redes, entre otros) en Organizaciones de la Sociedad civil con cualquier tipo de organización, incluyendo entre las propias OSC, les permite establecer redes de colaboración para complementar sus propias iniciativas estratégicas y fortalecer su competitividad, se trata de un cambio completo para crear presencia y establecer una posición atractiva en la comunidad. En el tema, resalta Ochoa, B. et. al. (2008) que la opinión de Bernardez (2005) aunado a la opinión de Thompson y Strickland (2005) las alianzas estratégicas son acuerdos de cooperación que van más allá de los tratos normales entre una organización y otra, las que no llegan a tener lazos de propiedad formal. Con esto se puede decir que el valor de la Alianza reside en la capacidad que tiene la organización aliada, a colaborar eficazmente y a abrir paso a los cambios que se le presenten.

Dicho autor destaca que aquella organización que tiene el interés de establecer alguna alianza estratégica, es recomendable empezar por realizar un análisis FODA (acróstico conformado de las fortalezas y debilidades existentes en el interior de la organización, así como de las oportunidades y amenazas con las que se enfrentan en el exterior de la organización), pues representa una ayuda para tener una visión clara de la posición de la organización en relación con el contexto, que carece y puede obtener así como lo que puede ofrecer a otras instituciones. Por su parte alude Vázquez, C. (2008) que Edwards y McCarthy (2004) han sugerido una clasificación de los recursos necesarios y de interés para las organizaciones y movimientos sociales, identificándose cinco tipos de ellos, según se muestra en el Tabla 1.

Como se observa, existe una gran variedad de recursos intercambiables en los que no necesariamente se intercambia el mismo tipo de recursos, pues cabe recordar que para que una OSC haga de la creación de alianzas, fortalezas para su institución. Las organizaciones aliadas aprenden a crear, conservar y utilizar redes a nivel local, nacional e internacional según sean sus expectativas. Sin embargo las alianzas estratégicas son como cualquier otra relación: prosperan si se les presta la debida atención, pero pueden ser contraproducentes si se descuidan. Fijar constantemente nuevos puntos de referencia para evaluar los progresos puede ayudar a mantener el cauce de los proyectos y el interés de la relación.

Tabla 1: Clasificación de Recursos intercambiables según Edwards y McCarthy (2004)

Tipo de Recurso	Explicación
Morales	Reconocimiento, solidaridad, difusión y apoyo a los objetivos de los movimientos y organizaciones.
Humanos	Trabajo voluntario, apoyo técnico, especialistas y liderazgo.
Organizacionales	Membrecía (sentimiento de pertenencia a un grupo o movimiento), acceso a redes interorganizacionales, conocimiento y capacidades sobre el funcionamiento de organizaciones, reclutamiento de integrantes, acceso a información y promoción (publicidad) del movimiento u organización.
Culturales	Experiencia de activistas, comprensión de los problemas y asuntos ante los cuales se actúa, acceso al conjunto de valores y percepciones de los actores políticos participantes en el movimiento u organizaciones.
Materiales	Financiamiento y recursos materiales (espacios de reuniones y equipos necesarios para las funciones adjetivas del movimiento u organización).

En la presente figura se muestra todos los tipos de recursos intercambiables entre organizaciones, pudiendo ser cualquiera de ellos Críticos o Escasos. Fuente de elaboración: Vázquez, C. (2008)

METODOLOGÍA

El diseño metodológico corresponde a una investigación transversal, descriptiva y cuantitativa. Para efecto de la recolección de la información se tomó como guía el *Instrumento Diagnostico Del Centro Virtual Par La Ciudadanía Y Organizaciones De La Sociedad Civil* dando como resultado un cuestionario recortado, estructurado tipo escala de Likert el cual fue aplicado en persona por el equipo de trabajo en ésta investigación. En la primera parte se solicitan, datos generales de identificación de la persona que responde y puesto que ocupa, así como del organismo. Además se solicita responder a la primera variable (Marco legal) en el que los reactivos cuenta con 3 opciones de respuesta (sí, no, en proceso). El resto de los reactivos del cuestionario que corresponden a las 5 variables restantes, tienen 5 opciones de respuesta (nunca, casi nunca en ocasiones, casi siempre y siempre). Los datos fueron recopilados durante el 2014.

En la presente investigación solamente se sometieron a estudio las variables Transparencia y Alianzas Estratégicas con sus respectivos reactivos. Para determinar la fiabilidad de las variables “Transparencia” y “Alianzas estratégicas” se utilizó la prueba Alfa de Cron Bach, obteniéndose un coeficiente de consistencia interna de .908 y .977 respectivamente lo cual indica ambas ser confiable. El objetivo del presente estudio es para conocer si la práctica de la Transparencia en las Organizaciones de la Sociedad Civil de la región Centro del Estado de Coahuila, tiene influencia importante en el establecimiento de Alianzas estratégicas con otras organizaciones, para la cooperación y complemento en la prestación de los servicios sociales. La pregunta de investigación que se formuló fue: ¿Influye la práctica de la Transparencia en las Organizaciones de la Sociedad Civil de la región Centro del Estado de Coahuila en el establecimiento de Alianzas Estratégicas con otras organizaciones? Una vez tabulados los datos, el tratamiento estadístico realizado fue el cálculo de coeficiente de correlación de Spearman ya que las variables sujetas a estudio son de tipo discreto, se utilizó el programa *SPSS versión 17.00*. El tamaño de la muestra fue de 25 organismos seleccionados a conveniencia, en donde se priorizo la inclusión de organizaciones que tienen un cierto grado de visibilidad pública, de diferentes orígenes y cobertura local, regional. El perfil de la muestra quedo integrada por: Salud 12%, Educación e investigación 4% Derechos humanos 4%, Asistencia social 60%, filantropía 4%, cultura y recreación 8%, asociaciones profesionales 4% y asociación de profesionistas 4%

RESULTADOS

En respuesta a los reactivos de datos generales relativos a objetivo social, población atendida, años de operación, tipos de apoyos recibidos, personal voluntario, en la tabla 2, se presentan frecuencias. Se

percibe que los organismos que predominan son aquellos que tienen como objetivo social la asistencia social, entre ellos encontramos aquello que se enfocan a asilos de ancianos, casas hogar, comedores, asistencia a personas con discapacidad, entre otros, con una cobertura local y regional

Tabla 2: Datos Generales de OSC Encuestadas

Frecuencias Por Objetivo Social	
Asociación civil	15
Derechos Humanos	1
Filantropía	1
Salud	3
Educación e Investigación	1
Asociaciones Profesionales y laborales	1
Cultura y Recreación	3
Total	25
<i>Frecuencia de Años de Operación</i>	
0 a 1 año	2
3 a 6 años	2
Más de 6 a 10 años	6
Más de 10 años	15
Total	25
<i>Frecuencia por fuente de apoyos recibidos</i>	
Gubernamentales	2
Iniciativa Privada	5
Iglesias	1
Otros	1
Gubernamentales y otros	10
Todos menos internacionales	6
Internacionales	0
Total	25
<i>Frecuencia de personal Voluntario</i>	
Nadie	5
1 a 15	10
16 30	6
Más de 30	4
total	25

Se muestra las frecuencias de datos generales de las OSC encuestada de acuerdo al objetivo social, predomina aquellas que tienen un enfoque de asistencia social. Los años de operación predominan las que tienen más de 10 años al servicio, los apoyos recibidos con mayor frecuencia son por parte de gobierno, y algunos otros. La actividad de voluntariado, el resultado fue de 1 a 15 voluntarios.

Fuente de elaboración: Propia

Si el 60% de la muestra corresponden a organismos que tienen más de 10 años en operación, denota que se encuentran posicionados ante la comunidad lo que les facilita el logro de su misión, sin embargo para lograr su visión es mayor el esfuerzo a realizar en un mundo globalizado. El establecimiento de alianzas estratégicas o redes de colaboración es una opción para ellos. Sin embargo el entorno al que se enfrentan los organismos de corta edad son más las dificultades que se les antepone, ya que no existe pleno conocimiento de su existencia por parte de la sociedad y del sector empresarial por lo cual es importante que se promuevan y conduzcan con transparencia, de ésta manera que la sociedad los valla conociendo y generando confianza. En relación a las fuentes de apoyo recibido, se percibe que ningún organismo de la localidad ha obtenido apoyo de instituciones internacionales, este es un nicho de oportunidad a cubrir en base a la Teoría de Dependencia de recursos y/o establecimiento de alianzas estratégicas que les permita una mayor adquisición de recursos intercambiables según la clasificación de Edwards y McCarthy (2004). En seguida, se realizó el cálculo estadísticos del coeficiente de correlación de Spearman el cual arroja como resultado que la variable transparencia con la variable alianzas estratégicas tienen una correlación positiva de .597** con un nivel significativo de .003, por lo que se percibe que las prácticas de Transparencia usadas por las OSC de la muestra sujeta a estudio son medianamente promotores de la práctica de establecimiento de Alianzas Estratégicas. Comparado a los estudios realizados por Hernández A. et. al. (2012) bajo la evaluación de las OSC con base a los 8 principios de transparencia, los principios medianamente cumplidos son los de transparencia en el financiamiento y claridad y divulgación de la misión.

CONCLUSIONES

En cuanto al objetivo general se concluye que la práctica de la Transparencia en el uso del establecimiento de alianzas estratégicas, tiene una moderada influencia. Para ello, se procedió a recopilar la información a través de un cuestionario recortado tomando como guía el *Instrumento Diagnostico Del Centro Virtual Par La Ciudadanía Y Organizaciones De La Sociedad Civil*, posteriormente se realizaron cálculos estadísticos como frecuencias, medias y correlación de Spearman. Los resultados más destacados fueron: Un escaso crecimiento de la generación de organismos de la sociedad civil, sobre todo de aquellos cuyo objetivo social son diferentes a los de asistencia social que hagan visibles propuestas y demandas de la misma sociedad, además de no optimizar el recurso de *voluntariado* para el logro de sus objetivos, siendo éste un recurso posible de intercambiar a través de convenios para generar alianzas estratégicas. En cuanto al recurso financiero poco acuden al apoyo financiero procedente de la iniciativa privada, como es el sector productivo. Se recomienda a los directivos que practiquen la transparencia, conocer más a profundidad la alternativa de establecimiento de alianzas para la obtención de una gran variedad de recursos intercambiables propuestos por Edwards y McCarthy (2004).

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CAPACIDADES POTENCIALES DE LOS GRUPOS DE INVESTIGACIÓN ACADÉMICOS, PARA LA CONTRIBUCIÓN A LA SOSTENIBILIDAD EN UN PAÍS EN DESARROLLO

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RESUMEN

Este artículo muestra el valor potencial que representan los Grupos de Investigación Académicos –GIA para el desarrollo local y nacional en un país en desarrollo, caso específico Colombia. Este conjunto de ideas son parte de las conclusiones obtenidas del proyecto: Generación de Valor para grupos de Investigación en Contextos académicos: Una perspectiva del Capital intelectual, realizado en la Facultad de Administración de la Universidad del Valle Cali, en el cual se intenta buscar una solución al problema de la deficiencia de visibilidad y representatividad para la sostenibilidad nacional de los GIA. En el marco de este problema se diseñó y ejecutó una investigación donde se indagaron los aspectos de la compleja realidad en cuanto a la generación, disseminación e impacto positivo del conocimiento de estos grupos en la sociedad contemporánea. En este orden, se adoptó el tipo de estudio descriptivo, la investigación cualitativa y el estudio de casos con tres grupos de excelencia representativos a nivel nacional. Así, desde la óptica del capital intelectual se demuestran las características inherentes, las dinámicas, las competencias esenciales de los GIA y su articulación con las intenciones de las políticas de Ciencia, tecnología e innovación, de productividad y competitividad nacional.

PALABRAS CLAVE: Gestión de Grupos de Investigación Académicos, Gestión del Capital Intelectual, Creación de Valor Corporativo, Desarrollo Sostenible

POTENTIAL CAPACITIES OF ACADEMICS RESEARCH GROUPS, FOR CONTRIBUTION TO SUSTAINABILITY IN A DEVELOPING COUNTRY

ABSTRACT

This paper shown the potential value represented by the Academic Research Groups–ARG for local and national development in a developing country, with the specific case of Colombia. Those ideas are some conclusions of the Project: Value Generation in ARG: a perspective of Intellectual Capital –IC, realized at Faculty of administration Sciences, Universidad del Valle, Cali, which tries to finding an answer to the problem of low visibility and the representation in the national sustainability of those social organizations. In the framework of this problem, a research was designed and realized, and the aspects of the complex reality in terms of the generation, dissemination and positive impact of the knowledge of these groups in contemporary society were inquired. In this order, the descriptive study, qualitative research and case study with three representative Colombian excellence groups were adopted. So, from the perspective of IC, the inherent characteristics, the dynamics, the core competencies of the ARG and their articulation with political intentions related to science, technology and innovation, of productivity and national competitiveness were demonstrated.

JEL: M1, M15, 04

KEYWORDS: Academic Research Groups Management, Intellectual Capital Management, Corporate Value Creation, Sustainable Development

INTRODUCCIÓN

En Colombia, la deficiencia de capitalización del conocimiento en los GIA a razón de la falta de una gestión estratégica en función de los contextos de aplicación, impacta en la visibilidad de los mismos grupos y en su representatividad nacional. El tratamiento de este problema desde el marco conceptual del capital intelectual requiere el conocimiento de los GIA como agentes económicos, la indagación de sus activos intangibles idiosincrásicos, abordar la creación de valor corporativo y la ventaja sustentable en términos de esos activos intangibles distintivos (competencias esenciales) frente a los demás actores sociales que hacen parte del Sistema Nacional de Ciencia, Tecnología e Innovación –SNCTI. Con esta información teórica convalidada experimentalmente, se obtuvieron los siguientes resultados relevantes para la comprensión y análisis futuros de los GIA: las características inherentes, las dinámicas, las competencias esenciales de los GIA y su articulación con las intenciones de las políticas de Ciencia, tecnología e innovación, de productividad y competitividad nacional.

REVISIÓN DE LA LITERATURA

El capital intelectual y el modelo de gestión Intellectus desde la visión del profesor Francisco Bueno y el Centro de Investigación sobre la sociedad del Conocimiento –CIC de la Universidad Autónoma de Madrid (Bueno et al., 2008; Bueno, E.-CIC, 2003). Este conjunto de ideas se fundamenta con el conocimiento construido en cuanto a: los Activos intangibles (NIC N° 38, 1998, pp. 1881-1882; Cañibano, García-Ayuso & Sánchez, 2000); La Creación de Valor (OECD, 2008) y su método identificación (Andriessen, 2004); la perspectiva estratégica del capital intelectual (Bontis, 2001; Petty & Guthrie, 2000; Ordóñez de Pablos, 2003; Viedma Martí, 2000); La ventaja sustentable desde la teoría de los recursos y capacidades –*resource-based View*(Barney, 1991; Peteraf, 1993; Wernerfelt, 1994); el desarrollo sostenible para Colombia focalizado desde las políticas relacionadas con el Sistema Nacional de Ciencia, tecnología e innovación –SNCTI (Colciencias 2008; 2013; Ley 1286, 2009; CONPES 3582, 2009) y las políticas de productividad y competitividad nacional (CONPES 3527, 2008; CONPES 3297, 2004; CONPES 3678, 2010), promovidas por las fuerzas cambiantes del entorno en términos de una globalización institucionalizada en el mercado (Stiglitz, JE, 2002; Tünnemann, BC, y Souza, CM, 2003; OECD, 2005) y la intensificación de la información y del conocimiento (Bell, D, 1973; Drucker, PF, 1993; Masuda, Y, 1994). Los Grupos de Investigación Académicos se argumentaron desde Olson, M. (1965); Alonso, IM, Fernández, MLM, & Arrollo, IMJ. (2008); Londoño, GF. (2005); y Mejía C, AM. (2007).

METODOLOGÍA

Para el desarrollo y síntesis de la investigación, se propuso el tipo de estudio descriptivo, la investigación cualitativa (Gómez, Flores & García, 1996) y el estudio de caso (Yin, 1984) con tres grupos de excelencia seleccionados aplicando la vigilancia científico tecnológico con el uso de unos criterios de representatividad a nivel nacional, según se muestra en la tabla 1.

RESULTADOS

Aplicando la metodología descrita previamente y bajo el supuesto que las unidades mostradas en la tabla 1 han sabido capitalizar el conocimiento con cierto impacto positivo en el desarrollo socioeconómico y cultural del país, se obtuvieron los siguientes resultados:

Tabla 1: Unidades de Análisis

Grupo	Ubicación Geográfica	Representatividad En el Marco de la Sostenibilidad Nacional	Reconocimientos Importantes	Cantidad de Expertos Entrevistados
<i>Grupo de Física de Altas Energías</i>	Bogotá, Universidad de los Andes	Ciencias Exactas y de la Tierra –Física	Mejor centro de investigación de excelencia de educación superior en el 2012.	3
Grupo de Investigación en Alta tensión –GRALTA	Cali, Universidad del Valle	Ingenierías, Ingeniería Eléctrica	Relación directa con el sector eléctrico nacional, con un Laboratorio de alta tensión donde se realizan pruebas estandarizadas.	3
Grupo Didáctica de la Educación Superior –DIDES	Medellín, Universidad de Antioquia	Ciencias humanas	Procesos didácticos y empoderamiento a profesores para la enseñanza aprendizaje de la educación superior.	1

Esta tabla contiene los grupos de investigación tomados como muestra, la cantidad de expertos entrevistados y el resumen de los criterios de selección pensados para validar los supuestos teóricos enmarcados en los objetivos de la investigación. Fuente: Elaboración propia

Caracterización de los GIA en Colombia: Como agentes económicos institucionalizados en la lógica universitaria, en síntesis se tiene que estas formas de asociación son flexibles en términos de las múltiples estructuras operativas que se dan en su interior. Esto hace que dichos grupos sean adaptables a las exigencias contextuales y a las nuevas formas de actividad científica. Son de característica disciplinar donde se da el trabajo por proyectos. Estas asociaciones trascienden la institucionalidad universitaria y por su pertenencia al campo intelectual cada integrante de estos grupos es considerado un agente creador a partir de su autonomía relativa. Por último, debido al flujo permanente de capital humano en estas organizaciones se facilita: la sostenibilidad de la misión, visión y objetivos estratégicos enmarcados en sus líneas de investigación; el relevo generacional; y la renovación continua de conocimiento. Se tiene entonces que el objetivo final de estas organizaciones es imprimir un avance en el conocimiento y/o la técnica en unas áreas determinadas que tengan una repercusión social.

Dinámicas representativas de los GIA: En la presente investigación se focalizaron los esfuerzos a la medición del capital intelectual para el mejoramiento de la gestión interna y para la presentación de los reportes de productos, bienes y servicios esenciales que permiten a los GIA la generación de unas ventajas sustentables de cara a las demandas del SNCTI y de los sectores productivos de carácter público y privado. Esta perspectiva es apuntalada por las competencias esenciales descritas previamente, las cuales se enmarcan en los procesos de socialización que implica cambios temporales en las relaciones entre el grupo y cada uno de sus componentes (capital humano, organizativo, tecnológico, negocio y capital social); y por el desarrollo grupal en función de los cambios en el grupo como un todo. Así, los profesores investigadores en su doble función emplean parte de su tiempo en configurar sus variables con el competitivo entorno de acuerdo a sus intereses científicos (Habermas, 1981) creando las condiciones necesarias para el desarrollo de su trabajo de investigación. En este orden la integración social, la consolidación de alianzas y la cohesión de los individuos en el seno del equipo y con el resto de componentes son propiedades dinámicas de los grupos de investigación. Así, se tiene en estas organizaciones la capacidad de auto-organización y auto-regulación en el marco de las actividades de integración dirigidas al auto mantenimiento del grupo; las actividades científicas relacionadas con la movilización de los recursos externos necesarios para mantener la existencia del grupo; y las actividades relativas a la consecución de los objetivos funcionales específicos con respecto a la producción y apropiación social del conocimiento. Estos aspectos indican que los grupos de investigación son entidades dinámicas sujetas a ciclos evolutivos marcados por las etapas de generación y diseminación de conocimiento; de crecimiento y diversidad organizativa. Esto marca unas formas particulares de sostenibilidad grupal y unas ventajas comparativas frente a los demás agentes operativos del Sistema Nacional de Ciencia, Tecnología e Innovación –SNCTI en Colombia, de conformidad con las

demandas de las nuevas formas de actividad científica promovidas por las fuerzas de la globalización institucionalizado en el mercado, la intensificación de la información y del conocimiento. Estos escenarios dinamizan continuos cambios organizativos e incentivan en los GIA la creación de estrategias emergentes e innovadoras en procura de mantener una posición y una representatividad nacional a través del SNCTI.

Competencias esenciales de los GIA: estas competencias son el resultado de la triangulación de información teórico experimental: (I) Un elevado capital social que le permiten a los grupos de investigación proyectar su existencia como actor social, como también legitimar su continuo devenir y búsqueda del conocimiento; (II) la posesión del conocimiento útil para la formación de recurso humano; (III) alta especificidad por lo cual este tipo de organizaciones se puede tratar como empresa social de servicios especializados (Chesbrough, 2011); (IV) disposición de un capital humano altamente calificado; (V) los beneficios de un flujo continuos de capital humano; (VI) la presencia del principio rector de autonomía; (VII) el respaldo de la Universidad; y (VIII) alto grado de interacción con comunidades académicas, científicas y redes de competencia.

Articulación de las competencias esenciales de los GIA con la sostenibilidad nacional: El aporte positivo al desarrollo sostenible de los GIA en Colombia, se deduce de una comparación entre las competencias esenciales de estos grupos y las intensiones gubernamentales descritas en los documentos CONPES (Comité Nacional de Política Económica y Social) relativos a la Ciencia, la tecnología, la innovación, la productividad y la competitividad nacional.

CONCLUSIONES

En este artículo se muestra el aporte positivo para la realidad socioeconómica y cultural de los Grupos de Investigación en Contextos Académicos en Colombia. Parte de esta visibilidad esta en términos de ese inmenso potencial de capacidades que todavía estas organizaciones no han sabido aprovechar dado que en su interior se adolece de una verdadera gestión estratégica de la investigación científica orientada a los contextos de aplicación. Es posible que esta sea una razón por la cual se realicen grandes inversiones para la I+D con dineros públicos y recursos de todo tipo, pero con resultados poco pertinentes para la solución de las problemáticas del orden local nacional. En otras palabras, dichas organizaciones siguen muy concentrados en dar respuesta a la comunidad científica, en cumplir con los estándares cambiantes de calidad ante Conciencias, y en esta marcha, pasan por alto su respuesta y percepción social. En cuanto a las nuevas formas de actividad científica, todavía son incipientes su puesta en práctica, con las cuales se consigue la generación, diseminación y apropiación del conocimiento polivalente derivado de la investigación multicausal, multicultural, compleja y sometida a grandes incertidumbre en términos de las exigencias políticas y el control social del orden trasnacional.

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SEGURO DEL HOMBRE CLAVE INDISPENSABLE EN LA EMPRESA FAMILIAR

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RESUMEN

La presente investigación es de aspecto fiscal, se ubica en las deducciones autorizadas y tiene por objeto demostrar con métodos científicos la deducibilidad del gasto de seguro del hombre clave, por ser la persona estrictamente indispensable para la consecución de los fines de la actividad en la empresa familiar. La problemática es la inseguridad que vive el país, así como la necesidad que existe en algunas empresas familiares de contar y deducir como gasto el seguro del hombre clave, esta figura es considerada como pieza clave o engrane principal para la continuidad de la empresa familia. El fenómeno surge cuando esta figura desaparece inesperadamente ya sea por enfermedad, incapacidad temporal o definitiva, incluso hasta por fallecimiento. El 97% de las empresas familiares en Monclova, Coahuila México carece de un plan de seguro para resarcir al contribuyente de la disminución que en su productividad pudiera causar. En el supuesto de que el hombre clave desaparezca la empresa familiar reciba el ingreso de la aseguradora y este se considerara como ingreso acumulable al aplicar la simetría fiscal.

PALABRAS CLAVES: Seguro, Hombre Clave y Deducibilidad de Impuestos

KEY PERSON INSURANCE ESSENTIAL IN THE FAMILY BUSINESS

ABSTRACT

This research is of tax, accounting and legal side, is placed in the authorized deductions and aims to demonstrate with scientific methods the deductibility of expenses insurance of the key person, as he is the strictly necessary one to achieve the purpose of the activity in the family business. The problem is the insecurity in the country and the need in some family businesses to count and deduce as tax deductible the insurance of the key person, this figure is considered as a key or main gear for the continuity of the family business. The phenomenon arises when this figure suddenly disappears either by illness, temporary or permanent disability, even death. 97% of family businesses in Monclova, Coahuila Mexico lack an insurance plan to compensate to the taxpayer for the decrease in productivity this may cause. In the event that the key person disappear family company receives income from the insurance and this is considered as taxable income by applying the tax symmetry

JEL: K200, K230, L51

KEYWORDS: Sure, key man and tax deductibility

INTRODUCCIÓN

El objetivo de esta investigación es presentar procedimientos metodológicos con leyes fiscales para justificar y argumentar jurídicamente los requisitos fiscales de la deducibilidad del seguro del hombre clave. Esta investigación se considera descriptiva por que analiza sistemáticamente las técnicas e

instrumentos para fundamentar en este caso la deducibilidad como estrictamente indispensable del seguro del hombre clave. Asimismo se identifica como una investigación analítica, supone un verdadero análisis a fondo del fenómeno u objeto de estudio, que implique conseguir ese efecto.

Se aplicara encuestas a un grupo de veinte directivos de empresa familiar consideradas hombre clave, para identificar la figura, conocer si la empresa familiar cuenta con el plan de seguro en el supuesto que el hombre clave desaparezca y el seguro este en posibilidades de resarcir el daño en la productividad de la empresa, procesando en el programa estadístico SPSS para encontrar la media e identificar la importancia que es para la empresa familiar contar con el seguro del hombre clave. La línea de investigación para este estudio es Ius Naturalista del deber ser, valores institucionales de una norma o figura, teoría que apoya Roscoe Pound, el cual influyo en lo realista, empezó a mencionar la necesidad de tomar conciencia del atraso del derecho que le impedía satisfacer fines sociales, y la necesidad de una aplicación equitativa del derecho, el progreso y la estabilidad social, estudiaba las verdaderas demandas sociales, en el caso de los impuestos que la sociedad pagaran el tributo de acuerdo a su capacidad. En las empresas familiares de México y en otros países es común ver la figura del hombre clave, considerada indispensable para que la empresa no solo permanezca sino que continúe, este puede ser el fundador, dueño, incluso hasta un empleado con periodos prolongados en la empresa que constantemente genera utilidades, crea empresas, controla a los directivos que finalmente es tomador de decisiones y es conocido coloquialmente como hombre clave.

Esta figura del seguro del hombre clave se encuentra en México y otros países como: Argentina, Francia, Perú, Chile, Venezuela, Brazil, Paraguay, España, Paraguay, Portugal y Ecuador están reconocidos, no obstante identificados con diferente terminología como es: en Francia se conoce por el término Homme-Clè, en Brazil se identifica como Homem-chave y en Portugal se llama Homem-chave.

La presente investigación está organizada como sigue: en la sección de revisión literaria se justifica el gasto del seguro como deducible para la empresa del hombre clave, de manera que si se presenta el daño no se provoque una disminución patrimonial así como algunas referencias históricas para comprender la figura del hombre clave. Asimismo se fundamenta con Ley de Impuesto sobre la renta, Ley sobre el Contrato de Seguro y Jurisprudencias. En Metodología se utilizó el método cualitativo aplicando un instrumento de un cuestionario con diez reactivos a veinte directivos de empresas familiares, sección de resultados se muestra los resultados obtenidos en la investigación, sección de conclusiones, sección de referencias bibliográficas y biografía.

REVISION DE LITERATURA

El seguro del hombre clave, debido a que se carece del concepto jurídico de esta figura considerada hombre clave, se ha identificado en diferentes acepciones, como toda obra humana, el sistema jurídico creado por el hombre también adolece de perfección a pesar de las buenas intenciones de la teoría de la unidad e integridad del sistema jurídico, que estima un paraíso de normas complementarias armónicas, pero en lo fáctico no sucede de esta manera, existen lagunas, indefiniciones y otros problemas inherentes (Morales, 2013).

Conceptualización del Hombre Clave

El concepto del hombre clave es completo y difícil de definir se observa que los dirigentes de empresas grandes medianas identifica quien cuenta o no con esa característica, sin embargo una aseguradora lo define así: el hombre clave es la persona que a través de su experiencia y conocimientos, contribuye sustancialmente al éxito de una empresa mediante la toma de decisiones o el contacto con clientes, proveedores y otros contactos externos, obteniendo mayores utilidades a un nivel sostenido de conocimiento (GNP, 2014). Asimismo se cuenta con una segunda definición de un entendido que sin duda deben existir otras que establece: “Un experto que trabaja bien en innovación, es expeditivo en resultados

y recomienda acciones rápidas y dedicadas. No es “técnico” ni un “sabio”. Es un “experto”. Pasa por encima detalles analíticos, estadísticas y datos. Interpreta bien. Imagina lo que no expresan claramente los hechos y comienza donde termina lo claramente demostrable. Utiliza un lenguaje directo y franco. Se mueve a gusto en el mundo de la idea. No tiene inhibiciones ni miedo de que resulte aceptable su propuesta, aunque se aparte radicalmente de la actual.

Lee mucho y tiene interés en la tecnología, ciencias sociales y culturas de masas. El hombre “juicioso y sensato” no sirve para esta labor. A una idea nueva y extraña es fácil meterle la piqueta. Pero después de un rato, ya no lo es, y si es buena, puede ser la base del futuro de la empresa. Y cuando más “extraña” sea, mas potencialmente bueno puede ser ese futuro (Cardona, 2014). Las definiciones pueden resultar hasta cierto punto para las empresas familiares subjetivas pero el objetivo es calificar de alguna manera a la persona clave que económicamente depende la empresa familiar y que con su muerte o invalidez permanente pudiera resarcir los ingresos de la empresa. Si mediante el seguro se trata de resarcir al contribuyente de la disminución que en su productividad pudiera causar la muerte, accidente o enfermedad, de técnicos o dirigentes, la deducción de la prima procederá siempre que el seguro se establezca en un plan en el cual se determine el procedimiento para fijar el monto de la prestación y se satisfaga los plazos y los requisitos que se fije en disposiciones de carácter general. Uno de los requisitos para que proceda la deducción de la prima es que se establezca un plan en el que se fijen montos de la prestación y los plazos. Al respecto se agregaría, que en el caso de que sobrevenga el riesgo asegurado, el contribuyente es decir el que pague el seguro, tendrá que acumular a sus ingresos el importe de la indemnización que obtenga, toda vez que no existe ningún precepto en la ley que señale que dicho importe no sea acumulable para la determinación del resultado fiscal, dado que este es un gasto, cuando se dé alguno de los supuestos señalados (Ledesma, 2005)

Contrato de seguro para hombre clave

Un contrato del cual la empresa aseguradora se obliga a relevar al asegurado de las consecuencias de un evento dañoso e incierto a cambio del pago de una prima. Es un contrato oneroso ya que el asegurado se obliga a pagar una cantidad llamada prima mientras que la aseguradora se obliga a pagar una cantidad o entregar un bien si se produce el evento dañoso para el asegurado. Es aleatorio ya que desde su celebración se conoce las prestaciones reciprocas, el pago del daño depende de que el siniestro asegurado se dé lo cual es incierto. El contrato de seguro se perfecciona desde el momento en que el proponente tenga conocimiento de la aceptación de la oferta y no pueda sujetarse a la condición de entrega de la póliza o de cualquier otro documento en que conste la aceptación ni tampoco a la condición de pago de la prima (Art. 19 y 21 LSCS)

Contenido del Contrato

La empresa aseguradora, debe operar como tal, requiere de concesión especial por parte del Gobierno Federal, por disposición de la ley debe constituirse como una Sociedad Anónima de Capital Variable. El seguro en sí mismo es el objeto del contrato lo cual asegura a una persona o cosa expuesta a un riesgo. Existe un sinnúmero de opciones sobre lo que puede ser asegurado, entre las que podemos listar las siguientes:

Seguro de daños. Bajo el cual se asume la responsabilidad de reparar los daños ocasionados al patrimonio de una persona si sucede el evento previsto.

El riesgo. Es la responsabilidad de un evento dañoso, eventualidad que como un tal puede ocurrir o no. Cuando se presenta un riesgo, este se denomina siniestro y necesariamente debe producir un daño que afecte el interés patrimonial del asegurado (Gómez, 2013)

Justificación de Seguro En la Empresa Familiar

El interés es un elemento fundamental para el tomador del seguro que quien busca que el riesgo no se convierta en siniestro de manera que si se presenta el daño no se provoque una disminución patrimonial o una pérdida irreparable. La póliza es el documento en el que consta el contrato tiene valor probatorio y su función es el evidenciar la aceptación del contrato. Dentro de la póliza se contienen todos los datos como son: el nombre y domicilio de los contratantes; la cosa o persona; el monto de la garantía; la cuota o prima del seguro, y las demás cláusulas o limitantes convenidas por los contratantes. Formalidad el contrato se clasifica como consensual y la póliza solo constituye formatos impresos que se deben ser aprobados por la Comisión Nacional Bancaria de los Valores siendo documentos nominativos a la orden o al portador (Art. 29 LSCS). Cuando se pierda o se destruya la póliza, la misma podrá cancelarse o solicitarse reposición. La prima es la contraprestación que el asegurado debe pagar la aseguradora a cambio de la protección del riesgo. La determinación de la prima se hace en función del riesgo protegido y sobre cálculos actuales.

Simetría Fiscal

De acuerdo al artículo 17, de la ley de impuesto sobre la renta de las personas morales residentes en el país, incluida la asociación en participación, acumularan la totalidad de los ingresos en efectivo, en bienes, en servicios, en crédito o de cualquier otro tipo, que obtengan en el ejercicio inclusive los provenientes de sus establecimientos en el extranjero. Es importante aclarar que las aseguradoras es una institución del sistema financiero por lo que le aplicaran las disposiciones especiales reguladas por los artículos 49 a 60 de la Ley del Impuesto sobre la Renta a cuya consulta establece, debiendo mencionar que cuando se presenta un siniestro, es importante que el mismo se aplica contra las reservas que está obligada a llevar la compañía aseguradora. El asegurado en materia física el asegurado tiene dos efectos distintos: el primero, respecto de aquellas cantidades que cobre por concepto de riesgo pagados, las cuales serán ingresos acumulables, y el otro efecto son las distintas imitaciones que la ley establece a los gastos por concepto de seguros.

Antecedentes Históricos del Gasto Como Seguro del Hombre Clave

En 1990, se eliminó de esta fracción el requisito de que las primas se pagaran a instituciones mexicanas. Esta eliminación no quiere decir que son deducibles las primas pagadas a empresas extranjeras, pues la ley de la materia contiene prohibición expresa para estos efectos, incluyendo penas pecuniarias y corporales. Asimismo, se modificó la limitación de préstamos de la aseguradora quedando “que no se otorgue préstamos a persona alguna” sustituyendo la relación que hubo en 1989 de “que no se otorguen préstamos al contratante, a los beneficiarios o asegurados” queda así más amplia la restricción (CCP, 2012) Con el objeto de desanimar el uso de prácticas indeseables consistente en la contratación de primas de seguro, en los cuales durante la vigencia se otorgara préstamos importantes, desvirtuando así su naturaleza, se precisa que en caso de que esta situación se dé, las primas correspondientes se consideraran no deducibles. Es importante destacar que esta disposición señala que no se otorguen préstamos a persona alguna, ya sea a la persona moral asegurada, beneficiarios familiares o cualquier otra persona o no que tenga o no relación con esta.

Fundamentación de la Deducibilidad Como Gasto de Acuerdo A LISR

De acuerdo al artículo 27 de la ley de impuesto sobre la renta, las deducciones autorizadas en este Título deberán reunir los siguientes requisitos: Ser estrictamente indispensables para los fines de la actividad del contribuyente, salvo que se trate de donativos no onerosos ni remunerativos, que satisfagan los requisitos previstos en esta ley y en las reglas generales que para el efecto establezcan el Servicio de Administración Tributaria y que se otorguen en los siguientes casos y de acuerdo a la fracción que trata. XII que los pagos de primas por seguros o fianzas serán conforme a las leyes de la materia y correspondan a conceptos que esta ley señala como deducible o que en otras leyes se establezca la obligación de contratarlos y siempre que tratándose de seguros durante la vigencia de la póliza no se otorguen préstamos a persona alguna,

por parte de la aseguradora, con garantía de la suma aseguradas, de las primas pagadas o de las reservas matemáticas” En los casos en que los seguros tengan por objeto otorgar beneficios a los trabajadores, deberá observarse lo dispuesto en la fracción anterior. Si mediante el seguro se trata de resarcir al contribuyente de la disminución que en su productividad pudiera causar la muerte, accidente o enfermedad, de técnicos o dirigentes, la deducción de la prima procederá siempre que el seguro se establezca en un plan en el cual se determine el procedimiento para fijar el monto de la prestación y se satisfaga los plazos y los requisitos que se fije en disposiciones de carácter general. De acuerdo artículo 44RISR, los planes relativos a seguros de técnicos o dirigentes a que se refiere la fracción X11, del artículo 27 de la ley, deberán ajustarse a lo siguiente:

Los contratos de seguros serán temporales a un plazo no mayor de 20 años y de prima nivelada.

El asegurado deberá tener relación de trabajo con la empresa, o ser socio industrial en el caso de sociedades de personas o en comandita por acciones.

El contribuyente deberá reunir la calidad de contratante y beneficiario irrevocable.

En el caso de terminación del contrato de seguro, la póliza será rescatada y el contribuyente acumulara a sus ingresos el importe del rescate en el ejercicio que esto ocurra.

En los casos en que los seguros tengan por objeto otorgar beneficios a los trabajadores, deberá, observarse lo dispuesto X11 del artículo 27. Si mediante el seguro se trata de resarcir al contribuyente de la disminución que en su productividad pudiera causar la muerte, accidente o enfermedad, de técnicos o dirigentes, la deducción de las primas procederá siempre que el seguro se establezca en un plan en el cual se determine el procedimiento para fijar el monto de la presentación y se satisfagan los plazos y los requisitos que se fijen en disposiciones de carácter general. Resulta claro que la intención de este seguro, en que el beneficiario será al propio contribuyente y que tiene por objeto fundamentalmente, resarcirlo de las pérdidas en las que pueda incurrir o en las utilidades que deje de percibir, como consecuencia de la muerte de algún técnico o dirigente clave de la empresa.

Tipos o conceptos de gasto

Gasto, el lenguaje corriente, por el verbo “gastar” se entiende: emplear el dinero en algo”, de acuerdo con el diccionario de la real academia de la lengua española el vocablo “gasto” deriva del latín *vastare*, esto es, implica una connotación en el sentido de “devastar o destruir. El diccionario en una de sus acepciones define al término que nos ocupa unido al vocablo “deducible” como “cantidad que por ley puedes restar el contribuyente al fijar la base imponible del tributo (Monrroy, 2010). Desde el punto de vista contable. El costo y el gasto son decrementos de los activos o incrementos de los pasivos de una entidad, durante un periodo contable, con la intención de generar ingresos y con un impacto desfavorable en la utilidad o pérdida neta o, en su caso, en el cambio neto en el patrimonio contable y, consecuentemente, en el capital ganado o patrimonio contable. Gasto del punto de vista jurídico. En virtud de que los conceptos “ingreso bruto” y “gasto” se encuentran íntimamente relacionados, las consideraciones y conclusiones planteadas solo respecto a la persona que sufre el sacrificio patrimonial. En esta línea del pensamiento, desde el punto de vista jurídico, se puede definir al “gasto” como la modificación negativa experimentada por el patrimonio derivada de hechos jurídicos y actos unilaterales de carácter lucrativo, así como las prestaciones que se adeudan o pagan al amparo de negocios jurídicos bilaterales o sinalagmáticos.

Jurisprudencias Para Justificar El Seguro del Hombre Clave

Los gastos desde el punto de vista jurídico y en virtud de que los ingresos brutos y gasto se encuentran íntimamente relacionados, se da el caso que para obtener el ingreso se requiere obtener un gasto, en este caso las erogaciones efectuadas por concepto de seguro de hombre clave, que se pretende deducir siguiendo los procesos legislativos siempre que se cumplan todos y cada uno de los requisitos fiscales y por ende que sea estrictamente indispensable el desembolso, y que este se encuentre íntimamente relacionado con la

intención de producir un ingreso por lo que se ha emitido criterios jurisprudenciales que apoyan la deducibilidad de seguro de hombre clave como se presenta dos jurisprudencias como apoyo para conocer el espíritu del legislador y contar con elementos que soporten la deducibilidad.

Jurisprudencia

No. Registró 255,918

Tesis aislada

Materia(s): Administración

Séptima Época

Instancia: Tribunales Colegiados de Circuito

Fuente: Semanario Judicial de la Federación

Tomo: 51 Sexta Parte

Tesis:

Impuesto sobre la renta: deducción de seguros sobre la vida de funcionarios.-conforme a la fracción vii del artículo 26 de la ley del impuesto sobre la renta, son deducibles las prestaciones que por concepto de previsión social se otorguen en forma general a todos los trabajadores, pero tratándose de un seguro sobre la vida de un alto funcionario, no se puede exigir para que sea deducible que se trate de una prestación social general, que beneficie a todos los trabajadores, sino que se prevé, conforme a la fracción viii del mismo precepto, la disminución que en su productividad pueda causar a la empresa la muerte de los dirigentes.

Primer tribunal colegiado en materia administrativa del primer circuito.

Amparo directo 614/72 banco comercial mexicano de monterrey, s.a. 26 de marzo 1973, unanimidad de votos. Ponente guillermo guzmán Orozco

Aplicando el criterio jurisprudencial se presenta segunda tesis del tema en mención para sustentar.

No. Registro: 253,565

Tesis aislada

Materia(s): Administrativa

Séptima Época

Instancia: Tribunales Colegiados de Circuito

Fuente: Semanario Judicial de la Federación

Tomo: 91-96 Sexta Parte

Tesis:

Seguros. Deducciones. Impuesto sobre la renta. El artículo 26, fracción vii, de la ley de impuesto sobre la renta, se refiere a gastos deducibles de previsión social, y señala como casos concretos por jubilación, fallecimiento, invalidez, servicios médicos y hospitales, subsidios por incapacidad, becas, fondo de ahorro, guarderías, actividades culturales o deportivas etcétera. Pero es la fracción viii la que en forma específica se refiere a la deducción de primas por seguros, y en este aspecto hace un distingo: a) que los seguros tengan por objeto beneficiar a los trabajadores, en cuyo caso la prestación debe otorgarse en forma general en beneficio de todos y b) que mediante el seguro se trate de resarcir a la empresa de la disminución que en su productividad pudiera causar la muerte, enfermedad o accidentes de técnicos o dirigentes. En el primer caso, el texto legal hace suponer que la expresión “dichas prestaciones deberán otorgar en forma general en beneficio de los trabajadores de la empresa” debe entenderse en el sentido de que debe extenderse a todos ellos. Y para que se pueda tomar un seguro que no abarque la totalidad de los trabajadores, la empresa deberá ubicarse en el caso de aquellos funcionarios cuya falta se traduzca en una disminución de su productividad. Y para pretender la procedencia de la deducción, en caso de conflicto, es esa circunstancia

la que deberá alegarse y , en caso de , probarse .Si la quejosa no ha fundado su pretensión en el argumento de que la falta de los trabajadores obligados a viajar se traduzca en una disminución de su productividad, sino en el hecho de que están sujetos a riesgo , en principio podría pensarse que la falta de cualquier trabajador o clase de trabajador redundaría en disminución de la productividad, pero no se refiere a esto la ley , sino al caso de aquellos funcionarios dirigentes que por su capacidad o experiencia son difíciles de sustituir en puestos de dirección , y cuya falta trae como consecuencia una disminución en la productividad , por la falta de su labor calificada y la dificultad de sustituirlos . Por ello, el precepto establece que en caso de siniestro, el causante acumulara en estos casos, a sus percepciones del ejercicio, la suma que obtenga de la institución asegurada. Si se tratase solo de cubrir riesgos en general, tendrían que cubrirse a favor de todos los trabajadores, en términos de la primera hipótesis normativa examinada.

Primer Tribunal Colegiado En Materia Administrativa del Primer Circuito

Amparo directo 424/76 Banco de Comercio de Guerrero, S.A. 27 de octubre de 1976. Unanimidad de votos. Ponente: Guillermo Guzmán Orozco. En el supuesto que el contribuyente reciba indemnización por la muerte, accidente o enfermedad de la persona asegurada como establece segundo párrafo de fracción X11 del artículo 27 LISR, deberá acumular los ingresos por concepto de indemnización de acuerdo al artículo 16 de la Ley del Impuesto sobre la renta que establece.

Tabla 1: Sinónimo de Hombre Clave En Países de América Latina

Tabla de Sinónimos	De Hombre Clave
Argentina	Hombre clave
Francia	Homme-Clè
Perù	Hombre-clave
Chile	Hombre-clave
Venezuela	Hombre-clave
Brasil	Hombre-clave
Paraguay	Hombre-clave
España	Hombre-clave
Portugal	Homem-chave
Ecuador	Hombre clave

En la tabla 1. Se observa que el 80% de los 10 países latinos utilizan el sinónimo de hombre clave significa que hay simetría con el país de México,

Se presenta diez países es decir el 80% en los cuales se aplica el sinónimo del seguro de hombre clave estos corresponden a países de América Latina, observando que en Francia y Portugal varía con el término Homme-Clè y Homem-chave respectivamente.

METODOLOGIA

Cuando se presentan procedimientos científicos es posible lograr el conocimiento al crear y aplicar el derecho. Es dable considerar el seguro de hombre clave cuando se demuestra que el egreso es deducible y está íntimamente relacionado con el ingreso y a la vez aumenta la generación de utilidades de la empresa. En esta situación justificar cuando se cumple con un plan de seguro. El legislador debe considerar o reconocer el gasto del seguro del hombre clave como estrictamente indispensable sin los cuales se pondrá en riesgo la generación de utilidades al faltar la figura del hombre clave.

Tabla 2: Instrumento Con Variables

Cuestionario					
Favor de contestar la siguientes preguntas con (x) de acuerdo al nivel de importancia que usted cuente o considere aplicar en la empresa familiar					
	nada importante 1	poco importante 2	importante 3	algo importante 4	muy importante 5
1. Seguro del hombre clave					
2. Figura legal como instrumento					
3. Estrategia fiscal					
4. Estrictamente Indispensable el seguro hombre clave					
5. Inseguridad en que vive el país					
6. Continuidad de la empresa familiar					
7. Asegurar la productividad de la empresa					
8. Seguro del hombre clave deducible de impuestos					
9. Contrato de la aseguradora por consecuencia					
10. Libertad para organizar y ahorro de impuestos					

Se presenta la tabla 2, el instrumento a los directivos de empresa familiar para determinar qué tan importante es contar con el seguro del hombre clave, y si no cuentan con el seguro saber si se encuentra dentro de sus planes obtener el contrato para planear el seguro conociendo que es deducible de impuestos y lo puede integrar dentro del plan. Considerando en la gráfica el nivel de importancia de acuerdo a cada una de las variables evaluadas con escala 1 al 5 con nada importante, poco importante, indiferente, importante, algo importante y muy importante respectivamente.

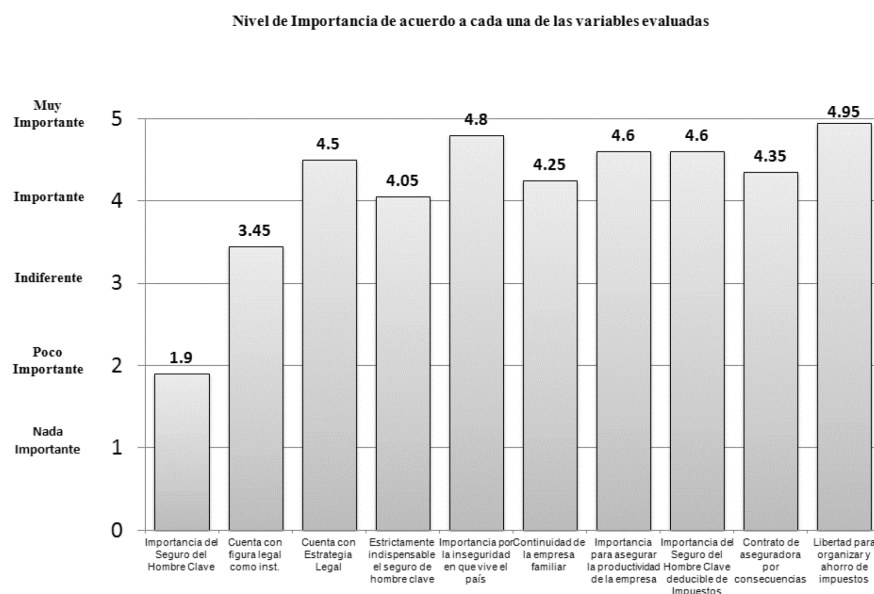
RESULTADOS

Se presenta la figura 1. De validación, el cual se obtuvo con el instrumento que se procesó en el programa SPSS, obteniendo la estadística de la media, para posteriormente elaborar la grafica en Excel y pasar a Word, como resultado: 38% de los dirigentes les parece atractivo el seguro del hombre clave por desconocimiento el resto no lo sabía, asimismo el 69% consideran importante la figura legal es decir que cuentan con este instrumento, el 90% cuenta con estrategia fiscal, el 81% considerar estrictamente indispensable el seguro, el 96% les parece importante por la inseguridad que se vive en México, el 92% les pareció atractivo que sea deducible de impuestos y el 98% cuentan con libertad para organizar y ahorro en su empresa al adquirir el seguro de hombre clave.

CONCLUSIONES

“Artículo 16. Las personas morales residentes en el país, incluida la asociación en participación, acumularan la totalidad de los ingresos en efectivo, en bienes, en servicios, en crédito o de cualquier otro tipo, que obtengan en el ejercicio, inclusive los provenientes de sus establecimientos en el extranjero. Para contar con simetría fiscal el ingreso se acumula en el supuesto que la aseguradora entregue a la empresa familiar una indemnización para resarcir el daño del hombre clave. De acuerdo a posturas extremas, económicamente el contribuyente con su ideología tienen libertad para organizar su situación fiscal y decidir con plena libertad, así como gestionar para obtener el ahorro de impuestos, este libertad debe respetarse tomando en cuenta que tiene la responsabilidad de no caer en la evasión y elusión fiscal, pero si buscar el ahorro fiscal, que es abatir atenuar o diferir la carga tributaria. Por lo anterior se demostró que el gasto del seguro del hombre clave es deducible

Figura 1: Instrumento



Se obtiene como resultado: 38% de los dirigentes les parece atractivo el seguro del hombre clave por desconocimiento el resto no lo sabía, asimismo el 69% consideran importante la figura legal es decir que cuentan con este instrumento, el 90% cuenta con estrategia fiscal, el 81% considerar estrictamente indispensable el seguro, el 96% les parece importante por la inseguridad que se vive en México, el 92% les pareció atractivo que sea deducible de impuestos y el 98% cuentan con libertad para organizar y ahorro en su empresa al adquirir el seguro de hombre clave.

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¿ES EL COACHING UNA ESTRATEGIA DE COMPETITIVIDAD EN LAS PEQUEÑAS Y MEDIANAS EMPRESAS? CASO: PARQUE ACUATICO EL TEPHÉ

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RESUMEN

Un coach puede ser un promotor del cambio, alguien que realice diagnósticos, La comprensión de los motivos que llevaron al director a contratar un coach es la clave para definir sus demandas hacia él. Aunque el objetivo obvio de un coach es mejorar los resultados del negocio. Nosotros creemos que un coach profesional para PyMEs debe estar entrenado para guiar a un director en el proceso de toma de decisiones. Un buen coach define los roles, metas y responsabilidades antes de iniciar la relación de trabajo, un buen coaching debe sacarle lo mejor al directorio, ayudarlo a moverse hacia sus metas y a aprender nuevas habilidades. Las características de un coach eficiente son: saber escuchar, habilidad para preguntar, capacidad de análisis, saber estructurar un buen plan (y seguirlo) y la capacidad de conectar a los integrantes del directorio a un dialogo constante que redunde en el desarrollo de toda la organización. Según nuestras experiencias el coach para ser efectivo debe tener ganas de aprender, ser íntegro, un buen escucha, asertivo, mejorar los resultados del negocio y tener un buen sentido del humor. Una buena intervención de coaching empieza en el director de la pequeña y mediana empresa y luego baja hacia toda la compañía. El primer paso en este proceso es delimitar los roles estratégicos tácticos y operativos de la organización. Si nosotros analizamos la estructura organizativa de cualquier corporación encontraremos a: los accionistas que cumplen el rol de aportar el capital y a cambio percibirán un dividendo, al director de donde emana el orden estratégico de la compañía, a la gerencia de donde surge el orden táctico y por último los niveles puramente operativos. En una PyMe los roles se confunden ya que es común ver a un director ocupando el rol de gerente y en algunas empresas hasta de operario.

COACHING AS A COMPETITIVE STRATEGY FOR SMES

ABSTRACT

A coach can be an agent of change, someone who perform diagnostics, Understanding the reasons that led the director to hire a coach is the key to defining their demands to him. While the obvious goal of a coach is to improve business results. We believe that a professional coach for SMEs should be trained to guide a director in the process of decision making. A good coach will define the roles, goals and responsibilities before you start working relationship, good coaching to get the best directory, help you move towards your goals and learn new skills. The features of an effective coach are: listening, ability to ask, analytical skills, know how to structure a good plan (and follow) and the ability to connect to board members at a constant dialogue that results in the development of the entire organization. Based on our experience the coach to be effective must be willing to learn, have integrity, a good listener, assertive, improve business results and have a good sense of humor. A good coaching intervention begins at the head of the SME and then down to the entire company. The first step in this process is to define the tactical and operational strategic roles in the organization. If we analyze the organizational structure of any corporation shall find: shareholders whose role is to provide capital change and receive a dividend, the principal of which emanates the

strategic nature of the company, management where tactical order emerges and Finally purely operational levels. In an SME roles are confused since it is common to see a director occupying the role of manager and some companies even operator.

INTRODUCCIÓN

En los próximos 25 a 50 años el mundo vería el fin de la forma organizacional de hoy (la organización burocrática) y el surgimiento de sistemas nuevos más adecuados a las existencias de la posindustrialización. Tal predicción se basa en el principio evolutivo según el cual cada época desarrolla un tipo de organización apropiado a sus características. Las debilidades de la organización burocrática serán los gérmenes de los futuros sistemas organizacionales; con esta afirmación nos referimos a: Los cambios rápidos e inesperados, principalmente en el campo del conocimiento y de la explosión demográfica, que impone nuevas y crecientes necesidades que las actuales organizaciones públicas y privadas no están en condiciones de atender.

El crecimiento de las organizaciones, que se vuelven complejas e internacionales. Las actividades actuales, que exigen personas con competencias diversas y altamente especializadas, lo cual implica problemas de coordinación y, principalmente, de seguimiento de los cambios acelerados. La tarea administrativa se está viendo incierta y desafiante, pues se está viendo afectada por un sin número de variables, cambios y transformaciones llenos de ambigüedad e incertidumbre. El administrador se enfrenta con problemas multifacéticos cada vez más complejos que los anteriores, y debe dedicar su atención a eventos y grupos ubicados dentro y fuera de la empresa, los cuales les suministrarán información contradictoria que complicará su diagnóstico prospectivo y su visión de los problemas por resolver o de las situaciones por enfrentar, como las exigencias de la sociedad, de los clientes, de los proveedores, de las agencias reguladoras, los desafíos de los competidores, las expectativas de la alta dirección, de los subordinados, de los accionistas. Sin embargo, todas esas exigencias, desafíos y expectativas sufren profundos cambios que sobrepasan la capacidad del administrador para seguirlos de cerca y comprenderlos de manera adecuada. Esos cambios tienden a aumentar y crean una turbulencia que perturba y complica la tarea administrativa de planear, organizar, dirigir y controlar (reingeniería e innovación tecnológica) para hacer una empresa eficiente y eficazmente.

Los pilares que sostiene la Dirección Estratégica.

Se mencionan tres componentes primordiales en las empresas:

Actitud Estratégica, Se va a realizar un:

Análisis de las fortalezas y limitaciones de la empresa

Análisis del entorno

Formulación de alternativas estratégicas, donde se tomen en cuenta los siguientes aspectos:

Tabla 1: Factores Internos y Externos

Factores Internos Factores Externos	Fortalezas Internas(S):	Debilidades Internas(W):
OPORTUNIDADES EXTERNAS (O): Por ejemplo, condiciones económicas presentes y futuras, cambios políticos y sociales, nuevos productos, servicios y tecnología.	Por ejemplo cualidades administrativas, operativas, financieras, de desarrollo ESTRATEGIAS SO: Maxi-maxi Potencialmente la estrategia más exitosa, que sirve de las fortalezas de la organización para aprovechar las oportunidades.	Por ejemplo debilidades en las áreas incluidas en el cuadro “fortalezas” ESTRATEGIAS WO: Mini-maxi Por ejemplo, estrategia de desarrollo para superar debilidades a fin de aprovechar oportunidades.
AMENAZAS EXTERNAS (T): Por ejemplo, escasez de energéticos, competencia de áreas similares a las del cuadro superior.	ESTRATEGIAS ST: Maxi-maxi Por ejemplo, uso de fortalezas para enfrentar o evitar amenazas.	ESTRATEGIAS WT: Mini-maxi Formular la estrategia más adecuada para minimizar las debilidades ante las amenazas

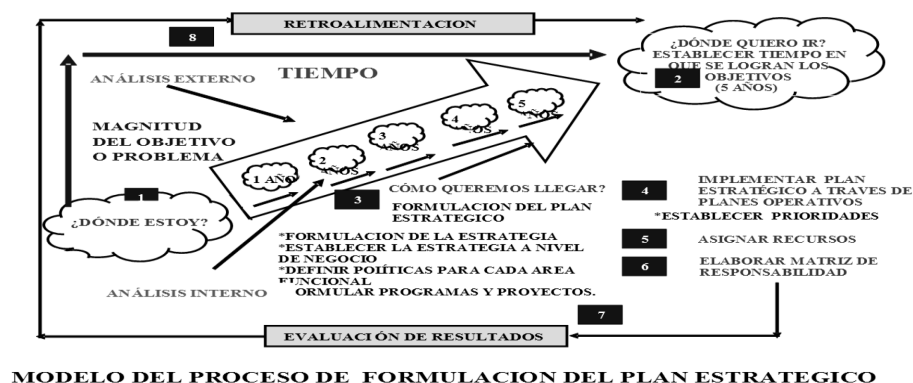
Fuente: Elaboración propia con información de Koontz, Harold y Heinz Weihrich. Administración una perspectiva Global. Op. Cit., pp. 175

Con dicho análisis las empresas serán más eficientes y eficaces en la satisfacción de las necesidades de los consumidores, tomando en consideración una adaptabilidad, una actitud voluntarista, un carácter proactivo, una actitud crítica y de análisis, flexibilidad para asumir los cambios turbulentos y una interacción ante las nuevas tecnologías, los cambios en los valores de la sociedad y las nuevas oportunidades o limitaciones del ambiente así como la necesidad del cambio estructural y del comportamiento que proviene de la tensión organizacional. Los cambios estructurales que están ocurriendo en el mundo moderno hacen necesario revitalizar y construir las organizaciones, éstas tienen que adaptarse a los cambios del ambiente. Los cambios organizacionales no deben dejarse al azar, a la inercia o a la improvisación sino que deben planearse.

Pensamiento Estratégico.

Se debe partir de un pensamiento objetivo de teorías, juicios y conceptos que dan solución a problemas para poder determinar el futuro de la organización como se ilustra en los siguientes esquemas.

Figura 1: Esquemas





Intención Estratégica

Trata del compromiso de la dirección para desarrollar una sensibilización en cada uno de los integrantes de la empresa a crear una identidad y un compromiso que contribuya a los objetivos organizacionales y fortalezca la actividad de las empresas.

El Coaching En las Pequeñas y Medianas Empresas

El coaching tiene el objetivo de dar un cambio en las pequeñas y medianas empresas para que éstas puedan girar a un nuevo concepto de organización, un nuevo concepto de cultura organizacional, un nuevo concepto de cambio, un nuevo concepto de desarrollo en el cual tengan una capacidad innovadora que sea representada por las siguientes características:

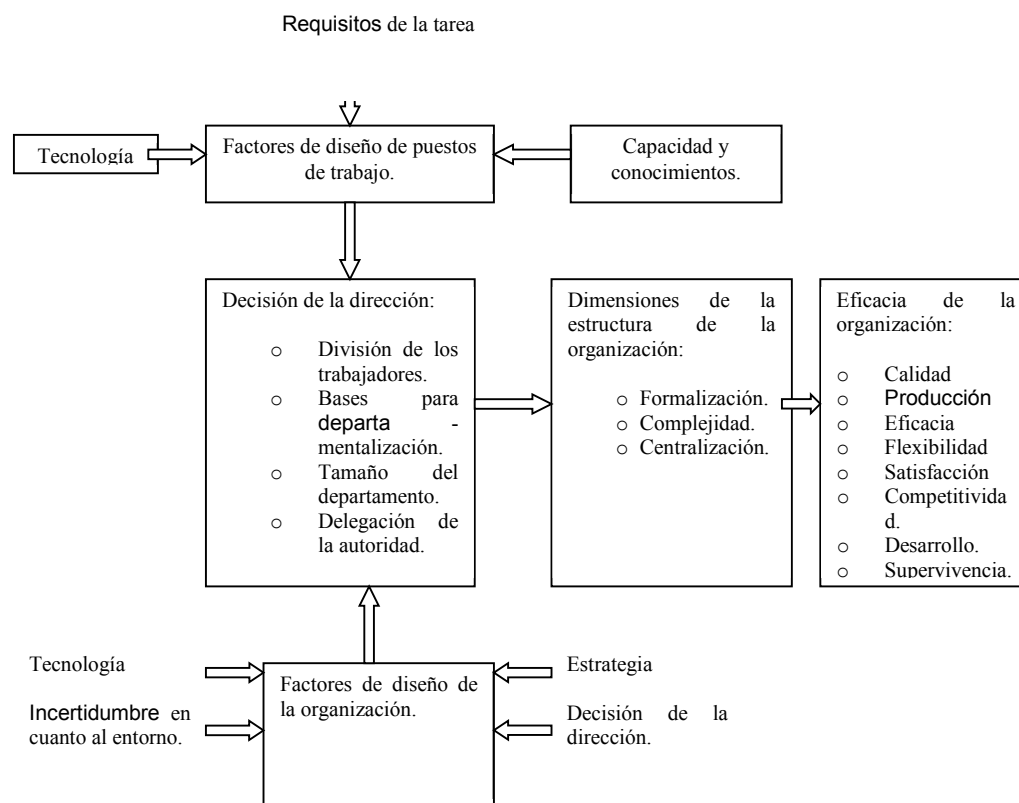
- Adaptabilidad
- Sentido de identidad
- Perspectiva exacta del medio ambiente
- Integración entre los participantes.

El problema que presentan las pequeñas y medianas empresas se encuentra principalmente en sus procesos y sus sistemas de trabajo, que se imponen a ello; en este sentido la importancia de un coaching, que es “el pensamiento nuevo y fundamental de los procesos operativos y la estructura organizacional, orientado hacia las competencias esenciales de la organización, para lograr mejoras en el desempeño organizacional (Druker, 2005, pp. 17)”

Principios del Coaching.

Estructura: Se menciona una estructura diseñada de tal manera que permita a las pequeñas y medianas empresas alcanzar la eficiencia y eficacia. Se propone un modelo de estructura para una empresa eficaz y

Figure 2: Requisitos de la Tarea



El Cambio En las Organizaciones.

Si bien es cierto que la palabra cambio implica novedad o innovación, también es cierto que el estudio de cómo lograr el cambio dentro de las pequeñas y medianas empresas es tan viejo como la administración misma. Después de la gran cantidad de propuestas que se han hecho sobre el cambio organizacional éstas se pueden clasificar en: Estructura, Tecnología y Factor humano; dada la interdependencia que guardan entre sí, un cambio en una de las variables afectará de manera distinta, y en grados diferentes a las demás, de ahí que algunas estrategias de cambio manipulen una variable con la finalidad de modificar otra. En cuanto al cambio en las estructuras podemos decir que se toman en cuenta los siguientes aspectos para una mejora en la administración de las pequeñas y medianas empresas:

Aclarar y definir las labores del personal, y la relación que existe entre estos.

Definir áreas de responsabilidad y autoridad.

Establecer cadenas de mando.

Dentro de los enfoques tecnológicos se agrupan todas aquellas estrategias de cambio organizacional que manejan, como principio básico en las transformaciones, la incorporación de la nueva tecnología a los sistemas del sector.

El enfoque humano hace hincapié en el proceso de cambio más que en la solución del problema.

La resistencia al cambio “es un fenómeno individual, una reacción normal del ser humano, (González, pp.298)”, esta resistencia puede tener origen en varios aspectos como:

Malas experiencias anteriores.

No aceptar la realidad
Percepción selectivas
Desconfianza
Recelo
Inseguridad personal
Necesidad de evitar la ansiedad
Dependencia
Contra dependencia
Miedo a lo desconocido
Falta de claridad en los objetivos.
No hacer caso de los valores y las creencias de los empleados por parte de los funcionarios.

Frente a la resistencia al cambio es conveniente:

Intercambiar o confrontar tanto opiniones como percepciones.
Organizar reuniones estructuradas donde se expresen los sentimientos y las emociones.
Información que aclare pensamientos y emociones irracionales.
Involucrar, en la medida de lo posible, a los participantes en el diagnóstico de la situación, decisión y planeación de actividades de cambio.

Preparación Para El Cambio

El agente del cambio tiene a su cargo las siguientes tareas básicas:

Ayudar a generar información precisa.
Estimular las decisiones libres y bien informadas.
Asegurar un compromiso responsable de la gente que participa en el cambio.
Desarrollar los potenciales y recursos del sistema cliente.
Coordinación, compromiso y competencia

Para lograrlo el agente debe procurar el desarrollo de las siguientes habilidades:

Autoconocimiento. Conciencia realista de capacidades, limitaciones, motivación, valores y actitudes.
Comprensión de la organización. Lo que requiere de conocimientos teóricos, experiencia en el trabajo y capacidad de diagnóstico.
Manejo de relaciones humanas. Esto le permite crear un clima de confianza, apertura, respeto y colaboración.
Flexibilidad. Capacidad para representar distintos papeles según las necesidades del programa de cambio.

Innovación y Coaching.

“El coaching es innovación y rediseño radical de los procesos administrativos para lograr mejoras en los niveles de desempeño actuales, que presentan variables tales como costo, calidad, servicio y rapidez (Venis, Warren y Mischael, 1997.PP. 15-31)”.

El término innovación “significa acción de cambio o alteración de las cosas introduciendo cosas nuevas mejorando los productos y procesos del mismo; también es conceptualiza como un factor clave para el bienestar económico, (Druker, 2005, pp.17)”.

Replanteamiento de la Empresa

La globalización ha traído como consecuencia que los países redefinan los límites del control político y transformen sus estructuras en dónde exista una apertura comercial, un saneamiento de las finanzas públicas y una reestructuración del sector paraestatal y que exista una democracia. La nueva organización empresarial en el marco de la reingeniería debe de considerar las siguientes variables que se tienen que combinar para que se de un proceso de cambio.

Tabla 2: Replanteamiento de la Empresa

Tradicional	Coaching
Estructura	Estrategia
Procedimientos	Sistemas
Actividades	Procesos
Trabajo individual	Trabajo en equipo
Centralización, jerarquía	Participación, delegación
Visión local	Visión global
Intereses internos de la empresa	Intereses cliente mercado
Corto plazo	Largo plazo
Gastos, egresos costos	Ingresos, generación
Pérdidas, punto de equilibrio.	Ganancias, utilidades.
Seguridad	Oportunidad
Tradicción, estabilidad	Cambio e innovación
Intuición	Información
Valores particulares	Valores compartidos
Improvisación	Constancia
Estabilidad funcional	Flexibilidad
Especialización del trabajo	Multifuncionalidad
Separación pensar hacer	Integración pensar hacer
Esfuerzo	Resultados
Instrucción entrenamiento	Aprendizaje.

Fuente: Elaboración propia con datos tomados de José de la Cerda Gastélum; Francisco Núñez de la Peña. *La Administración en Desarrollo. Op. Cit. 94-96*

Medios Para Impulsar El Coaching

Todo el personal de la empresa debe participar en proceso de desaprendizaje que cuestiona la rigidez de las conductas e introduce el liderazgo situacional como elemento clave para dirigir la energía humana hacia resultados. Todo el personal de la empresa debe participar en clínicas de coaching de proceso, lo cual implica cambio integral de la organización. Se deben definir metas concretas y objetivas, cuestionarse los métodos de trabajo y elaborar planes de acción a corto y largo plazo. Se debe desarrollar el liderazgo situacional y habilidades esenciales de los líderes que constituyen la base para fomentar una cultura de trabajo en equipo, y enfocar la energía hacia metas estratégicas. Se debe implementar programas de aseguramiento y control a partir de un sistema de información de resultados generados por los líderes y por los equipos autónomos. Además, se debe remunerar por resultados. El liderazgo factor clave del proceso de coaching. Es importante que se deje el modelo tradicional de trabajo para implementar el coaching como base de competitividad.

Tabla 3: Liderazgo Factor Clave

Administración Tradicional	Administración Basada En la Innovación y En el Coaching
<p>El familismo es característica básica de las organizaciones; la asignación de puestos y funciones se basa en las relaciones e intereses personales.</p> <p>La dirección de las empresas es comúnmente ejercida por parientes o miembros de la familia propietaria, la forma de dirección es subjetiva.</p> <p>Las estructuras de organización son autoritarias e individualistas; muy estratificadas y divididas por grandes diferencias de autoridad, posición y estatus entre los niveles jerárquicos.</p> <p>Existe gran separación entre grupos de distinto nivel jerárquico: gerentes, supervisores, empleados, obreros.</p> <p>La dirección y organización del trabajo se basa en tradiciones y costumbres descuidando factores como el diseño, el logro y la organizacional. Las políticas y relaciones se antepone al trabajo mismo.</p> <p>La dirección de recursos humanos depende en gran parte de la costumbre y la intuición, escaseando los sistemas de administración de personal. Liderazgo autocrático y directivo; centralización de autoridad; la toma de decisiones se centra en puestos superiores.</p> <p>Gerencia individualista: antepone las necesidades personales de poder e imagen a las necesidades del grupo o de la organización.</p> <p>Relaciones verticales jerárquicas, autoritarias, paternalistas: el líder manda e impone; a veces protege a sus subordinados a cambio de obediencia y lealtad.</p> <p>Relaciones horizontales de desconfianza y sospecha sobre los motivos y capacidades de los demás.</p> <p>Las comunicaciones son indirectas y cerradas; los subordinados deben guardar distancias; se dificulta la comunicación vertical ascendente.</p> <p>Respeto rígido a las normas y figuras de autoridad.</p> <p>Bajo sentido de autodesarrollo y superación. Débil motivación lo logro.</p> <p>Promociones basadas en antigüedad y lazos familiares, políticos o amistosos.</p> <p>Desconfianza en el trabajo en equipo. El individuo es la unidad organizacional básica.</p> <p>Visión pasiva del tiempo, descuido de las fechas y tiempos programados, impuntualidad e informalidad. Desinterés por informar, desarrollar e involucrar a los subordinados en los planes y prácticas de la organización.</p> <p>La productividad se asocia con volumen pero raramente con calidad. Existe poca conciencia de productividad y eficiencia.</p>	<p>Las organizaciones son corporaciones colectivas; la asignación de puestos y funciones se basa en las capacidades y el desempeño de las personas.</p> <p>La dirección de las empresas se encarga a gerentes profesionales, que aplican la administración científica, racional y objetiva.</p> <p>Las estructuras de organización son democráticas y grupales; impersonales y objetivas, con poco énfasis en diferencias de autoridad, posición o estatus.</p> <p>Existe muy poca separación entre grupos de distinto nivel jerárquico. Amplias oportunidades para superar niveles dentro de la organización.</p> <p>La dirección y la organización del trabajo se basan en los principios de la teoría administrativa; el trabajo mismo es el factor más importante, mientras que la orientación fundamental de las personas y organizaciones es la productividad, el logro y la eficiencia.</p> <p>La dirección e recursos humanos se basa en sistemas avanzados de selección, capacitación, desarrollo y motivación personal. Liderazgo democrático y participativo: la autoridad y responsabilidad se delegan, la toma de decisiones es compartida.</p> <p>Gerencia grupal: las necesidades del grupo de trabajo y de la organización son primero que las necesidades personales de la gente.</p> <p>Relaciones verticales participativas: no hay imposición del líder, todos los miembros del grupo pueden tomar iniciativas, decidir y ejercer liderazgo.</p> <p>Relaciones horizontales de confianza en los motivos y capacidades de los demás.</p> <p>Las comunicaciones son directas y abiertas; el énfasis en la transmisión clara del mensaje. Fluidez vertical y horizontal de la comunicación.</p> <p>Flexibilidad en la interpretación de normas y figuras de autoridad.</p> <p>Alto sentido de desarrollo y superación. Alta motivación de logro.</p> <p>Promociones basadas en desempeño y conocimiento.</p> <p>Confianza en el trabajo en equipo. El grupo es la unidad organizacional básica.</p> <p>Visión activa del tiempo, mucho cuidado puesto en cumplir con fechas y tiempos programados. Gran puntualidad. Alto interés en informar, desarrollar e involucrar a subordinados en planes y prácticas de la organización.</p> <p>La productividad es parte esencial del trabajo y se asocia con calidad.</p>

Fuente: Elaboración propia con datos tomados de José de la Cerda Gastélum; Francisco Núñez de la Peña. La Administración en Desarrollo. Op. Cit. 94-96

Tabla 4: Liderazgo factor clave del proceso de coaching; con sus respectivas variables.

Centradas En el Trabajo	Centradas En las Personas
<p>Asignar responsabilidades</p> <p>Establecer estándares, normas y reglas.</p> <p>Establecer objetivos</p> <p>Supervisar el trabajo</p> <p>Verificar y evaluar resultados</p> <p>Corregir desviaciones</p> <p>Fijar sistemas de trabajo</p> <p>Fijar procedimientos</p> <p>Establecer canales y flujos de trabajo</p> <p>Establecer fechas límite</p> <p>Coordinar juntas de trabajo</p> <p>Enfatizar objetivos organizacionales.</p>	<p>Abrir la comunicación y la participación del grupo de trabajo.</p> <p>Escuchar problemas</p> <p>Integrar equipos de trabajo</p> <p>Compartir decisiones</p> <p>Discutir problemas y animar la búsqueda conjunta de soluciones</p> <p>Conocer las necesidades y expectativas de los demás.</p> <p>Crear clima de cooperación, cordialidad y bienestar</p> <p>Motivar a las personas.</p>

CONCLUSIONES

El “coaching para pymes” se basa en ayudar al empresario a alcanzar los objetivos en la empresa, ofreciéndole sencillas herramientas o métodos para optimizar su empresa. El Coach es quien ayuda al empresario a definir su objetivo, a que crea que puede lograrlos, a eliminar obstáculos, a determinar los pasos, desarrollar las habilidades necesarias y sacar lo mejor de ellos para poner acción. Y en un periodo determinado puede alcanzar los objetivos más importantes para su Pyme: por ejemplo aumentar ventas, aumentar su productividad y organización personal, actualizar la empresa a las ventajas de las nuevas tecnologías, organizar el equipo, sistematizar el negocio para que funcione sin su presencia, tener la mente de los grandes empresarios, motivarse y motivar a otros, tener claridad y enfoque de la visión de la empresa, y sobre todo, mejorar los beneficios.

El objetivo de coach es lograr que se piense y se internalice para la toma de decisiones en cada rol ; El Accionista piensa en función del R.O.E, (return on equity) el director en función del R.O.A (return on assets) y del R.O.I. (return on investment) , el gerente en función del R.O.S (return on sales) y en el plano operativo en función de la productividad, el empresario pyme debe tratar de equilibrar estos conceptos para alcanzar sus objetivos estratégicos. El coaching abre ventanas para que se investiguen: conceptos de negocios, herramientas, técnicas y nuevos paradigmas de gestión empresarial, provee una metodología de planificación continua utilizando estrategias y tácticas apuntadas a incrementar la visión empresarial. Existen evidencias que se forma así un sistema sinérgico de trabajo en equipo que apalanca las competencias individuales de cada integrante del directorio en beneficio de mejores resultado para la empresa. El coaching en las pymes está orientado a los resultados y tiene como consecuencia la mejora continua del desempeño individual y grupal. Para aplicar un coaching en las pequeñas y medianas empresas es primordial aplicar los siguientes principios básicos. Planeación Estratégica. (misión y visión). Calidad Repensar, replantear y el de coaching.

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EMBARAZO ADOLESCENTE Y DESERCIÓN ESCOLAR (EFECTOS COLATERALES) EN EL ESTADO DE MORELOS, MÉXICO

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RESUMEN

Las estadísticas señalan que en México los embarazos de mujeres en la adolescencia ha aumentado considerablemente, lo que se atribuye a la falta de educación en salud sexual y reproductiva, pues tan sólo la Organización Mundial de la Salud (OMS) ha señalado que anualmente alrededor de 16 millones de niñas de entre 15 y 19 años dan a luz y en el caso de México en particular, la Encuesta Nacional de Salud y Nutrición (ENSANUT) reportó que en el año 2011 por cada mil mujeres 37.0 eran mujeres adolescentes, lo que se ha incrementado en comparación con el 2005 en donde por cada mil mujeres 30.0 correspondían a adolescentes. El estado de Morelos en México no está exento de esta problemática, es por ello que en este trabajo se analiza el embarazo en adolescentes y la deserción escolar como un efecto colateral, específicamente en el Estado de Morelos, ya que la entidad actualmente tiene un índice de embarazo adolescente ligeramente por arriba de la media nacional lo que hace que este fenómeno sea considerado un problema de salud pública. Por otra parte se indagan los efectos colaterales de este fenómeno, entre ellos la deserción escolar y se analizan las historias de vida de dos adolescentes que viven esta problemática. La presente es una investigación documental y descriptiva, que utiliza la técnica de historias de vida para los casos específicos.

PALABRAS CLAVES: Embarazo, Adolescente, Deserción Escolar

TEENAGE PREGNANCY AND DROPOUT (SIDE EFFECTS) IN THE STATE OF MORELOS, MEXICO

ABSTRACT

Statistics show that in Mexico pregnancies in women during adolescence has increased considerably, which is attributed to the lack of education on sexual and reproductive health, as only the World Health Organization (WHO) has stated that each year around 16 million girls between 15 and 19 give birth and in the case of Mexico in particular the National Health and Nutrition Examination Survey (ENSANUT) reported that in 2011 37.0 per thousand women were teenage girls, which is has increased compared to 2005 where 30.0 per thousand women corresponded to adolescents. The state of Morelos in Mexico is not exempt from this problem, which is why in this work teenage pregnancy and school dropout as a side effect, specifically in the state of Morelos is analyzed, since the entity currently has an index Teen pregnancy slightly above the national average which makes this phenomenon is considered a public health problem. Moreover the side effects of this phenomenon investigate, including dropout and life stories of two

teenagers who live this problem are analyzed. This is a documentary and descriptive research, utilizing the technique of life stories for specific cases.

JEL: A22, I18, I20, Z18

KEYWORDS: Pregnancy, Teenage , Dropouts

INTRODUCCIÓN

En este trabajo se analiza la relación entre embarazo adolescente y deserción escolar en el estado de Morelos, México. El embarazo adolescente y la deserción escolar son dos variables que pueden estar relacionadas debido a que el embarazo y la maternidad en algunas investigaciones son reportados como la causa del abandono de los estudios, es por ello que en el presente estudio se analiza la deserción escolar como un efecto colateral del embarazo en la adolescencia. Considerando que, la adolescencia es una etapa muy complicada para el ser humano, a pesar de contar con elementos para entender el mundo que nos rodea el organismo atraviesa por muchos cambios tanto físicos como mentales; Según los especialistas, la adolescencia es una etapa en la que se establecen patrones de comportamiento para la vida, al transitar de la niñez a la edad adulta. Como ya se mencionó, entre los principales cambios que experimentan los adolescentes se encuentra el inicio de su vida sexual; al respecto para que ellos puedan tomar mejores decisiones es importante que tengan una buena educación sexual, es imprescindible que los padres orienten a los adolescentes sobre el hecho de que las relaciones sexuales pueden conducir a embarazos no deseados y sobre las repercusiones que tendrán para su vida futura. Entre estas repercusiones se encuentra la deserción escolar, y que el caso específico del estado de Morelos la tasa de deserción escolar se encuentra por arriba del índice a nivel nacional lo que constituye un problema que indudablemente debe ser estudiado. Por otra parte el índice de embarazos en adolescentes también se encuentra ligeramente por arriba de la media nacional, es por ello que aquí se presentan las cifras de ambos fenómenos que aparentemente están correlacionados.

REVISIÓN DE LITERATURA

Embarazo adolescente: Actualmente el embarazo adolescente es considerado un problema de salud pública en México, puesto que se ha detectado que la incidencia de este fenómeno ha ido en aumento desde el 2006, pero antes de hablar de cifras, definiremos algunos términos como:

Adolescencia y Adolescente

La Organización Mundial de la Salud (OMS) define como adolescencia al "período de la vida en el cual el individuo adquiere la capacidad reproductiva, transita los patrones psicológicos de la niñez a la adultez y consolida la independencia socio-económica" (Issler; 2001). Se considera como adolescente, según la Organización mundial de la salud (OMS) a los jóvenes de 10 a 19 años. Por otra parte la Ley para la Protección de Niñas, Niños y Adolescentes, considera como adolescentes a las personas que tienen entre 12 años cumplidos y 18 años incumplidos. Según el consejo estatal de población en "México, las y los jóvenes inician su vida sexual entre los 15 y los 19 años, en promedio. La gran mayoría de ellos (97%) conoce al menos un método anticonceptivo; sin embargo, más de la mitad no utilizaron ninguno en su primera relación sexual". Según los datos presentados los jóvenes están iniciando su vida sexual en la adolescencia y lo hace plenamente informado de los métodos anticonceptivos que existen, pero solo una minoría los está utilizando. Aunado a lo anterior debemos considerar que los jóvenes enfrentan una serie de cambios psíquicos y físicos que no comprenden al cien por ciento y sin una adecuada guía de los padres, de los maestros e incluso de la sociedad en general resulta aún más complicado comprender dichos cambios y dominar los impulsos, al respecto el Dr. Celestino Álvarez en su libro titulado el embarazo en la adolescencia recomienda lo siguiente:

“La mejor protección de los intereses de los adolescentes y la mayor garantía para su desarrollo armónico e integral es una sólida educación moral, una relación armónica y franca entre padres e hijos, una atmósfera de solidaridad y respeto en el seno de la familia y en la escuela, sin excluir de ese intercambio los aspectos que se relacionan con la sexualidad. En esa dirección ha de trabajar toda la sociedad. Sin preparación integral, ignorantes de los riesgos de una conducta desordenada, sin tener vínculos establecidos en el seno de la familia, los adolescentes pueden responder incontroladamente a sus impulsos. Por eso es responsabilidad de los adultos, de la familia y de la escuela, tomar la iniciativa y ayudar a orientar a las nuevas generaciones” (Álvarez, 2007). El problema del embarazo adolescente no solo se debe a desconocimiento de los métodos anticonceptivos como se muestra en el párrafo anterior, puesto que el 97% de los encuestados conoce al menos un método anticonceptivo, el problema es multifactorial y las causas pueden ser muy diversas. Estudios que se han realizado sobre el fenómeno reportan como causas las siguientes:

El matrimonio a edades tempranas y el rol de género que tradicionalmente se asigna a la mujer; La práctica de las relaciones sexuales de los jóvenes sin métodos anticonceptivos; La presión de los compañeros, que alientan a los adolescentes a tener relaciones sexuales; El consumo de bebidas alcohólicas y otras drogas, producen una reducción en la inhibición, que puede estimular la actividad sexual no deseada; Carecer de información y conocimientos suficientes sobre los métodos anticonceptivos y el no tener un fácil acceso a su adquisición; La falta de una buena educación sexual.(Issler, 2012) En el siguiente apartado describiremos lo relativo a la deserción escolar.

Deserción Escolar

Para analizar el fenómeno de la deserción en el estado de Morelos es necesario definir primeramente el término, a pesar de que la definición de deserción estudiantil sigue en discusión y es difícil contar con un consenso, en general se le define como el abandono de la escuela, temporal o permanente que puede ser explicado por diferentes categorías de variables: socioeconómicas, individuales, institucionales y académicas.(Landeró, 2012) Tinto (1982) define deserción como una situación a la que se enfrenta un estudiante cuando aspira y no logra concluir su proyecto educativo. Señala que se puede considerar como desertor a aquel individuo que siendo estudiante no presenta actividad académica durante tres semestres académicos consecutivos. Una vez entendida la deserción como el abandono de los estudios, o la interrupción del proyecto educativo por diversas causas; es necesario definir como se mide el fenómeno para identificar la intensidad o gravedad del mismo y según los datos estadísticos presentados en anuario denominado: Panorama educativo de México, la deserción puede ser medida en dos momentos distintos como a continuación se describe. La tasa de deserción total, como medida de pérdida del flujo escolar entre dos ciclos consecutivos, proporciona información sobre el porcentaje de alumnos que abandonaron la escuela en educación primaria, secundaria o media superior. El abandono a que se hace referencia se mide en dos momentos: durante el ciclo escolar (que en adelante se denominará Tasa de deserción intracurricular), o bien, entre el fin de un ciclo escolar y el inicio del siguiente (Tasa de deserción intercurricular).(Robles 2014).

La deserción escolar en la Educación Media Superior (EMS) en México ha sido poco investigada, lo cual se ve reflejado en los pocos estudios y estadísticas al respecto. Mucho menos existen bases estadísticas por instituciones a nivel nacional que aborden las causas de la deserción y su correlación con los datos numéricos de este fenómeno. Los escasos estudios en el país son parciales y no han abordado la problemática de forma integral. Lo que prevalece en estos estudios es la caracterización de la población desertora, la medición del fenómeno y la estadística descriptiva quedándose en una parte diagnóstica sin pasar a modelos de intervención y propuesta.(Landeró 2012). Los pocos estudios que existen sobre deserción escolar reportan como principales causas las que se citan a continuación: Problemas de

desempeño escolar: bajo rendimiento, dificultades de conducta y aquellos asociados a la edad. Problemas relacionados con la oferta o falta de establecimientos:

ausencia del nivel educativo, lejanía, ausencia de maestros.

Falta de interés de los adolescentes y de sus familias.

Problemas familiares, principalmente mencionados por niñas y adolescentes tales como la realización de quehaceres del hogar, el embarazo y la maternidad.

Problemas relacionados al entorno comunitario y las redes sociales existentes.

Razones económicas: el abandono para trabajar o buscar empleo.

Otras razones, tales como discapacidad, servicio militar, enfermedad, etc. (Lopez, Velazquez 2011)

En el punto cuatro se menciona que una de las causas que es reportada por las adolescentes es el embarazo y la maternidad, tema que nos atañe en esta ponencia.

METODOLOGIA

En este estudio se utilizó un enfoque cuantitativo y cualitativo, con un alcance descriptivo, ya que se analizaron los datos estadísticos presentados por varias instituciones como: la Organización Mundial de la Salud (OMS), el Instituto Nacional de Estadística Geografía e Informática (INEGI) y por el Consejo Nacional de Población (CONAPO), sobre indicadores de madres adolescentes y educación. Además se complementó utilizando el método de historias de vida.

RESULTADOS

Embarazo adolescente: El fenómeno del embarazo en adolescentes en el caso específico del estado de Morelos muestra el siguiente comportamiento, en relación al conocimiento que tienen sobre los métodos anticonceptivos y el inicio de su vida sexual según un reporte emitido por la secretaria de gobierno cita que: “En relación con el conocimiento que los adolescentes morelenses tienen de los métodos anticonceptivos, 91.5% de la población de 12 a 19 años de edad informó haber escuchado hablar de algún método anticonceptivo. Por otra parte el inicio de vida sexual es un episodio crucial en la vida de los individuos porque tiene implicaciones para su futuro, como asumir nuevos roles y patrones de comportamiento que tendrán efectos en su salud sexual y reproductiva y que modificarán su desarrollo durante la edad adulta. El inicio de vida sexual en los adolescentes de 12 a 19 años, alcanza un porcentaje de 25.5% entre hombres y 21.1% entre mujeres. De acuerdo con estos resultados, el porcentaje de adolescentes en Morelos que ha iniciado su vida sexual es ligeramente mayor que el nacional (23.0%).”

Tabla 1: Comparativo de Porcentajes a Nivel Nacional y Estatal

	A Nivel Nacional	A Nivel Estatal (Morelos)
Nivel de conocimiento sobre métodos anticonceptivos	97 %	91.5 %
Inicio de vida sexual	23 %	25.5% hombres 21.1% mujeres

Como se puede observar en esta tabla en el estado de Morelos el porcentaje de adolescentes que conocen algún método anticonceptivo es menor en comparación al nacional y el porcentaje de adolescentes que inician su vida sexual es mayor en el estado que a nivel nacional. Fuente: Elaboración propia con datos del Consejo estatal de población del estado de Morelos.

Lo anterior es preocupante puesto que se observa que son más los adolescentes que inician su vida sexual y no cuentan con la información suficiente para prevenir un embarazo, en comparación a la media nacional. Por otra parte se observa en las estadísticas del INEGI que el porcentaje de nacimientos registrados en madres adolescentes ha ido en aumento de tal forma que del 17% registrado en el año 2000 ha pasado a 19.4% registrado en el 2013 a nivel nacional, como se puede observar en la siguiente tabla.

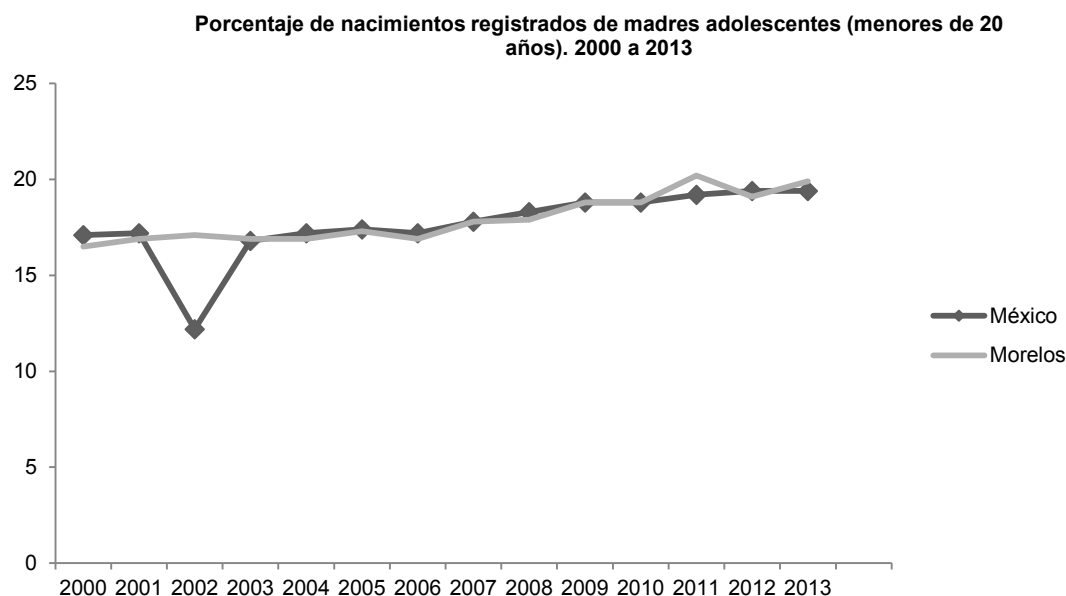
Tabla 2: Porcentaje de Nacimientos Registrados de Madres Adolescentes de 2000 al 2013 a Nivel Nacional y Estatal

Año	México	Morelos
2000	17.1	16.5
2001	17.2	16.9
2002	17.2	17.1
2003	16.8	16.9
2004	17.2	16.9
2005	17.4	17.3
2006	17.2	16.9
2007	17.8	17.8
2008	18.3	17.9
2009	18.8	18.8
2010	18.8	18.8
2011	19.2	20.2
2012	19.4	19.1
2013	19.4	19.9

Esta tabla muestra el porcentaje de nacimientos registrados en madres adolescentes a nivel nacional y estatal durante un periodo de diez años y se nota claramente que el porcentaje ha aumentado. Fuente: Elaboración propia con datos del INEGI.

El porcentaje de embarazos adolescentes en Morelos también ha ido en aumento e incluso ligeramente por arriba del porcentaje a nivel nacional, como se puede ver en la figura 1

Figura 1: Porcentajes de Nacimientos en Madres Adolescentes



En la figura 1 se puede observar que el porcentaje de nacimientos en madres adolescentes para el estado de Morelos en los últimos años se ha incrementado, a pesar de los programas gubernamentales sobre educación sexual.

Las cifras mostradas son preocupantes ya que cada vez son más las madres adolescentes y lo son a una edad más temprana, según datos publicados por un diario morelense: “en la entidad se ha registrado un

incremento en el número de casos de embarazos entre menores de 10 y 12 años de edad” (<http://www.diariodemorelos.com/content/facilitan-becas-jovevenes-embarazadas> (artículo publicado el 19 de febrero del 2015)).

Un embarazo a temprana edad tiene una serie de consecuencias y efectos negativos en la vida de los jóvenes que lo enfrentan entre ellos la deserción escolar. Para enfrentar la problemática de deserción escolar por embarazo, el gobierno a nivel federal ha creado programas como el denominado “Programa de Becas de Apoyo a la Educación Básica de Madres Jóvenes y Jóvenes Embarazadas” (PROMAJOVEN) que consiste en brindar un apoyo de 850 pesos mensuales durante 10 meses, con el propósito de que continúen y culminen sus estudios las madres adolescentes. A nivel Estatal se creó un programa de apoyo a los jóvenes llamado “beca salario” aunque este no es un apoyo específicamente para madres jóvenes también puede ser beneficiadas siempre y cuando no cuenten con ningún otro tipo de beca, este programa les brinda un apoyo a los jóvenes entre 300 y 800 pesos mensuales, dependiendo del nivel de estudios que cursen, recurso económico que tiene como objetivo que continúen sus estudios. Además de la deserción escolar, los autores coinciden en que los efectos colaterales del embarazo en adolescentes pueden ser: rechazo social, abandono, falta de ingreso, consecuencias psicológicas, conflictos familiares, problemas para conformar un proyecto de vida entre otros.

Lo anterior, en un futuro puede tener como resultado: adultos con un bajo nivel de escolarización, puesto que fueron adolescentes que tuvieron que desertar en el nivel secundaria o preparatoria, madres solteras, porque fueron abandonadas por sus parejas al enterarse del embarazo, adultos insatisfechos porque no lograron concretar sus sueños etc. Para entender como enfrentan la situación del embarazo adolescente describiremos la historia dos adolescentes Morelenses (Los nombres reales fueron cambiados) que enfrentaron la problemática y se convirtieron en padres de una niña, hace unos días (aclarando que solo es una muestra de lo que ocurre en el estado y no se pretende generalizar) los autores solo pretenden mostrar que piensan y sienten dos individuos que viven esta problemática. Ricardo de 16 años de edad es el hijo mayor de una familia humilde, donde el padre es empleado y la madre es ama de casa, tiene una hermana menor de 10 años, el padre de Ricardo curso hasta el segundo año de preparatoria y su madre solo curso la primaria. Karina tiene actualmente 15 años, su padre solo tiene estudios de secundaria y actualmente está desempleado, la madre de Karina solo curso la primaria y es empleada en una panadería, pero hace dos años que sus padres están separados y Karina se quedó bajo la custodia de su padre.

En entrevista los jóvenes relatan que se conocieron en la secundaria y eran amigos, posteriormente iniciaron una relación de noviazgo. Después de un año de noviazgo se dieron cuenta de que Karina estaba embarazada; cada uno en entrevista por separado nos comentó como vivieron y enfrentaron esa experiencia, misma que a continuación se relata en palabras de los entrevistados. Karina: “Antes de Ricardo tuve dos novios, a los trece años me hice novia de Ricardo, anduvimos juntos y cuando me di cuenta que estaba embarazada, no quería tener al bebe; cuando le dije a mi papá se puso triste y me dijo que había defraudado su confianza. Cuando le dije a Ricardo que no quería tener al bebe, me dijo que me olvidara del él si yo abortaba, porque él estaba dispuesto a ser responsable, entonces decidí tenerla y me fui a vivir a casa de Ricardo. Ahora que ya nació mi hija, mis suegros dicen que me apoyan para seguir estudiando pero yo no creo que pueda entrar a la prepa porque ya no voy a estar concentrada en el estudio, creo que cuando esté en la escuela voy a estar pensando en mi hija y cuando llegue en lugar de hacer tareas tendré que cuidarla, se me va hacer difícil, mejor pienso en aprender un oficio, como aprender a cortar el pelo y poder ayudar a Ricardo con los gastos de la niña.”

Ricardo: “hace año y medio me hice novio de Karina, quería tener relaciones sexuales porque no me quería quedar atrás, mis amigos me contaban que ellos ya tenían sexo con sus novias. Cuando yo supe que Karina estaba embarazada me preocupe, pensé que iba a dejar de estudiar para responderle a ella porque los dos cometimos el error. Hable con mis papas para que fueran a hablar con los papas de Karina, y después ella se vino a vivir a mi casa. Mis papas me apoyan para que siga estudiando y ahora ya estoy en el Bachillerato

y también trabajo por las tardes en un taller mecánico, quiero terminar la prepa para poder entrar al ejército o de empleado en alguna fabrica, aunque se me hace difícil trabajar y estudiar. Ahora mi vida ha cambiado mucho, antes yo hacía deporte todas las tardes me iba a jugar fútbol, salía con mis amigos y ahora ya perdí todas esas libertades, ahora estoy preocupado porque lo que yo gano no me alcanza, mis papas nos dan de comer pero yo me pago la escuela y ahora que ya nació la niña tengo que comprar leche y pañales y me siento desesperado de no poder darle lo mejor a la bebe. Además la gente nos ve feo y nos dicen que como es posible que ya tengamos un hijo, cuando nació mi hija, en el hospital no me dejaron pasar a verla porque no tengo una identificación, porque todavía no soy mayor de edad.” Considerando lo expresado por la pareja de jóvenes que enfrentan la problemática, en su relato se puede notar que están viviendo los efectos colaterales de un embarazo adolescente: Karina ya no continuará con sus estudios de preparatoria (deserción escolar), ambos han experimentado el rechazo social y tienen problemas con sus respectivas familias, viven la falta de ingresos, enfrentan problemas psicológicos como por ejemplo el aumento en el nivel de estrés por no poder sostener dignamente a su nueva familia en el caso de Ricardo y en el caso de Karina es notoria la ansiedad por la responsabilidad de cuidar a su hija. Por otra parte al parecer el contexto familiar en la que se desarrollan los jóvenes entrevistados tiene repercusiones en el desarrollo del fenómeno. De ahí la importancia de mantener buenas relaciones entre padres e hijos, la enseñanza de valores, una adecuada comunicación y una buena educación sexual que permita a los jóvenes tomar decisiones adecuadas llegado el momento de iniciar su vida sexual. Los maestros también juegan un papel relevante en la prevención del embarazo adolescente.

Deserción escolar

Sobre la deserción escolar es importante aclarar, que se tomaron las cifras reportadas para la educación secundaria y preparatoria, debido a que en el caso de México, el sistema educativo se divide en varios niveles: educación básica, educación media, educación media superior y educación superior. Para este estudio consideramos el nivel de educación media o secundaria y el nivel de educación media superior o preparatoria, ya que según el rango de edad de los adolescentes (12 a 19 Años) se encuentran transitando entre estos niveles. Según el reporte del panorama educativo en México en el 2013, sobre indicadores educativos, la tasa de deserción en el caso de la educación primaria, la deserción total se situó en 0.7%, en educación secundaria en 5.5% y en educación media superior en 15%. (Robles 2014). Para efectos de la presente investigación solo tomaremos las cifras correspondientes a la educación media superior y secundaria por las razones ya mencionadas.

Tabla 3: Tasa de Deserción Total a Nivel Nacional y Estatal (2011/2012)

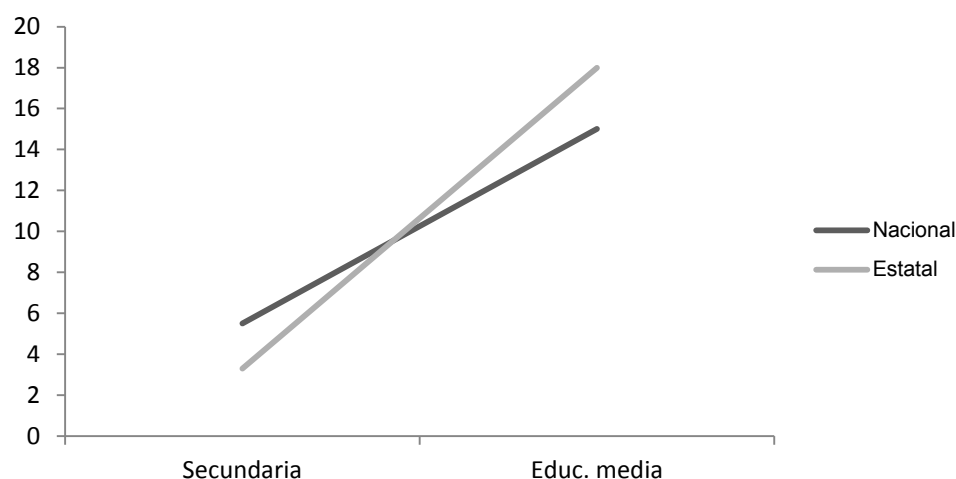
	Nacional	Morelos
Secundaria	5.5 %	3.3 %
Preparatoria	15%	18.6

En esta tabla se presenta el porcentaje de deserción a nivel nacional y se puede observar que la deserción es mayor en el estado de Morelos en el nivel de preparatoria.

Los responsables de las dependencias de educación reconocen la gravedad de este fenómeno a nivel nacional: “La deserción escolar en el nivel de bachillerato es una de las principales preocupaciones de la Secretaría de Educación Pública (SEP), la cual ha puesto en marcha el Movimiento Contra el Abandono Escolar que involucra a los directores y comunidades educativas”, informó Rodolfo Tuirán Gutiérrez, subsecretario de Educación Media Superior de la SEP. Según una nota publicada en diciembre del 2014. El funcionario “Destacó que a nivel nacional, más de 650 mil estudiantes de nivel medio superior dejan sus estudios, por lo que la deserción escolar es equivalente al 15 por ciento, de los 4.5 millones de estudiantes, lo que se ha constituido en un problema central de la educación media superior”

A nivel local los diarios reportan que el caso de deserción en el estado de Morelos es alarmante, puesto que el titular de la Dirección General de Educación Tecnológica Industrial, dijo que el estado de Morelos se encuentra dentro de los primeros lugares en abandono escolar, al registrar un 40 por ciento, incluso, aseguró, que a lo largo del proceso podría llegar hasta un 60 por ciento. Desafortunadamente en México y en el estado de Morelos solo existen datos que reportan que la deserción aumenta constantemente, pero se desconoce el nivel de deserción ocasionado por el embarazo en la adolescencia, existen estudios de manera incipiente a nivel nacional y casi nulos en el estado, que investiguen cuales son las causas de la deserción en la educación media menos aún que se identifique claramente si el embarazo es una de las principales causas.

Figura 2: Tasa de Deserción a Nivel Nacional y Estatal Durante El Ciclo Escolar (2011/2012) En Educación Media



Como se puede ver en la gráfica la tasa de deserción es mayor en la preparatoria que el nivel de secundaria, así mismo también se puede observar que la deserción en el estado de Morelos es mayor que la tasa a nivel nacional. Fuente: Elaboración propia, con datos del panorama educativo en México.

Por otra parte las estadísticas muestran que en “México los porcentajes de mujeres matriculadas en el nivel primario ha ido en aumento consistentemente, a través del tiempo si embargo el nivel de estudiantes que debe seguir su educación en la secundaria y nivel posterior no es consistente y el déficit es claro en la secundaria es donde se presenta los mayores niveles de rezago y deserción”(Promajoven 2012), lo anterior se reconoce en un documento editado por la Secretaria de Educación Pública, pero a la vez enuncia que: “Tratar de describir las razones, consecuencias y causas es otra de las propuestas de este documento”(Promajoven 2012) sin embargo el documento solo deja la propuesta a nivel enunciativo y solo muestra cifras pero no las razones ni consecuencias de la deserción; como ya se mencionó el tema de la deserción en México ha sido escasamente explorado.

CONCLUSIONES

Es indiscutible que en el estado de Morelos a pesar de los esfuerzos que se realizan a través de los programas gubernamentales para evitar el embarazo adolescente la estadística ha seguido creciendo, incluso encontrándose el índice de Morelos por encima de la media nacional. Consideramos que es necesario evaluar y rediseñar las políticas que pretenden dar solución al problema analizándolo desde una perspectiva sistémica, puesto que se trata de un problema multifactorial y no solo de brindar una adecuada educación sexual como una asignatura más en las escuelas. Por otra parte no podemos afirmar que los embarazos y la maternidad en la adolescencia sea la principal causa de deserción en el estado de Morelos, puesto que no existen estudios consistentes sobre el tema, por lo que consideramos que la presente investigación es un

esfuerzo inicial y que existe la necesidad de seguir indagando sobre las causas de la deserción para proponer alternativas que aporten soluciones a la problemática aquí descrita.

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BIOGRAFIA

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EDUCACIÓN UNIVERSITARIA Y SU IMPACTO EN LA INTENCIÓN EMPRENDEDORA

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RESUMEN

Este estudio busca determinar la influencia de la educación tanto a nivel de universidad como de carrera sobre la intención emprendedora para orientar la labor de quienes están encargados de fomentar el emprendimiento en universidades. La investigación se llevó a cabo realizando un cuestionario a 583 universitarios, basado en la Teoría de la Conducta Planificada, agregando dos variables vinculadas a la educación en emprendimiento. El análisis de datos consistió en medir la fiabilidad de las escalas utilizadas y la evaluación del modelo teórico mediante ecuaciones estructurales. Los resultados obtenidos permiten afirmar que la educación universitaria, considerando la labor de la institución y la de la carrera, efectivamente puede influir en la decisión de emprender de sus estudiantes si es capaz de generar una Actitud hacia la conducta más positiva. Al contrario, el Control percibido resultó ser irrelevante sobre la Intención Emprendedora. La Norma Subjetiva resulta tener un efecto indirecto en la Intención emprendedora. En consecuencia, la labor de la educación superior va más allá de la teoría y es importante dar a conocer la relevancia del emprendimiento en el entorno directo del estudiante. Finalmente, se sugiere investigar cómo la educación puede fomentar las variables relevantes del modelo.

PALABRAS CLAVE: Estudiantes; Intención emprendedora; Educación; Emprendimiento.

HIGHER EDUCATION AND THE IMPACT ON THE ENTREPRENEURIAL INTENTION

ABSTRACT

This study seeks to determine the influence of education, at both the college and career, on entrepreneurial intention to guide the work of those in charge of promoting entrepreneurship in universities. The research was carried out by performing a questionnaire to 583 college students, based on the Theory of Planned Behavior, adding two variables related to education in entrepreneurship. Data analysis consisted of measuring the reliability of the scales used and evaluating the theoretical model using structural equations. The results confirm that a college education, considering the work of the institution and career, can effectively influence the entrepreneurial intention if it is capable of generating a more positive attitude towards behavior. In contrast, Perceived Control proved to be irrelevant on Entrepreneurial Intention. Subjective Norm is having an indirect effect on entrepreneurial intention. Consequently, the work of higher education goes beyond theory and it is important to raise awareness of the importance of entrepreneurship in the direct environment of the student. Finally, it is suggested to investigate how education can promote relevant variables of the model.

JEL: I20; L26.

KEYWORD: Student; Entrepreneurial Intention; Education; Entrepreneurship.

INTRODUCCIÓN

Las repercusiones del emprendimiento suelen ser objeto de estudio debido a su alto impacto en el progreso de las naciones. El emprendimiento actúa como un motor económico, creando nuevos empleos, aumentando la eficiencia de mercado a través de mayor competitividad e impulsando el desarrollo en distintas áreas, y fomentando la innovación (Baumol, 2004; Minniti, 2012; Schumpeter, 1934). Aún más, el emprendimiento es una herramienta, que según algunos investigadores, pudiese generar mayor inclusión social en el largo plazo (Goel & Rishi, 2012).

Debido a la gran importancia del emprendimiento, numerosas universidades comenzaron a desarrollar e incluir en sus programas contenidos e iniciativas orientados a promover un cambio cultural entre sus alumnos, valorar la opción empresarial como una alternativa de desarrollo personal y profesional, y estimular un acercamiento con los sectores productivos. De esta manera sus estudiantes pueden ser capaces de contribuir positivamente en la sociedad y en la economía en la que se encuentran inmersos.

Pero, para poder fomentar el emprendimiento se debe conocer de qué manera se evalúa la decisión de iniciar un negocio. Para ello las metodologías utilizadas han ido cambiando en el tiempo. Inicialmente, los autores buscaban la existencia de ciertos rasgos de personalidad asociados con la actividad emprendedora, como la necesidad de logro (McClelland 1961). Más tarde, otros trabajos han analizado la importancia de características demográficas. Sin embargo, muchos autores han criticado estos enfoques (Ajzen 1991; Santos & Liñán 2007; Shapero & Sokol 1982), tanto por su metodología y limitaciones conceptuales, como por su baja capacidad explicativa.

Desde una tercera perspectiva, ya que la decisión de convertirse en un empresario puede considerarse plausiblemente como voluntaria y consciente (Krueger, Reilly & Carsrud, 2000), parece razonable analizar cómo se toma esa decisión. Es así como se empiezan a emplear distintas teorías y modelos asociados al comportamiento para poder conocer más respecto de los factores que influyen en la conducta emprendedora (Ajzen, 1991; Ajzen, 2001; Ajzen & Fishbein, 1980; Carpi & Breva, 2001; Fishbein & Ajzen, 1975), destacando estudios bastante recientes aplicados a la conducta emprendedora de universitarios (Espíritu & Sastre, 2009; Flores & Palao, 2014; Liñán, Rodríguez-Cohard & Rueda-Cantuche, 2011).

Desde este enfoque, este estudio busca entregar una guía a los responsables de la educación en emprendimiento, dando a conocer qué factores se deben tomar en cuenta para incentivar esta conducta, de manera que los programas y métodos de enseñanza sean más efectivos y estén alineados con este fin.

REVISIÓN DE LITERATURA

Educación en emprendimiento

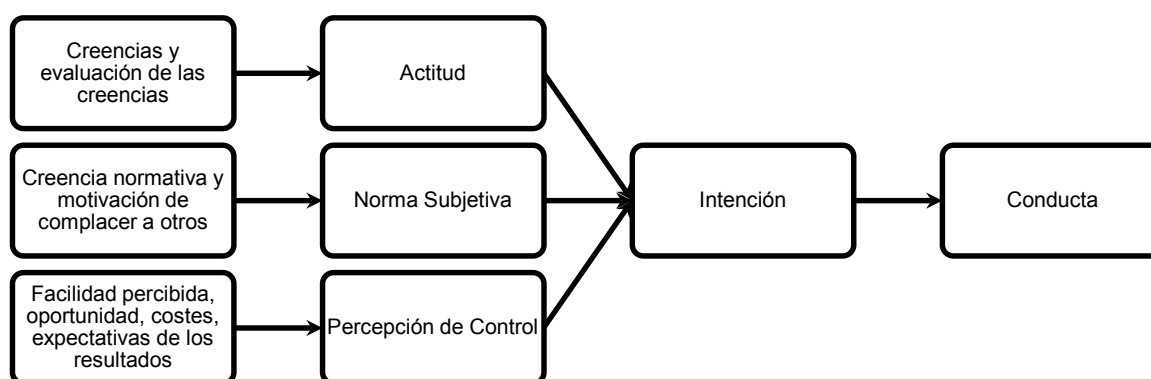
La conducta profesional no es totalmente reducible a los aspectos técnicos de las buenas prácticas (Carr, 2006), esto se traduce a que la educación hoy en día busca formar profesionales con un enfoque integral, considerando los conocimientos necesarios para ejercer su carrera en conjunto a aquellos asociados a la 'sabiduría práctica' como lo son la ética, la moral y la conciencia social. Asimismo, Pring (2004) señala que la formación no sólo se centra en habilidades o competencias específicas (aquellas que pueden enumerar, entrenar y evaluar) sino que también en competencias genéricas que no necesariamente están relacionadas a la profesión del individuo. Luego, las habilidades empresariales son consideradas competencias genéricas que permiten mejorar el desempeño futuro, por ejemplo al enfrentarse al mundo laboral (Pring, 2004). Desde estos enfoques, se puede evidenciar que la educación en emprendimiento resulta ser necesaria debido a impacto que genera en la sociedad y en los beneficios que conlleva para los estudiantes. Esto implica que la universidad debe tomar un papel de promotor del emprendimiento en sus estudiantes, motivándolos y potenciando sus habilidades en este ámbito, lo cual se lleva haciendo hace ya

algunas décadas a través de programas y asignaturas en esa línea, lo que se ve reflejado en el extraordinario aumento en el número e importancia de los programas de emprendimiento en el mundo en los últimos 25 años, así como la emergencia de centros de investigación en el área, respondiendo tanto a inquietudes propias de las universidades como a una creciente demanda por este tipo de cursos (Lüthje & Franke, 2002). Diversos autores han señalado que la universidad debe identificar y fomentar a los que pueden ser emprendedores, (Ackerman, Cardozo & Cervilla, 2007; Kantis, Postigo, Federico, & Tamborini, 2002; Krauss, 2011; Sánchez, Caggiano & Hernández, 2011) transmitiendo la motivación, los conocimientos y las competencias que sean requeridas para ello. Como Hills (1988) señala, el objetivo de los programas de educación de emprendimiento es el inculcar en el estudiante la deseabilidad (el deseo de tener una carrera emprendedora) así como también la factibilidad (poseer las habilidades y conocimientos necesarios para crear y administrar una compañía) de la iniciativa empresarial.

Teoría de la Conducta Planificada

Es una teoría que se puede aplicar a diversos comportamientos voluntarios y proporciona muy buenos resultados en distintos campos, incluida la elección de la carrera profesional (Ajzen 2001). Por ello varias investigaciones se han basado en la *Teoría de la Conducta Planificada* para conocer qué factores influyen en la conducta emprendedora y muchos enfocan sus estudios en universitarios como es el caso de Espíritu & Sastre (2009), Flores & Palao (2014), Liñán, Rodríguez-Cohard & Rueda-Cantuche (2011), Lanero, Sánchez, Villanueva & D'Almeida (2007), entre otros. Esta teoría plantea que la intención emprendedora sería un elemento previo y determinante hacia la realización de comportamientos planificados, como el caso de emprender (Lanero et al. 2007). A su vez, considera que la intención emprendedora se encuentra influida por tres factores tal como muestra la Figura 1: Actitud hacia la conducta, Control percibido de la conducta y la Norma subjetiva.

Figura 1: Teoría de la Conducta Planificada (Ajzen, 1991)



En esta figura se muestran las variables pertenecientes a la Teoría de la Conducta Planificada de Ajzen (1991), aquí se destaca la relación causal entre los factores Actitud, Percepción de Control y Norma Subjetiva sobre el factor Intención como fase previa a la Conducta.

METODOLOGÍA

Para llevar a cabo la investigación se consideró una fase exploratoria que consistió en la revisión bibliográfica a partir de la cual se creó el instrumento de medida utilizado para obtener los datos, en este caso, un cuestionario semiestructurado. La fase concluyente del estudio consistió en la aplicación del cuestionario a 583 estudiantes universitarios a través de un muestreo no probabilístico por conveniencia. Una vez recabados los datos, se procedió con el análisis que dio lugar a los resultados y conclusiones de la investigación. El instrumento de medición utilizado está conformado por preguntas de control, como sexo,

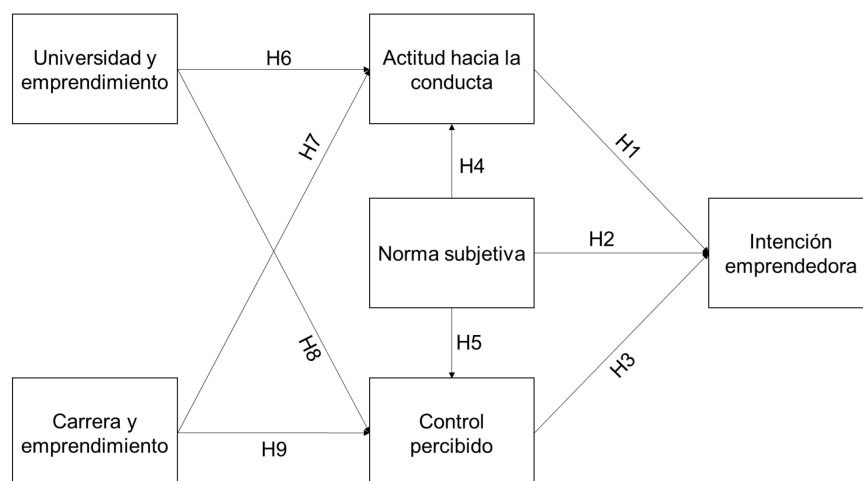
curso, universidad, entre otras, y escalas que buscan medir los constructos establecidos por la *Teoría de la Conducta Planificada* y las variables de educación. Para el caso de las preguntas de la *Teoría de la Conducta Planificada* aplicada al emprendimiento, se utilizaron 20 preguntas basadas en el Cuestionario de Intención Emprendedora (EIQ, por sus siglas en inglés) diseñado por Liñán & Chen (2006), las cuales miden las 4 dimensiones planteadas por Ajzen. Este conjunto de escalas posee la ventaja de haber mostrado niveles de consistencia interna altos, lo que se suma a que en general ha sido un instrumento de medida que en diferentes ocasiones ha resultado efectivo, otorgando validez al mismo. Esto se debe a que está basado en la literatura existente sobre la aplicación de la *Teoría de la Conducta Planificada* en emprendimiento y ha sido cuidadosamente generado a partir de los instrumentos utilizados por investigadores como Krueger et al. (2000), Veciana (1999), entre otros.

Para las dimensiones de educación, es decir, *Carrera y Emprendimiento* y *Universidad y Emprendimiento*, se hace un compilado de trabajos anteriores (Campos & Azanza, 2011; Lüthje & Franke, 2003; Moriano, Palací & Morales, 2006; Todorovic, McNaughton & Guild, 2011) además de agregar algunas preguntas elaboradas por el autor a partir de distintas fuentes bibliográficas. Estos ítems buscan medir cómo la universidad como institución y cómo la carrera cursada por el estudiante, es decir, sus asignaturas, profesores y facultades, influyen en la intención emprendedora. En total, se agregan 11 preguntas a las 20 antes señaladas. El análisis de datos se realizó con dos fines. En primer lugar, corroborar la fiabilidad de las escalas y su validez, buscando conocer si los constructos se lograban medir efectivamente con las preguntas del cuestionario. Este análisis se logró calculando el coeficiente Alfa de Cronbach y realizando un Análisis Factorial Confirmatorio (AFC) para cada una de las 6 variables latentes del modelo. En segundo lugar se evaluó las relaciones de causalidad del modelo de acuerdo a las hipótesis planteadas a través del Modelamiento mediante Ecuaciones Estructurales basado en Covarianzas (CB-SEM), considerando todos los pasos referentes a dicha metodología.

Modelo Propuesto

El modelo propuesto considera 9 relaciones que se pueden resumir en un modelo en base a la *Teoría de la Conducta Planificada* (Ajzen, 1991) y dos variables correspondientes a la educación en emprendimiento. La primera de ellas es la constructo *Universidad y Emprendimiento (UE)*, que considera el apoyo que perciben los estudiantes por parte de la institución, independiente de la carrera que ellos estudian. La segunda es la variable *Carrera y Emprendimiento (CE)*, que toma en cuenta la formación particular en relación al emprendimiento percibida por los alumnos de acuerdo a la carrera que se encuentran cursando. Es decir, a diferencia de la variable *Universidad y Emprendimiento (UE)*, *Carrera y Emprendimiento (CE)* considera los planes de estudio propios del grado del alumno y no los programas u organismos que la institución posee de manera transversal, como incubadoras de empresa, fondos para financiamiento, etc. Además, se proyecta que dichas variables pueden influir en la intención emprendedora a través de la *Actitud hacia la Conducta* y el *Control Percibido de la Conducta*, lo que se puede observar en la Figura 2.

Figura 2: Modelo Propuesto



En la figura se muestra el modelo propuesta en esta investigación que se basa en la Teoría de la Conducta Planificada de Ajzen (1991) y agrega dos constructos asociados tanto a la influencia de la Universidad como a la Carrera del estudiante, sobre la Intención Emprendedora a través de la Actitud hacia la conducta y el Control Percibido de la conducta emprendedora.

RESULTADOS

Del total de encuestados, el 55% corresponden a hombres y el 45% restante a mujeres, lo que equivale a 318 y 265 encuestas, respectivamente. En cuanto al año de la carrera cursado por el estudiante encuestado, la mayoría se encuentra en la fase media o final de su carrera, siendo 129 de cuarto año, 118 de tercero, 101 de quinto año, 86 egresados (etapa de tesis, prácticas o preparación de examen de título, dependiendo de la carrera), 61 de segundo, 60 de primer año y solo 28 de sexto año. Esta última cifra se relaciona a que no todas las carreras poseen 6 años de duración. En cuanto al área de estudio de los universitarios encuestados, la mayor proporción de estudiantes se relaciona con el área de administración y comercio, siendo 223 encuestados que marcaron esta opción. Luego le siguen el área de tecnología con 101 encuestados, ciencias exactas y naturales con 70, derecho con 54, arte y arquitectura con 40, más abajo ciencias sociales con 34, educación con 23, humanidades con 19, salud con 13 y agropecuaria con solo 6 encuestados.

Análisis de consistencia interna de escalas

Mediante el cálculo de Alfa de Cronbach se midió la consistencia interna de las escalas utilizadas, cuyos resultados aparecen en la Tabla 1.

Tabla 1: Consistencia Interna de las Escalas Propuestas En el Modelo

Dimensión	Alfa de Cronbach
Intención emprendedora (IE)	0.909
Actitud hacia la conducta (AC)	0.859
Control percibido de la conducta (CP)	0.887
Norma subjetiva (NS)	0.888
Universidad y emprendimiento (UE)	0.873
Carrera y emprendimiento (CE)	0.890

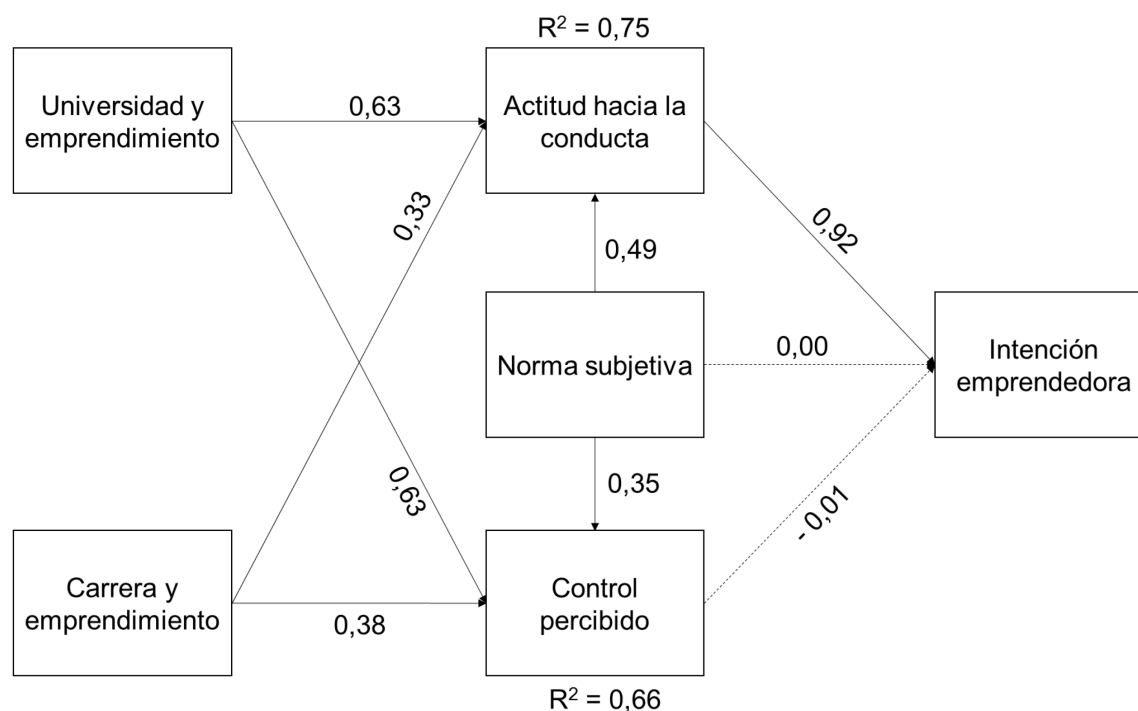
Esta tabla permite observar el nivel de consistencia interna de cada factor propuesto en el modelo, al respecto se destaca que el Alfa de Cronbach de cada variable está en un rango mayor a 0.80 y menor a 0.90 lo cual indica aceptabilidad según Campo-Arias & Oviedo (2008). La única que se escapa levemente a este rango deseado es la Intención Emprendedora.

Campo-Arias & Oviedo (2008) sugieren que la consistencia interna de un instrumento es adecuada si el coeficiente alcanza valores entre 0,80 y 0,90, más aún cuando se está en los primeros estadios de construcción de una escala. Esto indicaría que las escalas utilizadas poseen niveles de consistencia aceptables de acuerdo a ambos criterios, excepto por el caso de *Intención Emprendedora* donde el Alfa de Cronbach excede levemente el límite superior, lo que indica que algunos ítems pueden estar siendo reiterativos (Jaju & Crask, 1999).

Análisis Factorial Confirmatorio (Afc)

Para corroborar el modelo de medida, es decir, evaluar en qué grado las variables observables explican las latentes, se efectúa un Análisis Factorial Confirmatorio. Este procedimiento requiere de varios pasos, como preparación de datos la especificación e identificación del modelo planteado, la estimación de parámetros y la evaluación del ajuste del modelo. Cabe acotar que debido a que las escalas poseen niveles de medida ordinales y que además no se cumple el supuesto de normalidad multivariante para los datos, se ha decidido utilizar el método de estimación de parámetros de mínimos cuadrados no ponderados (ULS). Finalmente al evaluar el modelo se encuentran medidas de ajuste absoluto, de ajuste incremental y de parsimonia dentro de los rangos señalados por la literatura. Al igual que el análisis factorial confirmatorio, para realizar el modelo estructural se llevan a cabo cada uno de los pasos requeridos. Asimismo, se vuelve a utilizar el método de estimación de parámetros de mínimos cuadrados no ponderados (ULS) dada la falta de normalidad multivariante y el tipo de escala para los indicadores. Las estimaciones obtenidas se pueden observar en la Figura 3.

Figura 3: Resultados del Modelo Propuesto



En esta figura se pueden apreciar los resultados del modelo propuesto en base al análisis realizado en SPSS AMOS 22, de aquí se extrae la importancia de los factores de educación, tanto a nivel de carrera como de universidad, sobre la Intención emprendedora a través de la Actitud hacia la conducta.

De acuerdo a estos resultados, se puede afirmar que el único predictor directo de la *Intención Emprendedora* es la *Actitud hacia la Conducta*. Además, la *Norma Subjetiva* junto a las variables *Universidad y Emprendimiento* y *Carrera y Emprendimiento* poseen un efecto indirecto en la intención de emprender de los estudiantes, mediado por la *Actitud hacia la conducta*.

CONCLUSIONES

De acuerdo a los resultados para el modelo y al contraste de hipótesis se puede decir que el predictor directo de la *Intención Emprendedora* es la *Actitud hacia la Conducta* mientras que el *Control Percibido* hacia la conducta no muestra relación con la intención de emprender, rechazando esta hipótesis. Esto implica que si la educación puede repercutir de alguna manera en el comportamiento emprendedor de los estudiantes, debe ser mediante la *Actitud hacia la Conducta emprendedora*. Se encuentra que la *Norma Subjetiva* también repercute en la intención de emprender mediante la *Actitud hacia la Conducta*, es decir, el apoyo que perciben los estudiantes por parte de sus cercanos en su decisión de emprender, influye indirectamente en su *Intención Emprendedora* al acrecentar la actitud hacia esta conducta. Esto plantea que es importante dar a conocer la relevancia del emprendimiento a modo general y no sólo a los estudiantes universitarios, ya que mejorando las creencias del entorno directo del estudiante respecto al tema del emprendimiento, también se mejoran sus propias actitudes.

En cuanto a las variables de educación, ambas resultan ser influyentes en la *Intención Emprendedora* a través de la variable *Actitud hacia la Conducta*, siendo altamente importante la variable *Universidad y Emprendimiento*. Pese a ser bastante menor el impacto de la carrera, no deja de ser relevante en el modelo, por lo que se puede decir que el apoyo de la universidad, tanto como institución como a nivel de carreras, es un factor influyente para la *Intención Emprendedora* de los universitarios. Por tanto, se debe enfocar la educación a mejorar la *Actitud hacia la Conducta* emprendedora de los estudiantes, es decir, mejorar sus creencias y su motivación por emprender. Esto se encuentra altamente relacionado con lo expresado en la revisión de la literatura respecto a la obligación de la universidad, donde se considera que la labor de la educación superior va más allá de los tecnicismos y la teoría.

Se sugiere que para próximas investigaciones, se aborde en profundidad los temas asociados a la *Actitud hacia la Conducta* emprendedora para así poder definir cómo la educación pudiese influir en ella y en consecuencia, en la *Intención Emprendedora*. Asimismo, puede que la variable *Control Percibido*, en este caso, repercuta en otras fases de la conducta emprendedora, por ejemplo en la ejecución del emprendimiento o bien en el éxito del negocio, ya que al estar relacionada con los conocimientos más técnicos y a las habilidades emprendedoras, se podría tener una mejor consecución de un proyecto empresarial, lo que unido a la fuerte predicción de esta variable por los constructos de educación y *Norma Subjetiva*, pudiese significar que es una variable importante en el proceso de emprender, pero no así en la decisión de hacerlo. Como respaldo a esta suposición, se puede tomar la literatura revisada que indica que los emprendimientos llevados a cabo por universitarios poseen mejores resultados que los de los no universitarios en cuanto a empleabilidad, tamaño o alcance del negocio, nivel de innovación y tecnología, y dinamismo de la empresa creada (Kantis et al., 2002; Veciana 2002; Colombo & Delmastro, 2001).

Considerando que los efectos de las variables de educación fueron similares para las variables *Actitud hacia la Conducta* y para el *Control Percibido*, las instituciones de educación universitaria deben evaluar si sus programas se están enfocando de la manera correcta. Para ello se debe considerar que si se entregan los conocimientos y habilidades necesarias para tener un alto *Control Percibido* de la conducta, este no será útil si no se consideran medidas que mejoren la *Actitud hacia la Conducta*. Es así, como se puede afirmar que la formación universitaria constituye un pilar fundamental para el emprendimiento, lo que, como ya se ha dicho en otras ocasiones, contribuye a mejorar el bienestar económico y social, dejando en claro que las universidades tienen el poder (y con él una gran responsabilidad) de educar emprendedores.

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CASO CEDAPSA, S.A. DE C.V. MODELO DE CONTROL DE LA PRODUCCIÓN (DESTAJO)

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RESUMEN

En el siguiente texto encontraremos una empresa que lleva más de veinte años en el mercado, encontrando dificultades y una constante sobre el buen control de la producción, siendo base de su giro, para encontrar la rentabilidad y el trato justo de los trabajadores, sin embargo el proceso de aprendizaje que llevo a esta empresa (CEDAPSA, S.A. de C.V.) a llegar al control de su producción, tiende a estandarizar el proceso y capacitar constantemente a los colaboradores para alcanzar el control, pero con una calidad que el mercado no ha reclamado de no serlo, por tanto, en el contexto de la empresas familiares mexicanas, el éxito de las este tipo de empresas, capaces de adaptar necesidades del mercado sin modificar sus procesos fijos y establecer, nuevos procesos para que su empresa no sea afectada en un 100% y así poder ser competitivo dentro un mercado dinámico. En las siguientes líneas se explica el proceso de adaptación de un nuevo producto ingresado a CEDAPSA, S.A. de C.V., siendo su metodología y respuesta casi inmediata para con su cliente, siendo esto una ventaja competitiva y reflejada en su rentabilidad y posicionamiento dentro del mercado como uno de los lideres en su ramo, mostrando que a pesar de ser una empresa familiar, compite con empresas de primer mundo en el mercado de producto de merchandising del sector metal mecánico e indirectamente con el sector de merchandising de cartón, del plástico, del vidrio, entre otros materiales, demostrando que son tan versátiles y adaptables que su competencia, no se explica cómo puede una empresa de metal mecánica adaptarse a empresas de madera, cartón, plástico, vidrio, etc., contemplando el enfoque que se ve desde el exterior, como una empresa sólida y capaz de hacer todo lo que se propone, pero desde el interior se vuelve más complejo, donde los procesos e interacción de las variables responsables de la respuesta inmediata que tiene CEDAPSA, S.A. de C.V. están puestos en marcha y el nivel exigencia a su máxima capacidad, demuestra que las diferentes variables conjuntamente engranadas, logran un desempeño optimo para cualquier cliente al resolver eficientemente sus necesidades.

PALABRAS CLAVE: Control, Destajo, Producción

CASE CEDAPSA, S.A. DE C.V. A MODEL FOR PRODUCTION CONTROL

ABSTRACT

In the following find a company that has over twenty years in the market, finding difficulties and constant good control over production, with base rotation, to find profitability and fair treatment of workers, however the learning process that led to the company (CEDAPSA, SA de CV) to reach the control of its production tends to standardize the process and constantly train employees to achieve control, but with a quality that the market has not claimed for I not, therefore, in the context of the Mexican family businesses, the success of these businesses, capable of adapting market needs without changing its fixed processes and establish new processes so that your company is not affected in 100% so we can be competitive in a dynamic market. In the following lines the adaptation process of a new product entered CEDAPSA, S.A. de C.V., and its methodology and almost immediate response to his client, this being reflected competitive advantage and profitability and positioning in the market as one of the leaders in its field, showing that despite being a family company competes with leading companies world product market merchandising metal mechanic sector and indirectly with the sector merchandising cardboard, plastic, glass and other materials, it

showing that they are so versatile and adaptable than their competition, not explained how can a metalworking company adapt to companies of wood, cardboard, plastic, glass, etc., watching the approach that looks from the outside like a solid and capable of doing everything that is proposed company, but from the inside becomes more complex, where processes and interaction of the variables responsible for the immediate response CEDAPSA, SA de C.V. are put in place and the level requirement to maximum capacity, demonstrating that different variables meshed together, achieve optimum performance for any customer to efficiently meet your needs.

JEL: M10

KEYWORDS: Production Control

CEDAPSA S.A. de C.V. empresa 100% mexicana es fundada en 1987 por cuatro hermanos: Marín Arista García, Mauricio Arista García, Arturo Arista García y Manuel Arista García, fundadores nacidos en Tehuacán, Puebla y emprendedores en el municipio de Tultitlán, Estados de México, ingenieros de profesión, fundaron la empresa CEDAPSA, S.A. de C.V. como fabricantes de muebles para computadoras al ganar una licitación, posteriormente construcción, expansión y mantenimiento de chasis de carros de transporte público (microbús), posteriormente la introducción de muebles industriales y herramientas para industrias de metal-mecánica y otras industrias que se complementan con el metal y en la actualidad productos de punto de venta (merchandising), solucionando a empresas como Philip Morris, Telcel, Mars, Getorage, CFE, Modelo, entre otras empresas que tienen la necesidad de muebles punto de venta y soluciones comerciales e industriales, donde CEDAPSA S.A. de C.V. tiene las respuestas a las constantes necesidades de sus clientes.

Entendiendo el contexto de toda empresa que se dedica a la producción de bienes, la principal problemática de este tipo de empresas es el control de la producción, en el caso de la empresa CEDAPSA, S.A. de C.V., le costó una década encontrar un modelo ideal para el control de la producción, modificando un modelo que ayuda la producción en el contexto de tiempo, mano de obra, calidad y presupuestal, siendo este modelo la ventaja competitiva de esta empresa. Empresa que se clasifica económicamente en empresa mediana y en una empresa familiar, donde las empresas familiares en México solo el 5% de las empresas de este tipo llegan a este alcance, sin embargo, CEDAPSA, S.A de C.V., llegó a este nivel empresarial teniendo las estadísticas en su contra, siendo el modelo de control de la producción una de sus ventajas competitivas, compitiendo con empresas mejor organizadas y con mayor capital, teniendo una desventaja constante; CEDAPSA, S.A. de C.V. no tiene productos de línea, tiene productos hechos a la medida, tiene una constante y es desarrollar nuevos productos para las empresas que desean sus productos de merchandising y en la constante de la mercadotecnia, tienen productos de alta calidad que ayuden a las empresas en fomentar mayores ventas con los productos que se desarrollan en esta empresa.

Dentro de la investigación en CEDAPSA, S.A. de C.V., se observó el proceso de varios productos, pero me enfocaré en el proceso desde el inicio hasta el término del producto, donde en la práctica esta empresa ve todas las etapas de vida de un producto en una temporada del año. Uno de los clientes de mayor valor de esta empresa, es una empresa multinacional fabricante de cigarro, donde las restricciones acerca de la publicidad de este producto son cada vez mayores, la innovación y la creatividad son necesarios para el alcance de las ventas de este cliente de CEDAPSA, S.A. de C.V., de tal suerte, se me invita a una junta donde los líderes de marca de la empresa cigarrera y los de CEDAPSA, S.A. de C.V., intercambian información acerca de la nueva fabricación de muebles de merchandising en los diferentes canales de venta de la empresa cigarrera, poniendo en la mesa problemáticas legales, de espacio, costos, de logística y sobre todo de tiempos, tiempos de fabricación de prototipos de los muebles y aceptación de ellos, los tiempos de instalación a nivel nacional, tiempos de desinstalación y resguardo de los viejos muebles, donde se pone a prueba en primer instancia el prototipo.

El prototipo dentro de CEDAPSA, S.A. de C.V., es primordial y tiene un tiempo de respuesta de no mayor a una semana, donde se hace una lista maestra de materiales y surge una problemática mayor, aquí surge otra ventaja competitiva y es el trabajo en equipo donde, se involucran todas la áreas en conjunto para el proyecto, y cada quien tiene su forma de trabajo, pero aun así se alcanza el logro del proyecto, en este contexto llega una fecha limitada donde se tiene el proyecto (prototipo), se tiene la lista maestra, los materiales localizados para la línea del nuevo proyecto, herramientas para optimizar los procesos de producción, costo por mueble, planos y contingencias, teniendo todo armado se presenta para autorización del prototipo, donde se puede aprobar y firmar el contrato con los tiempos de entrega, tiempos de instalación y desinstalación, sin embargo si hay correcciones, se programan las desinstalaciones y se programan los cambios para la nueva junta de aprobación del prototipo.

Figura 1: Consolidar Materiales En Lista Maestra

INVENTARIO				INVERSION TOTAL
MATERIAL	UNIDAD	CANT REQ	CANT EXIST	CANT FALT
Alambre de 1/4"Ø x 6mts	PZA.	24		24
Alambre 3/16"Ø x 6mts	PZA.	#REF!		#REF!
Alambre cal. 9Ø x 6mts	PZA.	0		0
Bisagra de libro de 1 1/2" x 3/4" latonada				
Bolsa de tela para banco Hera	PZA.	0		0
Cadena grado 30 eslabon de 1/4"Ø Galv.	PZA.	0		0
Corredera Ducasse doble acción de 40cm	PZA.	0		0
Cubre canto 1/2" de PCV 3mm de espesor Mod. 572 blanco antiguo	PZA.	0		0
MDF natural de 16mm de espesor 4' x 8'	PZA.	0		0
MDF natural de 12mm de espesor 4' x 8'				
MDF natural de 19mm de espesor 4' x 8'	PZA.	12		12
MDF de 19mm de espesor 4' x 8' arce 300	PZA.	9		9
MDF de 19mm de espesor 4' x 8' borgoña 335	PZA.	12		12
MDF de 19mm de espesor 4' x 8' oyamel 303	PZA.	9		9
MDF de 19mm de espesor 4' x 8' wengue 214	PZA.	10		10
MDF 19mm de espesor 4' x 8' zambrano camerun 238	PZA.	12		12

Dentro de la aprobación del prototipo dan la autorizan internamente de los planos, lista maestra y la junta de arranque del proyecto nuevo, donde llevan un proceso de muestreo de tiempos y movimientos de Taylor, -En mi experiencia del estudio de la administración por primera vez veo una teoría del padre de la administración en acción-, se toman tiempos de cada proceso de la muestra y se disminuye la curva de aprendizaje y se optimiza creando nuevos herramientas, para solucionar tiempos y calidad de acabados y procesos. Después de planear la producción y el suministro se plantea el presupuesto de la mano de obra, donde los tiempos y movimientos son medulares para poner un precio a cada producto para tener competitividad interna en los equipos de trabajo.

Figura 2: Elaboración de Prototipo y Lista Maestra Previa

ESPEJO CUADRADO	MARCA	DESCRIPCIÓN	CANTIDAD X UNIDAD	TOTAL LOTE	UNIDADES	MEDIDA	PRECIO X Pza./Kg./Lt.	PRECIO TOTAL	PRECIO DE PRODUCTO
	UNIVERSAL	Lamina negra Cal. 22 4"x10"	0.041666		0	Pza.		\$0.00	\$0.00
		Película polystrech de 18" cal.80 4kg. X rollo	0.018		0	Pza.		\$0.00	\$0.00
		Silicon transparente secado rapido	0.08		0	Pza.		\$0.00	\$0.00
		Espejo de 31x 31 cm x 4mm de espesor	1		0	Pza.		\$0.00	\$0.00
		Pintura color Rustico cobre	0.05		0	Kg.		\$0.00	\$0.00
COSTO TOTAL PRODUCCIÓN								\$0.00	
ESPEJO RECTANGULAR	MARCA	DESCRIPCIÓN	CANTIDAD X UNIDAD	TOTAL LOTE	UNIDADES	MEDIDA	PRECIO X Pza./Kg./Lt.	PRECIO TOTAL	PRECIO DE PRODUCTO
	UNIVERSAL	Lamina negra Cal. 22 4"x10"	0.08333		0	Pza.		\$0.00	\$0.00
		Película polystrech de 18" cal.80 4kg. X rollo	0.03		0	Pza.		\$0.00	\$0.00
		Silicon transparente secado rapido	0.18		0	Pza.		\$0.00	\$0.00
		Espejo de 35x 95 cm x 4mm de espesor	1		0	Pza.		\$0.00	\$0.00
		Pintura color Rustico cobre	0.095		0	Kg.		\$0.00	\$0.00
COSTO TOTAL PRODUCCIÓN								\$0.00	

Aquí es donde empieza el control de la producción a través del costo por producto interno y la competitividad de los equipos de trabajo internos donde la motivación está en juego y es uno de los factores que ayudan a esta empresa a ser muy competitiva, en el contexto de tiempos, a su vez en costos y esto hace que la empresa sea rentable. Dentro de la empresa hay un equipo de corte, tres equipos de ensamble, un equipo de empaque y un equipo de entrega, cada equipo tienen un precio y una constante que haga que trabajen en equipo sin importar las diferencias de forma de trabajar.

Figura 3: Ejemplo de Repartición Inicial de la Producción.

		CUBIERTA O ACIENTO CON ESTRUCTURA			
	SERVI-BAR	MODELO DE CUBIERTA	CUBIERTA	ESTRUCTURA	PZAS
SERVI-BAR	SERVI-BAR WENGUE	MDF BOSELADO PINTADO	WENGUE (214)	SPARKLEY SILVER	10
	SERVI-BAR ARCE	MDF BOSELADO PINTADO	ARCE (300)	COBRE RUSTICO	10
	SERVI-BAR VERDE	PINTADA	VERDE LIMONE	COBRE RUSTICO	10
LEON	ESQUINERO LEON WENGUE	MDF BOSELADO PINTADO	WENGUE PINTADO	SPARKLEY SILVER	15
	ESQUINERO LEON ARCE	MDF BOSELADO PINTADO	ARCE (MIEL) PINTADO	COBRE RUSTICO	15
	ESQUINERO LEON ZAMBRANO	MDF BOSELADO PINTADO	VERDE LIMONE	COBRE RUSTICO	15
HERA	BANCO HERA WENGUE	MDF BOSELADO PINTADO	WENGUE (214)	SPARKLEY SILVER	15
	BANCO HERA ARCE	MDF BOSELADO PINTADO	ARCE (300)	COBRE RUSTICO	15
	BANCO HERA ZAMBRANO	MDF BOSELADO PINTADO	ZAMBRANO (238)	COBRE RUSTICO	15
REVISTERO	BANCO REVISTERO WENGUE	MDF BOSELADO PINTADO	WENGUE (214)	SPARKLEY SILVER	15
	BANCO REVISTERO ARCE	MDF BOSELADO PINTADO	ARCE (300)	COBRE RUSTICO	15
	BANCO REVISTERO ZAMBRANO	MDF BOSELADO PINTADO	ZAMBRANO (238)	COBRE RUSTICO	15
APILABLE	BANCO APILABLE WENGUE	MDF BOSELADO PINTADO	WENGUE (214)	SPARKLEY SILVER	50
	BANCO APILABLE ARCE	MDF BOSELADO PINTADO	ARCE (300)	COBRE RUSTICO	50
	BANCO APILABLE ZAMBRANO	MDF BOSELADO PINTADO	ZAMBRANO (238)	COBRE RUSTICO	50
HERCULES	BANCO HERCULES WENGUE	MDF BOSELADO PINTADO	WENGUE (214)	SPARKLEY SILVER	0
	BANCO HERCULES ARCE	MDF BOSELADO PINTADO	ARCE (300)	COBRE RUSTICO	0
	BANCO HERCULES OYAMEL	MDF BOSELADO PINTADO	OYAMEL (303)	COBRE RUSTICO	0
	BANCO HERCULES ZAMBRANO	MDF BOSELADO PINTADO	ZAMBRANO (238)	COBRE RUSTICO	20
ZEUS	BANCO ZEUS WENGUE	MDF BOSELADO PINTADO	WENGUE (214)	SPARKLEY SILVER	0
	BANCO ZEUS ARCE	MDF BOSELADO PINTADO	ARCE (300)	COBRE RUSTICO	0
	BANCO ZEUS OYAMEL	MDF BOSELADO PINTADO	OYAMEL (303)	COBRE RUSTICO	0
	BANCO ZEUS ZAMBRANO	MDF BOSELADO PINTADO	ZAMBRANO (238)	COBRE RUSTICO	20

En el primer equipo de hace una planeación de suministro y corte para suministrar a los tres equipos de ensamble (Frederick W. Taylor, 1910) esto hace que los trabajadores de maquinas hagan el esfuerzo de surtir tres áreas (Frederick W. Taylor, 1911) donde el cronograma de actividades debe ser casi perfecto para poder cumplir los tiempos, esto hace que las mermas y los desperdicios sean menores, gracias a la planeación de cortes, a través de los planos hechos desde el prototipo, pero, ¿Qué incentiva a los empleados de maquinas a trabajar a este ritmo estresante y desgastante? En la junta interna antes de echar andar el proyecto se juntan con el gerente de producción y dirección general para poner precio al nuevo proyecto, se desglosan los tiempos y movimiento del nuevo mueble y la capacidad de planta que tiene la empresa en mano de obra, se define que procesos tienen mayor concentración de maniobrabilidad y se cotizan con el número de horas que trabaja un colaborador, pondré el ejemplo de un empleado de maquinas que tiene que surtir un área de ensamble, los cortes deben ser exponenciales para poder surtir sin atrasar la línea y procesos complementarios, sin embargo, se costea con la capacidad de cortar pieza por hora, esto quiere decir que hay un tabulador que se ve en la junta interna para determinar el tiempo y movimiento de un corte, corte vertical, corte horizontal, cambio de dado, corte a diferentes calibres, etc.

Son los movimientos que hace un colaborador de maquinas, sin embargo el costo de producción que se determina es bajo, en contexto que tiene que surtir 1000 piezas de un mismo corte no se le costea por pieza sino por hora, es decir se determina que se cortan 120 piezas por hora, si exceden de 120 piezas por hora se le bonifica un precio mayor, es decir, si en la hora se le paga \$200.00 y excede las 120 piezas se le bonifica después de las 130 con un porcentaje del costo, siguiendo el ejemplo se logran en la primera hora 140 piezas la productividad es de 20 piezas más, por ello, el colaborador tiene derecho a su bonificación de productividad de un 5% por lograr mayor producción, en términos económicos la hora de este colaborador, ya no es de \$200.00, sino de \$210.00, en el contexto no se ve reflejado como gran motivación sin embargo, hay un incentivo mayor del colaborador con mejor productividad, al termino del proyecto se incentiva al mejor colaborador con días de descanso pagados y un bono que es mayor que el índice de productividad, por dar el ejemplo visto, el colaborador de maquinas que gano el bono al final del proyecto además de su 3 días de descanso pagados, le dieron un bono de \$8,000.00, el reconocimiento ante toda la empresa y se forma la identidad con la empresa para futuros proyectos, cabe señalar que es un colaborador para cada área, es decir, que hay 4 personas recompensadas al final de cada proyecto, las oportunidades para con los colaboradores es grande, incentivan a crecer y fomentan la creatividad, para mejorar cada vez más los procesos y las formas de trabajo que ayuden a disminuir el tiempo y aumentar la calidad de los productos.

Figura 4: Ejemplo de Lista Maestra y el Formato de Control de la Producción En una Explosión de Materiales

CEDAPSA S.A. DE C.V.		LISTA MAESTRA ESQUINERO LEON		COSTO TOTAL \$0.00		COSTO POR PRODUCTO \$0.00	
DESCRIPCIÓN	CANTIDAD X UNIDAD	UNIDADES NECESARIAS	UNIDADES	PRECIO X Pza./Kg./Lt.	PRECIO TOTAL	PRECIO DE PRODUCTO	
Perfil tubular 1/2" x 1/2" Cal. 20 x 6mts.		0	0	Pza.	\$0.00	\$0.00	
Lamina negra Cal. 14 4'x8'		0	0	Pza.	\$0.00	\$0.00	
Tapones de plastico negros de 1/2" cuadrados		0	0	Pza.	\$0.00	\$0.00	
Pija cabeza phillips cfroidana integrada Galv. #8 x 5/8"Ø		0	0	Pza.	\$0.00	\$0.00	
Película polystrech de 18" cal.80 4kg. X rollo (EMPLAYADO)		0	0	Pza.	\$0.00	\$0.00	
Pintura color Sparkey silver		0	0	Pza.	\$0.00	\$0.00	
MDF de 19mm de espesor 4' x 8' wengue 214 (acierto de 40 x 26 cm)		0	0	Pza.	\$0.00	\$0.00	
Laca automotiva igualada		0	0	Pza.	\$0.00	\$0.00	
PRODUCTO LISTA MAESTRA ESQUINERO LEON							
costo x hora sin utilidad		\$64.29					
TRABAJADORES		35					
MATERIA PRIMA(lista maestra)		\$0.00					
VARIOS		3%					
UTILIDAD DESEADA		35%					
HORAS DE FABRICACIÓN		12.00					
		min 720					

Por parte del área de ensamble, aquí la competencia es muy exigente, es la columna vertebral de la producción, en esta área se mide el control de calidad ya que es el alma del mueble, también aquí se ven todos los acabados del mueble antes de pasar a el área de empaque, sin embargo, por cuestiones de motivación hace un vicio, de terminar los muebles lo más rápido posible y aquí es donde empieza la verdadera disputa de la productividad versus la calidad, donde aquí los supervisores, son la respuesta para que los productos sean de calidad para la satisfacción del cliente, sin embargo hay parámetros de calidad necesarios y suficientes para el logro del objetivo. En el mismo contexto de los colaboradores del área de maquinas también tienen un precio por hora y unos movimiento controlados por hora trabajada, aquí la productividad es la razón de ser.

Figura 5: Desglose de Ensamble del Producto Antes de Lista Maestra Para el Control de Maquinas En la Distribución En Ensamblados y Sub Ensamblados

TRIANGULAR	MESA CON ESTRUCTURA					SILLA CON COJIN					BANCA CON COJIN				
	COMEDOR	MODELO DE CUBIERTA	CUBIERTA	ESTRUCTURA	PZAS	MODELO DE SILLA	COLOR	ACIENTO	PZAS	MODELO DE BANCA	COLOR	COJIN	PZAS		
	SALTILLO	PINTADA	ROJA	COBRE RUSTICO	5	TECATE	COBRE RUSTICO	CHAMARAN RUSTIC (31)	10	BANCA GRANDE	COBRE RUSTICO	CHAMARAN RUSTIC (31)	5		
	HERMOSILLO	PINTADA	VERDE LIMONE	COBRE RUSTICO	5	TECATE	COBRE RUSTICO	CHAMARAN LIME (31)	10	BANCA GRANDE	COBRE RUSTICO	CHAMARAN LIME (31)	5		
	GUERRERO	MDF BOSELADO PINTADO	OTAMEL (343)	COBRE RUSTICO	10	TECATE	COBRE RUSTICO	CHAMARAN OXYSTER (31)	20	BANCA GRANDE	COBRE RUSTICO	CHAMARAN OXYSTER (31)	10		
	DURANGO	MDF BOSELADO PINTADO	BORGONA (335)	COBRE RUSTICO	10	TECATE	COBRE RUSTICO	REDU SFT HARD VINO (42)	20	BANCA GRANDE	COBRE RUSTICO	REDU SFT HARD VINO (42)	10		
	VALLARTA	MDF BOSELADO PINTADO	ARCE (368)	COBRE RUSTICO	10	TECATE	COBRE RUSTICO	HUBBCK HIEL PT (31)	20	BANCA GRANDE	COBRE RUSTICO	HUBBCK HIEL PT (31)	10		
	OAXACA	MDF BOSELADO PINTADO	ZAHIRANO (333)	COBRE RUSTICO	10	TECATE	COBRE RUSTICO	CHAMARAN PINKA (31)	20	BANCA GRANDE	COBRE RUSTICO	CHAMARAN PINKA (31)	10		
	GUANAJUATO	MDF BOSELADO PINTADO	VENGUE (114)	SPARKLEY SILVER	10	TECATE	SPARKLEY SILVER	CHAMARAN PINKA (31)	20	BANCA GRANDE	SPARKLEY SILVER	CHAMARAN PINKA (31)	10		

La participación del área de empaque, las disposiciones legales de embalaje y entrega a centro de distribución o empresa, es de suma importancia dentro del área de empaque, la producción en el almacén de producto terminado, codifica cada producto para el control de la producción y localización en caso alguna contingencia, determina que el departamento de empaque cumpla con las especificaciones que el cliente tiene con sus productos, teniendo en cuenta que antes de empezar el proceso de empaque, cumplan con las normas requeridas de calidad, llenar un formato donde vienen indicadores que cumplan con los estándares suficientes para que el mueble cumpla con su cometido, dentro del canal comercial seleccionado, sin embargo, las características del ensamble, por si misma sería un área baste simple pero aquí la responsabilidad es mayor en el control del tiempo de entrega y las salidas del transporte por el embalaje y embarque en los transportes para las distribución de los muebles para su instalación. En el área de transporte e instalación los tiempos de entrega son el principal problema, pero con sus diferentes vertientes, pues no solamente es llegar a entregar el mueble sino es instalar y en ocasiones desinstalar e instalar, pues cuestiones de prioridad en ciertos canales comerciales de la marca, sin embargo, en el proceso de entrega, se tienen que adaptar a procesos de los canales, por ejemplo: en las plazas comerciales, solamente en horarios no comerciales pueden maniobrar dentro de la plaza, por cuestiones de seguridad a los clientes de la plaza, donde se tiene que entrar por la rampa de servicio y utilizar los medios para la instalación y desinstalación de los muebles. En la logística de instalación y desinstalación hay un flujo de recursos donde las contingencias, son del día a día, donde no se pueden estandarizar procesos por la dificultad de las maniobras y los horarios tan dispersos para la instalación de los muebles, sin embargo, la formalización de un costo justo para la desinstalación e instalación de los empleados de esta área, hace que llegue a conclusión entiendo y forma.

La integración del proceso y el crecimiento en la curva de aprendizaje, año con año se crean nuevas formas de anticipar situaciones, más en las de instalación y desinstalación donde existe una curva de aprendizaje mayor y se pierden recursos valiosos en el alcance de los objetivos. El termino scouting dentro de CEDAPSA, S.A. de C.V. hace referencia a el levantamiento de los lugares en donde se va a desinstalar o instalar un mueble esto ayuda a recopilar información acerca de los componentes que hay que llevar, de las problemáticas que pueden surgir y anticipar procesos, esto ayuda a planear y reducir costos de procesos. Terminando el proceso del proyecto se puede observar que la ventaja competitiva dentro de CEDAPSA, S.A. de C.V. esta en dos vertientes, el destajo (control de la producción) y el tiempo de respuesta gracias a él anticipo de los procesos, comunicando efectivamente a las áreas internas y reportando a las áreas externas (cliente) logrando una sinergia que ayuda a la culminación de un proyecto, de tal suerte que la curva de aprendizaje en esta empresa es la razón de ser, el cambio en esta empresa es el día a día. ¿Cómo esta empresa es capaz de resolver en tiempo y forma tantos procesos? Se formula un modelo de control de la producción, para el alcance de los objetivos, determina y comunica los procesos, los une, no los fracciona como hacen algunas empresas, dividen procesos de los objetivos son colaborativos y formulan sinergia, esto ayuda a que no se paralice la línea de comunicación y fluya, sin embargo, los canales de comunicación dentro de la empresa son muy arcaicos, ya que hay muchos correos electrónicos sin fundamento, pero aun así al bajar a planta se toman decisiones entre todos, logrando negociaciones internas que ayuden a la productividad y el contento de los colaboradores.

La empresa es familiar, surgen elementos de interacción constante, ya que el director general pasa por la planta y no se esconde en su oficina corporativa, donde los gerentes interactúan con la sencillez la fluctuación de los procesos, monitoreo, supervisión, modificaciones, etc. Facilitar el trabajo para el logro económico de todos se vuelve secundario por la armonía del trabajo en equipo para concluir los proyectos. Cabe señalar que no todo es correcto, la falta de visión de los dueños, acerca del crecimiento de la empresa, no es de todo claro, teniendo un crecimiento por debajo de la inflación pero constante, hace a esta empresa una empresa firme, con opciones de crecimiento, pero hay una limitante de mercado y de toma de decisiones, donde los dueños no se arriesgan a entrar a otros mercados a competir y les falta diversificación. En el ocaso de las visitas a CEDAPSA, S.A. de C.V. he llegado a la conclusión que siendo una empresa 100% Mexicana, competitiva, noble en procesos, creativa, comprometida con sus clientes, no tenga las oportunidades de grandes corporativos en igualdad de condiciones, en términos legales, fiscales, de exportación, de competencia leal y transparente, su única recomendación es su trabajo – en mi opinión debería bastar con el trabajo, pero la corrupción de algunos organismos e institutos, no hacen a este tipo de empresa competitiva- la simulación de apoyos a las Mipyme en México son como los apoyos al campo desde siempre, tratando de resolver corrigiendo en el presente y no planeando el futuro, el desgaste de recursos, sin darse cuenta que este tipo de empresas, son un ejemplo de innovación en modelos de negocios adaptables a empresas similares y experiencias para nuevas empresas, siendo este caso bien aventurado de éxito en el contexto de la solución de sus problemas y ayudando a nuevas empresas a mostrar una forma de cómo controlar la producción efectivamente en un México cambiante y en constante dinamismo, económico, social y político; entendiendo que las industrias su principal problema es la optimización de recursos a través de la producción, se lograrían nuevas perspectivas si se recopilaban sus modelos de control de la producción y adaptaran de forma sinérgica para el logro de sus proyectos y el aumento de rentabilidad de sus empresas.

Como última reflexión la experiencia compartida en este viaje con CEDAPSA, S.A. de C.V., México tiene gran personalidad en el contexto de emprendurismo, de empresarios, de visión, de ganas, de talento, de innovación, generadores de grandes soluciones que ayudan a este país a sostener familias y prosperar las propias, lamentablemente he descubierto que la mayor de las dificultades, no sé si para todas, es la indiferencia de seguir reglas, ser leales a la competencia, jugar limpio, entre otras buenas prácticas que no son realizadas, para hablar claro, hablo de la corrupción dentro del sistema de competencia, donde el que ofrece más le dan más y esto en el libre mercado, debería ser, penalizado, pero al contrario es premiado, por gente que no alcanza entender la competitividad de una persona, de una empresa, de una industria, de un sector y mucho menos de un país, sin embargo, nos seguiremos desgastando para que esta situación cambie y lleguemos a una igualdad de competencia para crear una competitividad leal que coadyuve a la generación de riqueza, pero con condiciones dignas para todos. En el contexto empresarial mexicano, es necesario contar con empresas que a través del tiempo sean capaces de ser tan versátiles y resistentes a un mercado dinámico y engrandecer a un sector tan competitivo en un mercado global y que puedan solventar las necesidades de sus clientes y apoyar a tantas familias directa e indirectamente.

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FACTORES DE ÉXITO DE LOS PROGRAMAS GUBERNAMENTALES DE APOYO EN LAS UPL EN EL MUNICIPIO DE AYAPANGO ESTADO DE MÉXICO

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RESUMEN

En la actualidad a nivel global los gobiernos establecen estrategias de crecimiento para el sector primario, donde se construyen las políticas públicas (PP) que determinan los índices de crecimiento y sustentabilidad de las regiones mediante programas de apoyo. México no es la excepción donde el Plan Nacional de Desarrollo 2012-2018 (PND) está enfocado al desarrollo local del territorio, por lo que en el eje de "México Prospero", en la búsqueda de mejorar las condiciones del sector primario. En el estado de México y en especial el Municipio de Ayapango busca beneficiar con los programas de apoyo gubernamental a las Unidades de Producción de Lácteos (UPL). Para ello se busca diagnosticar los factores de éxito de los programas de apoyo gubernamentales y como estos buscan satisfacer las demandas y posicionar a las UPL mediante la PP, y que los resultados estén acordes con sus expectativas. Por lo que algunos de los factores determinantes del éxito de cualquier organización son las estrategias competitivas, en este contexto todas las estrategias juegan un rol importante en las UPL y es sin duda la encargada principal de que se logre el éxito a través de estrategias bien planeadas, financiadas y sobre todo bien dirigidas. Dichas estrategias convienen al responsable de las UPL para alcanzar los objetivos que se ha trazado y que distinguen a la empresa de la competencia haciéndola única; dichos factores deben traducirse en ventajas competitivas fundamentales que le permitan al proyecto alcanzar los objetivos propuestos. Los factores claves del éxito de una UPL son aquellos que en última instancia, le permitan sobrevivir y prosperar en un mercado competitivo, para lograr este objetivo, se deben cumplir dos condiciones: a) Suministrar a los consumidores lo que necesitan, y b) Sobrevivir a la competencia, para dar a los consumidores lo que ellos quieren. La organización debe conocer en primer lugar cuáles son sus clientes, y considerarlos como la base de su supervivencia.

PALABRAS CLAVES: Factores De Éxito, Política Pública, Programas De Apoyo Gubernamentales, Unidades De Producción De Lácteos

"CHARACTERIZATION OF SUCCESS FACTORS GOVERNMENT PROGRAMS SUPPORT UPL FOR IN THE MUNICIPALITY OF Ayapango STATE OF MEXICO"

ABSTRACT

Today global governments establish growth strategies for the primary sector, where PP that determine the rates of growth and sustainability of the regions through support programs are built. Mexico is no exception where the National Development Plan 2012-2018 (NDP) is focused on the local development of the territory, so that the axis of "Mexico Prospero" in seeking to improve the conditions of the primary sector.

In the state of Mexico, especially the Municipality of Ayapango seeks to benefit the programs of government support for Dairy Production Units (UPL). It seeks to diagnose the success factors of government support programs and how they seek to meet the demands and position the UPL by PP, and that the results are consistent with their expectations. So some of the factors determining the success of any organization are the competitive strategies in this context all strategies play an important role in the UPL and is certainly the main responsible for that success is achieved through strategies well planned funded and mainly focused. Such strategies agree to be responsible for the UPL to achieve the goals it has set and that distinguish the company from the competition making it unique; these factors should lead to fundamental competitive advantages that will enable the project to achieve the objectives. The key success factors of UPL are those that ultimately allow him to survive and thrive in a competitive market, to achieve this goal, two conditions must be met: a) providing consumers what they need, and b) Surviving competition to give consumers what they want. The organization must first know what your customers are, and consider them as the basis of their survival.

JEL: H00, H11, H50, H54, H59, Z18

KEYWORDS: Success Factors, Public Policy, Government Support Programs, Dairy Production Units

INTRODUCCIÓN

El Estado mexicano se ha caracterizado por la implementación de un modelo económico mixto en el que mercado y gobierno conviven y desempeñan papeles específicos; modelo en el que cada uno de ellos puede intervenir en los casos en que el otro falle, con el fin de subsanar las respectivas deficiencias. El Estado-gobierno participa a través del diseño y la aplicación de PP, mediante la utilización de programas que constituyen la herramienta más eficiente en la erradicación de las diferencias sociales. En el caso particular de México, el estado hace uso de los Programas Sujetos a Reglas de Operación (PSRO), como el instrumento para atender a grupos considerados como vulnerables, así como para otorgar apoyos e incentivos dirigidos a sectores o actividades productivas que requieren de alternativas que les permitan continuar desarrollándose. (Fuentes, 2009).

El diseño de una PP debe tener como objetivo la maximización del beneficio colectivo, mediante un uso racional de los recursos existentes, de forma tal que el programa o proyecto involucrados sean sustentables en el mediano y largo plazo. En aquellos casos en los que el mercado no es eficiente, la participación del Estado es necesaria, mediante la implementación de programas de apoyo que contribuyen a subsanar las deficiencias y desigualdades de los sectores más vulnerables de la sociedad. (Estrada, 2009). Por su parte, el mercado, como una de sus actividades, se encarga de producir bienes y servicios que requiere la sociedad, para lo cual es imperativo que realice inversiones en infraestructura y en otros rubros, que le permitan satisfacer dicha demanda; y para tal propósito, a su vez requiere generar empleos y con ello ingresos que serán utilizados en la compra de satisfactores, así como para el pago de impuestos.

Hoy en día, para que un país pueda alcanzar un mayor nivel de desarrollo debe existir una colaboración estrecha entre los particulares y el Estado, en la que éste defina y establezca los lineamientos generales que regirán su participación, los límites de su intervención, al tiempo de crear las condiciones adecuadas que permitan incrementar la producción de bienes y servicios procurando el mayor beneficio colectivo. (Fuentes, 2009). En la actualidad la expansión de mercados, particularmente, para las empresas del sector secundario o de transformación **del Municipio de Ayapango Estado de México**, ya no solo supone una oportunidad, sino una necesidad de colocar sus productos en los diferentes mercados tales como los locales, estatales, nacionales y hasta internacionales, lo que le va a permitir obtener una mayor rentabilidad. “Salir fuera y expandir mercados” es una “necesidad para nuestras empresas, que buscan en otros mercados la posibilidad de encontrar nuevas opciones para sus actividades” (Matos, 2012)

Uno de los factores determinantes del éxito para cualquier organización son las estrategias competitivas (Alonso y Donoso, 1998). En ese contexto todas las estrategias encaminadas al proceso de desarrollo y consolidación juegan un rol importante y sin duda es la encargada principal de que se logre el éxito a través de estrategias bien planeadas, financiadas y sobre todo bien dirigidas. El apoyo de los gobiernos resulta ser un pilar importante en la sustentabilidad y apoyo de las estrategias de una empresa, sin estos apoyos estarían aventurándose solas en mercado que suelen ser inciertos o agresivos, lo cual muy probablemente ocasionaría el fracaso de las estrategias de la empresa. (Hernández, 2012).

REVISIÓN LITERARIA

Los factores claves del éxito de una organización son aquellos que, en última instancia, le permiten sobrevivir y prosperar en un mercado competitivo. Una de las claves del éxito y de la posibilidad de sostenibilidad en el tiempo está en la participación activa y no solo en un receptor pasivo de beneficios. A veces esta participación es incipiente en las fases iniciales del proyecto, pero se crea o se fortalece durante la ejecución, lo que crea el indispensable sentimiento de pertenencia y corresponsabilidad. (Ayoub, 2008). A lo largo del tiempo, se han desarrollado distintos métodos que se ven reflejados como oportunidades para generar nuevos empleos y un valor agregado a los productos, donde se incluye capacitación y asistencia técnica en diversas actividades como: acondicionamiento y transformación de productos agropecuarios, industria rural, servicios, y sobre todo implementación de mejores prácticas de registro técnico, comercial, contable y financiero que les permitirán tomar mejores decisiones. (Rendrus, 2014).

Uno de los factores determinantes del éxito de cualquier organización son las estrategias competitivas, en este contexto todas las estrategias juegan un rol importante en la empresa y es sin duda ella la encargada principal de que se logre el éxito a través de estrategias bien planeadas, financiadas y sobre todo bien dirigidas. Estas permiten al empresario alcanzar los objetivos que se ha trazado y distinguen a la empresa de la competencia haciéndola única, dichos factores deben traducirse en ventajas competitivas fundamentales que le permitan al proyecto alcanzar los objetivos propuestos. Para lograr este objetivo, se deben cumplir dos condiciones: Suministrar a los consumidores lo que necesitan, y la Sobrevivir a la competencia. Para dar a los consumidores lo que ellos quieren, la organización debe conocer en primer lugar cuáles son sus clientes, y considerarlos la base de su supervivencia. Una vez que sabe cuáles son los clientes, deberá estudiar sus necesidades y sus comportamientos, es decir, las causas por las que decide escoger una oferta en lugar de otra. A partir de este momento, la empresa podrá trazar su estrategia para lograr la ventaja competitiva que le haga lograr el objetivo de la supervivencia.

Como resultado se encuentra que los factores claves del éxito de una organización son aquellos que, en última instancia, le permiten sobrevivir y prosperar en un mercado competitivo. Para lograr este objetivo, se deben cumplir dos condiciones: Suministrar a los consumidores lo que necesitan y la de sobrevivir a la competencia. Para dar a los consumidores lo que ellos quieren, la organización debe conocer en primer lugar cuáles son sus clientes, y considerarlos la base de su supervivencia. Una vez que sabe cuáles son los clientes, deberá estudiar sus necesidades y sus comportamientos, es decir, las causas por las que decide escoger una oferta en lugar de otra. A partir de este momento, la empresa podrá trazar su estrategia para lograr la ventaja competitiva que le haga lograr el objetivo de la supervivencia.

METODOLOGÍA

La investigación fue tipo cualitativa ya que ha sido llevada a cabo mediante la recolección de datos que permiten conocer el significado y características primordiales de los factores de éxito de la PP y como los programas gubernamentales apoyan a la UPL, así como también el comportamiento que ha ido generando a lo largo del tiempo. Es descriptiva ya que el objetivo primordial es llegar a situaciones predominantes a través del conocimiento de los factores de éxito y como estos puede llegar a ser considerados como una ventaja competitiva particularmente para las empresas del sector secundario del municipio de Ayapango

Estado de México. La investigación también es de tipo no experimental ya que se basa fundamentalmente en la observación de hechos ya existente, su diseño es transversal ya que las observaciones y análisis del fenómeno se llevan a cabo en un momento determinado del tiempo. En el sector secundario o industrial del Municipio de Ayapango Estado de México está dedicado a la producción de derivados de la leche en la elaboración de quesos, mantequilla y requesón. De acuerdo con la información proporcionada por Darío Gabino Marcelo Silva Director Rural Agropecuario del Municipio actualmente se cuenta con 81 productores de lácteos.

RESULTADOS

En el Municipio de Ayapango Estado de México existen 81 UPL, de las cuales 19 tienen venta directa de sus productos y el resto son productores de leche y transformadores de la misma en productos lácteos. Existen varios programas de apoyo gubernamental que apoyan a las UPL. De acuerdo a lo anterior, para tener acceso a los programas de apoyo de las UPL, existe el ente gubernamental que es SAGARPA, que cada año genera algunos tipos de programas por sector, basados en las reglas de operación del año 2014, entre ellos se encuentra el Programa Nacional Pecuario 2012-2018, en donde se presentan los programas específicos por sistema producto los cuales son: 1.- Bovino leche, 2.- Bovino carne, 3.- Aves carne, 4.- Porcinos, 5.- Ovinos, 6.- Caprinos, 7.- Aves huevo, 8.- Apicultura, 9.- Ganadería diversificada, 10.- Equinos, 11.- Otros Sistemas Producto. Los cuales tienen como objetivo impulsar el desarrollo integral y diversificado del subsector pecuario; mejorar su productividad y competitividad, sin deterioro del ambiente; mejorar los ingresos de los productores, aumentar la oferta y la calidad de los productos y mejorar el comercio exterior; planificación, seguimiento y evaluación con la intervención de todos los actores del subsector. Los programas de apoyo gubernamentales otorgados por la SAGARPA, están destinados para mejorar las prácticas de producción sustentable y para aumentar la producción y la sanidad animal, entre los programas publicados para el 2014 se encuentran (ver cuadro 1):

Cuadro 1: Programas de Apoyo Gubernamentales

Número de Artículo	Programa de Apoyo Gubernamental
Artículo 13	Programa para la Adquisición de Activos Productivos
Artículo 14	Programa de Apoyo Directo al Campo (PROCAMPO para Vivir mejor)
Artículo 15	Programa de Inducción y Desarrollo del Financiamiento al Medio Rural
Artículo 16	Programa de Uso Sustentable de Recursos Naturales para la Producción Primaria
Artículo 17	Programa de Soporte
Artículo 18	Programa de Atención a Problemas Estructurales (Apoyos Compensatorios)
Artículo 19	Programa de Atención a Contingencias Climatológicas.
Artículo 20	Programa de Fortalecimiento a la Organización Rural (Organízate).

Fuente: SAGARPA 2014

CONCLUSIONES

Todas las UPL trabajan con familiares y un promedio de tres (3) empedados contratados, que el 50% no recibe apoyo gubernamental, y que desconocen los tipos de programas de apoyo que otorga el gobierno. Es una actividad familiar que se heredado por tradición, y que no pertenecen a ninguna asociación, con financiamiento 100% propio. En su totalidad las UPL, no utilizan la mercadotecnia como herramienta de posicionamiento de los productos, pero que usan la publicidad de boca en boca y por intermediarios que llegan de las regiones aledañas. Los consumidores son clientes de fin de semana, días festivos y de vacaciones, que se enteran por terceros que les envían el mensaje que son productos lácteos de calidad.

Por lo que se concluye como resultado que caracterizar a los factores de éxito de los programas de apoyo gubernamentales para las UPL no solo a nivel del municipio de Ayapango Estado de México, sino también a nivel estado y federación se vuelve un poco complicado debido a que las condiciones de identificación e implantación de las necesidades con las que cuentan los productores en la asignación de los recursos que

se otorgan mediante los programas de apoyo gubernamental son deficientes en la información que se le permea. Y que en muchas ocasiones no son destinados a satisfacer las necesidades de su funcionamiento, sino que tienen otros destinos para cubrir otras necesidades.

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MODELO PARA LA FORMACIÓN PROFESIONAL EN EL POSGRADO DE PSICOLOGÍA ORGANIZACIONAL

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RESUMEN

El artículo presenta un planteamiento formativo con el que la Maestría en Psicología del Trabajo y de las Organizaciones (MPTyO) en vinculación con la Consultoría Organizacional de una Institución de Educación Superior, a través del Modelo ZUAX (propuesta inédita), que se sostiene en tres pilares claves: enseñanza, investigación y formación profesional y que cumple con el propósito de formar psicólogos de alto nivel que respondan a las necesidades de la Gestión del Talento Humano con visión inter e intradisciplinar, desarrollando capacidades científicas, humanísticas y de intervención-acción para la solución de los problemas humanos en las organizaciones con impacto en condiciones sociales relevantes. El enfoque en la articulación desde los primeros periodos de la formación con los retos y problemáticas reales, perfila a los estudiantes hacia un liderazgo transformacional y de servicio, con propuestas pertinentes orientadas a la mejora del desarrollo humano, social y económico. Considerando el modelo de vinculación Institucional y la planeación de acciones de intervención de los catedráticos en su rol de tutor, consultor e investigador se vincula a la MPTyO con gran diversidad de empresas, con el gobierno, organizaciones de la sociedad civil y con otras Instituciones de Educación Superior.

PALABRAS CLAVES: Modelo ZUAX, Enseñanza, Investigación, Vinculación Y Formación Profesional

THE MODEL ZUAX FOR THE PROFESSIONAL TRAINING AT THE POST GRADUATE OF ORGANIZATIONAL PSYCHOLOGY

ABSTRACT

The article presents a training approach which sustains the Master on Laboral and Organizational Psychology (MPTyO) entailing with the Organizational Consultancy of a high education institution, through the ZUAX Model (unpublished proposal), that is sustained on three key pillars: instruction, research and professional training and that fulfills the purpose of the instruction of high level psychologists that respond to the needs of the Human Talent Management with an inter and intradisciplinary vision, developing scientific, humanitarian and intervention-action capabilities to solve human problems within the organizations, creating an impact on relevant social conditions. The approaches on the articulation with challenges and real problematics since the early periods of the instruction lead students towards a transformational and serviceable leadership, with accurate proposals that have human, social and economic development as their objective. Having in consideration the model of institutional entailment and the design of actions of intervention of the professors in their roles of tutor, consultant and investigator entails with the MPTyO with a great variety of enterprises, with the government, civil society organizations and other high education institutions.

JEL: I02, I23, J24, M54,

KEYWORDS: ZUAX Model, education, research, entail and professional training.

INTRODUCCIÓN

La complejidad y diversidad del mundo actual reclama la reformulación de esquemas de actuación en lo económico, político y social, que van desde lo personal, local, regional, nacional hasta entornos que pueden ser percibidos como lejanos, como el entorno global, pero que trastocan la forma de vivir como individuos y a la sociedad en general. Esta configuración del mundo, específicamente el referente a las organizaciones empresariales, requiere de talento humano cuyas competencias profesionales, actitudes y comportamientos generan la permanencia en el mercado, ser competitivos con alto nivel de calidad y lograr un desarrollo sustentable.

Münch (2006) hace énfasis en el capital intangible que da vida a las organizaciones, al constituirse como la mayor fuente de ventaja competitiva, además de contar con el desarrollo de capacidades estratégicas en las empresas, como la constante modernización de los procesos productivos y administrativos. La MPTyO es uno de los programas que se imparten en el Centro Interdisciplinario de Posgrado Investigación y Consultoría (CIP), en UPAEP. El centro es un espacio de excelencia académica con la misión de formar líderes profesionales competentes de alta calidad humana; de igual manera ofrece servicios de investigación aplicada y consultoría a través de la vinculación que guarda con su entorno para responder en forma estratégica e innovadora a las necesidades sociales con las que está comprometido a dar respuesta.

El Modelo Pedagógico Institucional que orienta y articula los procesos de enseñanza, aprendizaje, evaluación, investigación y vinculación se sostiene para su concreción por la actual Visión 2015 y, en una renovada postulación de estrategias de desarrollo que conforman la Visión 2023, en donde los llamados “Sistemas Académicos de Pertinencia Social” tienen como propósito el enriquecimiento de la cultura y la solución de problemas fundamentales del país (UPAEP, 2015). Aprender a aprender implica la capacidad de reflexionar en la forma en que se aprende y actuar en consecuencia, autorregulando el propio proceso de aprendizaje mediante el uso de estrategias flexibles y apropiadas que se transfieren y adaptan a nuevas situaciones en el marco del grupo al que el estudiante pertenece y al interior de su cultura, estableciendo un verdadero vínculo entre el aula y la vida (Díaz Barriga, 2006).

El diseño de los programas flexibles de la MPTyO se confecciona colegiadamente, siendo un punto de convergencia de diversas disciplinas, por lo que las áreas de competencia están integradas por diversas áreas del conocimiento promoviendo la adquisición de aprendizajes significativos a partir de la experiencia situada. Es así que el estudiante selecciona las asignaturas que conforman su plan de estudios en asesoría y acompañamiento tanto del director del programa como del tutor, que le es asignado desde el momento de su inscripción, lo que permite una planeación tersa y enfocada tanto en las necesidades profesionales, la prospectiva personal basada en sus intereses y talento, e inclusive, adaptada a lo que requieren las organizaciones en las que laboran.

La propuesta de formación en la MPTyO considera la necesidad de trabajar bajo la concepción de la Psicología humanista integral basada en el bien estar, bien ser, bien hacer y bien convivir; porque como menciona Peter Koestenbaum (2001), las empresas ayudan a sus colaboradores a encontrar un significado trascendente en el trabajo, mismo que repercute en la obtención de objetivos, alentando la contribución y por ende la dignificación de persona-empresa. En el proceso de formación se tiene el propósito de formar psicólogos que sean promotores y facilitadores de la salud y calidad de vida laboral, que forjen una cultura del bienestar de los colaboradores de una empresa, centrándose en el talento, fortalezas y capacidades para que afronten con autoeficacia, autorresponsabilidad, compromiso y resiliencia los embates de los cambios del entorno. A su vez las organizaciones saludables consideran a la persona de manera holística e integral como ser bio-psico-social-espiritual atendiéndolo a través de la prevención, asistencia, generando una cultura fuerte que se caracterice por relaciones sanas, positivas y cordiales entre sus miembros, en un ambiente de diálogo y aprecio lo que contribuye a que la corporación sea socialmente responsable

(Carrasco, De la Corte y León, 2010). Bajo el enfoque de currículum flexible, individualizado y multidisciplinario y a través del plan y programas de estudio, se dan respuestas a las demandas de la sociedad del conocimiento actual al brindar diferentes opciones de formación, tanto por condiciones específicas de los estudiantes que se insertan, como por las necesidades que atienden. La formación académica se diseña con base en criterios de competencias profesionales y enfatiza en las habilidades y destrezas que se requieren para el trabajo. El propósito consiste en articular el desarrollo del conocimiento con la acción, como estrategia para consolidar durante el proceso formativo la interdependencia entre el saber y el saber hacer. Ello implica para el estudiante la adecuación permanente de los nuevos conocimientos, fomentar su capacidad para seleccionar y combinar los contenidos y planes de trabajo, así como direccionar su proceso de formación (Arriaga, 2006).

En el caso de la MPTyO se imparten las asignaturas en modalidad presencial y en línea, de tal manera que los procesos de aprendizaje, enseñanza e investigación se sostienen desde un trabajo pedagógico fundamentado y estructurado con rigor, donde el educando toma consciencia y dirige los esfuerzos en su acción de aprender y, aprender a aprender en acompañamiento con su tutor y en redes de trabajo colaborativo con otros estudiantes. Cada una de las asignaturas está orientada a reforzar el ejercicio profesionalizante y la investigación a partir de los proyectos de intervención que se realizan en ellas, generando modelos de efectividad organizacional resultado del análisis, implementación y evaluación del conocimiento aplicado con una metodología que refuerza la auto-actualización constante y permanente y la divulgación científica en las áreas del comportamiento y desarrollo humano. Es así, que la formación del aprendizaje para la vida se integra por diferentes aprendizajes (Arriaga, 2006):

Aprendizaje para la cotidianidad (learnig by doing)

Aprendizaje para la creación de redes de intercambio de información (learning by interacting)

Aprendizaje para leer simbologías técnicas (learning by using)

Aprendizaje para asimilar lo aprendido (learning to learn) y...

Aprendizaje para hablar lenguas internacionales (learning to translate)

A través de los ejes de la formación que conforman el plan de estudios se describen los propósitos. En el eje correspondiente a la:

Psicología organizacional se identifica el alcance de su rol como agente de cambio o facilitador, estableciendo espacios de salud laboral que refuercen una actitud productiva para el logro del desempeño efectivo con la implementación de innovadoras técnicas de acompañamiento para el desencadenamiento de competencias y fortalecimiento de talentos para la generación de ventaja competitiva.

A través de la línea de Desarrollo Humano se le habilita y consolida sus conocimientos sobre el impacto del crecimiento personal y organizacional, a través de un liderazgo centrado en la persona para la gestión eficaz del talento humano.

Con el estudio de la Cultura Organizacional como base para la intervención del Desarrollo Organizacional y para habilitarse como consultor, se interna en la “forma de ser de la empresa”, de entender el sistema de creencias y por lo tanto de develar los mecanismos de integración interna y de adaptación al entorno, que generan los procesos de transformación y cambio necesarios para el éxito.

En el eje de la Gestión del Conocimiento implementa modelos, que por medio de redes de conocimiento incrementa el capital humano, relacional y estructural para consolidar la ventaja competitiva a través de los intangibles que esta nueva era de la información exige, creando comunidades que generen aprendizaje organizacional.

Finalmente a través de las Líneas Generales de Aplicación y Generación del Conocimiento: Cultura Organizacional, Psicometría, Psicología Positiva y Desarrollo Comunitario se promueve el desarrollo de habilidades investigativas generando productos de las prácticas y modelos que generen conocimiento en el ámbito de la psicología del trabajo y de las organizaciones y que impulsan la participación de los estudiantes y profesores en congresos, que puedan ser publicados en Revistas Académicas nacionales e internacionales aspirando a incrementar significativamente la participación de los psicólogos organizacionales en mejoras en el ciclo de desarrollo humano, social y económico al servicio de la comunidad en general.

Modelo Zuax

El Modelo Tetrahélice vincula e integra a la Institución de Educación Superior en cuestión, con otras universidades, empresas, gobierno y sociedad, considerando en esta última a las organizaciones de la sociedad civil, organismos intermedios y organizaciones de colaboración internacional, lo que confirma su interés y participación en asuntos de responsabilidad social y la co-creación de valor compartido con la intención de impactar en la prosperidad y en la mejora de índices de desarrollo humano (Miranda, 2013), a través de la innovación y desarrollo tecnológico, la generación de capital social y la posibilidad de participar en el diseño de políticas públicas para lograr un desarrollo sostenible preservando los derechos humanos.

En este sentido, la MPTyO y la Licenciatura en Psicología se vinculan a través de la Consultoría Organizacional con el propósito de generar un espacio que permita a los estudiantes concretar el aprendizaje del aula en espacios empresariales de diferentes sectores, con la posibilidad de generar investigación-acción. El modelo propuesto ZUAX para la formación profesional (siglas que corresponden a las autoras del Modelo: Zugary Lima; Ana Herrera y Xóchitl Velasco) inspirado en la metodología de investigación-acción de Teppa (2006), cuyos momentos se definen por: inducción (elaboración de un diagnóstico), elaboración de un plan o planificación, ejecución del plan por medio de la observación-acción, producción intelectual y reflexión, para finalizar con la transformación-replanificación. Desde un modelo de práctica profesional de conocimiento en la acción, respecto a las relaciones existentes entre el conocimiento y la ética profesional (Colmenares y Piñero, 2008); pero que a diferencia de este complementa su efectividad con roles específicos del catedrático como se explicará más adelante.

Bajo la modalidad práctica de la investigación-acción, se pretende desarrollar el pensamiento práctico, hacer uso de la reflexión y el diálogo, transformar ideas y ampliar la comprensión. Los agentes externos cumplen papel de asesores, consultores. En relación a la ontología, está representada por la interpretación, los significados de las acciones que el individuo hace sobre la realidad, y la interrelación permanente con el otro; la epistemología se define por esa interacción, esa relación de integración de grupo, que elimina por completo la separación del investigador y lo investigado. (Elliot, 2000). Para describir el proceso por medio del cual se lleva a cabo la investigación-acción, se propone una ruta crítica que se materializa en el Modelo ZUAX para la Formación profesional, tal como se presenta en la Figura 1.

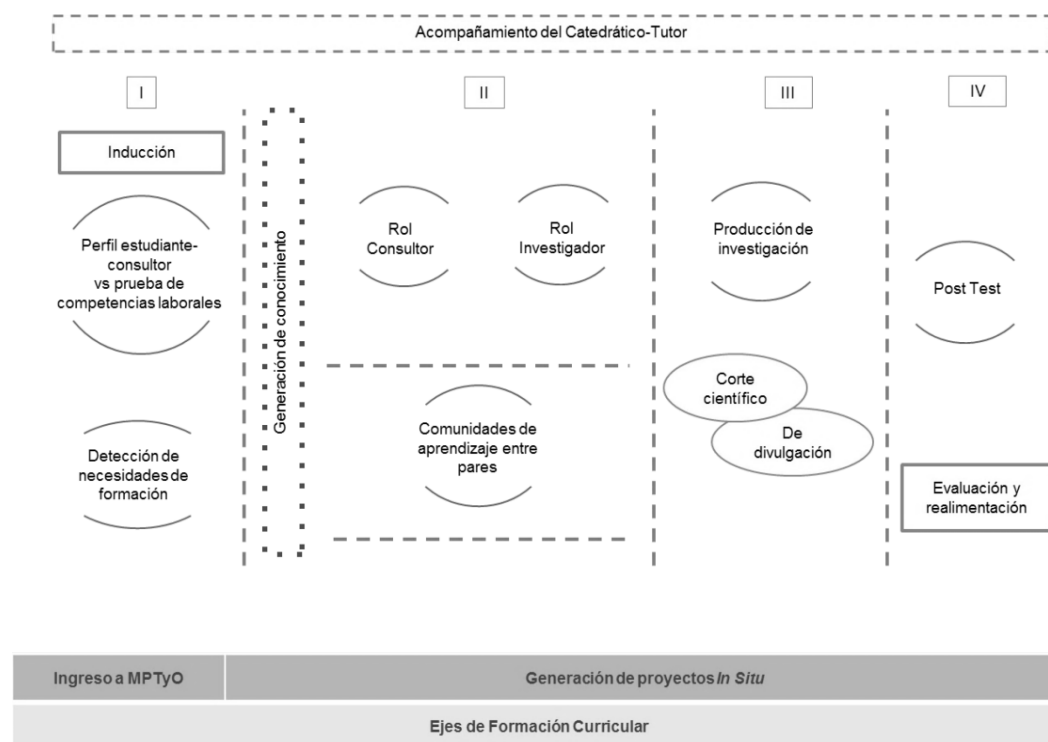
El Modelo ZUAX para la Formación Profesional cuenta con cuatro fases: Inducción e ingreso al programa académico. En esta primera fase se realiza la detección de necesidades de formación por medio de una entrevista al estudiante de nuevo ingreso, elaborada por el Director del Programa, lo cual se nutre con la aplicación de la prueba de competencias Inventario Bochum de Personalidad y Competencias BIP (Hossiep y Parchen, 2006), para la identificación de talentos y futura elaboración de estrategias que faciliten el logro del perfil de egreso deseado. Entre las escalas evaluadas figuran:

Motivación laboral: Orientación a resultados, Iniciativa para el cambio y Liderazgo.

Comportamiento laboral: Esmero, Flexibilidad y Orientación a la acción.

Habilidades sociales: Inteligencia social, Sociabilidad, Desarrollo de relaciones, Trabajo en equipo e Influencia.

Figura 1: Modelo ZUAX Para la Formación Profesional En la Mptyo



Estructura psíquica: Estabilidad emocional, Capacidad de trabajo, Seguridad en sí mismo.
Desde esta primera fase se asigna al estudiante el acompañamiento de un profesor bajo el rol de tutor.

La segunda fase de Generación de Conocimiento, cuya finalidad es complementar la formación académica del estudiante en el aula con la intervención situada. Como las situaciones prácticas son inestables en potencia, el conocimiento en acción profesional (adquirido a través de la experiencia basada en los problemas, en sus explicaciones y en sus soluciones) nunca puede proporcionar una guía infalible para la conducta futura. Ayuda al profesional a plantear de antemano las posibilidades futuras, pero no a predecirlas, y siempre ha de mantenerse abierto a la sorpresa, a la necesidad de plantearse y reflexionar sobre la adecuación de su conocimiento a la situación presente.

A través de esa reflexión se amplía y enriquece el bagaje individual de conocimientos profesionales. Pero el aprendizaje llevado a cabo de forma individual puede también compartirse con los compañeros de profesión, de manera que no sólo se desarrolle el conocimiento privado de una persona, sino el bagaje común de conocimientos disponibles para todos los prácticos de una determinada profesión. Cuanto mayor sea la comunicación entre profesionales acerca de lo aprendido por cada uno, más se incrementa y enriquece el bagaje común de conocimientos, y cuanto más se desarrolle este bagaje común, en respuesta a los contextos cambiantes de la actuación profesional, mayor será la capacidad de los profesionales concretos para diagnosticar las situaciones problemáticas ante las que se encuentren y para responder a las mismas adecuadamente (Elliot, 2000). Por lo que dichas experiencias permiten un acercamiento a la realidad y una visión integrativa, formadora y que posibilita generar un criterio contextualizado para la toma de decisiones. Por tanto, las estrategias por medio de las cuales se materializa esta segunda fase son a través del Rol del catedrático como:

Consultor: este rol permite transmitir los principales conocimientos de consultoría al estudiante mediante el trabajo *In Situ*, así como desarrollar conocimientos nuevos a través de compartir su experiencia

profesional. Considerando la propuesta de Calderón y Naranjo (2004), las competencias que debe reunir el consultor se definen como *competencias personales y transferibles*: habilidad de comunicación, trabajo en equipo, orientación al logro, toma de decisiones, capacidad negociadora, aprendizaje continuo; así como las *competencias técnicas o profesionales*: manejo de prácticas, conocimiento del negocio, gestión cultural; las *competencias de gestión*: pensamiento estratégico, gestión de procesos, orientación al cliente, gestión del cambio, liderazgo; y, finalmente las *competencias sociales*: sensibilidad social, capacidad de interrelación, facilitación y autocontrol.

Las siguientes características configuran el perfil de consultor, pues enfatizan que debe ser: analítico, objetivo y paciente para tomar en cuenta los diferentes elementos que se integran en la organización, lo que le posibilita tener una mirada sin sesgos y una adecuada relación con la dirección de la organización y sus colaboradores. Es importante mencionar que se cuenta en la plantilla de profesores con profesionistas que tienen el doble perfil como académico y como consultor; pero además también se invita a consultores externos a participar en los procesos de intervención. Investigador: desde este rol, el catedrático quien generalmente pertenece a un núcleo académico de acuerdo a las Líneas Generales de aplicación del Conocimiento del posgrado, lleva a cabo una atención personalizada al estudiante y un seguimiento periódico de los trabajos realizados, ya sea individualmente o en equipos, por lo que la productividad académica a través de reportes de intervención o de productos científicos es una evidencia del trabajo colaborativo.

Es importante mencionar que en esta figura el catedrático-investigador ideal es aquel que pertenece al Sistema Nacional de Investigadores ya que su dedicación exclusiva a la generación del conocimiento y sus aplicaciones productivas generan fortalezas investigativas en los estudiantes que se plasman en sus trabajos de tesis y que los inspiran a continuar con estudios de doctorado, así como llevar a cabo sus estancias de investigación y movilidad de acuerdo a las líneas en las que se adscriben, tanto a nivel nacional como en el extranjero. De manera complementaria a los roles del catedrático, se llevan a cabo las Comunidades de Aprendizaje entre pares, reuniones semanales o quincenales en las que los estudiantes y catedráticos consultores trabajan en equipo mediante la exposición de avances de los proyectos que realizan dentro de la empresa. La idea clave de estas prácticas es promover la socialización de información, que responde a la necesidad de generar una mayor articulación entre la formación académica y los escenarios y prácticas educativas no escolares que tienen una influencia igualmente decisiva sobre el desarrollo, la socialización y la formación de las personas. Las Comunidades de Aprendizaje, se entienden como grupos de personas con diferentes niveles de experiencia, conocimiento y pericia, que aprenden mediante su implicación y participación en actividades auténticas y culturalmente relevantes, gracias a la colaboración que establecen entre sí, a la construcción del conocimiento colectivo que llevan a cabo y a los diversos tipos de ayudas que se prestan mutuamente (Coll, 2003).

La tercera fase se caracteriza por llevar a cabo un análisis y reflexión del trabajo realizado durante el o los períodos de intervención, de tal manera que algunos de ellos den lugar a: a) la producción de corte científico, ya sean publicaciones en revistas especializadas, compilaciones de reportes de las prácticas situadas o libros que se realizan al interior del posgrado o en redes interinstitucionales; o b) aquellos que tienen el propósito de divulgar o dar a conocer el qué, cómo y para qué de lo que se realiza en diferentes ámbitos de la comunidad académica y a la sociedad en general. Generalmente este segundo tipo de práctica se concretiza en la participación en congresos y en la presentación de trabajos en el llamado Foro de Mejores Prácticas en Psicología del Trabajo y Desarrollo Humano, que se realiza anualmente en el CIP, y en donde tanto los estudiantes de la Licenciatura como del Posgrado en acompañamiento con sus profesores presentan sus trabajos, mismos que son realimentados por el núcleo académico.

IV. La cuarta y última fase se integra por la aplicación del post test de la prueba de competencias BIP, que a su vez se complementa con la evaluación de los resultados obtenidos y de la realimentación de los mismos a los estudiantes y al equipo de catedráticos. Por medio de la evaluación y realimentación se dan a conocer

las fortalezas y las áreas de oportunidad una vez que se realiza la intervención en las organizaciones y se ha dado continuidad a la formación académica y a los procesos de las fases anteriores, dando lugar a un modelo cíclico que tiene como finalidad la mejora continua tanto de los procesos como de los productos generados, dando lugar a aportaciones de calidad en la realidad de las diferentes organizaciones con las que se vincula y a nivel de producción académica.

Alcances del Modelo Zuax

Los principales resultados que se han obtenido por medio de la aplicación del Modelo ZUAX se describen a continuación:

En el 2014 se genera la vinculación con el área de Residencias de una Institución de Educación Superior, logrando la descripción del perfil de puesto del Residente Formador, a partir de lo cual se propuso un proyecto en cascada para la capacitación de Residentes Formadores, obteniendo como resultado final la presentación del Manual del Residente Formador. Asimismo, se realizó una intervención en un Instituto Nacional de Salud, por medio de la cual se generó un proyecto de inducción para veinte empleados; y para el resto de los colaboradores se impartieron talleres de Desarrollo Humano. Bajo esta misma línea, se confeccionaron e impartieron talleres de Inteligencia Emocional y Asertividad a un Laboratorio de Epidemiología del Estado de Puebla, realizando un pre y postest sobre la capacitación realizada, lo que permitió identificar la efectividad de la intervención realizada por medio de dichas evaluaciones en los participantes.

En un Laboratorio Químico de Tehuacán, en donde se realiza la detección de áreas de oportunidad del Departamento de Recursos Humanos y con ello se plantea un plan integral de Gestión de talento humano. También se destaca la intervención en una Asociación Civil que atiende a personas con autismo, se realiza un diagnóstico organizacional en cual se detecta la necesidad de establecer un Programa de Coaching para los líderes de la organización. Actualmente además de contar con otros proyectos, se da continuidad a los ya mencionados, así como a la gestión de nuevas acciones y vinculación con diferentes organizaciones.

CONCLUSIONES

La estrategia del Modelo ZUAX es ambiciosa, pertinente y relevante al incluir en sus ejes de trabajo el papel de la MPTyO como transformadora social, ya que esto implica contar con capital humano, en este caso profesores, que puedan dar atención personalizada a estudiantes, realizar vinculación con empresas de diversos sectores en intervención conjunta y generar sinergia con instancias gubernamentales u otras instituciones académicas, para lo que generalmente se requiere contar con suficientes recursos económicos, que en el caso de una institución privada resulta todo un desafío.

Por otra parte, si bien se cuenta con el propósito de lograrlo, es necesario generar estrategias de atracción de recursos para que la transferencia del conocimiento y la innovación se realicen en forma más focalizada y pausada, ya que en ocasiones los tiempos de intervención no son suficientes para el logro de resultados en un período académico y es necesario continuar a través de dos, tres o más, para lo que se es imperante contar con un núcleo mayor de profesores. La concepción interdisciplinaria y flexible del CIP, apoya en el rol del catedrático como investigador, al contar con el acompañamiento de un mayor número de miembros del Sistema Nacional de Investigadores de diferentes disciplinas, lo que promueve un entorno favorable entre grupos académicos sólidos con capacidad de atender requerimientos del sector productivo y de la sociedad en general.

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LAS EXPORTACIONES VIETNAMITAS TRAS EL PROCESO DE REFORMAS *DOI MOI*: UNA APLICACIÓN DEL ÍNDICE DE BALASSA

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RESUMEN

En la primera década del siglo XXI el proceso de apertura comercial y financiera ha testificado la consolidación de Vietnam como un claro ejemplo de desarrollo y crecimiento en el sudeste asiático. Tras la crisis socioeconómica en la década de 1980, y ante la necesidad de brindar atención a los retos poblacionales, Vietnam inició un proceso de reforma para fomentar su modernización sin trastocar el socialismo y, al mismo tiempo, responder a la creciente competencia internacional. En este proceso conocido como Doi Moi, la apertura y dinámica comercial le ha permitido aumentar de manera interna la eficiencia productiva, el empleo y la inversión, así como erradicar paulatinamente la pobreza y la marginación. En este orden de ideas, tomando como referencia los resultados alcanzados por Vietnam, el presente trabajo discierne sobre los efectos de las reformas de renovación en el comercio exterior, estableciendo patrones de participación, dinamismo y especialización mediante la aplicación de indicadores durante el periodo 1985 a 2013.

PALABRAS CLAVE. Comercio Exterior, Exportaciones, Ventaja Comparativa Revelada.

VIETNAMESE EXPORTS AFTER DOI MOI PROCESS: AN APPLICATION OF THE BALASSA INDEX

ABSTRACT

In the first decade of the century XXI, the trade and financial openness in the world has witnessed the consolidation of Vietnam as an example of development and growth in Southeast Asia. After the socio-economic crisis in the 1980s, and the neediness to provide care to population challenges, Vietnam began a process of reform to promote modernization without disrupting socialism and meet the growing international competition at the same time. In this process known as Doi Moi, the commercial dynamics has allowed it to increase the efficiency in productivity, employment and investment, and gradually eradicate poverty and marginalization. In this vein, with reference to the results achieved by Vietnam, this paper discerns the effects of reforms renewal in foreign trade, establishing patterns of participation, dynamism and expertise by applying indicators over the period 1985 to 2013.

JEL: F10, F11, F14, F15, F59

KEYWORDS: Foreign Trade, Free Trade Agreement, Comparative Advantage Revealed

INTRODUCCIÓN

En la primera década del siglo XXI el proceso de apertura comercial y financiera ha testificado la consolidación de Vietnam como un claro ejemplo de desarrollo y crecimiento en el sudeste asiático. Después de la segunda guerra mundial, y como defensa al marcado capitalismo, el socialismo se enraizó

sobre todo en el Este del continente Europeo y en algunas economías de Asia, como lo fue el caso de Vietnam. Con el paso del tiempo, y rompiendo con las reglas del socialismo puro, este país se propuso la conformación de una economía de mercado orientada al socialismo. Tras la crisis socioeconómica en la década de 1980, y ante la necesidad de brindar atención a los retos poblacionales, Vietnam inició un proceso de reforma para fomentar su modernización sin trastocar el socialismo y, al mismo tiempo, responder a la creciente competencia internacional. Al igual que China, la nación vietnamita práctica un sistema económico de modalidad mercantil, cuyo origen radica en el programa de reforma económica de renovación iniciado en 1986, conocido como *Doi Moi*. Actualmente, Vietnam cuenta con una población de 89.71 millones de habitantes y un producto interno bruto (PIB) de 171,390 millones de dólares, siendo catalogado como un país de ingreso mediano bajo (Banco Mundial, 2015). Hipotéticamente, con el incremento exponencial de su comercio exterior, la estrategia de crecimiento vietnamita ha propiciado también el desarrollo económico, permitiendo mejores niveles de vida para sus habitantes, el acceso a empleos y el progresivo abandono de la pobreza, pese a las variaciones en las condiciones económicas y financieras en el contexto internacional. De esta manera, tomando como referencia los resultados alcanzados por Vietnam, el presente trabajo discierne sobre los efectos de las reformas *Doi Moi* en el comercio exterior, estableciendo patrones de participación, dinamismo y especialización mediante la aplicación de indicadores durante el periodo 1985 a 2013. Así las cosas, la presente investigación se organiza en cuatro apartados. En el apartado de revisión literaria, se presentan el sustento teórico y trabajos empíricos sobre el estudio de las ventajas comparativas reveladas y su aplicación en Vietnam. En un segundo apartado, se exponen las ecuaciones para la obtención de indicadores comerciales utilizados para medir patrones de especialización y dinamismo en el comercio exterior de dicha economía. En la sección de resultados, se presentan los principales hallazgos derivados del análisis empírico aplicado. Finalmente, se expondrán las conclusiones pertinentes y una serie de líneas de acción para consolidar el desarrollo económico de Vietnam.

REVISIÓN LITERARIA

Con un comienzo titubeante hacia finales de la década de 1980, y una marcada consolidación en el último lustro del siglo XX, la trayectoria económica de Vietnam ha mostrado una tendencia al alza de manera inequívoca, equilibrando la liberalización y el aumento de la participación internacional con el mantenimiento de la planificación central y los controles de capital, en lo que el Partido Comunista de Vietnam (PCV) llama una *economía socialista de mercado* (Klingler-Vidra, 2014). Si bien la noción de socialismo de mercado se planteó oficialmente en la Conferencia Nacional Intermedia del PVC, en febrero de 1994 (González, 2005), su origen radica en el programa de reforma económica *Doi Moi* (1986). Este programa de cambio o renovación fue configurado sobre tres pilares fundamentales caracterizados por: el cambio de una economía centralizada burocráticamente planificada a una multisectorial; la implementación de una política exterior abierta, la democratización de la vida social y la construcción de un Estado de Derecho (Meza y Saénz, 2008). Básicamente, el programa de reformas implicó la libre explotación de la tierra, la eliminación de restricciones a la propiedad y la iniciativa privada, la apertura a la inversión extranjera directa y el estímulo al comercio exterior (Alfaro, 2014), introduciendo también un sistema bancario de dos niveles, donde el Banco del Estado dejó de desempeñar las funciones propias de un banco comercial (OMC, 2013).

Con la adopción de las políticas *Doi Moi* Vietnam se embarcó en la transición hacia una economía de mercado, donde la apertura comercial ha sido un componente esencial (Coxhead y Phan, 2007). Los primeros cambios significativos se manifestaron en la introducción de los aranceles de importación en 1988, la eliminación del monopolio estatal sobre el comercio internacional en 1989 y el establecimiento de zonas francas de exportación en 1990 (Abbott, Bentzen y Tarp, 2009). Así las cosas, en la década de 1990, y de forma paralela a las reformas internas en los sectores de agricultura, industria y servicios, Vietnam emprendió un proceso de apertura económica regional y global (Tarp *et al.*, 2003), tanto para mejorar su clima de inversión como para promover la entrada de inversión extranjera sin desconocer su calidad de

economía planificada (Guerra, 2014). Hoy en día, esta economía del sudeste asiático ha ampliado sus mercados de exportación de los socios comerciales tradicionales (Rusia, Japón y otros países de Asia), donde Australia, Estados Unidos, Canadá, Francia, Alemania y los Países Bajos figuran como importantes destinos, además de ubicarse entre los principales exportadores de arroz, café, nueces de anacardo y pimienta (Anwar y Nguyen, 2011), sabiendo llevar a cabo un proceso de cambio estructural conducido por una industria de bienes de consumo no duradero e intensiva en mano de obra (Olivié, 2010). En parte, este progreso significativo puede atribuirse al hecho de que esta economía ha sido capaz de utilizar su ventaja comparativa en el proceso de integración económica (Le, 2010).

La ventaja comparativa es el término utilizado para describir la tendencia de los países a exportar aquellos productos que son relativamente adeptos a producir, vis-à-vis el resto del mundo (Serin y Ciban, 2008). Según la teoría de la ventaja comparativa, cada país debe producir aquellos bienes en los que es relativamente más eficiente, en virtud de las circunstancias naturales o históricas, e intercambiarlos por aquellos bienes que produce con menos eficiencia (González, 2006). Los argumentos de esta teoría han permitido explicar con efectividad las razones del comercio internacional, siendo sometida a numerosas contrastaciones empíricas, dentro de las cuales destaca el trabajo de Bela Balassa (1965). Balassa acuñó el término de ventajas comparativas reveladas (VCR), sugiriendo que éstas son definidas por los patrones del comercio en los que se observan las diferencias en la dotación de factores entre naciones (Doanh, 2011). De tal suerte, la ventaja comparativa de un país se refleja en sus dotaciones de factores (trabajo, capital, recursos naturales) y el nivel de tecnología (Le, 2010). Precisamente, la determinación empírica de si un país tiene o no ventajas comparativas ayuda a orientar la inversión y el comercio y, por consiguiente, permite tomar mayor ventaja de las diferencias que existen del lado de la demanda y de la oferta internacional de productos y factores de producción (Arias y Segura, 2004). Actualmente, el indicador de la VCR ha sido enriquecido con diversos estudios aplicados; es fácil de calcular, subraya la eficiencia económica de la industria, revela sectores exportadores débiles y fuertes del país y, además, proporciona argumentos necesarios para la creación de políticas públicas (Wu y Lin, 2008; Nicolici et al., 2011; Kuldilok et al., 2013; Startiene y Remeikiene, 2014). Consecuentemente, el índice de la VCR permite cuantificar la competitividad de un producto o de una industria sobre una base de comparación mundial o continental (García y Maldonado, 2013).

Le (2010) analizó la VCR para Vietnam en tres años representativos (1991, 1996 y 2005), encontrando que las exportaciones vietnamitas se basaron en gran medida en la agricultura y los recursos naturales. Estos argumentos fueron reforzados por Doanh (2011), quien determinó que las exportaciones de Vietnam están fuertemente dominadas por el trabajo no calificado y productos intensivos en recursos agrícolas; así como Van Sanh y Van Binh (2011), cuyo trabajo concluye que Vietnam ha prestado mucha atención a la reorganización de las zonas rurales durante la aplicación de su política de transición económica, apreciando cada vez más el potencial y el valor de los productos pesqueros. En buena medida, los resultados obtenidos pueden justificarse a partir de las políticas emprendidas por el *Doi Moi*, en el cual se reconoció la necesidad de conformar varios sectores productivos eficientes y especializados en determinados bienes, dependiendo de sus características y ventajas comparativas (Meza y Sáenz, 2008). Partiendo del progreso económico de Vietnam, en cuanto a la participación y dinamismo en los intercambios comerciales, a continuación se discernirá sobre los patrones de especialización exhibidos por dicha economía en el contexto internacional, tratando de identificar líneas de acción para su consolidación a partir de la identificación de la VCR.

METODOLOGÍA

En primera instancia, se expondrá el comportamiento del comercio exterior de Vietnam de 1985 a 2013, estableciendo a 1985 como el año previo a las reformas y 2013 con la situación actual de dicha economía. Como variables se utilizarán las exportaciones, las importaciones, el PIB y la población, con el objetivo de establecer parámetros sobre su participación y dinamismo en los intercambios mundiales. Posteriormente, se analizará la VCR de Vietnam a través de un estudio diacrónico de los flujos comerciales del año 2000 al

2013, teniendo como base las XXI secciones del Sistema Armonizado (SA) reconocido por la OMC. Aun cuando la definición y la adaptación empírica de la VCR están sujetas a controversias (Utkulu y Seymen, 2004), el índice ha demostrado ser una herramienta analítica simple pero útil al examinar las ventajas comparativas (Le, 2010). En la presente investigación se utilizará la ecuación más sencilla para su obtención:

$$VCR_i^k = \frac{X_i^k / XT_i}{X_w^k / XT_w} \quad (1)$$

Donde:

VCR_i^k = Mide el grado de importancia de un producto dentro de las exportaciones de un mercado, frente a la importancia de las exportaciones del mismo producto en las exportaciones totales del mundo.

X_i^k = Exportaciones del bien k realizadas por el país i

XT_i = Exportaciones totales del país i

X_w^k = Exportaciones del bien k realizadas por el mundo (w)

XT_w = Exportaciones totales del mundo (w)

Para su interpretación, un índice de VCR > 0 identifica productos con ventaja comparativa revelada, de manera que cuanto más alto sea el VCR de un producto, más favorable es su posición competitiva en el mercado internacional (Arias y Segura, 2004).

RESULTADOS.

Para 1985, el valor del comercio total de Vietnam ascendía a 2,555 millones de dólares, mostrando un saldo deficitario en la balanza comercial por \$1,159 millones de dólares (ver tabla 1). Indudablemente, esta situación era resultado de una economía precaria, con limitaciones productivas, con grandes problemas sociales generalizados por la pobreza y la marcada influencia burocrática que dificultaba los procesos institucionales para la promoción del sector privado (Nguyen, 2014). En 1986, el déficit comercial de Vietnam era de 1,366 millones de dólares, con exportaciones por el orden de los 789 millones de dólares, lo cual representaba apenas el 0.04% de las exportaciones mundiales. Hacia 1990, las exportaciones mostraron un crecimiento superior al 200%, delineando una fase de ascenso en el comercio exterior vietnamita. Mientras que en 1986 las exportaciones por habitante eran en promedio de 11.86 dólares, para 1990 éstas ya se habían triplicado (36.41 dólares) y en 2013 alcanzaron los 1,471.78 dólares.

En esos mismos años, la apertura medida por exportaciones fue de 0.05%, 0.37% y 0.77%, respectivamente. Según cifras del Banco Mundial (2015), las tasas de crecimiento promedio del PIB han mantenido un crecimiento regular, pasando de 7.4% en 1989 a 8.8% en 1994, 9.3% en 1996, 7.5% en 2004, 7.1% en 2007 y 5.4% en 2013. Este crecimiento económico ha ido acompañado de un aumento en las importaciones y exportaciones como porcentaje del PIB, pasando de 71.7% en 1989 a 154.1% en 2013 (APEC, 2015). Actualmente, Vietnam es miembro de la Organización Mundial del Comercio desde el 11 de enero de 2007. Para 2013, esta economía se ubica como el trigésimo cuarto exportador y el trigésimo segundo importador de mercancías a nivel mundial; el valor total de su comercio exterior fue de 264,066 millones de dólares, distribuyéndose en cantidades semejantes las exportaciones e importaciones. Según cifras de la OMC (2015), las manufacturas componen mayoritariamente la estructura de las exportaciones vietnamitas (70.4%), seguidas de productos agrícolas (21.6%) y de combustibles y productos de la minería (8.0%), las cuales tienen como principales mercados de destino a la Unión Europea, Estados Unidos, Japón, China y Corea del Sur. Por su parte, las importaciones también muestran una concentración en la composición de productos manufacturados (76.8%), productos de la agricultura (12.0%) y combustibles y productos de la minería (11.2%), provenientes principalmente de China, Corea del Sur, Japón, la Unión Europea y Taiwán.

Por todo lo anterior, el impacto de la liberalización del comercio y la integración económica regional sobre la economía de Vietnam es básicamente positivo (Dung y Ezaki, 2005). El comportamiento de las exportaciones, importaciones, PIB y población de Vietnam en el período analizado, se observan en la siguiente tabla:

Tabla #1: Comercio Exterior, PIB Y Población de Vietnam En el Período 1985-2013

Año	Importaciones (millones dólares)	Exportaciones (millones dólares)	Saldo de la Balanza Comercial (millones dólares)	Valor Total del Comercio Exterior (millones dólares)	PIB (millones dólares)	Población (millones de habitantes)
1985	1,857	698	-1,159	2,555	14,095	58.87
1986	2,155	789	-1,366	2,944	26,337	60.25
1987	2,455	854	-1,601	3,309	36,658	61.75
1988	2,756	1,038	-1,718	3,794	25,424	63.26
1989	2,565	1,946	-619	4,511	6,293	64.77
1990	2,752	2,404	-348	5,156	6,472	66.02
1991	2,338	2,087	-251	4,425	9,613	67.24
1992	2,541	2,581	40	5,122	9,867	68.45
1993	3,532	2,985	-547	6,517	13,181	69.64
1994	5,826	4,054	-1,772	9,880	16,286	70.82
1995	8,155	5,449	-2,706	13,604	20,736	72.00
1996	11,144	7,255	-3,889	18,399	24,657	73.16
1997	11,592	9,185	-2,407	20,777	26,844	74.31
1998	11,500	9,361	-2,139	20,861	27,210	75.46
1999	11,742	11,541	-201	23,283	28,684	76.60
2000	15,638	14,483	-1,155	30,121	33,640	77.63
2001	16,218	15,029	-1,189	31,247	35,291	78.62
2002	19,746	16,706	-3,040	36,452	37,948	79.54
2003	25,256	20,149	-5,107	45,405	42,717	80.47
2004	31,969	26,485	-5,484	58,454	49,424	81.44
2005	36,761	32,442	-4,319	69,203	57,633	82.39
2006	45,015	39,826	-5,189	84,841	66,372	83.31
2007	62,682	48,561	-14,121	111,243	77,414	84.22
2008	80,714	62,685	-18,029	143,399	99,130	85.12
2009	69,949	57,096	-12,853	127,045	106,015	86.03
2010	84,839	72,237	-12,602	157,076	115,932	86.93
2011	106,750	96,906	-9,844	203,656	135,539	87.84
2012	113,780	114,529	749	228,309	155,820	88.77
2013	132,033	132,033	0	264,066	171,390	89.71

La Tabla 1 muestra el desempeño comercial de Vietnam en el periodo 1985 a 2013, para el análisis de las importaciones, exportaciones, saldo de la balanza comercial y valor total del comercio exterior. Adicionalmente, para su correlación, se agregan columnas para indicar el PIB y la Población para cada año. Fuente: Elaboración con base a Organización Mundial del Comercio (2015) y Banco Mundial (2015).

Ahora bien, aplicando el indicador de la VCR al comercio exterior de Vietnam durante el período 2000 a 2013, tomando como referencia las XXI secciones del SA, se obtiene lo siguiente:

Tabla 2: VCR En el Comercio Exterior de Vietnam En El Período 2000-2013, Por Sección del SA

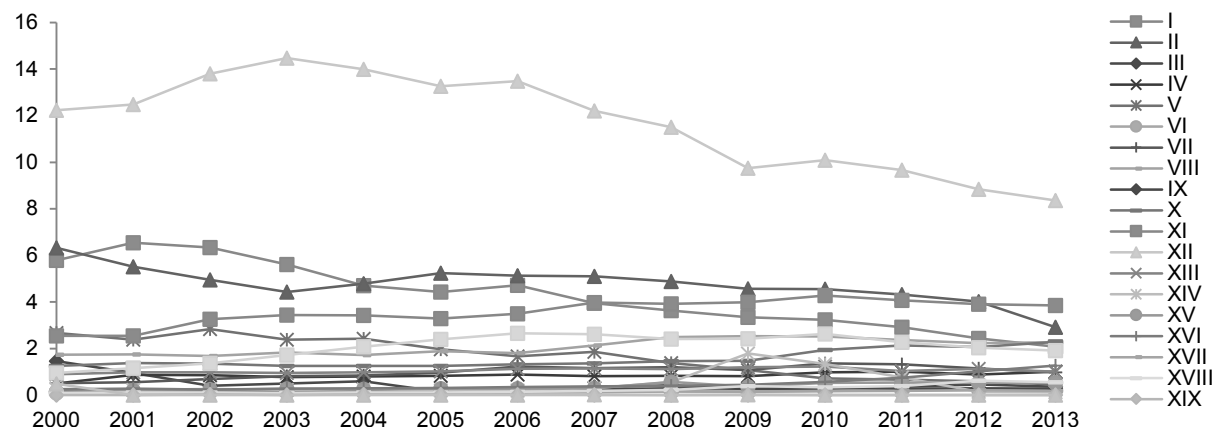
Secciones del SA Reconocido Por la OMC	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Sección I (animales vivos y productos del reino animal)	5.79	6.54	6.34	5.61	4.70	4.43	4.72	3.95	3.63	3.34	3.23	2.92	2.44	2.08
Sección II (productos del reino vegetal)	6.33	5.51	4.95	4.43	4.78	5.23	5.12	5.11	4.89	4.57	4.55	4.32	4.02	2.92
Sección III (grasas y aceites animales o vegetales)	1.47	0.96	0.40	0.50	0.59	0.15	0.12	0.35	0.44	0.26	0.26	0.36	0.46	0.36
Sección IV (productos de las industrias alimentarias, bebidas y líquidos alcohólicos, tabaco)	0.50	0.87	0.85	0.77	0.80	0.83	0.89	0.82	0.82	0.82	0.98	1.01	0.88	1.01
Sección V (productos minerales)	2.67	2.38	2.84	2.38	2.42	1.98	1.67	1.85	1.37	1.07	0.72	0.67	0.59	0.46
Sección VI (productos de las industrias químicas)	0.10	0.14	0.14	0.12	0.12	0.12	0.13	0.13	0.17	0.15	0.19	0.22	0.22	0.20
Sección VII (plástico y caucho)	0.51	0.56	0.69	0.82	0.84	0.96	1.23	1.16	1.20	1.08	1.37	1.32	1.15	0.99
Sección VIII (cueros y artículos de viaje)	1.73	1.75	1.69	1.83	1.73	1.89	1.80	2.13	2.50	2.53	2.52	2.37	2.24	2.28
Sección IX (madera, carbón vegetal, corcho)	1.26	1.38	1.36	1.25	1.26	1.25	1.33	1.37	1.46	1.48	1.94	2.14	2.07	2.29
Sección X (pasta de madera, papel y cartón)	0.17	0.19	0.21	0.18	0.19	0.20	0.25	0.26	0.29	0.27	0.32	0.28	0.30	0.28
Sección XI (materias textiles y sus manufacturas)	2.55	2.54	3.27	3.43	3.42	3.29	3.49	3.97	3.92	3.99	4.28	4.07	3.90	3.85
Sección XII (calzado, paraguas, flores artificiales)	12.24	12.47	13.80	14.48	14.00	13.26	13.48	12.21	11.50	9.75	10.09	9.67	8.83	8.36
Sección XIII (piedra, cemento, productos cerámicos, vidrio)	0.90	0.99	0.98	0.96	0.98	1.01	1.13	1.14	1.12	1.21	1.23	1.04	1.13	1.01
Sección XIV (perlas finas, metales preciosos)	0.26	0.23	0.26	0.22	0.25	0.21	0.20	0.31	0.55	1.79	1.34	0.77	0.14	0.12
Sección XV (metales comunes)	0.14	0.20	0.24	0.26	0.26	0.28	0.27	0.30	0.57	0.36	0.53	0.54	0.52	0.54
Sección XVI (máquinas eléctricas)	0.26	0.28	0.23	0.28	0.29	0.31	0.34	0.37	0.40	0.45	0.56	0.74	1.03	1.27
Sección XVII (material de transporte)	0.06	0.09	0.08	0.09	0.12	0.11	0.11	0.13	0.15	0.14	0.17	0.19	0.21	0.19
Sección XVIII (instrumentos de óptica, aparatos de relojería, instrumentos musicales)	0.08	0.12	0.11	0.10	0.11	0.11	0.14	0.19	0.22	0.39	0.34	0.39	0.62	0.55
Sección XIX (armas y municiones)	0.00	0.00	0.04	0.00	0.03	0.03	0.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sección XX (muebles, juguetes, manufacturas diversas)	0.96	1.15	1.36	1.72	2.07	2.39	2.65	2.61	2.41	2.42	2.64	2.27	2.03	1.92
Sección XXI (objetos de arte, antigüedades)	0.48	0.01	0.00	0.00	0.00	0.01	0.01	0.02	0.01	0.01	0.01	0.01	0.01	0.00
Capítulo 99 (productos no especificados)	1.00	0.18	0.23	0.16	0.15	0.18	0.16	0.25	0.23	0.25	0.25	0.28	0.20	0.29

Fuente: Elaboración propia con datos de Naciones Unidas (2015). La Tabla 2 muestra las VCR del comercio exterior de Vietnam, dando cuenta de los sectores en los que existe un patrón de especialización y ventajas comparativas.

Tal como se observa en la figura 1, los bienes de las secciones I y II, compuestas por animales vivos y productos de los reinos animal y vegetal, muestran una VCR considerable, pero con un descenso hacia el final del período analizado. Los bienes de las secciones XI y XX, representadas por materias textiles y sus manufacturas, así como muebles, juguetes y manufacturas diversas, evidencian un ascenso moderado en su VCR. Destaca la VCR de los productos contenidos en la sección XII, particularmente el calzado. No obstante lo anterior, en atención a la limitante que puede significar determinar la VCR a partir de secciones

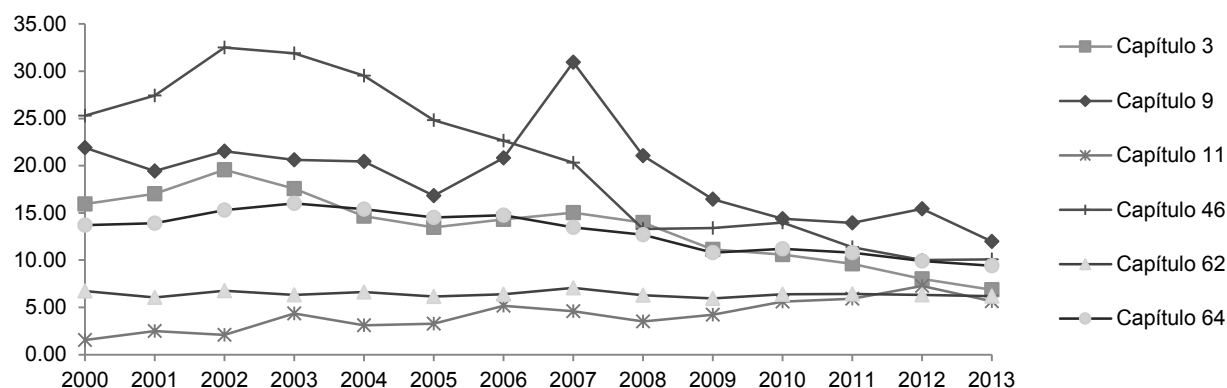
de productos, por la conglomeración de desempeños heterogéneos, en la siguiente figura 2 se ha seleccionado los capítulos del SA donde Vietnam muestra resultados importantes en la VCR.

Figura 1: VCR En El Comercio Exterior de Vietnam En el Período 2000-2013, Por Sección del SA



En esta figura se muestra la representación gráfica de la aplicación del indicador VCR sobre las exportaciones de Vietnam, por sección del SA. En general, veinte secciones muestra una VCR >0 durante el período analizado, salvo los bienes de la sección XIX. Esta situación indica la existencia de VCR en dichas los productos de dichas secciones porque se exportan más que en el mundo, en relación al total exportado por el país. Destaca el elevado índice de VCR para los productos contenidos en la Sección XII del SA, correspondiente calzado, paraguas, flores artificiales. No obstante, se observa una desaceleración a partir de 2008. Fuente: Elaboración propia con datos de Naciones Unidas (2015).

Figura 2: VCR En el Comercio Exterior de Vietnam En el Período 2000-2013, Por Capítulo Seleccionado del SA



En la figura 2 se muestra la representación gráfica de la aplicación del indicador VCR sobre las exportaciones de Vietnam, por capítulo seleccionado del SA: 9 (Café, té yerba mate y especias); 3 (Pescados y crustáceos y moluscos y otros invertebrados acuáticos); 11 (Productos de la molinería); 46 (Manufacturas de espartería o de cestería); 62 (Prendas y complementos de vestir excepto los de punto) y 64 (Calzado, polainas, botines y artículos análogos; partes de estos artículos). En general, los productos contenidos en dichos capítulos muestran una VCR >0 durante el período analizado. Destaca el elevado índice de VCR para los productos contenidos en el capítulo 46, los cuales inician el periodo con una VCR de 25.29 y descienden a 10.07, ocupando el segundo lugar de importancia, tras el ascenso en la VCR de los productos del capítulo 9. Fuente: Elaboración propia con datos de Naciones Unidas (2015).

La figura 2 ilustra que las manufacturas vietnamitas de espartería o de cestería contenidas en el capítulo 46 del SA han perdido competitividad, pasando de una VCR de 25.29 en el año 2000, a 10.07 en el 2013. Los productos vietnamitas contenidos en el capítulo 9 (café, té yerba mate y especias) evidencian un comportamiento volátil, aunque cierra el período de análisis con la mayor VCR (11.98), coincidiendo con los argumentos de Anwar y Nguyen (2011), que ubican a Vietnam como uno de los principales exportadores de café. Los productos del sector pesquero, destacados en las conclusiones de Van Sanh y Van Binh (2011),

inician el período de análisis como el tercer grupo de productos con mayor VCR (15.95) y cierran en la cuarta posición en 2013 con una VCR de (6.86). Los productos clasificados como calzado, polainas, botines y artículos análogos y sus partes (capítulo 64) se ubican en la tercera posición hacia el final del período de análisis, con una VCR de 9.40 en 2013. Estos resultados hacen necesario una reflexión sobre la composición de las exportaciones vietnamitas, la cual se puede realizar en estudios posteriores.

CONCLUSIONES Y LIMITACIONES.

Al realizar un estudio empírico sobre el comercio exterior de Vietnam, se pudo observar que esta economía emergente muestra un mayor grado de internacionalización a raíz de la reformas Doi Moi emprendidas hacia finales de la década de 1980. La dinámica comercial le ha permitido aumentar de manera interna la eficiencia productiva, el empleo y la inversión, así como erradicar paulatinamente la pobreza y la marginación. La apertura de esta economía del sudeste asiático se revela en el enriquecimiento de sus relaciones hacia el exterior. Su exitosa participación en el proceso de globalización se hace manifiesta por las contribuciones del comercio exterior al PIB. Significativamente, su producción ha ido transitando hacia bienes con valor agregado, mostrando una fuerte concentración de manufacturas dentro de sus exportaciones en el último año (70.4%). Tomando como referencia estudios anteriores, en la presente investigación se analizó la evolución del comercio exterior vietnamita, encontrando hallazgos importantes sobre su distinguido comportamiento. Sin embargo, al aplicar una estimación del índice de la VCR, se observa la pérdida de competitividad en sus bienes más representativos (calzado, café, productos pesqueros y manufacturas de espartería y cestería). Con base a los resultados, la VCR es una herramienta útil para detectar las ventajas comparativas y los patrones de especialización, situación que puede complementarse con otros indicadores al tiempo que coadyuva en la toma de decisiones para el aprovechamiento de las ventajas comparativas. En el caso de Vietnam, se considera imperioso adoptar líneas de acción que permitan transitar hacia bienes con mayor contenido tecnológico, fortalecer la investigación y el desarrollo, disponer de mano de obra calificada y consolidarse como exportadores de productos con alto valor agregado.

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EL SISTEMA DE COMPENSACIONES Y SU RELACIÓN CON EL COMPROMISO Y PERMANENCIA DE TRABAJADORES DE UNA EMPRESA MANUFACTURERA MEXICANA

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RESUMEN

En este trabajo se presentan datos relacionados con el diseño, construcción y validación de un instrumento que mide la influencia del sistema de compensaciones en la permanencia y compromiso de los trabajadores en una empresa manufacturera mexicana. El instrumento se diseñó con base a Allen y Meyer (1990), Richards (2006), y Luhmann & De Georgi (1993). Lo conforman 41 Items que evalúan las variables a través de diez dimensiones. Para su validación se realizaron dos procesos; primeramente fue sometido a un proceso de validación de contenido, el cual se realizó mediante consulta con expertos. Posteriormente, para obtener la confiabilidad del instrumento, se aplicó un estudio piloto, de cuyos resultados se obtuvo el coeficiente Alpha de Cronbach con un valor de 0.864. Se puede concluir que el instrumento logró la validez y confiabilidad necesaria para medir a la población estudiada.

PALABRAS CLAVE: Instrumento de Medición; Sistema de Compensaciones, Compromiso Organizacional, Permanencia; Empresa Manufacturera

COMPENSATION SYSTEM AND ITS RELATIONSHIP WITH COMMITMENT AND PERMANENCE OF WORKERS OF A MEXICAN MANUFACTURING COMPANY.

ABSTRACT

The study discusses data related to the design, construction and validation of an instrument to measure the influence of the compensation system, in the permanence and commitment of workers in a Mexican manufacturing company. The instrument was designed based on Allen and Meyer (1990), Richards (2006) and Luhmann & De Georgi (1993). It is composed by 41 Items that assess the variables through ten dimensions. Two processes for validation were performed; first a content validation process was performed, this process was conducted in consultation with experts. Subsequently, to obtain the reliability of the instrument, a pilot study was performed, which results gave an Alpha Cronbach's coefficient with a value of 0.864. It can be concluded that the instrument achieved the validity and reliability needed to measure the population studied.

JEL: M51; M52; M53; M54

KEYWORDS: Measuring Instrument; Compensation System, Organizational Commitment, Permanence; Manufacturing Company

INTRODUCCIÓN

Las competencias para retener al personal dentro de las organizaciones son cada vez más difíciles y complejas, si bien en la actualidad los recursos humanos dentro de las organizaciones se vuelven más importantes, los medios para retenerlos e integrarlos al entorno de la organización son cada día más profundos y con procesos más precisos, es por ello que en la presente investigación se crea un instrumento

que facilite a las organizaciones, la labor de identificar los elementos necesarios para promover el desarrollo de los recursos humanos ya que éste es un factor ha cobrado una vitalidad muy importante y permanente. El instrumento propuesto plantea medir las variables de: sistema de compensaciones, permanencia y compromiso organizacional, para una población específica dentro de una empresa manufacturera mexicana. Dichos temas se consideran de alta importancia para el área de recursos humanos dentro de algunas organizaciones. En la actualidad, el sistema de compensaciones es utilizado como una ventaja competitiva, así como una estrategia de retención de personal dentro de las organizaciones, principalmente si este sistema está integrado, tanto por prestaciones en efectivo como con beneficios en especie (Juárez, 2001).

La selección de la empresa del sector manufacturero, se tomó como opción dada la importancia de dicho sector dentro de la economía del país. Éste sector representa una de las primeras fuentes de empleo en el país, de acuerdo a los sectores económicos reportados por el Instituto Nacional de Estadística y Geografía (INEGI); dicho sector ha presentado importante crecimiento en materia de innovación y adopción de tecnologías, sin embargo, en relación a políticas de desarrollo de personal no ha presentado importantes hallazgos.

REVISIÓN DE LITERATURA

La decisión de integrar las 3 variables propuestas, se tomó después de una extensa revisión de los estudios previos para cada una de ellas, sus definiciones más importantes, y determinar con ello, la selección de las definiciones que resultaron base para nuestro instrumento. El compromiso organizacional de los trabajadores es uno de los indicadores más comúnmente utilizado para describir las actitudes laborales que el trabajador expresa y como se pueden medir más comúnmente; este concepto ha sido vinculado empíricamente con un mayor rendimiento laboral, un menor ausentismo, una menor rotación y una mayor participación e implicación laboral (Brooke, Russell y Price, 1988; Blau, 1985); (citado en Álvarez, 2008).

Para efectos de la esta investigación, nos basamos en el modelo de Allen y Meyer establecido en 1990, quienes definen que el compromiso está conformado por tres componentes: afectivo, el cual refiere un apego emocional por parte del empleado a la organización, se siente orgulloso de ser parte de la organización; el compromiso de permanencia refiere un apego material por parte del empleado a la organización, el empleado sigue en la organización porque espera ser premiado por las inversiones hechas y el último componente es el compromiso normativo, el cual es un sentimiento de obligación, por parte del empleado, de permanecer en la organización por todos los beneficios obtenidos.

Para definir la variable sistema de compensaciones, Cascio (2003) mencionan que la compensación incluye pagos directos en efectivo, e indirectos en forma de beneficios para el empleado y se conviertan en incentivos para motivar a los trabajadores a esforzarse para obtener niveles altos de productividad, Fernández (2002) identifica 4 funciones de las compensaciones: alineamiento estratégico, equidad interna, competitividad externa y dirección del desempeño. Villanueva y Gonzales 2005; (Citados en Bedodo y Giglio 2006), determinan que los sistemas de compensaciones están integradas por 3 grandes componentes los cuales son remuneraciones base, incentivos y beneficios.

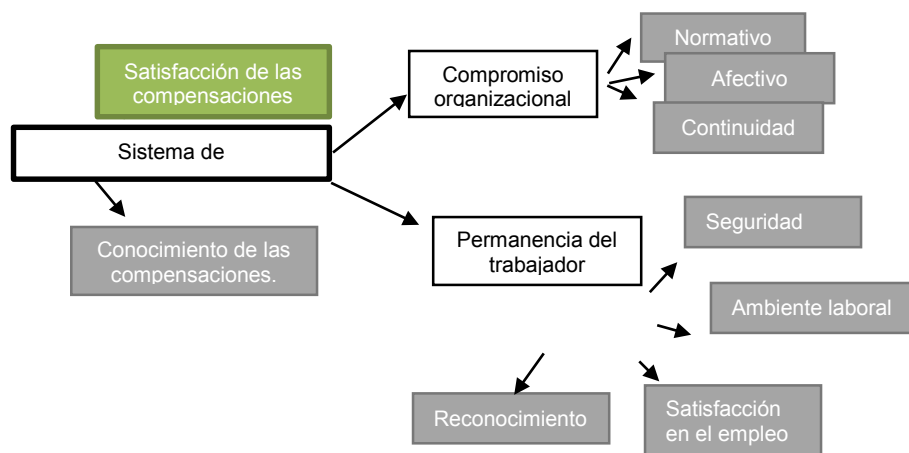
La variable Permanencia, se define como la intención de un trabajador de permanecer en su puesto de trabajo, por el sentir que éste le genera, considerando los factores externos e internos a la organización a la que él pertenezca (Arias, 2001). De acuerdo a Flores y Madero (2012), dentro de la permanencia debemos identificar los factores que el empleado detecta, como son: Equidad salarial interna, satisfacción con el trabajo, la influencia de la familia y el ambiente de trabajo, son algunos de los factores más determinantes para tener intención de permanecer en el trabajo, así mismo. En un estudio de predictivas de intención de permanencia del trabajador universitario (Flores y Madero, 2012) se obtuvo que es la permanencia el principal factor determinante de la calidad de vida y el ambiente en el que se desarrolla. En dicho estudio

se midió, a través de un análisis correlacional para ver la participación de las variables. Con las 3 variables definidas anteriormente, se creó un modelo para poder describir si existe relación entre sistema de compensaciones en el compromiso y permanencia del trabajador, de qué manera participa, esto nos apoyará a definir de qué manera puede actuar la dirección de la organización para apoyar las áreas de oportunidad de los elementos previamente expuestos.

METODOLOGÍA

El diseño del instrumento fue propuesto basados en los autores Richards (2006), Allen y Meyer (1990) y Luhmann & De Georgi, (1993), se propone un modelo de interacción de las variables, mostrado en la Figura 1, en el cual se presenta con las dimensiones de éstas integradas. Con el modelo se busca ejemplificar la relación esperada de las variables de estudio, que permita identificar la más representativa dentro de la empresa; una vez detectada se realizará un análisis correlacional para determinar los resultados de la investigación.

Figura 1: Modelo de la Investigación



En la figura 1, podemos observar el ejemplo gráfico de la participación de las variables en el modelo propuesto, tomando la variable de sistema de compensaciones como variable dependiente, las variables compromiso organizacional y permanencia como variables independientes. Fuente de elaboración propia.

El objetivo del instrumento es describir si existe o no influencia del sistema de compensaciones en el compromiso y permanencia del trabajador, para ello la investigación será de tipo cuantitativa con alcance correlacional ya que de acuerdo a Rivas (2006) la investigación cuantitativa correlacional busca medir el grado en que están asociadas una o más variables, y eso mismo es lo que se busca medir en la presente investigación.

Paradigma de la Investigación

La investigación es positivista de acuerdo a Machado y Montes (2008) ya que la investigación es cuantitativa, se busca describir, explicar el fenómeno en la empresa, que tipo de compromiso y permanencia se tiene al igual que identificar si entre estos existe relación y se ven influenciados por el sistema de compensaciones, el alcance de esta es correlacional el método de misma será objetivo ya que a través de la teoría categorizada se busca encontrar relaciones entre las variables sujetas de estudio (Hernández, et al. 2010).

Diseño del Instrumento

El instrumento está conformado por 3 apartados en los cuales cada uno va midiendo cada una de las variables sujetas de estudio, como primer apartado están 12 preguntas que representan la variable de compromiso organizacional, dentro del segundo apartado se tiene la variable de permanencia el cual está integrado por 21 preguntas en sus diferentes dimensiones, por último, con 8 ítems, está el apartado que miden conocimiento y satisfacción con las compensaciones. El instrumento está diseñado con escala tipo Likert de 5 opciones en las cuales el encuestado tiene las opciones de respuesta que van desde 5 totalmente de acuerdo a 1 totalmente en desacuerdo. Para la presente investigación se tomaron las definiciones conceptuales de las variables sujetas de estudio. Sistema de compensaciones: las compensaciones como lo beneficios económicos y no económicos que el trabajador percibe en relación a la función que desempeña dentro de la organización (Madero, 2009.), Richards (2006) afirma que “Los sistemas de compensaciones son una de las estructuras organizacionales que están influenciadas y son un reflejo de los valores de la organización. Una manera de en qué la estrategia de salario reflejan los valores es el grado que la organización realmente considera la contribución de los empleados. (2009).

Tabla 1: Operacionalización de las Variables

Variable	Dimensión	Indicador	Ítems
Compromiso organizacional	Afectivo	Promedio y frecuencia.	1-5
	Normativo		6-8
Permanencia.	Continuidad		9-12
	Intensión de permanecer		13-17
	Reconocimiento		22-25
	Satisfacción en el trabajo.	Promedio y frecuencia.	30-33
Sistema de compensaciones.	Seguridad		26-29
	Trabajo en equipo		18-21
	Satisfacción con las compensaciones	Promedio y frecuencia.	37-41
	Conocimiento de las compensaciones.		34-36

En la tabla se muestra la operacionalización de las variables, en ellas se muestra como indicador más recurrente promedios y frecuencias, ya que se busca detectar dentro de cada dimensión el indicador más representativo, evaluar bajo cuales dimensiones existe mayor recurrencia en cada variable para posteriormente poder realizar un análisis correlacional entre las mismas. Fuente: Elaboración propia.

Las recompensas y los programas de reconocimiento pueden mandar un mensaje fuerte a los empleados sobre su importancia para la organización. Entender los factores detrás de la implementación exitosa de estrategias de compensaciones puede ayudar a las organizaciones en el uso óptimo de recompensas para alcanzar sus objetivos organizacionales.” Compromiso organizacional: El compromiso organizacional es el grado con el cual el trabajador se encuentra unido a la organización Allen y Meyer (1990) establecen un modelo que propone 3 tipos de compromiso organizacional los cuales son compromiso afectivo, compromiso de continuidad y compromiso normativo. Allen y Meyer (1990) definen compromiso afectivo como al lazo emocional que el empleado tiene hacia la organización la identificación con sus valores y el gusto que le genera permanecer en ella. Compromiso de continuidad el hecho del empleado esta consiente del costo de abandono de la empresa, la inestabilidad que esta representaría y que tanto se siente obligado a permanecer en ella, por último el compromiso normativo un sentimiento de obligación a pertenecer a la organización por todo lo que ésta le ha brindado. Permanencia: La decisión de permanecer constituye la primera y fundamental decisión de la persona en su lugar de trabajo. Esta decisión hace posible y configura, a modo de premisa, otras múltiples decisiones personales y organizacionales como son el reconocimiento

que se recibe, el trabajo en equipo, la satisfacción y seguridad que se tienen para con el trabajo y por el apego afectivo hacia la organización, por la lealtad que se siente hacia ella (Luhmann & De Georgi, 1993, citado por Zamora, G.

RESULTADOS

El cuestionario fue diseñado originalmente con 46 preguntas se realizó la validez de expertos en el cual 5 especialistas, 3 en el tema y 2 en metodología revisaron el cuestionario para dar validez al mismo, con ello se descartaron 5 preguntas que no cumplían con más del 50% juzgada por los expertos como no fundamentales, basado en el modelo propuesto por Lawshe (1975), posteriormente se realizó un pilotaje con una población de 10 trabajadores de una empresa similar a la sujeta de estudio que es equivalente al 28.57% de la población para trabajar en las observaciones que se tuvieron al momento de la aplicación del mismo. Para la obtención de la fiabilidad del instrumento se obtuvo utilizando el programa estadístico SPSS y los ITEMS de la prueba piloto. Se aplicó Alpha de Cronbach a todo el instrumento obtenido como resultado 0.864 con los datos, para obtener la validez de contenido posteriormente a cada apartado de preguntas por cada variable de esta forma se conoció el coeficiente de cada variable, el resultado se muestra en la Tabla 2.

Tabla 2: Validez de Contenido

Variable	Ítems	Alpha de Cronbach
Sistema de compensaciones	34-41	0.522
Compromiso organizacional	1-12	0.703
Permanencia	13-33	0.687

En la tabla podemos observar que el instrumento cuenta con una validez aceptable para poder medir a la población descrita que es confiable y que aporta una manera sencilla de por describir a las variables sujetas de estudio. Fuente: Elaboración propia con datos de pilotaje y apoyo de SPSS.

CONCLUSIONES

Se puede concluir que, en materia de recursos humanos, se tiene aún un largo camino por recorrer, que si bien en esta investigación se presenta una herramienta para poder medir factores organizacionales, existen más opciones para poder medir la satisfacción y bienestar de los trabajadores dentro de las organizaciones, es importante considerar el talento humano en todos los sectores productivos, así como conocer las ventajas de desarrollarlos. Al realizar el cuestionario para poder describir la influencia del sistema de compensaciones en el compromiso organizacional y permanencia del trabajador, se obtuvo un índice de confiabilidad aceptable de acuerdo a la literatura revisada. Se observó que, aún utilizando el modelo propuesto por Allen y Meyer (1990), con poblaciones diferentes a la muestra, se adapta y logra tener una efectiva validez para la muestra así mismo, se puede observar que las dimensiones de permanencia y compensaciones tienen a su vez, una confiabilidad aceptable para poder decir que el instrumento cuenta con la validez necesaria para poder proceder con el estudio.

Limitaciones

Como limitaciones para el estudio tenemos que el instrumento fue validado y desarrollado para una empresa en particular con características particulares, por ello al momento de replicarse será necesario adaptar el cuestionario al contexto, es importante mencionar que para cada dimensión de las variables estudiadas se seleccionaron las dimensiones más oportunas de acuerdo a la población que sería sujeta de estudio, por ello es importante evaluar si dichas dimensiones serán las apropiadas en futuras investigaciones.

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EL USO DE LOS SISTEMAS FORMALES DE EVALUACIÓN Y EL FEEDBACK EN LAS MAQUILADORAS DE BAJA CALIFORNIA

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RESUMEN

La industria maquiladora en la frontera norte entre Estados Unidos y México, específicamente en Baja California ha sido abordada desde diferentes perspectivas, ya sea desde el punto de vista de la generación de empleo, de las exportaciones, de la competitividad o desde el aspecto tecnológico, sociodemográfico o de la participación de las mujeres. En esta ponencia, las maquiladoras se abordarán desde la evaluación del desempeño del personal operativo, de modo particular el feedback que permite potenciar y valorar mejor a sus trabajadores, en su desempeño. Podría parecer que la evaluación del desempeño tendría una función muy limitada, sin embargo, aporta beneficios tanto al individuo como a la organización. En este tenor el propósito de esta ponencia consiste en analizar el grado de formalidad de los sistemas de evaluación del desempeño en las maquiladoras y la retroalimentación que se deriva de ella tanto para el trabajador como para la empresa. La parte metodológica en este trabajo es de carácter teórico y empírico. En lo teórico, se desarrolla como marco conceptual lo referente a la evaluación del desempeño enfatizando los beneficios del Feedback. En lo empírico, predominantemente cuantitativo, se sustentó en la aplicación de un cuestionario a los gerentes de RR. HH. de 67 maquiladoras de Mexicali, B.C.

PALABRAS CLAVES: sistemas de evaluación, maquiladoras, Feedback, desempeño del personal

USE OF THE FORMAL SYSTEMS EVALUATION AND FEEDBACK IN BAJA CALIFORNIA MAQUILA

ABSTRACT

The maquiladora industry in the northern border between the US and Mexico, specifically in Baja California has been approached from different perspectives, already be from the point of view of employment generation, exports, competitiveness or the technological aspect, sociodemographic or participation of women. In this paper, maquiladoras were addressed from the performance evaluation of the operating personnel, particularly the feedback that allows better promote and evaluate its workers, in their performance. It might seem that the performance evaluation would have a very limited role, however, benefits both the individual and the organization. In this vein the purpose of this paper is to analyze the degree of formality of the systems performance evaluation on maquiladoras and feedback derived from it to both the employee and the company. The methodological part of this work is theoretical and empirical. In theory, is developed as a conceptual framework regarding performance evaluation emphasizing the benefits of Feedback. In the empirical, predominantly quantitative, it was based on a questionnaire to the managers of RR. HH. of 67 maquiladoras in Mexicali, B.C.

JEL: L00, L6, L60, M12

KEYWORDS: evaluation systems, maquiladoras, Feedback, staff performance

INTRODUCCIÓN

La industria maquiladora ha jugado un papel estratégico para el desarrollo de México, ya que se constituyó en un gran generador de exportaciones y de divisas; ha contribuido a elevar la competitividad de la industria nacional; ha sido una importante fuente generadora de empleo sobre todo en los años noventa; de capacitación y adiestramiento de la mano de obra, así como un sector importante para transmitir y generar tecnología.

Por su parte, la evaluación del desempeño se ha convertido en una herramienta eficaz para los responsables de los Recursos Humanos de las empresas y permite establecer criterios de capacitación y profesionalización del personal. Asimismo, puede contribuir a establecer políticas de retribución y rotación para el buen funcionamiento de la organización. Podría parecer que la evaluación del desempeño tendría una función muy limitada, sin embargo, aporta beneficios tanto al individuo como a la organización. Al individuo porque, entre otras cosas, genera la retroalimentación (feedback) básica para mejorar su desempeño, y para la organización, los especialistas toman en cuenta su contribución total a la misma organización.

En esta ponencia, las maquiladoras se abordaran desde la evaluación del desempeño del personal operativo, de modo particular el feedback que permite potenciar y valorar mejor a sus trabajadores, en su desempeño. Su propósito consiste en analizar el grado de formalidad de los sistemas de evaluación del desempeño en las maquiladoras y la retroalimentación que se deriva de ella tanto para el trabajador como para la empresa. La parte metodológica en este trabajo es de carácter teórico y empírico. En lo teórico, se desarrolla como marco conceptual lo referente a la evaluación del desempeño enfatizando los beneficios del Feedback. En lo empírico, predominantemente cuantitativo, se sustentó en la aplicación de un cuestionario a los gerentes de RR. HH. de 67 maquiladoras de Mexicali, B.C. para determinar el grado de retroalimentación de la evaluación del desempeño.

REVISIÓN DE LA LITERATURA

En esta revisión de la literatura, abordaremos las diversas perspectivas conceptuales de la evaluación del desempeño, los principales sistemas de evaluación y los usos y la retroalimentación de la evaluación. La evaluación del desempeño, en general puede ser definida como un proceso por el cual se evalúan las capacidades y el potencial de un individuo o de un equipo tomando en cuenta su comportamiento y rendimiento laboral en un tiempo determinado. La medición se realiza en base a criterios que están destinados a comparar los logros obtenidos con los logros esperados. En este sentido, la evaluación del desempeño consiste en una revisión y verificación, constante y periódica de las tareas asignadas a los empleados para ver si las están llevando a cabo de manera adecuada y para ver el grado de desarrollo del potencial de los trabajadores.

Asimismo, suele ser definida como una apreciación del desempeño de los empleados, así para Chiavenato, (2011) la evaluación del desempeño es una apreciación sistemática del desempeño de cada persona en el cargo o del potencial de desarrollo futuro. Lo que indica que la evaluación del desempeño, tiene que ver con el futuro y el potencial del trabajador. Desde esta perspectiva, básicamente, la evaluación del desempeño consiste en una revisión sistemática, periódica y formal de los resultados de trabajos efectuados ordinariamente de manera conjunta entre jefe y colaborador dependiendo del tipo de evaluación que se elija. Esto implica la implementación de un método formal que mide el rendimiento de un empleado por el director o superior inmediato de la compañía a la que pertenece. La medición se da en términos, cualitativos,

cuantitativos, de tiempo, de costo y de comportamiento.

Por su parte, para Rodríguez, (2004) la evaluación del desempeño consiste en valorar la eficacia con la que el ocupante de un puesto lo ejecuta en un periodo determinado de tiempo. La mayor parte de las evaluaciones tienen que ver con un periodo bien delimitado de tiempo en el cual el trabajador debe cumplir ciertas metas establecidas.

En cuanto a los *sistemas de evaluación del desempeño*, aunque, en la mayoría de las empresas se han desarrollado sistemas formales, los sistemas de evaluación que se han generado pueden ser clasificados en formales e informales (Ivancevich, 2004, Schiel & Orozco, 2011). Aunque, en algunas ocasiones coexisten ambos sistemas.

Las características del sistema informal es que se basa más en la apreciación no estructurada en una especie de meditación sobre el trabajo de los empleados, es más subjetivo y tiende a ser más parcial, la puede realizar cada persona sobre sus subordinados, compañeros, pares, o superiores; mientras que, el sistema formal es establecido de manera institucional por la organización, su característica es que se realiza de manera sistemática y periódica mediante un procedimiento preestablecido. Tiende a ser más objetiva e imparcial en sus evaluaciones (Orozco, 2011).

Por otra parte, Kerr (1985) destaca el sistema de evaluación basado en la jerarquía y el sistema basado en el desempeño. El sistema es denominado jerárquico porque las evaluaciones dependen de la percepción y el juicio de los superiores y la distribución de las recompensas se basan sobre la posición en la jerarquía. Y el sistema basado en el desempeño, lo denomina así porque hay una precisa definición y una medida del rendimiento así como una estrecha relación entre desempeño y recompensa. En estos dos modelos se pueden considerar tres dimensiones: la definición del desempeño, su medida y variables relacionadas con el feedback, tales como su frecuencia. Estos dos sistemas de evaluación presentan características similares a los sistemas de control basados en comportamientos o en resultados (Vázquez, 2009). Estas tres dimensiones cobran diferentes características en cada uno de los dos sistemas (Ver Tabla 1). Por ejemplo, la definición del desempeño en el sistema jerárquico es Cualitativa, con ponderación subjetiva, sus recompensas no están ligadas a la misión estratégica o a criterios de desempeño específicos; por el contrario, el sistema basado en el desempeño es cuantitativo, su ponderación es objetiva, sus recompensas están ligadas a la misión estratégica y a criterios de desempeño específicos.

Tabla 1: Sistemas de evaluación basados en la jerarquía vs. basados en el desempeño

		Sistema basado en la jerarquía	Sistema basado en el desempeño
Definición del desempeño	del	Cualitativa, ponderación subjetiva, recompensas no ligadas a la misión estratégica o a criterios de desempeño específicos	Cuantitativa, ponderación objetiva, recompensas ligadas a la misión estratégica y a criterios de desempeño específicos
Medida del desempeño	del	Subjetiva, por uno o dos superiores, con un marco temporal básicamente actual con orientación informal hacia el futuro	Objetiva, frecuentemente basada en fórmulas (financieras), a menudo con un componente histórico
Feed-back		Una sesión formal, elevada dependencia del superior para información, interacción superior-subordinado frecuente, énfasis en el desarrollo.	Sin sesiones formales o no más de una, baja dependencia del superior, interacción poco frecuente entre superior y subordinado, énfasis en la evaluación.

Fuente: Kerr (1985). (Citado por Vázquez, 2007, p. 20)

Cabe destacar que en este trabajo de investigación se centró en el análisis de los sistemas de evaluación basados en el desempeño. Finalmente, en cuanto a los usos de la evaluación del desempeño, parecieran ser muy limitados y restringidos, pero las herramientas que se utilizan son valiosas para los gerentes de las empresas, en particular para el área de recursos humanos.

Según Bratton & Gold (2003) los principales propósitos del uso de la evaluación del desempeño serían para: mejorar el rendimiento individual; mejorar la motivación y la moral; clarificar las expectativas y reducir la ambigüedad acerca de los logros de rendimiento; determinar el tamaño de la recompensa; identificar necesidades y oportunidades de capacitación y desarrollo; mejorar la comunicación entre jefe y subordinado; seleccionar a las personas para la promoción y desarrollo de la carrera; ayudar en la gestión de la carrera; identificar cualquier necesidad de asesoramiento; identificar una necesidad de una acción disciplinaria; establecer metas y objetivos.

En general estos propósitos de la evaluación se vinculan con el área *administrativa* y de *desarrollo*: desde el punto de vista de la administración al establecer metas y objetivos, así como servir de base para tomar decisiones en lo que se refiere al tamaño de la recompensa; en cuanto a los propósitos de desarrollo en lo individual, la evaluación proporciona la retroalimentación primordial para mejorar el desempeño individual, la motivación y la moral. Sin importar el nivel de desempeño del empleado, el proceso de evaluación proporciona una oportunidad para eliminar problemas potenciales y establecer nuevas metas para lograr un alto grado de desempeño.

Coincidente con estos propósitos hay otros, como sugiere, Porret, (2010, pp. 248-250), que se consiguen una vez que se analizan los resultados y se toma la opinión del evaluado: a) Conocer los intereses profesionales del personal; b) Involucrar a las personas en los objetivos de las empresas; c) Evaluar los resultados y efectuar las correcciones oportunas; d) Proponer los premios, promociones y sanciones tanto económicas como profesionales; e) Descubrir las carencias de formación necesaria para el mejor desempeño del puesto actual y para la carrera futura; f) Evaluar el desarrollo y la motivación del personal.

Es importante mencionar que “el objetivo último de la evaluación del desempeño es mejorar el rendimiento de los trabajadores mediante el fomento de la motivación de los empleados, lo que dependerá de la situación en el lugar de trabajo, como el sistema de recompensa, normas y reglamentos” (Shiferaw, 2010).

Podría parecer que la evaluación del desempeño tendría una función muy limitada, sin embargo, aporta beneficios tanto al individuo como a la organización. Al individuo porque, entre otras cosas, genera la retroalimentación básica para mejorar su desempeño, y para la organización, los especialistas toman en cuenta su contribución total a la misma organización (Werther & Davis, 2008). De este modo, la evaluación del desempeño representa uno de los criterios que constituyen las bases del sistema de compensaciones, como sería el “pago por desempeño”, permite orientar la capacitación, diseñar los planes de desarrollo y el crecimiento de los empleados.

El feedback tiene como propósito actuar sobre el comportamiento de la persona y en sus resultados. Tiene la función de reforzar un comportamiento que queremos que se repita (feedback positivo o de apoyo) o señalar un comportamiento o conducta que la persona necesita modificar (feedback negativo o correctivo). Por eso una vez que se ha realizado la evaluación formal se procede a realizar la entrevista y/o cuestionario de evaluación y retroalimentación que tiene como objetivo proporcionar información al empleado sobre los resultados obtenidos en el último periodo de evaluación.

Los beneficios de la retroalimentación (feedback) en los procesos de la evaluación del desempeño son múltiples y se pueden distinguir según Diane, (2008) entre beneficios para los empleados, el gerente y para la organización.

Los sujetos de estudio de la presente investigación son los Gerentes de Recursos Humanos de las maquiladoras de Mexicali, B.C. de los distintos sectores industriales, puesto que interesaba recibir información importante proporcionada por los mismos acerca del Sistema de Evaluación del Desempeño aplicado al personal operativo de las maquiladoras de Mexicali, B.C.

Por tal motivo, se decidió restringir la población a los Gerentes de Recursos Humanos de las maquiladoras de Mexicali, B.C. de los distintos sectores industriales, obteniendo de esta manera, el universo de 142 maquiladoras que cuentan con departamento de Recursos Humanos (Ver Tabla 2).

Tabla 2: Determinación de la muestra

Población	Tipo de Muestreo	Universo	Muestra Mínima	Muestra Máxima	Medio De Recopilación de la Información
Gerentes de RR. HH.	Probabilístico Aleatorio	Base de Muestra 142	64	104	Cuestionario

Fuente: Elaboración propia

La base de muestra se tomó partiendo de la información proporcionada por la Secretaría de Desarrollo Económico (SEDECO) y la Asociación de Maquiladoras de Mexicali (AMMAC), así como también, de la revisión de la página del Instituto Nacional de Estadística y Geografía (INEGI) y del portal del Directorio de la Industria Maquiladora de Baja California. Siendo esta última fuente la que proporcionó una lista más completa y actualizada de las maquiladoras establecidas en Mexicali, B.C. Con base en dicha información se determinó que se encuentran establecidas en Mexicali, B.C. 207 maquiladoras de las cuales solo 142 maquiladoras cuentan con departamento de Recursos Humanos. Asimismo, cabe mencionar, que se realizó un muestreo probabilístico de tipo aleatorio simple con remplazo.

Para la determinación de la muestra máxima se aplicó la siguiente fórmula para una población finita, es decir conocemos el total de la población y deseamos saber cuántos del total tendremos que estudiar:

$$n = \frac{z^2 N P Q}{e^2 (N - 1) + z^2 P Q}$$

Dónde:

N = tamaño de la población

Z = 95% Coeficiente de confianza

P = proporción poblacional ajustada (Q = 1-P)

e = 5% error máximo admisible

n = tamaño de la muestra

Sustituyendo la fórmula se tiene:

$$n = \frac{1.96^2 (142) (0.50) (0.50)}{0.05^2 (142 - 1) + 1.96^2 (0.50) (0.50)} = 104$$

Dando como resultado una muestra máxima de 104 maquiladoras.

Determinación de la muestra mínima

Se realizó el ejercicio donde se tomó en cuenta del cuestionario aplicado como prueba piloto, el ítem Formal (1), Informal (2) perteneciente a la variable independiente: *Sistema de Evaluación del Desempeño* donde de 13 cuestionarios aplicados 12 contestaron Formal y 1 Informal representando un porcentaje de 0.92 y 0.08 respectivamente.

Se aplicó la misma fórmula anterior donde $p=0.92$ y $q=0.08$ dando como resultado una muestra mínima de 64 maquiladoras.

Sustituyendo la fórmula tenemos:

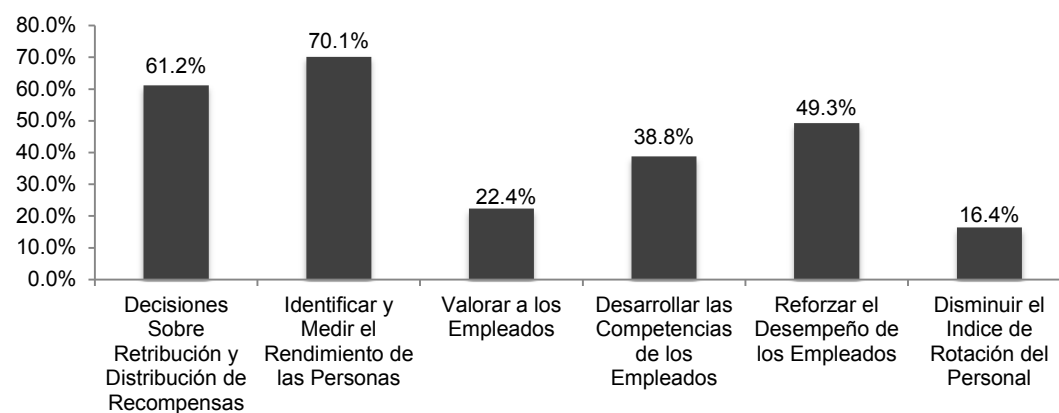
$$n = \frac{1.96^2 (142) (0.92) (0.08)}{0.05^2 (142 - 1) + 1.96^2 (0.92) (0.08)} = 64$$

En total se llevaron a cabo 67 encuestas con los Gerentes de Recursos Humanos de las distintas maquiladoras de Mexicali, B.C. seleccionadas aleatoriamente de la base de muestra con reemplazo. Se enfatizó en la confidencialidad de la encuesta durante la aplicación y una vez terminado el cuestionario se les informó sobre el procesamiento posterior del mismo. El trabajo de campo se extendió desde octubre de 2012 a enero de 2014.

RESULTADOS

La muestra a la que se aplicó la encuesta mostró que el 70.1% respondió que utiliza al sistema de evaluación del desempeño para identificar y medir el rendimiento de las personas; seguido de un 61.2% que tiene como propósito de evaluar las decisiones sobre la retribución y distribución de recompensas. A menor proporción no significativa, se ubicó en un 49.3% en reforzar el desempeño de los empleados; 38.8% desarrollar las competencias de los empleados; 22.4% valorar a los empleados y; 16.4% disminuir el índice de rotación del personal. Los resultados muestran que primeramente se mide la capacidad del trabajador y se decide la forma de cómo retribuir su actividad como se puede apreciar en la siguiente Figura 1.

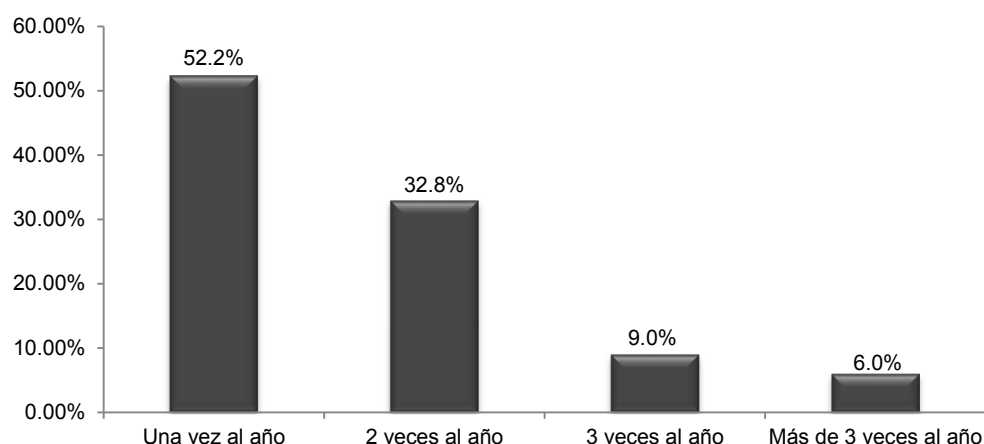
Figura 1: Propósito de la Evaluación



Fuente: Elaboración propia

Una vez aplicada la evaluación del desempeño, es necesario de una retroalimentación (feedback), que impacte de forma positiva a corto plazo hacia la empresa y a los trabajadores. En la Figura 2, se aprecia que el 52.2% de las empresas encuestadas, realizan solo una retroalimentación anual, mientras que el 32.8% realizan dos veces al año, el 15%, consideraron que es necesario exista una retroalimentación constante, por lo que dentro de este último porcentaje, un 9% mencionó que la realiza 3 veces al año y un 6% más de 3 veces.

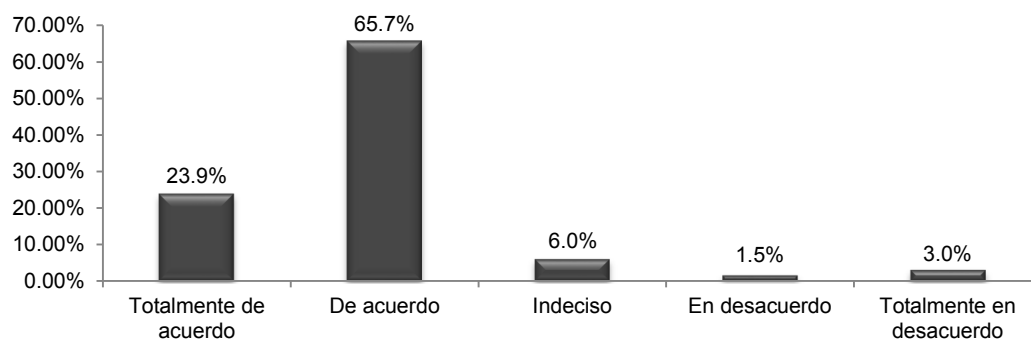
Figura 2: Frecuencia de las reuniones de retroalimentación con el personal evaluado



Fuente: Elaboración propia

Por último, en la Figura 3, se percibió que la empresa proporciona en un 89.6% los medios suficientes para que los trabajadores se sientan motivados con lo que realizan en la empresa, un 6%, requieren de una mayor atención, y un 4.5%, están desacuerdo, consideran que debe existir mejores medios para motivarse.

Figura 3: ¿La empresa proporciona a sus empleados los medios suficientes para que estos se sientan motivados con lo que hacen?



Fuente: Elaboración propia

El 83.6% de las empresas consideran que su sistema de evaluación es formal, tiene diferentes fines tanto mejorar las condiciones de la empresa y de los trabajadores, el documento que se aplica para evaluar a los trabajadores es realizado por el gerente y supervisor principalmente, el cual tiene una actualización periódica así como su aplicación y retroalimentación al personal. La mayoría de las personas considera que el tiempo es adecuado, no es muy extenso por lo que puede realizarse en menos de una hora, siempre y cuando tanto el evaluador y el evaluado estén capacitados y predispuestos a desarrollarla.

CONCLUSIONES

Como se ha afirmado en el marco teórico, la retroalimentación tiene múltiples beneficios, se pueden distinguir, según Diane, (2008) entre beneficios para los empleados, el gerente y para la organización. Para el individuo entre otras cosas, genera la retroalimentación básica para mejorar su desempeño, y para la organización, los especialistas toman en cuenta su contribución total a la misma organización (Werther &

Davis, 2008), al gerente le da información importante para la toma de decisiones. Puede concluir que en las maquiladoras de Mexicali, se demostró que más de un 70% utiliza sistemas formales de evaluación del desempeño, para identificar y medir el rendimiento de las personas; y que una vez evaluados más de un 50% por lo menos tiene un feedback con los trabajadores al año y que un poco más de un 30% realiza el feedback dos veces al año. Como parte del proceso de retroalimentación está la motivación, en las maquiladoras involucradas más de un 65% considera que la empresa proporcionar los medios suficientes para que el trabajador se siente motivado con lo que hace. Con lo cual la retroalimentación como resultado de la evaluación del desempeño es positiva en las maquiladoras de Mexicali por sus múltiples beneficios, pero a pesar de ello, tendrá que fortalecerse aún más.

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ANÁLISIS COMPARATIVO DE LOS PRINCIPALES FACTORES QUE INCIDEN EN LA PROFESIONALIZACIÓN DE LAS EMPRESAS FAMILIARES DEL SECTOR INDUSTRIAL, COMERCIAL Y DE SERVICIOS DE TIJUANA, B.C., MÉXICO

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RESUMEN

La presente investigación tiene como objetivo realizar el análisis comparativo de los factores de contingencias, tales como proceso de profesionalización, capacitación, cultura organización, liderazgo y selección, para determinar cuáles inciden en la profesionalización de las empresas familiares del Sector Industrial, Servicios y de Comercio de Tijuana, B.C., México. Debido a la importancia que tiene la gestión de toda organización para que esta logre profesionalizarse, tomando en cuenta que prácticamente es a través de la contratación de directivos ajenos a la familia. Para medir los niveles de profesionalización se tomaron aquellos estados o condiciones organizativas como factores de contingencia, proponiéndose una serie de variables. Se realizó el análisis estadístico de los datos, logrando como resultado presentar un esquema en el que se muestran los factores de contingencia que inciden directamente en la profesionalización.

PALABRAS CLAVES: Factores de Contingencia, Profesionalización, Sector Industrial, Comercio y Servicios

JEL: L21, L22

COMPARATIVE ANALYSIS OF THE MAIN FACTORS THAT AFFECT THE PROFESSIONALIZATION OF FAMILY ENTERPRISES OF INDUSTRIAL, COMMERCIAL AND SERVICES IN TIJUANA, B.C., MEXICO

ABSTRACT

This research aims to carry out the comparative analysis of the factors of contingencies, such as process of professionalization, training, organization culture, leadership and selection, to determine what affect the professionalization of family enterprises in industry, services and trade in Tijuana, B.C., Mexico. Due to the importance that has the management of any organization is to professionalize, taking into account that practically is through the hiring non-family managers. o measure the levels of professionalism were those States or organisational conditions as factors of contingency, proposing a series of variables. The statistical analysis of the data, is carried out and as a result present a diagram which shows the factors of contingency that directly affect the professionalization.

KEYWORDS: factors of contingency, professionalization, industry, trade and services

JEL: L21, L22

INTRODUCCIÓN

Algunos datos que reflejan la importancia que representan las empresas familiares en México se hacen mención en un estudio que realiza (García, 2011), en el que hace referencia de que en el país el 99% del total de las empresas que equivalen a unos cuatro millones, son catalogadas como micro, pequeñas y medianas empresas (OCDE, 2007; INEGI 2006). Asimismo, en el año 2006, estas empresas generaron más de la mitad del Producto Interno Bruto (PIB) nacional y emplearon a casi tres cuartas partes de la población económicamente activa. La profesionalización en las empresas familiares, es el lograr que las actividades se lleven a cabo con criterios organizacionales de eficiencia para evaluar sus resultados, para que la toma de decisiones no esté influenciada por criterios familiares, que no siempre están relacionadas con los de la empresa. Por lo tanto, es importante contarse con un equipo directivo con experiencia y conocimientos en el manejo de la administración de las empresas.

Tanto para el Sector, Industrial, Servicios y de Comercio es importante la profesionalización en las empresas familiares por lo mencionado anteriormente, el profesionalizar implica lograr que las actividades se lleven a cabo con criterios organizacionales de eficiencia para evaluar sus resultados, para que la toma de decisiones no esté influenciada por juicios familiares, que no siempre están relacionadas con los de la empresa. Por lo tanto, es importante contar con un equipo directivo con experiencia y conocimientos en el manejo de la administración de las empresas.

Por lo tanto es imprescindible fijar como objetivo la profesionalización como hace mención Meroño (2009). Sin embargo, con frecuencia se entiende erróneamente profesionalizar como la incorporación a las responsabilidades directivas de personas ajenas a la familia (Hall y Nordqvist, 2008). Son varios autores los que han tocado el tema de la profesionalización entre los que cabe citar los trabajos de Rueda (2011), Debicki (2009), Lozano (2008). Cabe destacar el trabajo de Rueda (2011), debido a que desde su punto de vista la labor de profesionalizar la empresa familiar no resulta una tarea fácil, ya que por las condiciones propias de este tipo de organizaciones, su estructura corporativa tiene sus cimientos en tres elementos básicos que son familia, propiedad y empresa. Por lo tanto la profesionalización de las empresas familiares en México, así como en Tijuana, B.C. es significativa, ya que su existencia puede depender de dichos factores de contingencia. Las empresas al iniciar la producción de bienes o servicios, deben vislumbrar y tomar en cuenta los distintos elementos que inciden en su estructura organizativa. De aquí la importancia de determinar cuáles son los factores de contingencia que inciden en la profesionalización, de las empresas familiares del Sector Industrial, Sector servicios y del Sector Comercio en Tijuana, B.C., México.

REVISIÓN LITERARIA

La Profesionalización de la Empresa Familiar

Existe un creciente interés de parte de las empresas familiares de cómo llevar a cabo la profesionalización, ya que la gran mayoría no sobrevive a una segunda generación. (Raposo, 2010). Es un hecho que una de las fallas de la empresa familiar se encuentra en dos aspectos que resultan fundamentales: la falta de una apropiada gestión de los recursos y su limitada capacidad para desarrollar estrategias competitivas. (Rueda, 2011), hace mención que se debe reconocer que los fundadores y empleados vinculados al entorno de la empresa familiar son en su gran mayoría trabajadores expertos en procesos operativos, la fuerte carencia en el aspecto administrativo empresarial se ha convertido en debilidad. Urzúa (2012), hace referencia a la empresa familiar como el ente económico donde la dirección general, así como los puestos claves para la toma de decisiones, son ocupados por personas con lazos consanguíneos que se pueden considerar dueños, parciales o totales de la empresa.

La familia. Este círculo representa esencialmente a las personas que pertenecen al mismo grupo sanguíneo que controla la empresa, a los cónyuges e hijos, incluidas sus necesidades, aspiraciones e inquietudes. La familia, como sistema aspira a respaldar a cada uno de sus miembros y les brinda protección, cariño, seguridad, educación y recursos para su desarrollo. Empresa. Una de las fuentes de apoyo que tiene la familia es la empresa, pues, pues de ellas se obtienen recursos para financiar los gastos familiares. La empresa está constituida por las personas que trabajan en la organización (incluidos los miembros de la familia), sus instalaciones, productos y servicios. Por su parte, a empresa recibe el apoyo de la familia, pues algunos de sus miembros, en ella, ocupan puestos, invierten recursos y capitalizan sus relaciones. Propiedad: Belauteguigoitia (2010), para este punto hacer referencia de una definición de Williams (1992), la propiedad de una organización es un tema de orden legal. La propiedad de un bien da el derecho de usarlo para obtener beneficios. En el caso de una empresa, esto implica que puede gozarse de las utilidades que ella proporcione o incluso intercambiarse.

Profesionalización En la Gestión de las Empresas Familiares

En palabras sencillas, la profesionalización de un negocio familiar implica pasar por un proceso, en el que el negocio se empieza a manejar y administrar como una empresa, en lugar de una familia; y en donde se invitan a personas a bordo de la empresa, por sus habilidades, capacidades y experiencia, y no por el simple hecho de ser un miembro familiar. (Miranda, 2013). Una organización puede ser de propiedad de una familia, estar gestionada por la familia y ser profesional. El profesionalismo nada tiene que ver con categorías, sino con actitudes y comportamientos personales. Y, de hecho, es posible que los miembros de la familia que posean la combinación apropiada de cualidades tengan ciertas ventajas al gestionar el negocio, en especial para asegurar a los principales interesados, familiares accionistas, empleados, clientes y proveedores, que la empresa es estable y pueden confiar en ella.

Por lo tanto, no hay que caer en la trampa de suponer que para hacer más profesional una empresa hay que deshacerse de los empleados-familiares. (Valda, 2011) En un estudio realizado por (Flores, Vega, Solís, 2013), hacen referencia que de acuerdo con Belausteguigoitia (2010), la profesionalización es un proceso de transformación gradual que implica un cambio de mentalidad en cada uno de los elementos de la organización. Para que esto sea eficaz, deben comprometerse aquellos que se encuentran en las máximas posiciones jerárquicas. Para cualquier empresa la profesionalización significa un gran reto, pero para las empresas familiares, que suelen dejarse llevar por la inercia y les cuesta más trabajo transformarse este proceso es más complejo. La profesionalización es un proceso de cambio gradual que se va conociendo y entendiendo mejor a través de las diferentes etapas por las cuales suele atravesar una empresa familiar y tomar en cuenta los factores de contingencia que inciden en su profesionalización. De tal modo que los factores de contingencia, son aquellos estados o condiciones organizativas que están asociados al uso de ciertos parámetros de diseño. Los factores a los que vamos a referirnos pueden clasificarse de la siguiente manera:

Proceso de profesionalización. El diseño organizativo en las empresas familiares debe preocuparse por contemplar una estructura que le permita el control y la toma de decisiones tanto desde una perspectiva de negocio como familiar. (Meroño, 2009). El perfil del gerente/propietario, la edad y el tamaño, tomando en cuenta la dimensión, ubicación geográfica de la organización; entre mayor antigüedad tenga la organización, más formalizado estará su comportamiento, y entre más grande sea la organización, más compleja será su estructura es decir, más especializadas estarán sus tareas, más diferenciadas sus unidades de trabajo y su componente administrativo.

De tal manera que en una estructura burocrática, existe la especialización del trabajo, se requiere la definición de la jerarquía de autoridad, reflejándose en una tecno estructura para planificar y formalizar el trabajo, así como el crecimiento, desarrollo de la empresa, procesos y mecanismos con los que cuente la empresa familiar para realizar su proceso de profesionalización, lo anteriormente mencionado fue definido

en una investigación realizada para el sector servicio, en donde se utilizaron los mismos factores de contingencia por (Flores, 2013), clasificándose de la siguiente manera:

Capacitación. El sistema técnico, que utiliza el núcleo de operaciones, es decir, cuánto más sofisticado sea el sistema técnico, más elaborada será la estructura administrativa, siendo más profesional y capacitado su personal y *staff* de apoyo. Con el control de la familia sobre la empresa, la primera garantiza que sus sueños, valores y deseos se reflejen en la segunda. Así la familia puede estar segura de que la expresión de la familia a través de la empresa sería la adecuada. Belausteguigoitia, (2010). Cultura organizacional. Distintos aspectos del entorno, especialmente la estabilidad, la complejidad, la diversidad y la hostilidad. Asimismo Belausteguigoitia (2010), también hacer referencia que con el compromiso de la empresa hacia la familia y viceversa, ambos subsistemas se mantienen cohesionados, por lo que es más difícil que se enfrenten. En este caso es mayor el grado de involucramiento de las personas relacionadas con la organización. Liderazgo. Algunas de sus relaciones de poder, que se ejerce de manera interna en la empresa, de acuerdo a las necesidades de poder de los miembros de la organización.

Belausteguigoitia (2010), menciona que con un liderazgo apropiado a las características de la propiedad y de la empresa, los propietarios, directores, y trabajadores en general se mantendrán relativamente unidos y perseguirán un mismo objetivo común: hacer una empresa fuerte que sea rentable para los accionistas y un buen lugar para trabajar. Selección. Según Zayas (2010), seleccionar no implica escoger a unos discriminando a otros, sino que la selección brinda la posibilidad de orientar y clasificar a las personas en función de sus potencialidades, y contribuir a la formación y desarrollo de los candidatos en la necesaria interrelación hombre-trabajo. El problema ético no está en seleccionar, sino en cómo se realiza la selección, ahí estriba el comportamiento ético del proceso, en las políticas, en los objetivos, en el proceder de las personas; esto enfatiza la necesidad de contar con principios que guíen el proceso de selección personal.

MÉTODO

La metodología de investigación es cuantitativa. La investigación cuantitativa se aplica para el levantamiento de encuestas, a través de cuestionarios a los propietarios según una muestra finita de la población total de las empresas familiares del sector comercio. Se procesó la información recolectada con aplicación del programa estadístico SPSS para el análisis descriptivo e inferencial. La variable dependiente es la profesionalización lo que implica pasar por un proceso, en el que el negocio se empieza a manejar y administrar como una empresa, en lugar de una familia; y en donde se invitan a personas a bordo de la empresa, por sus habilidades, capacidades y experiencia, y no por el simple hecho de ser un miembro familiar. (Miranda, 2013). En cuanto a las variables independientes como los factores de contingencia se tomaron los siguientes: el proceso de profesionalización, capacitación, cultura organizacional, liderazgo y selección.

Objetivos

Objetivo General: Análisis comparativo de los factores de contingencias, tales como proceso de profesionalización, capacitación, cultura organización, liderazgo y selección, para determinar cuáles inciden en la profesionalización de las empresas familiares del Sector Industrial, Servicios y de Comercio de Tijuana, B.C., México.

Objetivo Específico: Determinar el análisis comparativo de los factores de contingencia tales como el proceso de profesionalización, capacitación, cultura organizacional, liderazgo que inciden en la profesionalización de las empresas familiares del Sector Industrial, Servicios y de Comercio de Tijuana, B.C., México.

Diseño de la Muestra

El diseño de la muestra es resultado de la identificación de una población total de 473 empresas familiares del sector industrial, comercial y de servicios, registradas en el Sistema de Información Empresarial Mexicano (SIEM) de Marzo 2010, de Tijuana, B.C. México y de la consideración del porcentaje de presencia sobre la población total, dando como resultado 357 empresas, como se muestra en la Tabla 1. Los factores que se tomaron en cuenta en el cálculo de la muestra, es que la población se considera con características homogéneas, además, de contarse con una población finita, ya que el número de empresas familiares es conocido y la representatividad de la muestra está determinada por un error permisible de 0.068, con un nivel de confianza del 95% y $p = q = 0.5$. Para la recolección de la información se realizaron entrevistas personales, para aclarar cualquier duda que tuviera el entrevistado, acerca de alguna de las preguntas del cuestionario, finalmente se obtuvieron 357 encuestas, estas fueron válidas y ninguna fue excluida al momento de analizar la información. Llevándose a cabo la presente investigación en dos años para realizar el análisis comparativo de los tres sectores.

Tabla 1: Total de Empresas de Acuerdo al SIEM, Marzo 2010

	Población	Muestra
Total de empresas	473	357

La tabla muestra que el total de empresas registradas, integran una población de 473, la población se considera con características homogéneas y se contó con una población finita, porque se conoce el número de empresas familiares, dando como resultado que la muestra esperada es de 357 empresas.

Validación del Instrumento

A los propietarios se les aplicó un cuestionario conformado con 41 preguntas, el cual fue validado relacionado al tema de estudio. Se utilizó una escala de medición con categorías de respuestas de opción múltiple. Se elaboraron los cuadros que permiten un análisis de los factores que inciden en el proceso de profesionalización de las empresas familiares. La validez del cuestionario se determinó mediante el coeficiente de confiabilidad de *Alfa-Cronbach*, por medio del programa SPSS: el resultado arrojado por dicho programa fue de .80, un grado de confiabilidad aceptable (ya que esta por arriba .60 y de 0.70, puntuación mínima aceptable).

Tabla 2: Análisis de Fiabilidad

Alfa de Cronbach	No. de Elementos
.873	41

En la tabla se muestra la validez del cuestionario se determinó mediante el coeficiente de confiabilidad de Alfa-Cronbach, por medio del programa SPSS: el resultado arrojado por dicho programa fue de .80, un grado de confiabilidad aceptable (ya que esta por arriba .60 y de 0.70, puntuación mínima aceptable.). Fuente: elaboración propias con datos del spss (2013)

RESULTADOS

Tabla 2: Correlaciones Bivariadas (Matriz de *Pearson*) de las Variables Independientes

Correlación Entre Variables	Correlaciones Sector Servicios	Correlaciones Sector Comercio	Correlaciones Sector Industrial
Cultura Organizacional	0.608**	0.665**	0.536**
Selección	0.582**	0.638**	0.602**
Liderazgo	0.533**	0.747**	0.535**
Capacitación	0.636**	0.683**	0.628**
Proceso Profesionalización	0.589**	0.679**	0.728**

En la tabla se observan las correlaciones que resultaron del análisis estadístico a través del SPSS 15. Se muestran las correlaciones más altas con respecto a las variables independientes, del sector industrial, comercial y de servicios presentándose las correlaciones respectivas. **La correlación es significativa en el nivel 0.01 * La correlación es significativa en el nivel 0.05

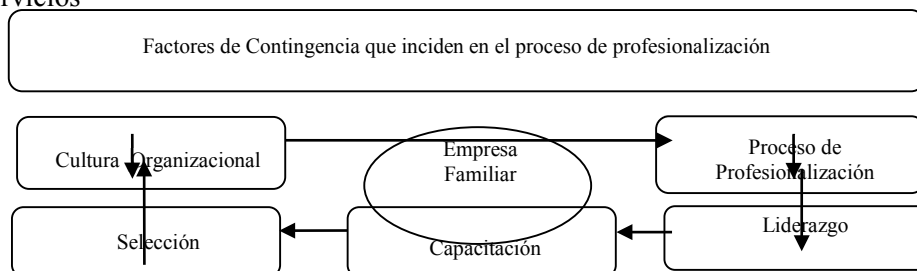
A Continuación En la Tabla 3: Se Presenta el Siguiente Cuadro En Donde Se Realiza el Cuadro Comparativo de los Principales Factores Que Inciden En el Proceso de Profesionalización del Sector Industrial, Comercial y de Servicios.

Sectores y Factores	Principales Factores Que Inciden En el Proceso de Profesionalización del Sector Industrial	Principales Factores Que Inciden En el Proceso de Profesionalización del Sector Comercial	Principales Factores Que Inciden En el Proceso de Profesionalización del Sector Comercial
Cultura Organizacional	Existan buenas relaciones familiares en estas organizaciones Existe una orientación de largo plazo. Exista una buena comunicación interna. No exista resistencia al cambio por parte de los propietarios y de los trabajadores. Que las familias posean la capacidad para adaptarse al proceso de profesionalización, haciendo a un lado sus intereses personales.	Que existan buenas relaciones familiares en estas organizaciones. Exista una orientación de largo plazo. Exista una buena comunicación interna Que no exista resistencia al cambio por parte de los propietarios y de los trabajadores. Que las familias posean la capacidad para adaptarse al proceso de profesionalización, haciendo a un lado sus intereses personales	Que existan buenas relaciones familiares en estas organizaciones. Exista una orientación de largo plazo. Exista una buena comunicación interna Que no exista resistencia al cambio por parte de los propietarios y de los trabajadores. Que las familias posean la capacidad para adaptarse al proceso de profesionalización, haciendo a un lado sus intereses personales
Selección	Que los profesionales que se incorporen a la empresa cuenten con estudios superiores relevantes para ocupar los puestos. Que los profesionales que se incorporen a la empresa tengan conocimientos previos del negocio. Que los profesionales que se integren a la empresa tengan un alto compromiso con la organización. Que los profesionales que se incorporen a la empresa cuenten con el respaldo de la familia propietaria.	Que exista una nueva generación de profesionales de la familia dispuestos a incorporarse a la empresa. Que los profesionales que se incorporen a la empresa sean familiares directos Que los profesionales que se incorporen a la empresa cuenten con estudios superiores relevantes para ocupar los puestos. Que los profesionales que se incorporen a la empresa tengan conocimientos previos del negocio. Que los profesionales que se integren a la empresa tengan un alto compromiso con la organización. Que los profesionales que se incorporen a la empresa cuenten con el respaldo de la familia propietaria.	Que exista una nueva generación de profesionales de la familia dispuestos a incorporarse a la empresa. Que los profesionales que se incorporen a la empresa sean familiares directos. Que los profesionales que se incorporen a la empresa tengan conocimientos previos del negocio. Que los profesionales que se integren a la empresa tengan un alto compromiso con la organización. Que los profesionales que se incorporen a la empresa cuenten con el respaldo de la familia propietaria.
Capacitación	Que los profesionales que se incorporen a la empresa cuenten con un alto grado de proactividad. Que los profesionales que se incorporen, posean capacidad para lograr consensos con la familia propietaria. Que los profesionales que se incorporen, compartan valores familiares en la administración del negocio. Que los profesionales que se incorporen logren un liderazgo efectivo	Que los profesionales que se incorporen a la empresa cuenten con un alto grado de proactividad. Que los profesionales que se incorporen, posean capacidad de lograr consensos con la familia propietaria. Que los profesionales que se incorporen, compartan valores familiares en la administración del negocio Que los profesionales que se incorporen logren un liderazgo efectivo	Que los profesionales que se incorporen a la empresa cuenten con un alto grado de proactividad. Que los profesionales que se incorporen, posean capacidad de lograr consensos con la familia propietaria. Que los profesionales que se incorporen, compartan valores familiares en la administración del negocio. Que los profesionales que se incorporen logren un liderazgo efectivo
Liderazgo	Que los directivos no familiares, que se incorporen a la empresa familiar sean competentes. Que exista lealtad de los directivos no familiares que se incorporen a la empresa. Que existan posibilidades de crecimiento profesional para los directivos no familiares.	Que exista incorporación de directivos no familiares en la administración de la empresa. Que existan procesos competitivos de selección de los directivos de la empresa. Que los directivos no familiares, que se incorporen a la empresa sean competentes. Que exista lealtad de los directivos no familiares que se incorporen a la empresa. Que exista permanencia de los directivos no familiares, como	Que los directivos no familiares, que se incorporen a la empresa sean competentes. Que exista lealtad de los directivos no familiares que se incorporen a la empresa

Proceso de Profesionalización	<p>Que se planifique el proceso de profesionalización en la empresa (protocolo familiar)</p> <p>Que el proceso de profesionalización sea liderado por la familia.</p> <p>El rol del encargado del proceso de profesionalización sea claramente definido.</p> <p>Que los puestos se encuentren explícitamente definidos en la estructura organizacional.</p> <p>Que los roles de la familia en la administración de la empresa sean claramente definidos.</p> <p>Que el proceso de profesionalización sea declarado explícitamente en el plan estratégico de la empresa familiar.</p>	<p>factor importante para la profesionalización.</p> <p>Que existan posibilidades de crecimiento profesional para los directivos no familiares</p> <p>Que se planifique el proceso de profesionalización en la empresa familiar (protocolo familiar).</p> <p>Que el proceso de profesionalización sea liderado por la familia.</p> <p>Que el rol del encargado del proceso de profesionalización sea claramente definido.</p> <p>Que los puestos se encuentren explícitamente definidos en la estructura organizacional.</p> <p>Que los roles de la familia en la administración de la empresa sean claramente definidos.</p> <p>Que existan asesores externos que ayuden al proceso de profesionalización.</p> <p>Que existan mecanismos que permitan a la familia preparar el proceso de profesionalización.</p> <p>Que existan procesos de preparación de sucesores profesionales al interior de la familia.</p> <p>Que el proceso de profesionalización sea declarado explícitamente en el plan estratégico de la empresa familiar</p>	<p>Que se planifique el proceso de profesionalización en la empresa familiar (protocolo familiar)</p> <p>Que el proceso de profesionalización sea liderado por la familia.</p> <p>Que el rol del encargado del proceso de profesionalización sea claramente definido.</p> <p>Que los puestos se encuentren explícitamente definidos en la estructura organizacional.</p> <p>Que los roles de la familia en la administración de la empresa sean claramente definidos</p> <p>Que existan asesores externos que ayuden al proceso de profesionalización.</p> <p>Que existan mecanismos que permitan a la familia preparar el proceso de profesionalización.</p> <p>Que existan procesos de preparación de sucesores profesionales al interior de la familia.</p> <p>Que el proceso de profesionalización sea declarado explícitamente en el plan estratégico de la empresa familiar.</p>
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En la tabla se muestra el cuadro comparativo de los principales factores que inciden en el proceso de profesionalización del Sector Industrial, Comercial y de Servicios. Fuente elaboración propia (2015)

Figura 1: Factores de Contingencia Que Inciden En la Profesionalización del Sector Industrial, Comercial y de Servicios



La Figura 1, muestra un esquema en donde se representan los cinco factores de contingencia que inciden de manera directa en la profesionalización de las empresas familiares del Sector Servicios, de acuerdo a los resultados obtenidos en las correlaciones realizadas. Fuente elaboración propia Flores V. y Vega A. 2015.

En la figura 1, se muestran las variables que se tomaron como factores de contingencia y que inciden en el proceso de profesionalización de las empresas familiares del sector industrial, de comercio y servicios en Tijuana, B.C., obteniendo como resultado las cinco variables: la cultura organizacional, selección, capacitación, liderazgo y el proceso de profesionalización. Estas cinco variables representan un conjunto de criterios empresariales de eficiencia que las empresas familiares deben considerar para profesionalizarse, que se respaldan en la gestión de estas variables como recursos intangibles, sin olvidar que su estructura organizacional se fundamenta en los tres elementos básicos que son la familia, propiedad y empresa y por lo tanto el Modelo de los tres círculos, sirve de base para ilustrar el modelo de articulación dinámica de Belausteguigoitia (2010), en donde la empresa familiar muestra el balance y la articulación que deben existir entre la propiedad, la empresa y la familia.

RESULTADOS

Al realizar el análisis de correlación, se determina que los factores de contingencia que inciden de manera directa en la profesionalización del sector industrial, de comercio y de servicios son los siguientes: En cuanto a la cultura organizacional en el sector industrial existen buenas relaciones familiares en estas organizaciones, existe una orientación a largo plazo y es buena la comunicación interna, no existe la resistencia al cambio de parte de los propietarios y los trabajadores, las familias poseen la capacidad para adaptarse al proceso de profesionalización haciendo a un lado sus intereses personales. Asimismo en el sector comercio existen buenas relaciones familiares, una orientación a largo plazo, una buena comunicación interna y no existe tampoco la resistencia al cambio de parte de los propietarios y de los trabajadores, las familias poseen la capacidad para adaptarse a la profesionalización, haciendo a un lado sus intereses personales.

En tanto que en el sector servicios en cuanto a la cultura organizacional se refiere, existen buenas relaciones familiares en las organizaciones de este sector, la orientación es a largo plazo, es buena la comunicación interna y no existe tampoco la resistencia al cambio de parte de los propietarios y de los trabajadores, las familias poseen la capacidad para adaptarse a la profesionalización, haciendo a un lado sus intereses personales. El análisis comparativo de la selección en el sector industrial muestra que los profesionales que se incorporen a la empresa cuenten con estudios superiores relevantes para ocupar los puestos, tengan conocimientos previos del negocio, cuenten con un alto compromiso con la organización y que estos cuenten con el respaldo de la familia propietaria.

En el sector comercial en lo referente a la selección busca que exista una nueva generación de profesionales de la familia dispuestos a incorporarse a las empresas y que estos sean familiares directos y cuenten con estudios superiores relevantes para ocupar los puestos y tengan conocimientos previos del negocio y al integrarse tengan un alto compromiso con la organización y cuenten con el respaldo de la familia propietaria. Por lo tanto en el sector servicios se pretende que exista una nueva generación de profesionales de la familia dispuestos a incorporarse a las empresas de este sector, sean familiares directos y que también tengan conocimientos previos del negocio, así como que tenga un alto compromiso con la empresa y que cuenten con el respaldo de la familia propietaria.

El resultado en cuanto al liderazgo en el sector industrial los profesionales que se incorporen a la empresa cuenten con un alto grado de proactividad, posean capacidad para lograr consensos con la familia propietaria, compartan valores familiares en la administración del negocio y logren un liderazgo efectivo. En el sector comercio se busca que una nueva generación de profesionales de la familia dispuestos a incorporarse a la empresa, que sean familiares directos, cuenten con estudios superiores relevantes al puesto que van a ocupar, tengan conocimientos previos del negocio y los profesionales que se integren a la empresa tengan un alto compromiso con la organización. La capacitación en el sector industrial es con la finalidad de que los directivos no familiares que se incorporen a la empresa familiar sean competentes, exista lealtad de los directivos no familiares que se incorporen a la empresa y que existan posibilidades de crecimiento profesional para los directivos no familiares.

El sector comercio con la capacitación busca que exista incorporación de directivos no familiares en la administración de la empresa, al igual que procesos competitivos de selección de los directivos de la empresa, que los directivos no familiares, que se incorporen a la empresa sean competentes, que exista lealtad de los directivos no familiares que se incorporen a la empresa, asimismo la permanencia de los directivos no familiares, como factor importante para la profesionalización y existan posibilidades de crecimiento profesional para los directivos no familiares. En el sector servicios la capacitación pretende que los directivos no familiares, que se incorporen a la empresa sean competentes y que exista lealtad de los directivos no familiares que se incorporen a la empresa. En cuanto al proceso de profesionalización en el sector industrial busca que se planifique el proceso de profesionalización en la empresa (protocolo

familiar), el proceso de profesionalización sea liderado por la familia que el rol del encargado del proceso de profesionalización sea claramente definido, que los puestos se encuentren explícitamente definidos en la estructura organizacional, los roles de la familia en la administración de la empresa sean claramente definidos y que el proceso de profesionalización sea declarado explícitamente en el plan estratégico de la empresa familiar. Asimismo en el sector comercio el proceso de profesionalización pretende que se planifique el proceso de profesionalización en la empresa familiar (protocolo familiar), así como el proceso de profesionalización sea liderado por la familia, que el rol del encargado del proceso de profesionalización sea claramente definido, que los puestos se encuentren explícitamente definidos en la estructura organizacional, los roles de la familia en la administración de la empresa sean claramente definidos, existan asesores externos que ayuden al proceso de profesionalización y mecanismos que permitan a la familia preparar el proceso de profesionalización.

Que existan procesos de preparación de sucesores profesionales al interior de la familia y que el proceso de profesionalización sea declarado explícitamente en el plan estratégico de la empresa familiar. En tanto que en el sector servicios busca que se planifique el proceso de profesionalización en la empresa familiar (protocolo familiar), el proceso de profesionalización sea liderado por la familia, que el rol del encargado del proceso de profesionalización sea claramente definido, los puestos se encuentren explícitamente definidos en la estructura organizacional, que los roles de la familia en la administración de la empresa sean claramente definidos, existan asesores externos que ayuden al proceso de profesionalización, así como mecanismos que permitan a la familia preparar el proceso de profesionalización, existan procesos de preparación de sucesores profesionales al interior de la familia y por último que el proceso de profesionalización sea declarado explícitamente en el plan estratégico de la empresa familiar. Por último, se puede concluir que al analizar los factores de contingencia de la cultura organizacional, selección, capacitación, liderazgo y el proceso de profesionalización estos tienen una incidencia directa en la profesionalización de las empresas familiares del sector industrial, comercio y servicios.

La principal contribución de este trabajo, es la propuesta de un esquema con una serie de variables como factores de contingencia, que se deben tomar en cuenta para que la empresa familiar logre profesionalizarse, para que su estructura organizacional, procesos, manejo de personal se encuentren establecidos de manera formal, también se presenta información útil que contribuye a que los propietarios de las empresas familiares, recapaciten sobre la importancia que tiene la profesionalización, como un factor primordial para su competencia, a través del cual es posible lograr mejores condiciones para crecer y evolucionar. La principal limitación de la investigación que se presentó, fue la recolección de la información, debido básicamente al temor de los empresarios a proporcionar datos e información de sus empresas, atribuido a los niveles de inseguridad que existen en el país, y específicamente en la Ciudad de Tijuana, Baja California, México, donde se llevo a cabo el estudio, prolongando significativamente el periodo para recabar los datos y por ende de la investigación. Se recomienda para trabajos futuros, continuar en la misma línea de investigación pero a nivel regional, de tal manera que se puedan contrastar los resultados en las diferentes ciudades de la región y realizar un estudio comparativo.

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PRODUCCIÓN Y CONSUMO RESPONSABLE PRODUCTION AND RESPONSIBLE CONSUMPTION

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RESUMEN

El modelo económico que actualmente prevalece en el mundo ha abierto la brecha existente entre ricos y pobres, lo que, como consecuencia, lleva a un consumo desigual, ya que la quinta parte de la población mundial consume tres veces más que los demás y dieciséis veces más que la población más pobre. Este modelo económico propicia un consumismo masivo. Hay que considerar dos puntos sumamente importantes: Primero, el estilo de vida consumista no es sustentable porque los recursos con que cuenta la Tierra no son suficientes para que la población en su conjunto pueda vivir de la misma manera. En segundo lugar: La meta de las economías emergentes es entrar en ese modelo de consumo, pues buscan aumentar el volumen y circulación de sus productos para obtener mayores ganancias de sus inversiones. Esto significa que al existir mayor población consumista, las diferencias entre ricos y pobres se acentúan, tal y como ha pasado en los últimos años. Las personas de bajos ingresos dedican la mayor parte de sus ingresos a conseguir alimento, entrando en la espiral de pobreza. Esta situación se agrava porque el individuo carece de una educación que no le permite ampliar sus posibilidades. Su precariedad le conduce a ser susceptible de enfermedades, que se traducen en un bajo rendimiento laboral y a nivel masivo, un mayor gasto en salud pública para los gobiernos. El resultado es que, quien cae en esta espiral de pobreza, no encuentra un mejor trabajo y sigue teniendo bajos ingresos, por lo que el ciclo se repite. Si a ello se le aumenta el factor de la degradación de los ecosistemas, y que esa persona es más vulnerable a catástrofes ambientales, el problema toma mayor fuerza.

PALABRAS CLAVE: Modelo Económico, Consumismo, Economía Emergente

ABSTRACT

The economic model that prevails in the world has opened the gap between rich and poor, which, consequently, leads to unequal consumption since fifth of the world population consumes three times more than others and sixteen times more than the poorest. This economic model promotes a mass consumerism. Consider two very important points: First, the style of consumerist view is unsustainable because the resources of the Earth are not sufficient for the population as a whole can live in the same way. Second: The goal of emerging economies is entering that consumer model, they seek to increase the volume and movement of their products to obtain higher returns on their investments. This means that to be more consumer population, the gap between rich and poor is increasing, as has happened in recent years. The low-income people spend most of their income to obtain food, entering the spiral of poverty. This situation is aggravated because the individual lacks an education that does not allow you to expand your possibilities. His insecurity leads him to be susceptible to diseases, which result in poor work performance and massive scale, increased spending on public health for governments. The result is that, who fall into this spiral of poverty, can not find a better job and still have low income, so the cycle repeats. If this is factor increases the degradation of ecosystems, and that person is more vulnerable to environmental catastrophes, the problem becomes stronger.

KEYWORDS: Economic Model, Consumerism, Emerging Economy

Planteamiento del Problema

Antecedentes

El concepto de consumo y producción sustentable se define como: el uso de servicios y productos relacionados que corresponden a las necesidades básicas y ofrecen una calidad de vida mejor, a la vez que se minimiza el uso de recursos naturales y de materiales tóxicos, así como las emisiones de los residuos y contaminantes durante el ciclo de vida del servicio o del producto con el objeto de poder evitar poner en peligro las necesidades de las generaciones futuras. La contaminación, la deforestación, la desaparición de especies y el calentamiento global son efectos colaterales de las actividades que proporcionan a los consumidores comida, transporte, techo, ropa y un sin fin de bienes de consumo. Los aspectos ecológicos y sociales se vuelven cada vez más importantes y se plantea un modelo alternativo de producción y consumo. Es el uso de productos y servicios que responden a necesidades básicas y que conllevan a una mejor calidad de vida y que además minimizan el uso de recursos naturales, materias tóxicas, emisiones de desechos y contaminantes durante todo su ciclo de vida y que no comprometen las necesidades de las futuras generaciones. Es claro que el consumidor individualmente no puede lograr los objetivos de un consumo sustentable. Es una responsabilidad de todos, Gobiernos, industria, ONG's, consumidores etc. Los consumidores tienen que promover cambios en sus estilos de vida y recibir información adecuada, facilidades, infraestructura, incentivos fiscales además de productos y servicios mejores.

Objetivos

El consumo sustentable adopta un enfoque diferente en los países en desarrollo y en los países desarrollados. En los países en desarrollo, donde generalmente los recursos accesibles para satisfacer las necesidades básicas son insuficientes, el consumo sustentable se orienta a un uso más eficaz de los recursos, ampliando así eficazmente la base de recursos para satisfacer las necesidades humanas. Los ejemplos incluyen aumentar el acceso a la energía renovable o limpia y el uso más sustentable de los bosques para obtener energía, alimentos y materias primas para la construcción, de manera que no sean dañados de forma irreversible y puedan regenerarse. En los países desarrollados, donde el uso de recursos es más excesivo, poco económico e ineficiente, se hace hincapié en la modificación de los patrones de consumo para lograr reducir el uso de energía y materiales en general, así como disminuir la intensidad por unidad de utilidad funcional. En ese caso, un ejemplo puede ser modificar las preferencias de los consumidores para orientarlas hacia productos orgánicos, que tienen menos aportes de recursos e impactos ambientales que los productos obtenidos por métodos agrícolas convencionales.

La producción sustentable se orienta a mejorar productos y/o procesos de producción para reducir el consumo de recursos, el uso de materiales peligrosos y la generación de residuos y contaminantes en el abastecimiento de productos. Esas mejoras se realizan con la debida atención del ciclo de vida completo de los productos o procesos, en lugar de restringir el análisis a los estrechos límites geográficos o de la cadena de abastecimiento. Los ejemplos incluyen buscar materias primas alternativas para los procesos de producción, reciclar las corrientes de residuos y de aguas residuales, y reducir el uso de energía por unidad de producto. Por consiguiente, implica lograr el crecimiento económico a la vez que se respetan los límites ambientales, encontrar métodos para minimizar el daño al medio ambiente natural y hacer uso de los recursos de la tierra de una manera sustentable. Contribuir con reducción de los riesgos ambientales mediante la protección de los servicios de los ecosistemas. Reconocer la necesidad de consumir menos recursos y generar menos residuos, a la vez que se dan los mismos servicios y productos finales, o incluso más o mejores.

Justificación

En el mes de octubre de 2011, de acuerdo a la Organización de las Naciones Unidas, la población mundial alcanza los siete millones, previéndose una tendencia de crecimiento continuo para los próximos años; este crecimiento y el aumento de la productividad han detonado una sociedad global consumista generadora de diversos costos de índole ambiental, social y económica. Este elevado consumo se ha traducido, de forma directa, en una gran demanda de recursos naturales, algunos de ellos esenciales para la supervivencia y la producción de fuentes de energía derivadas de consumibles fósiles, lo cual da como resultado, la generación de altos volúmenes de emisiones y residuos. Además de los costos ambientales, los actuales patrones globales de producción y consumo se han caracterizado por la explotación de derechos sociales y humanos, siendo catalogados como sinónimos de desigualdad, pobreza, además de un bajo índice de bienestar y de satisfacción personal.

Limitaciones de la Investigación

Los hábitos de consumo de nuestra sociedad actual están caracterizados por una compra desmedida de bienes y servicios, la cual en la mayoría de las ocasiones se realiza sin tomar en cuenta si existe una necesidad para ella, ni la durabilidad, el origen de los productos, los recursos utilizados para su fabricación y el impacto en el ambiente como en la sociedad, de estos al terminar de su vida útil. Es decir, nuestra sociedad está inmersa en un materialismo, resultado del crecimiento y expansión de una clase social consumista que no solo busca cumplir con sus necesidades básicas, sino también alcanzar un bienestar basado en otro tipo de satisfactores personales. Los patrones de producción y consumo que rigen las economías mundiales han promovido el consumismo, desincentivando la demanda, diseño y fabricación de productos duraderos sustentables, asimismo el interés de los productores y consumidores por conocer sobre los impactos sociales, económicos, ambientales relacionados con sus decisiones de producción, compra y consumo. Al mismo tiempo, estos patrones generalizados de producción y consumo causan un uso desmedido de recursos naturales, materias primas y energía por encima de lo requerido para satisfacer las necesidades básicas de la población, rebasando la capacidad regenerativa del planeta.

Alcance de la Investigación

Esta problemática, aunada al crecimiento poblacional a nivel mundial, ha provocado la necesidad urgente de modificar estos patrones, hacia aquellos que aseguren que esta y las generaciones futuras cuenten con los recursos suficientes para satisfacer sus necesidades básicas, manteniéndolos dentro de las capacidades ecológicas, ambientales propias del planeta, y al mismo tiempo, buscando mejorar la calidad de vida y el desarrollo como seres humanos. Es por ello que la producción y el consumo sustentable, como importante herramienta para implementar una política enfocada en la economía verde, es la solución para encontrar un balance adecuado entre la interacción de hombre y el medio ambiente. El ciclo de vida de los materiales es la base para la toma de decisiones, relacionadas con la producción y consumo de bienes y servicios de manera sustentable. Valorar los procesos productivos y los hábitos de consumo permite identificar las causas de los impactos y establecer los mecanismos para solucionarlos o en su caso revertirlos.

Modo de Producción Capitalista

El Modo de producción Capitalista es un sistema económico y social basado en la propiedad privada de los medios de producción. El capitalismo es un sistema económico y social donde la acumulación de capital es el eje fundamental de la sociedad sustentado en la propiedad privada de medios de producción para producir productos para el mercado. En estas acepciones se desprenden tres elementos fundamentales que son necesarios exponer. En primer lugar se hace referencia a un modelo económico que establece que el uso y la utilidad que se desprende el uso son de carácter privado, a pesar del carácter social de trabajo. El trabajo social es el resultado de la confluencia del capital y la fuerza de trabajo aplicadas a la materia prima para

su transformación en productos (bienes y servicios) necesarios para el desarrollo de la sociedad. Un segundo aspecto es la noción de Ganancia en función de la inversión de capital que el capitalista hace para producción. Esta inversión se hace en medios que son de su propiedad y el salario para pagar el trabajo de la fuerza de trabajo. De allí el tercer aspecto que sustenta el orden económico y el espíritu del capitalismo en cuanto que el Capital es dominante por cuanto ejerce la propiedad de medios socialmente de producción necesarios para la vida. Es el orden económico donde la propiedad y su usufructo del Capitalista, se obtiene mediante el trabajo colectivo aplicado a la materia prima para su transformación en productos para el mercado.

El Origen del Consumismo

A lo largo de toda la historia de la civilización, la mayoría de las personas han comprado únicamente los productos que han necesitado. Si alguien necesitaba comprar pergaminos para redactar un texto, los compraba. Si alguien necesitaba unos nuevos zapatos porque los suyos estaban ya muy desgastados, iban a una zapatería y se hacían con ellos. Si alguien necesitaba un paraguas para guarecerse de la lluvia, reunía el dinero necesario y solucionaba su problema en una tienda. Pero no todo se compraba respondiendo a necesidades más o menos acuciantes. Muchas personas utilizaban su dinero (el sobrante después de las compras más importantes) para comprar productos que satisfacían sus necesidades de ocio y disfrute. Estos productos no eran vitales para subsistir, ni siquiera para vivir con un mínimo de dignidad, pero se requerían para entretenerse uno en el tiempo libre.

A principios del siglo XX, los avances en la organización del trabajo en los medios productivos junto con el progreso tecnológico dieron un fuerte impulso a las fábricas productoras gracias al aumento de la productividad. Se consiguió producir los mismos productos a una velocidad mayor. Sin embargo ese fenómeno se topó con un problema importante: cualquier ciclo comercial necesita que el artículo que se fabrique deba ser vendido, porque de no ser así, el artículo se queda en el almacén y no se obtienen beneficios por su venta. Como la velocidad a la que se producían las manufacturas había aumentado, pero no la velocidad a la que se vendían, los ingresos seguían entrando a la misma velocidad de siempre y no se obtenían ventajas por la mayor velocidad de fabricación (incluso surgían desventajas, debido al aumento de los costes al producir mayores cantidades).

La solución a este problema vino de la mano del sobrino de Sigmund Freud: Edward Bernays. Este ciudadano estadounidense empleó los descubrimientos de su tío sobre la mente de las personas para hacer negocio. Freud había puesto de manifiesto que las personas tienen en lo más profundo de su ser un estado animal que se caracteriza por sentimientos irracionales. Para el creador del psicoanálisis, la cultura y la civilización son muros que el ser humano levanta para mantener controlado a su estado mental más primigenio; pero el comportamiento de las personas a veces se nutre de esos impulsos irracionales que emergen de lo más hondo de sus mentes. A Bernays se le ocurrió relacionar estos impulsos irracionales con el mundo de la publicidad comercial; y obtuvo excelentes resultados.

La idea era muy simple: bastaba con vincular (a través de mensajes publicitarios, o de algún otro tipo de mensaje orientado a las masas) un producto cualquiera a una idea cualquiera que consiguiese motivar o emocionar a las personas. El primer experimento consistió en relacionar el consumo de cigarrillos de tabaco con la idea de emancipación de la mujer (en un contexto en el que se consideraba inapropiado que las mujeres fumasen por considerarse relegadas a un segundo plano). Los productores de cigarrillos se habían percatado de que al no fumar las mujeres, estaban perdiendo a la mitad del mercado; y confiaron a Bernays la labor de convertir a las mujeres en fumadoras. De este modo, Bernays contrató a un grupo de jóvenes damas para que realizasen un acto de protesta a favor de la independencia de la mujer mientras fumaban cigarrillos en un acto público ajeno (el cual iba a ser bien cubierto por los medios de comunicación de la época). Tras el acontecimiento de los hechos, el eco mediático no tardó en recorrer medio país. El símbolo del cigarrillo apareció entonces unido al conocido como sexo débil por primera vez en la historia. Todas

las señoritas que compartían los mismos principios no tardaron en unirse a la moda de fumar cigarrillos como distintivo de autodeterminación. Fue cuestión de tiempo que el consumo de cigarrillos se convirtiese en un reflejo imaginario de madurez, independencia y de autosuficiencia. De hecho, y si uno se para a pensar un poco, estos valores se han seguido enlazando con el tabaco hasta no hace muchos años. Este acontecimiento fue la prueba que necesitó Bernays para convencerse a sí mismo y convencer a los vendedores estadounidenses de que los hábitos consumistas podían ser manipulados a través de mensajes que debían ir directos al subconsciente más irracional de las personas.

Desde entonces los empresarios acudieron a los mecanismos de publicidad para lanzar este tipo de mensajes a los consumidores. De esta forma los coches empezaron a anunciarse como símbolo de poder, de opulencia, de libertad; en vez de anunciarse por sus cualidades más palpables y visibles. La ropa empezó a publicitarse como insignia de distinción entre las personas, como señal caracterizadora. Comprar una determinada marca de ropa sugería pertenecer a unas determinadas esferas de la sociedad, en vez de ser un acto que buscase protección frente a las inclemencias del tiempo. Los perfumes se ofrecían como elementos emblemáticos de una determinada personalidad o carácter; en vez de ofrecerse en función de su fragancia. En definitiva, estos altos empresarios crearon nuevas necesidades a las masas para que no tuviesen más remedio que comprar los productos que ellos vendían y así poder cubrir esas carencias recién establecidas. Alimentaron la demanda con estratagemas publicitarias que atacaban a las raíces más emocionales y sensibles de la mente humana para dar solución al problema de la sobreproducción. Se percataron de que disponían del poder necesario (dinero y medios en cantidades suficientes) para manipular las decisiones de compra de las masas. El fenómeno del consumismo fue originado por las élites dominantes en aras de su propio interés y no es más que una pieza clave en el rígido y agarrotado funcionamiento de la actividad económica capitalista.

Causas y Consecuencias

El consumismo se ve incentivado principalmente por:

La publicidad, que en algunas ocasiones consigue convencer al público de que un gasto es necesario cuando antes se consideraba un lujo.

La predisposición de usar y tirar de muchos productos.

La baja calidad de algunos productos, que conllevan un período de vida relativamente bajo, los cuales son atractivos por su bajo costo, pero a largo plazo salen más caros y son más dañinos para el medio ambiente.

Algunas patologías como obesidad o depresión que nos hacen creer más fácilmente en la publicidad engañosa, creyendo con esto que podemos resolver nuestro problema consumiendo indiscriminadamente alimentos, bebidas, artículos milagrosos u otro tipo de productos.

El desecho inadecuado de objetos que pueden ser reutilizados o reciclados, ya sea por nosotros o por otros.

La Cultura y la Presión Social

Causa: La falta de identidad de cada una de las personas, al no conocer sus necesidades esenciales y por no estar claro en relación a las necesidades de los más cercanos a cada uno; factores influyentes como la imitación de personajes de televisión, que generan un ídolo que se sigue. Dichos ídolos inducen a los faltos de identidad a consumir ciertos productos innecesarios.

Consecuencia: generación de necesidades infinitas que no pueden suplirse, la no felicidad.

El Papel de la Publicidad En la Sociedad de Consumo

La publicidad supone un proceso de comunicación de carácter masivo, a partir del cual se pretende informar al mercado sobre los productos y servicios de la empresa, con la finalidad de influir en el comportamiento y/o actitud de los consumidores potenciales. Es un medio de comunicación de masas, una actividad a través de la cual llegan los mensajes al público con el fin de influirlo, instruirlo y orientarlo en la compra de bienes y servicios o en la preferencia de pensamientos, instituciones o, incluso, personas. Es uno de los mecanismos que “ejerce su poder” con más fuerza, a través de un conjunto de acciones, logra modificar ideas, imponer modas, convencer, e influir hasta en las decisiones más triviales.

Se trata, en definitiva, de un fenómeno a través del cual alguien intenta comunicar algo a un conjunto de personas, con objeto de persuadirlo a actuar en un sentido definido. Es, por tanto, un proceso de comunicación que permite a la empresa contactar con un público determinado. Para ello, la empresa debe poner en marcha un proceso de planificación de la actividad publicitaria con el objetivo de conseguir una comunicación eficaz y eficiente; es decir, deberá identificar al público con el que quiere contactar, construir los mensajes que quiere transmitir, elegir los medios más adecuados para la transmisión, etc.

Asimismo, la publicidad no es sólo promoción de ventas, sugerencias con fines económicos, es una oferta gratuita y permanente a todos y para todos. Es, en definitiva, la imagen prestigiosa de la abundancia. Además, parece que nos encontramos en la *sociedad de la solicitud*, donde se lanzan mensajes como los siguientes, “todo lo hacemos por usted”, “sólo nos importa su felicidad”, “su felicidad es la nuestra” “nada es más importante que usted”, “usted sólo tiene que levantar un dedo y nos pondremos a su disposición”, etc. Por otro lado el consumo, gracias a la publicidad, se ha convertido en toda una institución, se trata de un consumo donde se le da más importancia a la apariencia, al envoltorio, más que al producto en sí. También, destaca el hecho de que se dé a consumir mujer a las mujeres, hombres a los hombres, jóvenes a los jóvenes, etc.; y es que, de alguna manera, las distintas modas van definiendo prototipos que hay que imitar lo mejor posible, estableciéndose, de esta forma, prototipos de mujeres, de hombres, de jóvenes, etc. Los sujetos buscan diferenciarse de sus semejantes, y esto se logra, fundamentalmente, a través de las marcas, unas marcas que no marcan al producto sino al consumidor.

En la actualidad, para conseguir cierta notoriedad en una determinada marca o lograr una buena imagen comercial se acude normalmente a la publicidad, a la comunicación. Las empresas de los países desarrollados incrementan todos los años sus gastos publicitarios, y lo mismo hacen las instituciones públicas y los partidos políticos. Es indudable que la actividad publicitaria ejerce una notable influencia sobre el entorno y sobre las personas a las que van dirigidas sus comunicaciones. El fin último que se persigue con la publicidad es desencadenar en el público un determinado comportamiento y, para ello, se debe determinar de manera adecuada cuál es el público objetivo.

Consumo Sustentable

El Capítulo 4 de la Agenda 21 señala que: La causa más importante del deterioro continuo del medio ambiente global son los patrones insostenibles de consumo y producción, particularmente en los países industrializados y menciona que lograr un desarrollo sustentable requerirá tanto de la eficiencia en los procesos de producción como de los cambios en los patrones de consumo en muchas instancias, esto requerirá de una reorientación en los procesos de producción actuales y los patrones de consumo, los cuales han surgido predominantemente de los países desarrollados y están siendo imitados cada vez con mayor frecuencia en la mayor parte del mundo, incluyendo a los países en vías de desarrollo. El uso de bienes y servicios que responden a necesidades básicas y proporcionan una mejor calidad de vida, al mismo tiempo minimizan el uso de recursos naturales, materiales tóxicos y emisiones de desperdicios y contaminantes durante todo el ciclo de vida, de tal manera que no se ponen en riesgo las necesidades de futuras generaciones. El incremento en la población trae consigo un aumento en el consumo, ya que las necesidades de consumo de los nuevos pobladores deben ser atendidas. Las poblaciones urbanas en todo el mundo consumen más recursos que sus contrapartes rurales.

Sin embargo, el nivel de consumo no depende solamente de la población total. La intensidad en la utilización de los recursos resulta más significativa para el nivel de consumo. La población y el consumo son dos elementos interactivos en el impacto del hombre sobre el ambiente. De hecho, la sobrepoblación es el sobreconsumo de bienes ambientales, y ese sobreconsumo puede ser el resultado de un número excesivo de personas coexistiendo en una base limitada de recursos o una elite económica utilizando esa base de recursos de manera excesiva o abusiva en detrimento de las generaciones futuras pobres y no a favor de la humanidad.

Producción Sustentable

La producción sustentable es aquella donde se utiliza un sistema de producción que permite producir por muchos años, todo el tiempo y obtener buena rentabilidad sin dañar el medio ambiente ni los recursos de producción. Es un término muy usado en agricultura, ya que una producción no sustentable destruye el suelo, la biodiversidad, y daña el medio ambiente, como consecuencia no se podrá producir en el mismo lugar en poco tiempo cada vez hay más personas en el mundo, la agricultura debe alimentar a esas personas y a las futuras generaciones, por lo tanto una producción sostenible o sustentable. El funcionamiento de las economías debe ser reorientado mediante el cuestionamiento y la adaptación de los modos de producción vigentes, a la luz de sus efectos sobre el medio ambiente.

Con este fin es necesario analizar los métodos de utilización de los recursos, su eficacia, la producción de desechos, los perjuicios que se causan a la naturaleza y la integración de las preocupaciones estéticas en la producción. Lo que se gana en eficacia disminuirá el volumen de productos minerales, de combustibles fósiles y de otros recursos que se tengan que utilizar. Hay que señalar que a menudo los precios no traducen la escasez real de los productos, lo que implica una utilización inadecuada de materias primas y de productos semi-terminados. Muchos gobiernos, por ejemplo, subvencionan el empleo de combustibles fósiles, de pesticidas, abonos químicos y otros productos que se emplean en la agricultura. Puede ocurrir que a menudo los recursos naturales que se encuentran bajo la tutela de los poderes públicos (el agua, los bosques, las zonas de pastos, las minas del subsuelo) se utilicen mediante un canon tan bajo que en realidad estén subvencionando el excesivo consumo y la degradación del medio ambiente. Al revés, sería necesario estimular prácticas que favorezcan un uso sostenible de esos recursos. A este respecto, es esencial la revolución tecnológica: hay que descubrir nuevos modos de producción que reduzcan de manera significativa los volúmenes de recursos naturales empleados, lo que disminuirá las emisiones y los diversos desechos que se producen; así se respetarán los actuales criterios de evaluación de riesgos. Una política industrial dinámica que sepa equilibrar incentivos y prohibiciones, podría facilitar la concepción y aplicación de técnicas respetuosas con el medio ambiente. El interés de la industria es colaborar en ello.

Obligaciones de la Industria

El incremento en la visibilidad de los problemas ambientales, el aumento en la conciencia y compromiso ambiental de los industriales, el creciente interés de inversionistas por realizar inversiones responsables, las solicitudes del público de productos de menor impacto ambiental, los incentivos gubernamentales y el mejor liderazgo han sido factores que han favorecido a que muchas compañías incorporen consideraciones de desarrollo sustentable en su trabajo. Debido a que la economía mundial depende de una base de medios naturales que está dañada de manera dramática, la reducción del consumo y del desperdicio crea nuevas oportunidades para que las empresas crezcan a través de la introducción de procesos eficientes y bienes y servicios de bajo impacto ambiental. Existen cada vez más pruebas de que en años recientes las compañías de todo tamaño y sectores se han dado cuenta de una amplia gama de beneficios tangibles e intangibles que resultan de tomar en cuenta al ambiente como una variable importante dentro de los procesos de producción. Tales beneficios incluyen:

Mejor desempeño financiero: Los estudios han mostrado en repetidas ocasiones una relación positiva entre el mejor desempeño ambiental dentro de diversos sectores de la industria y un mejor desempeño financiero. El mejor desempeño ambiental y la preocupación por el medio ambiente han arrojado beneficios como

nuevos contratos e inversiones, la aprobación de nuevos mercados y la reducción de los costos por seguros y fianzas.

Reducción en los costos: La reducción de costos por medio de la reducción de desperdicios, el uso eficiente de la energía, la prevención de la contaminación y la productividad de los recursos.

Innovación: Dentro de las compañías y en el trato con sus proveedores, éstas se han innovado aplicando principios ambientales al diseño y producción de productos. En algunos casos, esto ha llevado a prácticas más eficientes o productos completamente nuevos.

Retención de bienes: las compañías retienen o conservan el valor de los productos si los rentan en lugar de venderlos, por lo que se incrementan las ganancias vendiendo menos productos o diseñando partes que puedan removerse y utilizarse en otros equipos, reconstruyéndolos y utilizándolos en modelos más recientes.

Mejor productividad de los trabajadores y menores errores y defectos: se logra incorporando elementos de gestión ambiental y de responsabilidad común en el lugar de trabajo.

De cualquier manera, se necesita generar reportes más precisos y completos de las industrias en ALC en términos del desempeño ambiental y social. Tal información revelará no solamente la respuesta actual sino que ayudará a las corporaciones en la región a mejorar sus registros.

Obligaciones de los Consumidores

Existen signos de un cambio en la conciencia de los consumidores que se hicieron evidentes como resultado del movimiento por un consumo verde sobre todo en Europa. El poder colectivo de las decisiones de compra de los consumidores puede ser una fuerza importante en las economías de mercado y el movimiento por un consumo verde utiliza ese poder. Los fabricantes en muchos países desarrollados han respondido introduciendo muchos nuevos productos “más verdes”. Las compañías han utilizado la responsabilidad ambiental como una forma de mejorar su reputación e imagen de marca, lo cual a su vez ha originado un incremento en sus ventas y la atracción de capital de inversión y socios comerciales. El consumo verde se percibe como la respuesta del movimiento de consumidores del Norte ante el debate sobre el consumo sustentable. No ha existido el mismo entusiasmo por parte de las organizaciones de consumidores del Sur y existe poca información sobre modificación de actitudes y una voluntad por cambiar el comportamiento de los consumidores.

Los grupos de consumidores deben hacer un compromiso mayor con el consumo sustentable. Sin embargo, deben analizar de manera crítica el éxito del consumo verde y su impulso en el Norte y desarrollar estrategias que resuelvan el problema fundamental del consumo sustentable en la región. El interés del público por el ambiente no necesariamente se refleja en cambios sostenidos en el comportamiento de los consumidores, los cuales podrían tener interés en tomar medidas sencillas que benefician al medio ambiente, pero difícilmente realizarán cambios importantes en los hábitos de consumo, pagarán por productos más costosos o cambiarán su estilo de vida. La conciencia de los consumidores debe modificarse lo suficiente para lograr cambios de comportamiento, el cual representa el reto más grande para el movimiento de los consumidores. Los compradores deben estar convencidos de que al votar con sus bolsillos están de hecho ejerciendo una responsabilidad social, moral y política que va más allá de sus propios intereses como sucedía con generaciones anteriores. Un conflicto particularmente difícil de resolver para los consumidores y las organizaciones de consumidores en los países en desarrollo es la cuestión de los precios. Las organizaciones de consumidores tradicionalmente han luchado siempre por asegurar que los clientes obtengan siempre el mejor valor por su dinero. Quizá encuentren contradictorio señalar que la mejor política para la conservación de energía es dejar que la gasolina suba de precio. Para los consumidores con bajos ingresos, incluso un pequeño incremento en los precios impactaría negativamente su forma de vida.

Es necesario encontrar el equilibrio adecuado entre los deseos y las necesidades de los consumidores individuales, entre los consumidores pobres y los ricos y entre el bien colectivo de la humanidad y el bien del planeta. Sin duda éste es un problema complicado para las organizaciones de consumidores. En términos de precio, el valor del dinero es sólo uno de los factores por considerar, un elemento más crítico en la igualdad y la justicia distributiva en la sociedad. Finalmente, más allá de la responsabilidad del consumo consciente, los consumidores y las organizaciones de consumidores deben insistir en una distribución justa de los costos que inevitablemente deben ocurrir en una sociedad sustentable. No es necesario que el consumidor pague por todos los costos. Es necesario encontrar un equilibrio entre la necesidad de cambiar el comportamiento de los consumidores con ayudas en precios y el principio de que “el que contamina paga”, lo cual fomentará la innovación y la eficiencia en la búsqueda de tecnologías limpias.

Nuevas Metodologías

En el área de Eficiencia de los Productos resaltan cuatro metodologías que parecen ser especialmente prometedoras:

Desarrollo Sustentable de Productos (DSP).
Análisis de Ciclos de Vida (ACV).
Responsabilidad Ampliada de los Productores (RAP).
Políticas Integradas de Productos (PIP).

Cada una de estas cuatro metodologías se enfoca a los aspectos corporativo, social e individual de las partes involucradas en la cadena de producción y lleva las políticas de productos más allá de la eficiencia material a la esfera de la protección y el desarrollo social. Cada una de estas metodologías se concentra en el aspecto económico de la oferta y en particular en las acciones de la industria. Asimismo, en las cuatro el papel del gobierno es quizá menos central y el papel de los consumidores (quienes aceptan los nuevos productos y servicios) está hasta cierto punto dado por hecho (PNUMA 2001). En cuanto a la Eficiencia de los procesos dentro de todo el ciclo de producción industrial, las dos metodologías más importantes son la producción más limpia y la eco-eficiencia.

Un elemento crítico para alcanzar niveles de consumo sustentable es la disponibilidad de los productos y servicios diseñados tomando en cuenta un enfoque sustentable. Esto resulta particularmente importante, donde la mayoría de los consumidores tienen opciones limitadas. El desarrollo y la sustentabilidad de productos es una reciente combinación de términos que surge a partir de que se reconoce la importancia que tienen sobre el ambiente y el futuro elementos como el diseño, la fabricación, la selección de materiales, el tipo de productos, su uso y deshecho final. Reconocer un solo ambiente global en el cual todas las actividades se relacionan y se afectan una a la otra ha llevado a los investigadores a un profundo análisis de la importancia del proceso de diseño y su relación con el impacto ambiental de los productos. Este análisis ha llevado a buscar nuevos modelos para el diseño, producción y uso que lleve a un desarrollo sustentable. El desarrollo sustentable de productos (DSP) es el proceso que crea diseños de productos que son sostenibles en términos del ambiente y el uso de recursos tomando en cuenta la necesidad del producto. Es el proceso de planeación y diseño que integra los siguientes elementos en un producto:

Eficiencia en el uso de los recursos: Considera la energía y los materiales utilizados en la fabricación, la producción de los componentes y la fase de uso. También incluye la selección de materiales que favorezcan el uso de materiales locales, renovables, reciclados y que utilicen poca energía, y evita aquéllos que sean escasos o contengan materiales tóxicos.

Calidad de los productos: Incluye el uso, necesidad y función del producto, la durabilidad, el óptimo tiempo de vida, la eficiencia de energía, el uso adecuado de los materiales y el terminado.

Organización y eficiencia en la producción: Incluye procesos mejorados de manufactura en términos de recursos, trabajo manual y maquinaria, además del uso y el desarrollo de las tecnologías apropiadas y la energía renovable.

Cultura y capacidades locales: Incluye la comprensión y aplicación de la cultura y el conocimiento local, las necesidades de los pueblos locales, las tradiciones y las capacidades (técnicas y económicas) a lo largo de todo el proceso productivo.

Mercado: Incluye el análisis e investigación de las oportunidades del mercado que consigan procesos económicos sostenibles.

Fin de la vida: Incluye consideraciones relacionadas con la posible reutilización, desensamblado, reciclaje y deshecho final de los productos. En resumen, el DSP considera la intensidad y optimización del uso de recursos para el diseño de productos, al mismo tiempo que involucra las culturas locales, la eficiencia general en la producción y mejora simultáneamente la calidad de los productos para incrementar sus oportunidades en el mercado. La incorporación de las implicaciones económicas, sociales y ambientales a largo plazo en cada paso del proceso le da una nueva dimensión en términos de sustentabilidad.

CONCLUSIONES

El desarrollo sustentable busca que luchemos con la conservación y buen cuidado de nuestra naturaleza, de nuestro mundo verde teniendo en cuenta aspectos principales como, la disponibilidad limitada de los recursos energéticos, la contaminación y sus secuelas como la lluvia ácida, el efecto invernadero, el cambio climático y la disminución de la capa de ozono, la reducción de la bio-diversidad y la extinción de más de una especie y el posible cambio de la calidad de vida de los habitantes de nuestro planeta. Por otro lado, el desarrollo sostenible busca cumplir con las necesidades del futuro y del presente, del presente al fomentar una actividad económica que brinde los bienes necesarios para toda la población y del futuro al reducir lo más que se pueda los efectos contraproducentes de dicha actividad económica teniendo en cuenta pautas como que: ningún contaminante deberá producirse a un ritmo superior al que pueda ser reciclado, neutralizado o absorbido por el medio ambiente y ningún recurso renovable deberá utilizarse a un ritmo superior al de su generación. Está claro que la sociedad mundial necesita un importante cambio para enfrentar el futuro que se avecina. De seguir actuando de igual manera las futuras generaciones tendrán que vivir en un mundo un tanto desequilibrado, contaminado y con menos recursos naturales. Para no seguir enfermando al medio ambiente, todos deberíamos ejercer un consumo sustentable. Al reducir la productividad (que no es otra cosa que la transformación de recursos naturales en productos manufacturados) reduciremos el uso de recursos naturales. Al reducir el uso de recursos naturales, reducimos la degradación ecológica. De esta forma podremos ralentizar primero y estabilizar después el crecimiento económico hasta convertirlo en un crecimiento sostenible y solidario con los demás seres humanos y con la naturaleza. Hoy día, todas las políticas económicas de casi todos los países están basadas en el crecimiento continuo e ilimitado. De todos nosotros depende sanear al medio ambiente y no perjudicarlo más. También depende de nosotros dejar un mundo sano para la continuidad de la vida, es por ello que debemos ejercer un consumo sustentable e invitar a todos a seguir este camino.

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ASPECTOS ECONÓMICOS Y CULTURALES DEL FINANCIAMIENTO DE EMPRENDIMIENTOS LOCALES: UN ESTUDIO DE CASO

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RESUMEN

En la presente investigación se analizaron las fuentes de financiamiento utilizadas por los microempresarios locales para emprender un negocio. Se contemplan no solo los aspectos económicos que racionalmente pudieron haber guiado las decisiones de los empresarios al buscar fuentes de financiamiento, sino también los aspectos culturales, es decir, los valores, las tradiciones, la religión y demás aspectos ligados a la cultura local, que pueden haber determinado al empresario para utilizar ciertas fuentes de financiamiento. La investigación se realizó en la Ciudad de Huajuapán de León, ubicada en el estado de Oaxaca, México. Este estado se caracteriza por la defensa y respeto de los usos y costumbres étnicos que al paso del tiempo han sufrido mínimas transformaciones, a pesar del arribo de organizaciones nacionales y transnacionales a su entorno. La investigación se realizó utilizando una metodología mixta; se analizan, por una parte, aspectos económicos como la tasa de interés, las condiciones para otorgar el préstamo y los plazos de pago, así como los significados que cada opción de financiamiento representa para los empresarios. El objetivo fue comprender cómo su cosmovisión determinó sus decisiones de financiamiento. Se trata de una investigación transeccional, ya que se realizó en un solo momento del tiempo.

PALABRAS CLAVE: Financiamiento, Microempresa, Emprendimientos Locales, Economía, Cultura

ECONOMIC AND CULTURAL ASPECTS OF THE FINANCING OF LOCAL ENTREPRENEURSHIPS: A STUDY CASE

ABSTRACT

In the present research, the sources of financing used by the local microentrepreneurs in order to start a business were analyzed. Not only the economic aspects that rationally could have guided the decisions of the entrepreneurs in searching financing are covered, but also the cultural aspects, such as the values, traditions, religion and other issues linked to the local culture, that could have determined the entrepreneur to use certain sources of financing. The research was conducted in the city of Huajuapán de León, located in the state of Oaxaca, México. This state is characterized by the defense and respect of ethnic traditions and customs that with the time have suffered minimal transformations, despite the arrival of national and transnational organizations to its environment. The research was carried out using a mixed methodology; on one side are analyzed aspects such as the rate of interest, conditions for granting the loan and the terms of payment, as well as the meanings that each financing option represents for the entrepreneur. The objective was to understand how their worldview determined their financing decisions. It's a transectional research, since it was made in a moment of time.

JEL: G32, M13, M14

KEYWORDS: Financing, Microentrepreneur, Local Entrepreneurship, Economy, Culture

INTRODUCCIÓN

Un factor importante en la economía de las pequeñas ciudades son las microempresas, debido, entre otras razones, a la cantidad de empleos que generan. A fin de que estas empresas puedan desarrollarse adecuadamente, requieren utilizar algún tipo de financiamiento. Los dueños de estas microempresas toman en cuenta diversos aspectos al decidirse por una forma particular de financiamiento. En el presente documento se analizan algunos aspectos económicos que consideran los empresarios de la ciudad de Huajuapán de León, Oaxaca, al inclinarse por un tipo de financiamiento. Además, debido a que la ciudad se encuentra en una región en la que predominan algunas costumbres y tradiciones propias de algunos grupos étnicos locales, también se realizó un análisis de los principales valores subyacentes a la cultura de estos empresarios y que pudieron haber influido en la elección de cierta forma de financiamiento.

REVISIÓN DE LITERATURA

Financiamiento

El financiamiento es “la obtención de recursos de fuentes internas o externas, a corto, mediano o largo plazo, que requiere para su operación normal y eficiente una empresa pública, privada, social o mixta.” (Perdomo, 1998, p. 207) y puede clasificarse en público o privado. El primero se refiere a recursos que provienen del Gobierno, ya sea en sus instancias nacionales, estatales o municipales (Van Horne y Wachowicz, 1994), mientras que el privado son los recursos monetarios que provienen de particulares, por lo que los prestamistas pueden ser individuos, sociedades, corporaciones o instituciones financieras. El microfinanciamiento se define como una herramienta que pueden utilizar las personas que operan empresas pequeñas o microempresas dedicadas a actividades comerciales, para adquirir servicios financieros, en especial de crédito y ahorro (Virreira, 2010). Los microfinanciamientos son otorgados por microfinancieras “entidades que ofrecen servicios financieros dirigidos a personas con un bajo nivel de ingresos que realizan actividades socioeconómicas en pequeña escala, generalmente en autoempleo” (Muñoz, 2006, p.10). Algunos factores que son señalados por Boscán, Romero y Sandra (2007) como determinantes al elegir algún tipo de financiamiento son el nivel de accesibilidad, los requisitos exigidos, el tiempo de respuesta y las condiciones del financiamiento.

Empresas

Una empresa es una “unidad económica de producción de bienes y servicios para satisfacer un mercado” (Reyes, 1996, p. 90). Dichas empresas pueden clasificarse de acuerdo al giro al que pertenecen (comercial, industrial y de servicios) y al número de trabajadores (micro, pequeña, mediana y grande empresa). Las empresas comerciales son las intermediarias entre el productor y el consumidor final, su función principal es la compra-venta de productos terminados (Ortiz, 2003). Pueden ser mayoristas, minoristas o detallistas y comisionistas. Las microempresas tienen un papel de gran importancia para la economía mexicana pues son estas las que generan una mayor cantidad de empleo y contribuyen al PIB de una manera significativa. De acuerdo con los datos del Instituto Nacional de Estadística y Geografía (2011 a), el 95.2% de las empresas en México corresponde a microempresas, las cuales contribuyen con el 45.6% del empleo. Por otra parte, el sector económico comercial, durante ese mismo año, tuvo una participación del 18.5% en el PIB nacional. En el estado de Oaxaca, el 99% de las microempresas son comerciales y su contribución económica es de 86.9%. En la ciudad de Huajuapán de León, el 94.5% de las empresas son microempresas y sólo el 4.6% son pequeñas empresas (Ortiz, 2003, p.1). Conforme a los datos del Instituto Nacional de Estadística y Geografía (2011b), en la ciudad de Huajuapán de León hay 2529 microempresas comerciales.

Cultura

Espinosa y Pérez (1996) consideran que la cultura es un conjunto de formas de comportamiento adquiridas, que ponen de manifiesto juicios de valor sobre las condiciones de vida y que un grupo humano transmite mediante procedimientos simbólicos (lenguaje, mito, saber) de una generación a otra. De acuerdo con estas autoras, los actos realizados por cada hombre y por la humanidad están permeados por la dimensión cultural, lo que explica que, por ejemplo, algunos pueblos puedan aprovechar ciertas técnicas productivas, mientras que otros no. Los valores que están integrados en la cultura del mexicano tienen básicamente dos componentes: el indígena (en el que lo religioso y lo cotidiano se confunden en su espacio y tiempo) y el hispano (en el que se manifiestan los deseos de conquista junto con los de evangelización, siendo estos últimos los que terminaron por destruir las creencias de los indígenas). En el estado de Oaxaca, el 34.2% de la población oaxaqueña habla alguna lengua indígena. Los mixtecos, ubicados en la región donde se localiza la ciudad de Huajuapán de León, constituyen la segunda etnia más grande de Oaxaca (Instituto Nacional de Estadística y Geografía, 2011 c). El término “usos y costumbres” hace referencia, según Canedo (2008), no sólo a una forma de organización política empleada en 418 de los 570 municipios que constituyen el estado de Oaxaca, sino que también se relaciona con formas culturales propias de las comunidades indígenas de este estado. Políticamente implica la elección de autoridades de manera directa, unánime y pública, por medio de una asamblea, en la que el elegido debe satisfacer una serie de requisitos, como prestigio y capacidad de servicio. Culturalmente, los usos y costumbres se refieren a normas comunitarias que tienen como uno de sus valores principales el trabajo en equipo.

METODOLOGÍA

Se realizó investigación documental y de campo para determinar cuáles son las principales fuentes de financiamiento que están disponibles en la Ciudad de Huajuapán de León, Oaxaca, para aquellas personas que desean establecer una nueva microempresa o impulsar una ya establecida. Además, se seleccionó una muestra, a juicio del investigador, de 50 microempresarios, a los cuales se les aplicó una entrevista semiestructurada para determinar cuáles fueron los factores económicos que los llevaron a elegir cierto tipo de financiamiento para desarrollar su emprendimiento productivo. También se incluyeron preguntas con el fin de determinar algunos de los valores culturales que pueden estar subyacentes en la mencionada elección del tipo de financiamiento.

RESULTADOS

Fuentes de Financiamiento

En México, Nacional Financiera (Nafin) es el banco gubernamental integrado a la Red de Apoyo al Emprendedor, encargado de ofrecer financiamiento, capacitación y asistencia técnica a las micro, pequeñas y medianas empresas a través de intermediarios financieros. En el caso de la Ciudad de Huajuapán de León, estos intermediarios son diversos bancos como Bancomer, Banamex, Banorte, Banco Azteca, Santander, HSBC y Compartamos Banco. Por otra parte, en la Ciudad de Huajuapán de León hay diversas microfinancieras, entre las que destacan Caja Popular Mexicana, Centro Mixteco de Promoción Educativa “2 de Agosto” S.C. de R.L., Cooperativa Yolomécatl S.C. de A.P. de R.L. de C.V., Desarrollo Empresarial y Familiar sin Límites y Caja Universal. De los empresarios entrevistados, el 73.3% señaló que ha recurrido a financiamiento privado para impulsar a su microempresa, mientras que el 26.7% indicó haber utilizado algún tipo de financiamiento público. Algunos de los microempresarios entrevistados (13.3%) manifestaron que como fuente de financiamiento parcial utilizan tarjetas de crédito otorgadas por los bancos locales.

Evaluación del financiamiento público: El 63.6% de los empresarios entrevistados que han utilizado algún tipo de financiamiento público consideró que era complicado acceder a los créditos, mientras que el resto señaló que era adecuado este acceso. En relación con los requisitos, el 63.6% indicó que los consideraban exagerados. El requisito más difícil de cumplir fue el perfil económico apropiado (80%). El tiempo de respuesta fue considerado como muy lento por el 75% de los entrevistados y el resto consideró que era adecuado. Sobre las condiciones de financiamiento, el 40% señaló que eran adecuadas. Entre las condiciones del financiamiento más importantes para los empresarios están el monto financiado (60%), el plazo de financiamiento (25%) y la tasa de interés (10%).

Evaluación del financiamiento privado: En lo que corresponde al financiamiento privado, el 50% de los empresarios que declararon haber hecho uso de este, indicaron que el acceso a él había sido complicado, el 25% que había sido adecuado y el restante 25% que había sido fácil. Sobre los requisitos para que se les otorgara el financiamiento, 75% señalaron que habían sido exagerados y 25% dijo que eran suficientes. El 50% mencionó que el tiempo de respuesta fue adecuado, el 25% dijo que este había sido lento y el resto indicó que había sido corto. Las condiciones del financiamiento más importantes para solicitar este tipo de crédito fueron el monto (60%), el plazo (20%) y la tasa de interés (15%).

Rasgos culturales de los microempresarios: El 55% de los microempresarios entrevistados señaló que proceden de comunidades en las que se practican los usos y costumbres. Manifestaron que para ellos es muy importante el apoyo mutuo para el logro de objetivos personales. También indicaron que con frecuencia colaboran en actividades que fomentan la preservación de las costumbres y tradiciones de sus comunidades de origen.

CONCLUSIONES

La Ciudad de Huajuapán de León, Oaxaca, cuenta con fuentes de financiamiento tanto públicas como privadas, disponibles para la creación e impulso de emprendimientos locales. Sin embargo, un porcentaje importante de microempresarios decidió utilizar las fuentes privadas, correspondientes a sociedades cooperativas, debido a que estas incorporan en sus valores la colaboración en equipo para el logro de objetivos tanto grupales como individuales. Esto puede explicarse precisamente porque la cultura predominante en el sector de microempresarios está fuertemente influida por sus vínculos con las comunidades indígenas de las cuales proceden, en las cuáles el sistema de usos y costumbres tiene como base justamente estos valores.

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VIABILIDAD DE CONFORMAR ALIANZAS EMPRESARIALES EN LA CIUDAD DE HUAJUAPAN DE LEÓN, OAXACA, PARA ASEGURAR SU PERMANENCIA E INCREMENTAR SU COMPETITIVIDAD

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RESUMEN

La presente investigación analizó la posibilidad de formar alianzas entre los empresarios de la Ciudad de Huajuapán de León, Oaxaca, que podría dar como resultado la creación de grupos de empresas del mismo giro o de giros complementarios que trabajen juntos hacia un mismo objetivo. Se plantea que el integrar alianzas empresariales puede generar una mayor competitividad que permita la permanencia de las empresas que enfrentan la llegada de grandes organizaciones, contribuyendo al fomento de un desarrollo económico local sin perder la identidad de las empresas participantes. La factibilidad de la implementación eficiente de dichas alianzas está determinada en gran medida por la cultura y las relaciones sociales del empresario huajuapeño. Esta cultura empresarial se manifiesta en muchos sentidos, como por ejemplo, en las formas de actuación ante los problemas y oportunidades, las reacciones al cambio, los valores, costumbres y las creencias o actividades colectivas que se van manifestando día a día y que son transmitidas a los nuevos miembros conforme se van incorporando. La investigación fue de tipo transeccional correlacional, ya que se analizó la cultura empresarial en un momento único; la variable independiente es la cultura empresarial, mientras que la dependiente corresponde a la posibilidad de realizar alianzas estratégicas.

PALABRAS CLAVE: Alianzas Empresariales, Permanencia Empresarial, Competitividad

POSSIBILITY TO CREATE BUSINESS ALLIANCES IN HUAJUAPAN DE LEÓN, OAXACA, TO ALLOW THEIR CONTINUITY AND INCREASE THEIR COMPETITIVENESS

ABSTRACT

This research analyses the possibility to create business alliances between entrepreneurs from the Huajuapán de León, city that could give as a result the creation of small groups of business from the same activity or from complementary activities. The main argument is that the creation of strategic alliances could produce competitiveness that allows the continuity of the business that have to face the arrival of participant enterprises. The feasibility of the efficient implementation of those strategic alliances is determined by culture and by the public relations of the businessmen in this city. This enterprise culture can be notice in many ways for example in the way the members of the organization solve their problems and face the opportunities, reactions to chance, values, their customs and the system of beliefs that are transferred to the new members that are integrated to the organization. This design of the research was correlational, because the enterprise culture was analyzed in a specific point of the time, the independent variable was enterprise culture and the dependent variable was the possibility to make strategic alliances.

JEL: M1**KEYWORDS:** Strategic Alliances, Competitiveness, Organizational Culture

INTRODUCCIÓN

En la actualidad las pymes juegan un papel fundamental en la economía de cualquier país, pero en mayor medida en los países en desarrollo, como lo es el caso de México, donde el 97% de las empresas está constituido por Mipymes, que generan el 79% de los empleos del país (INEGI, 2010), lo cual hace que la estabilidad de su actividad empresarial sea de suma importancia para la economía. Estas empresas son susceptibles de cerrar a los pocos años o incluso a meses de su inicio de operaciones, debido a múltiples causas, entre otras debido a que no cuentan con los recursos para poder darle sostenibilidad a su dinámica empresarial, por la falta de apoyos financieros que los protejan en situaciones críticas; también se ha identificado como causa de cierre la falta de previsión o de planes estratégicos que encaminen a la empresa hacia objetivos bien definidos. Actualmente las empresas, independientemente de su tamaño, enfrentan la competencia de otras organizaciones de su mismo tamaño ubicadas en su entorno, pero también están enfrentando un entorno empresarial cada vez más globalizado. Esto crea una situación difícil para las Mipymes, ya que no siempre cuentan con suficientes recursos para satisfacer las necesidades de los consumidores, generando poca competencia. Para hacer frente a esta situación, se ha considerado la posibilidad de conformar alianzas estratégicas entre un determinado grupo de empresas, con la finalidad de lograr un desarrollo y crecimiento empresarial. Sin embargo, para que estas alianzas se integren, sean eficientes y den resultados que permitan a las empresas desarrollar ventajas competitivas, es necesario que haya una cultura empresarial sólida y relaciones sociales que las refuercen e integren.

Las Mipymes están presentes en todo el país, sin embargo, el alcance de este estudio se enfocará en la Ciudad de Huajuapán de León, Oaxaca, con la finalidad de determinar si es factible o no la implementación de alianzas empresariales a partir de la cultura empresarial y las relaciones sociales existentes entre los empresarios. La Ciudad de Huajuapán de León pertenece al estado de Oaxaca; está ubicada aproximadamente a 192 km de la ciudad de Oaxaca de Juárez, capital del estado. Se encuentra en la intersección de las carreteras federales 125 y 190. En esta ciudad las principales actividades económicas son el comercio y la oferta de servicios diversos que no se encuentran en los poblados cercanos por ser un tanto más pequeños. Una característica de esta ciudad es que la mayor parte de la actividad económica se encuentra concentrada en su centro, donde los productos y servicios que se ofrecen son muy similares, provocando una gran competencia entre los empresarios. Sin embargo, hace siete años, cuando llegó una empresa de mayores dimensiones económicas, por pertenecer a una cadena transnacional, a los empresarios locales no les fue posible competir con ésta. Es importante señalar que varias microempresas, dedicadas al ramo abarrotero principalmente, se vieron afectadas, ya que no contaban con los recursos para poder competir otorgando bajos precios, variedad en sus productos y otros beneficios que ofrecen este tipo de empresas que manejan economías de escala, con los cuales la empresa transnacional pudo superar fácilmente a las microempresas regionales.

Es por esto que en el presente estudio se aborda la posibilidad de formar alianzas con la finalidad de crear grupos de empresas del mismo giro o de giros complementarios que trabajen juntos hacia un mismo objetivo, sin perder la identidad de cada empresa y de esta forma generar una mayor competitividad que resultará no solo en la no desaparición de estas microempresas que enfrentan a grandes organizaciones, sino que además se pretende alcanzar un desarrollo y crecimiento económico. La factibilidad de la implementación eficiente de dichas alternativas para esta investigación estará determinada por la cultura y las relaciones sociales del empresario huajuapeño, debido a que si no existen relaciones sociales buenas entre los dirigentes de las empresas, o rasgos culturales similares que cohesionen una empresa con otra, resultará difícil que dichas empresas puedan trabajar juntas en un ambiente armónico, lo cual conllevará al fracaso del buen funcionamiento de las alianzas empresariales.

REVISIÓN LITERARIA

Debido a que a las Mipymes se inician con el interés de generar autoempleo y muchas veces no se encuentran debidamente establecidas ni han formalizado sus actividades, se encuentran propensas a finalizar sus actividades empresariales al poco tiempo de haber iniciado. Una de las causas para terminar con el funcionamiento de este tipo de empresas, tiene que ver con su frágil soporte económico y administrativo. Para subsanar esta debilidad, los investigadores han venido contemplando las alianzas estratégicas, reconociéndolas como una herramienta de apoyo al marketing de las empresas a fin de evitar la competencia desleal que viven dichas organizaciones y mejorar su competitividad en los mercados cada vez más cambiantes y exigentes.

La realización de alianzas fue una propuesta que se gestó en la década de los 70's, posteriormente en la siguiente década se fue consolidando y finalmente la presencia y crecimiento de las alianzas empresariales obtuvo su desarrollo en la década de los 90's (ProMexico, 2010). Estas alianzas se han ido consolidando entre grupos de varias empresas, gracias a las ventajas que brindan, ya que son alternativas muy sólidas de negocios, que no tienen aspectos tan complicados como los que se presentan en las fusiones o en las adquisiciones, como afirma Mejía (1998). Por esta razón, Suárez (2009) afirma que las condiciones del mundo hacen a las alianzas absolutamente esenciales en el funcionamiento de las empresas. Rodríguez (2005, p.3) considera que una alianza estratégica es *un acuerdo entre dos o más empresas independientes, que se comprometen a colaborar en determinadas actividades persiguiendo intereses comunes a ambas. Los miembros unen o comparten parte de sus capacidades y/o recursos, sin llegar a fusionarse*. Por ello se considera que las alianzas representan una extensión de una organización, lo cual mantiene a las empresas en cuestión, totalmente relacionadas (ProMexico, 2010).

Por otra parte, Paz (2001) afirma que *las alianzas entre empresas comprenden el desarrollo de negocios empresariales productivos, comerciales, tecnológicos o financieros entre empresas económica y jurídicamente independientes; con el fin, de buscar ventajas y sinergias, reduciendo los riesgos y compartiendo los costos y beneficios*. En esta investigación se consideran las alianzas estratégicas comerciales, ya que la principal actividad económica en Huajuapán es el comercio de bienes y servicios y no se enfoca a la actividad industrial. Por otra parte, Abati e Imas (2006) consideran cuatro tipos de alianzas, el primero consiste en desarrollar nuevos productos y servicios resultantes de la investigación y desarrollo conjuntos que aprovechan el *know-how* de cada uno; el segundo se enfoca en la entrada de nuevos mercados y segmentos de clientes aprovechando las fortalezas comerciales respectivas en cada mercado o segmento; el tercero aborda el incremento del valor del cliente: expandir, profundizar o redefinir las relaciones con los clientes actuales al complementar la oferta de productos y servicios con la del socio estratégico hasta alcanzar la excelencia operativa mediante la gestión de la productividad interna y la gestión de la cadena de aprovisionamiento. En esta investigación se analiza la viabilidad de llevar a cabo alianzas entre empresas del mismo giro con sectores de mercado específicos o bien entre empresas de servicios complementarios.

A este respecto, Medina y Bruque (2004) señalan que es importante que las empresas mantengan su autonomía y flexibilidad a pesar de que las empresas se alíen o se fusionen. Para lograrlo, las empresas participantes deben establecer metas comunes a largo plazo, para lo cual debe haber un equilibrio en las fuerzas de ambas empresas. Por esta razón, Abati e Imas (2006) señalan que al no tener una cultura empresarial sólida que pueda unir en cierta forma a la alianza y genere choques de comportamiento y actitudes, se pueden crear conflictos en la puesta en marcha de una alianza. En esta investigación se pretende analizar en qué medida existe la posibilidad de crear alianzas, partiendo del estudio de la cultura empresarial predominante entre los empresarios de la ciudad de Huajuapán de León, Oaxaca. Por lo tanto, para esta

investigación es importante recuperar los antecedentes de este tema y algunos elementos centrales que deben considerarse cuando se le analiza.

Existen muchas definiciones de cultura empresarial; para esta investigación se recuperó el concepto de Schein (1985) quien señala que la cultura organizacional es *un conjunto de supuestos básicos inventados, descubiertos o desarrollados por un grupo a medida que aprende a tratar sus problemas de adaptación externa y de integración interna, modelo que ha funcionado lo suficientemente bien como para ser considerado válido y para ser enseñado a los nuevos miembros como la forma correcta de hacer, pensar y sentir con relación a estos problemas*. Es de gran importancia estudiar la cultura empresarial, ya que para que una empresa logre ser competitiva, sus empleados deben tener buenas actitudes y conductas, lo que provocará que se dirijan hacia el logro de los objetivos conjuntos. La meta es que todos los miembros de las organizaciones tengan objetivos afines a los que persigue la organización para que de esta forma se logre tener conductas autorregulables en las empresas.

Como puede observarse, la cultura organizacional es un elemento central al considerar la realización de alianzas empresariales estratégicas, ya que si las personas que laboran en la empresa tienen una cultura individualista muy marcada, será sumamente complejo lograr que adopten los valores y actitudes organizacionales que se necesitan para lograr los objetivos que se establezcan como alianza. Es estas circunstancias la realización eficiente de alianzas podría tornarse difícil de implementar, debido a que a la complejidad de crear alianzas entre empresas que poseen culturas que, en el mejor de los casos son mínimas, se le agrega el lograr una de múltiples culturas individuales apáticas a los logros y metas de la organización en que laboran. Por lo tanto, la creación de alianzas empresariales depende de que la cultura empresarial esté a favor del trabajo conjunto y la cooperación para realizar actividades de manera colectiva.

METODOLOGÍA

La investigación fue de tipo transeccional, ya que se analizó la cultura empresarial en el momento presente. También es una investigación que aunque se realizó con un enfoque cualitativo por la riqueza del análisis e interpretación de los datos, mantiene implícita una correlación entre las características de la cultura empresarial y la posibilidad de realizar alianzas estratégicas. Para analizar la viabilidad de formar alianzas entre los empresarios de la Ciudad de Huajuapán de León, Oaxaca, que podría dar como resultado la creación de grupos de empresas del mismo giro o de giros complementarios que trabajen juntos hacia un mismo objetivo se realizaron entrevistas semiestructuradas a los propietarios de 25 microempresas, 25 empresas pequeñas y 10 empresas medianas. La información recabada durante las entrevistas se complementó con los ejercicios de observación realizados durante las diversas visitas a cada empresa, así como con la información recabada durante la investigación documental respecto a la cultura empresarial y las alianzas empresariales.

RESULTADOS

Después de realizar las entrevistas con los 50 empresarios, y de realizar ejercicios de observación e investigación documental respecto a las tradiciones y costumbres locales, fue posible caracterizar la cultura empresarial y evaluar la posibilidad de conformar alianzas empresariales como medio para lograr la permanencia de más pymes e incluso impulsar su competitividad. Al analizar la cultura empresarial se puede ver que los principales valores presentes en las empresas analizadas son: solidaridad, responsabilidad, trabajo en equipo, confianza y lealtad. En la mayor parte de las empresas hay al menos 2 empleados que ya tienen más de 10 años trabajando en la misma empresa. No realizan muchas actividades conjuntas, pero cuando los empleados tienen un problema familiar o de salud, el propietario suele apoyarles con permisos y si es necesario con alguna contribución económica. Un resultado que vale la pena destacar es que en la Ciudad de Huajuapán de León, en donde se desarrolló esta investigación, no se han concretado alianzas empresariales de un sector de empresas o de un giro de actividad en particular. Sin embargo, sí fue posible

identificar la voluntad y el deseo de realizar más actividades conjuntas, ya que se han organizado Expo Ferias comerciales y Expo Ferias Agropecuarias. En esas ocasiones se ha logrado reunir a diversos empresarios interesados en mostrar y comercializar de manera temporal los productos que ofrecen a través de sus empresas, ya sean comerciales y/o de servicios, en determinados lugares en donde se realiza alguna celebración como la Feria de una determinada población o bien un evento que se desarrolla con el fin de dar a conocer tales productos.

Como puede verse, existe el ingrediente esencial para realizar trabajo conjunto y esto probablemente tiene que ver con que esta ciudad se encuentra ubicada en el estado de Oaxaca, México, un estado en el que se tienen ciertas tradiciones y costumbres, entre ellas lo que se conoce como *usos y costumbres* que se refiere a un conjunto de prácticas que se han llevado a cabo desde la época de la colonia. El mejor ejemplo de este tipo de prácticas lo constituyen las celebraciones y festividades ligadas a una tradición religiosa, siendo la festividad más importante la *Fiesta Patronal*. Para esta celebración, las personas mayores de cada familia suelen reunirse para tratar los problemas de la comunidad o ciudad en la que se encuentran. En esas reuniones se plantean ideas para resolver problemas comunes y también se proponen soluciones, sabiendo que siempre se seguirán las recomendaciones de la asamblea. Si la asamblea determina que se debe cooperar económicamente o con trabajo, las personas a las que se elige para realizar ciertas actividades deben acatar tales resoluciones. Ligado también a las tradiciones y costumbres de los habitantes del estado de Oaxaca se encuentra la práctica del *tequio*, nombre que se le da al trabajo comunitario que realizan los habitantes de cada comunidad o ciudad para limpiar, pintar, remodelar o construir algún espacio de uso común.

Por otra parte, el principal problema de las empresas nuevas, es lograr sobrevivir en un mercado en el que hay muchas empresas ofreciendo el mismo tipo de productos, mientras que los consumidores y su ingreso, permanecen constantes. Una de las desventajas de las Mipymes de esta ciudad es que en muchas ocasiones no les es posible competir en precio con las empresas de alcance nacional o transnacional. Julien y Molina (2012), señalan que la mortalidad de las PyME en México es tan grave que de cada 100 empresas constituidas, 90 no alcanza a llegar a los 2 años de existencia, mientras que en países industrializados esta cifra es de 40%. Para el caso de la Ciudad de Huajuapán de León, Oaxaca, las autoridades municipales señalan que más del 50% de empresas no sobrevive al primer año. Durante la investigación también se pudo notar que los empresarios tienen la costumbre de unirse para dar respuesta a problemas comunes, ya que ellos comentaron que cuando hay problemas en sus negocios o en la colonia donde viven, siempre se unen para solicitar el apoyo o la asesoría por parte de las autoridades municipales, esto debido a que indicaron claramente que no es lo mismo manifestar sus demandas de manera individual que hacerlo de forma grupal, ya que unidos tienen mayores posibilidades de obtener respuestas a la problemática que se les vaya presentando. Otro aspecto que puede considerarse a favor de la posibilidad de conformar alianzas empresariales, es que también existen algunos esfuerzos de trabajo conjunto para realizar diversas actividades, ejemplo de ello son las actividades que realizan actualmente algunos empresarios que colaboran con asociaciones de beneficencia pública o en asociaciones civiles de alcance nacional o internacional a través de las cuales llevan a cabo labores de asistencia social.

CONCLUSIONES

Luego de haber realizado la investigación documental y la investigación de campo, se puede concluir que, por la tradición que existe de trabajo conjunto en el estado de Oaxaca desde la época colonial en la que ya se realizaban *tequios*, aunado a valores tales como el trabajo conjunto, o la solidaridad, que predominan entre los empresarios, y considerando que estos tienen buenas relaciones entre ellos y realizan algunas actividades conjuntas, sí sería posible integrar alianzas empresariales. Además, se considera que la creación de alianzas es viable porque se identificaron prácticas conjuntas con objetivos altruistas, y existe el interés para que un grupo de empresarios pueda solicitar beneficios conjuntos, con lo cual todos los empresarios que integraran una alianza, podrían gozar de diferentes beneficios tales como disminuir costos,

obtener tratos preferenciales, recibir capacitación y asesoría de autoridades municipales, estatales o federales e incluso obtener apoyos financieros como grupo.

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ANÁLISIS DEL USO DE LA PLANEACIÓN ESTRATÉGICA EN LAS MIPYMES FAMILIARES, A PARTIR DE UN GRUPO DE EMPRESAS COMERCIALES Y DE SERVICIOS

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RESUMEN

En México, 95% de las Micro, Pequeñas y Medianas Empresas (Mipymes), son empresas familiares (Belausteguigoitia, 2004). Las Mipymes generaron un 79.6% de empleo y participaron con el 51.6% del PIB. Sin embargo, una gran cantidad de empresas solamente permanecen en funcionamiento unos meses, por lo que de cada 100 Mipymes que se crean, 90 no alcanzan a llegar a los 2 años de funcionamiento (INEGI, 2009). Se ha discutido respecto a la importancia del contexto y a la necesidad de apoyos gubernamentales para este tipo de empresas, pero también se ha identificado como elemento causante de la mortandad, la mala administración de sus dirigentes. En la presente investigación se presenta la importancia de la planeación estratégica en las Mipymes familiares. Se analiza una muestra de Mipymes de los sectores comercial y de servicios en la Ciudad de Huajuapán de León, Oaxaca, México. El objetivo de esta investigación es conocer el perfil de sus dirigentes y los principales problemas que enfrentan para posteriormente determinar en qué medida utilizan la planeación estratégica para buscar soluciones. Finalmente se plantean los primeros pasos para incorporar la planeación estratégica en su administración. La investigación es cualitativa y su alcance es exploratorio y descriptivo.

PALABRAS CLAVE: Empresas Familiares, Planeación Estratégica, Micro, Pequeñas Y Medianas Empresas

ANÁLISIS DEL USO DE LA PLANEACIÓN ESTRATÉGICA EN LAS MIPYMES FAMILIARES, A PARTIR DE UN GRUPO DE EMPRESAS COMERCIALES Y DE SERVICIOS

ABSTRACT

In México, 95% of the SMEs (Small and Medium-size Enterprises), are family business (Belausteguigoitia, 2004). The SMEs generated 79.6% of the employment opportunities and participated with 51.6% of the gross domestic product (GDP). However, a great amount of enterprises are open just for a few months. From each 100 SMEs that are created, 90 can't keep working for more than 2 years (INEGI, 2009). Many authors have argue about the importance of the context and the need of governmental support for this kind of enterprises, but it has been identified another cause of the enterprise closing: bad administration of their managers. In this research it is possible to see the importance of the strategic planning in the family SMEs. A sample of SMEs from the commercial and service sector are analyzed. In this research the importance of the strategic planning in the family SMEs is presented. The objective of this research is to know the managers profile and the main problems they usually face, as well as to determine to what extend the strategic planning has been used to find solutions to those problems. In the last part of this document the first steps to integrate the strategic planning in the family SMEs are presented. This research is qualitative, exploratory and descriptive.

JEL: M1

KEYWORDS: Family Business, Strategic Planning, Small and Medium-Size Enterprises

INTRODUCCIÓN

Las micro, pequeñas y medianas empresas siempre han tenido un desarrollo complicado debido a los cambios bruscos que presenta la economía y que se traduce en fluctuaciones en el desempeño empresarial. La falta de estabilidad en el desempeño empresarial plantea ciertas interrogantes tales como: ¿Qué actividades debe realizar cada uno de los miembros de la empresa?, ¿cómo conseguir dinero para pagar la nómina del mes cuando la economía se encuentra deprimida? y algunas otras interrogantes más de largo plazo como: si las ventas siguen así ¿qué hacer para que sobreviva el negocio? En México existen más de tres millones de empresas, de las cuales el 95% son microempresas y Oaxaca es uno de los cinco estados con un alto grado de marginación, donde 356 de los 400 municipios del país ubicados en el límite de la pobreza extrema pertenecen a este estado (Chavela, 2005). Kuhlman (1997) afirma que en México el 90% de las empresas son de carácter familiar y por eso inician sus actividades con muy pocos recursos y escasos apoyos. El principal motor para su creación es la necesidad de supervivencia, lo que ayuda a superar los obstáculos que se van presentando.

Esta investigación se refiere a la importancia de la planeación estratégica en las Mipymes familiares en los sectores comercial y de servicios de la Ciudad de Huajuapán de León, Oaxaca. Esto debido a que en múltiples investigaciones se ha llegado a la conclusión de que dichas empresas enfrentan graves problemas, muchos de ellos derivados de su falta de planeación, sin una visión de a dónde quieren llegar. En esta ciudad la mayor parte de la población se dedica al comercio y al sector de servicios, según los datos que arrojó el Censo de Población y Vivienda realizado por el Instituto Nacional de Estadística y Geografía (INEGI) en julio de 2010. Cuando se habla de empresas familiares no se tiene una definición universalmente aceptada, esto debido a que las empresas familiares no son iguales, ya que cada una de ellas poseen características incomparables que provienen de singulares dinámicas familiares, pero para fines de esta investigación se utiliza la definición de Belausteguigoitia (2004) que define a este tipo de empresas como una organización en la que la cultura es trascendente y compleja, pues combina atributos de la familia propietaria y de la propia empresa. En México, el estudio de la empresa familiar es de gran importancia, pues la mayoría de sus empresas son de carácter familiar y por ello es necesario incrementar los esfuerzos para conocer los factores que pueden contribuir a su subsistencia y la influencia de los valores familiares.

En la formación de las empresas familiares intervienen dos factores principalmente: la participación de las familias y la dedicación o el tiempo que le asignan a la empresa. La principal problemática que enfrentan las empresas familiares es que en la mayoría de los casos la influencia que tiene el fundador es decisiva en la toma de decisiones de la misma, sin embargo, en un porcentaje elevado de estas empresas el propietario no tiene los elementos básicos para llevarla por el mejor camino. La ejecución eficiente de un plan estratégico es lo que permite a las empresas incrementar su rentabilidad y mejorar su desempeño, el objetivo de la planeación estratégica no es planear sino realizar en forma ordenada un amplio número de actividades que, a su vez, involucra el uso de recursos tanto humanos como materiales.

Para fines de esta investigación se retoma la definición de Acle (1989), según la cual la planeación estratégica es un conjunto de acciones que deben ser desarrolladas para lograr los objetivos estratégicos; lo que implica definir y priorizar los problemas a resolver, plantear soluciones, determinar los responsables para realizarlos, asignar recursos para llevarlos a cabo y establecer la forma y periodos para medir los avances. Esta investigación se desarrolló en la Ciudad de Huajuapán de León, Oaxaca, que pertenece a la región mixteca del estado de Oaxaca. La metodología de esta investigación es cualitativa y se realizó

tomando como base una muestra de 50 microempresarios propietarios de empresas familiares comerciales y de servicios con más de cinco años de funcionamiento, teniendo como base entrevistas semiestructuradas.

REVISIÓN LITERARIA

En la actualidad no se cuenta con una definición que haya sido universalmente aceptada respecto al concepto de empresa familiar. Por ello, el tratar de integrar una definición de este tipo de empresas es uno de los primeros desafíos que enfrentan quienes deciden realizar investigación sobre este tema. Esto se debe a que el estudio de este tipo de empresas puede considerarse como una disciplina muy joven y la información que se relaciona con el tema generalmente se encuentra circunscrita por una serie de circunstancias que le definen y determinan, por ello, los conocimientos que se generan en relación con este tema no siempre pueden ser utilizados de manera universal y tampoco se pueden establecer comparaciones sencillas entre los diferentes estudios que existen. Sin embargo, a fin de poder conducir esta investigación, a continuación se presenta una definición de empresa familiar para poder recuperar sus principales características. Gallo (2008) define la empresa familiar como aquella empresa en la que a) el poder de la decisión, habitualmente se encuentra unida a la propiedad de capital que pertenece a una familia, b) algunos miembros de la familia desempeñan responsabilidades de gobierno y dirección en los órganos que ejercen el poder, c) como mínimo algunos miembros de la segunda generación están incorporados a la empresa.

Leach (2009) señala que un aspecto clave que distingue a la empresa familiar de la no familiar es la relación de parentesco entre algunos de sus miembros, que en su lugar de trabajo comparten valores, creencias y normas de conducta provenientes del ambiente familiar. Gallo (1989) también señala que con frecuencia suele confundirse el hecho de ser propietario con tener capacidad para dirigir, ya que con frecuencia algunas personas cuentan con algunas habilidades, mientras que otras las tienen menos desarrolladas. En este tipo de empresas es frecuente encontrar que, debido a su rápido inicio por la necesidad de generar autoempleo, en muchos casos sus integrantes no cuentan con los conocimientos necesarios para estructurarlas de manera formal, por ello adolecen de algunos elementos administrativos que aunque parecen básicos, algunas veces se omiten, dificultando de cierta manera el funcionamiento de estas. Uno de los aspectos que suelen omitirse es el realizar un plan que contemple los objetivos de la empresa, las acciones más importantes que deben realizarse para lograrlos así como los principales responsables de su realización, a fin de que se pueda asegurar su cumplimiento.

La planeación estratégica implica considerar tanto las capacidades como las habilidades de los integrantes de los familiares, así como también las de las personas externas a la familia que formen parte de la empresa. Acle (1989) define la planeación estratégica como el conjunto de acciones que deben ser desarrolladas para lograr los objetivos estratégicos, lo que implica definir y priorizar los problemas a resolver, plantear soluciones, determinar a los responsables para realizarlos, asignar recursos para llevarlos a cabo y establecer la forma y periodos para medir los avances.

METODOLOGÍA

El objetivo de esta investigación fue conocer el perfil de los dirigentes o propietarios de las 50 empresas familiares consideradas, identificando los principales problemas que enfrentaron estas para contar con los elementos que permitan determinar en qué medida utilizan la planeación estratégica para buscar soluciones a los problemas de la empresa. Esta investigación es de tipo cualitativo, ya que tiene el objetivo de conocer la importancia y los efectos de implementar la planeación estratégica en las microempresas familiares del sector comercial y de servicios de la Ciudad de Huajuapán de León, Oaxaca.

Esta investigación se llevó a cabo a partir de una muestra de microempresarios propietarios de empresas familiares comerciales y de servicios con más de 5 años de funcionamiento, teniendo como base entrevistas semi-estructuradas. El alcance de la investigación es exploratorio y descriptivo de acuerdo a lo establecido

por Hernández, Fernández y Baptista (2010), ya que no se conoce ninguna investigación previa sobre este tema y se pretende caracterizar el comportamiento de las microempresas familiares y la problemática que enfrentan en su desarrollo, así como la importancia que puede tener la planeación estratégica para mejorar su desempeño.

RESULTADOS

Los principales problemas a los que se enfrentan las microempresas familiares de la Ciudad de Huajuapán de León, Oaxaca, dedicadas al comercio y a los servicios son: una alta rotación de personal, falta de financiamientos para mejorar su empresa, problemas para calcular la mercancía que deben tener en cada época del año, dificultades para calcular el personal que requerirán en ciertas épocas del año. También mencionaron que suelen tener dificultades con algunos clientes, pues algunos solicitan pedidos especiales, pero sí les ha llegado a pasar que lo que se debía tener listo, no se completa o se hace con especificaciones diferentes a las solicitadas por los clientes.

El perfil de los dirigentes entrevistados es el siguiente: el 60% son personas que tienen estudios a nivel medio superior, el 24% tienen estudios a nivel superior, pero ninguno de ellos estudió una licenciatura relacionada con la administración de una empresa o el control de sus finanzas. El 16 % restante tiene estudios a nivel primaria, secundaria o preparatoria trunca. También se puede señalar que solamente las empresas medianas cuentan con organigrama de la empresa y tienen establecida por escrito la misión y la visión. La información que suelen tomar en cuenta los propietarios de microempresas familiares comerciales y de servicios de la Ciudad de Huajuapán de León, para la toma de decisiones es básicamente de dos tipos: la información previa respecto a cuánto y cómo se han hecho las cosas en momentos previos y lo que ellos como propietarios consideran que es lo más conveniente.

A partir de las entrevistas realizadas a los propietarios de empresas familiares dedicados a las actividades comerciales y de servicios de la Ciudad de Huajuapán de León, Oaxaca, se pudo confirmar que no han llevado a cabo actividades de planeación estratégica anteriormente. El 90% de los empresarios entrevistados de la muestra de empresas comerciales y de servicios de la Ciudad de Huajuapán de León, Oaxaca que aún no utilizan la planeación estratégica, luego de que se les explicó a grandes rasgos en qué consiste, consideraron que sí podría ser útil emplearla en el funcionamiento de sus empresas.

Los empresarios entrevistados no han llevado a cabo antes una planeación estratégica de las actividades de su empresa, pero los que tienen una mayor estructura señalaron que únicamente planean las cosas que van a hacer de manera mental o hacen anotaciones en su agenda personal, sobre todo cuando se trata de viajes o citas con proveedores o clientes importantes. Las principales causas por las cuales los propietarios de microempresas familiares comerciales y de servicios de la Ciudad de Huajuapán de León, Oaxaca, no han utilizado la planeación estratégica en sus empresas son las siguientes: 38% dijo desconocer en qué consiste la planeación estratégica, 32% indicó que no tiene tiempo para llevar a cabo actividades administrativas, 16% señaló que no le ha hecho falta hasta ahora el llevar las cosas por escrito o hacer planes a largo plazo, es decir, que no cree que la planeación tenga utilidad y 14% dijo que preferiría que alguien con una formación universitaria le ayude con esos aspectos, pues no cree contar con los elementos suficientes para hacerlo por sí mismo aunque se le diera capacitación.

CONCLUSIONES

Luego de haber analizado las entrevistas realizadas a la muestra de empresarios seleccionados, se puede concluir en primer lugar que más del 80% no conoce la importancia que tiene la implementación formal de la planeación estratégica para la toma de decisiones y para lograr la permanencia de las empresas en el mercado. También se pudo notar que a pesar de que actualmente realizan algunos esfuerzos por estructurar las actividades, no existe una vinculación de las actividades de los empresarios en el corto, mediano y largo

plazo. Tampoco se tiene por escrito la misión y visión de la empresa, lo que impide que se ligen las actividades a realizarse con la meta que se tiene establecida para cada empresa en un futuro.

Al analizar la relación entre la planeación estratégica y la permanencia de las empresas familiares, lo más importante fue que se detectó la disposición y el interés por parte de los empresarios para aprender sobre este tema y ponerlo en práctica. Además, se considera que puede ser de gran utilidad porque algunos de los problemas que los empresarios mencionaron son aspectos que se pueden mejorar si se prevén las actividades a realizar, los pedidos y las especificaciones de estos. Si bien resulta complicado establecer una relación directa entre la implementación de la planeación estratégica y la permanencia de las empresas familiares, lo que sí se puede asegurar es que el planear las actividades que se van a realizar, estableciendo objetivos, metas, actividades y responsables, resulta muy conveniente y puede mejorar el funcionamiento de la empresa.

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LA ACREDITACIÓN EN UNIVERSIDADES: CASO PROGRAMAS EDUCATIVOS DE CIENCIAS ADMINISTRATIVAS

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RESUMEN

El asegurar la calidad en todos los niveles educativos, es una tarea tanto en el plano internacional como nacional. En el caso particular de la Educación Superior en México, uno de los mecanismos implementados con este fin es la acreditación. La continuidad y permanencia de este proceso de evaluación son acciones que la Universidad Autónoma de Baja California ha tomado como elemento esencial de su plan estratégico para asegurar la calidad de sus programas educativos, alineada con sus políticas institucionales. Una vez que el dictamen emitido por el Consejo de Acreditación de la Enseñanza de la Contaduría y Administración, A.C. es favorable, lo acertado es dar estricto seguimiento a las recomendaciones recibidas, mismas que, por acciones realizadas de manera parcial o de forma diferente a lo solicitado por el organismo acreditador, se han señalado. A partir de lo anterior, se realiza un análisis del dictamen con la finalidad de cumplir las recomendaciones y conservar la acreditación. Se espera que la experiencia reportada sirva como referencia a otras instituciones en su búsqueda de la calidad educativa certificada.

PALABRAS CLAVE: Calidad Educativa, Acreditación, Plan Estratégico

ACCREDITATION IN UNIVERSITIES: THE CASE OF EDUCATIONAL PROGRAMS OF ADMINISTRATIVE SCIENCES

ABSTRACT

Quality assurance among every educational level is now both national and international task. In the particular case of Mexican Superior Education, one of the main established tools is Certification. The Universidad Autónoma de Baja California has taken continuous improvement as an essential element of its strategic plan to assure the quality and the permanence of their educational programs as well as their institutional policies. This is the result of recommendations listed in the opinion issued by the Accounting and Administration Teaching Certification Council, A.C. which every educational institution has to analyze and strictly take in consideration and complete action in order to accomplish every opinion and conserve the Certification. Starting with this case study, it is an expectation that the reported experience will help other educational institutions in their path of certificated educational quality.

JEL: I230

KEYWORDS: Quality Education, Certification, Strategic Plan

INTRODUCCIÓN

El compromiso por una educación de calidad, al interior de la Universidad Autónoma de Baja California (UABC), se encuentra plasmado en su Plan de Desarrollo Institucional 2011-2015, mismo que en su política número uno, denominada Impulso a la Formación de los alumnos, establece: "... la necesidad de responder adecuadamente a las demandas sociales de educación superior de buena calidad, lo cual implica, además

de actualizar los programas educativos y asegurar la calidad, ofrecer a los estudiantes oportunidades de formación integral en condiciones de equidad” (PDI, 2011-2015). De acuerdo a La Asociación Nacional de Universidades e Instituciones de Educación Superior (ANUIES) las instituciones pueden entender la acreditación como “una valoración que indica si una institución alcanza un nivel o estatus determinado” (ANUIES, 2001). Resulta importante, porque a partir de ella, se determina si la institución educativa resulta apropiada en diversos sentidos y por ende, debe recibir aprobación; es decir, debe ser aceptada en una determinada categoría.

En este contexto, la acreditación implica, tanto para las instituciones como de forma individual, una búsqueda de reconocimiento social y de prestigio para los miembros de estas instituciones. En ese sentido, los procesos de acreditación representan un requerimiento en nuestros días al constituirse en garantes de calidad, proporcionando credibilidad a las funciones sustantivas ya que están consignados a avalar la calidad y proporcionar credibilidad respecto a un proceso educativo y sus productos. En el PDI 2011-2015 de la UABC se señala, como uno de sus objetivos estratégicos, fomentar la calidad educativa, por lo que se asienta y reconoce que los procesos de acreditación resultan en un mecanismo para lograrla, fortaleciendo los programas de licenciatura, a través de ellos. Este objetivo queda asentado en la iniciativa mencionada en la que se expresa “... por una parte, confirmar el compromiso de la UABC por mantener la buena calidad de los programas educativos que ofrece y, por la otra, asegurar la pertinencia de los mismos”, lo anterior con el apoyo de organismos acreditadores reconocidos por el Consejo para la Acreditación de la Educación Superior, A.C. (COPAES), instancias gubernamentales y organismos internacionales de prestigio y reconocimiento social.

El Consejo de Acreditación en Ciencias Administrativas, Contables y Afines (CACECA) establece como su misión el “mantener una cultura de la evaluación que permita promover la mejora continua en los programas académicos impartidos en las instituciones de educación superior en las ciencias contables, administrativas y afines, con calidad y pertinencia local y global”, al ser una misión compartida con la UABC, al interior de la Facultad de Ciencias Administrativas y Sociales (FCAyS) también se ha asumido este reto, tarea emprendida desde hace 13 años y que se ha convertido en una constante en sus políticas institucionales. En este tenor, la *continuidad y permanencia* son acciones que se ha tomado como bandera, en relación al aseguramiento de la calidad y el plan establecido para mantenerla. Una vez que el dictamen emitido por CACECA es favorable, lo procedente es dar puntual seguimiento a los indicadores que, por acciones realizadas de manera parcial o de forma distinta a lo solicitado por el organismo acreditador, sigan pendientes de cumplir en los procesos de seguimiento.

Estas recomendaciones pueden cumplirse de manera parcial en la primera visita y de manera total en una segunda, con fechas previamente programadas. Una vez que se cumplen los puntos anteriores, se realiza un análisis del documento emitido por el órgano acreditador con la finalidad de tener una idea clara de los indicadores que será posible cumplir en el corto, mediano y largo plazo, dependiendo del carácter institucional de los mismos; es decir, que su cumplimiento no depende de la Facultad, sino de acciones que se deberán realizar a nivel UABC. En congruencia con estos retos, la FCAyS se ha dado a la tarea de obtener y mantener acreditados los programas educativos de Licenciado en Informática (LI), Licenciado en Administración de Empresas (LAE) y Licenciado en Contaduría (LC) pertenecientes al área de Ciencias Administrativas. Dicha acreditación corresponde al órgano acreditador CACECA, que lo ha otorgado en una primera evaluación, el 23 de octubre de 2002. La última re acreditación se obtuvo el 28 de septiembre de 2012 y tendrá vigencia por un periodo de 5 años.

Objetivo

Con base en lo anteriormente desarrollado, el objetivo del presente trabajo es realizar un análisis de las observaciones que el Órgano Acreditador ha planteado como requisitos a cubrir para su próxima visita,

identificando la instancia encargada de darles cumplimiento, además, plantear propuestas de los mecanismos a desarrollar para el acatamiento de los mismos.

METODOLOGÍA

Para el logro del anterior objetivo, en este estudio se desarrolla una investigación de tipo observación participante, cuantitativa y de carácter exploratorio. (Hernández, Fernández y Baptista, 2010).

Población: Para efecto de este análisis se ha considerado la información de las tres carreras antes mencionadas, que son: LI, LAE y LC.

Instrumento: Concentrados de Resultados emitidos por el órgano acreditador, a las tres carreras.

RESULTADOS

Con la finalidad de mostrar la puntuación global que debe reunir un programa a evaluar, en la Tabla 1 se muestran las diez categorías y el puntaje que se debe alcanzar para cada una de ellas, mismas que son determinadas por el Consejo acreditador. Cabe mencionar que en una escala de valores, para que un programa sea acreditado debe obtener de 701 a 1000 puntos, si el número es menor de 701 puntos no se acredita.

Tabla 1: Categorías y Puntos Determinadas Por el Consejo Acreditador

Categorías	Puntos
Personal académico	185
Estudiantes	117
Evaluación del aprendizaje	52
Curriculum	133
Formación integral	70
Servicios institucionales de apoyo para el aprendizaje	68
Vinculación - extensión	118
Investigación	95
Infraestructura y equipamiento	41
Gestión administrativa y financiamiento	121
TOTAL	1000

Como se menciona anteriormente, para este trabajo se toma como referencia a los programas académicos de las tres licenciaturas del Área de Ciencias Administrativas, a saber: Licenciatura en Informática, Licenciatura en Administración de Empresas y Licenciatura en Contaduría. En una primera etapa, los programas educativos de LI, LAE y LC fueron sometidos al proceso de acreditación a partir de la solicitud hecha por la Institución a CACECA, a partir de esto se estableció la fecha de envío/recepción del documento de autoevaluación en el que se incluye de manera escrita la documentación, evidencias documentales y el cálculo del porcentaje alcanzado para cada indicador.

En una segunda etapa, se realizaron diversas acciones con la finalidad de revisar in situ lo incluido en el documento enviado previamente, entre las que se encuentran: visita de campo, entrevistas a estudiantes y egresados, sondeos de opinión al resto de la comunidad académica y de apoyo administrativo e intendencia, además de la revisión de evidencias documentales debidamente ordenadas en carpetas, incluyendo también la normatividad vigente de la UABC para su consulta, en caso de ser necesario. Con fecha del 28 de septiembre de 2012 el Comité Dictaminador consideró en sus dictámenes, que los programas académicos, de acuerdo al puntaje obtenido, quedaban acreditados por los próximos 5 años. En la Tabla 3 se muestra el desglose, por categoría, de los puntos obtenidos. Como puede apreciarse, los tres programas educativos rebasan el puntaje mínimo requerido (701 puntos), si bien es un logro importante, a partir de esto es

necesario un esfuerzo adicional para cumplir en la medida de lo posible con la totalidad de los puntos que avalaran la calidad académica ofrecida a nuestros estudiantes.

Tabla 3: Desglose de Resultados del Proceso de Re Acreditación 2012

Categorías	Puntuación Global			
	CACECA	Puntos Comité Dictaminador		
		LI	LAE	LC
1. Personal Académico	185	119.8	154.1	151.5
2. Estudiantes	117	93.0	72.0	92.6
3. Evaluación del aprendizaje	52	52.0	52.0	52.0
4. Currículum	133	133.0	133.0	133.0
5. Formación integral	70	57.0	64.25	70.0
6. Servicios institucionales de apoyo para el aprendizaje	68	51.5	51.5	51.5
7. Vinculación – extensión	118	88.1	101.91	106.5
8. Investigación	95	62.7	95.0	95.0
9. Infraestructura y equipamiento	41	41.0	41.0	41.0
10. Gestión Administrativa y financiamiento	121	11.5	111.5	11.5
TOTAL	1000	809.6	876.26	904.65

Programando el proceso de seguimiento y tomando en consideración el número de recomendaciones emitidas por el Consejo, se establece que la primera visita de seguimiento se llevará a cabo el 28 de marzo de 2014 en donde el requisito a cubrir será cumplir con el 40% de las recomendaciones, *para poder conservar la acreditación*. La segunda visita se programó para el 28 de septiembre de 2015, en donde se deberá dar cumplimiento en un 100%. Conforme a la fecha señalada, la primera visita se llevó a cabo el 27 y 28 de marzo de 2014 y consistió en comprobar el grado de cumplimiento de las recomendaciones pendientes de solventar de cada programa académico.

Una vez concluido el análisis, por parte del Consejo, con fecha 13 de mayo de 2014, se determinó que el avance a las recomendaciones para la re acreditación de los 3 programas académicos corresponde: para la Licenciatura en Informática fue del 50%, es decir, con 16 de las recomendaciones anteriormente señaladas, cumplidas. Para la Licenciatura en Administración de Empresas, fue del 52%, con 13 cumplidas y en el caso de Contador Público fue del 48%, que corresponden a 12 recomendaciones efectuadas de forma satisfactoria. Estos resultados se presentan en la Tabla 4, quedando pendientes para la segunda visita 16, 12 y 13 de ellas para LI, LAE y LC, respectivamente. En la fecha ya establecida se verificará su cumplimiento, en primera instancia con el envío de la respectiva auto evaluación y posteriormente con la visita de campo.

Tabla 4: Recomendaciones Atendidas y Pendientes En la Primera Visita de Seguimiento

Recomendaciones	Avance					
	LI		LAE		LC	
	Núm.	%	Núm.	%	Núm.	%
Recomendaciones emitidas por el consejo	32	100	25	100	25	100
Recomendaciones cumplidas por la Institución en la primera visita	16	50	13	52	12	48
Recomendaciones pendientes para la segunda visita	16	50	12	48	13	52
TOTALES	32	100	25	100	25	100

Recomendaciones Que Se Comparten En los Tres Programas Evaluados

En la categoría de *personal académico*, recomiendan incrementar el número de profesores que participa en los programas de formación y actualización docente pedagógica-didáctica. En este sentido, la Universidad cuenta con un programa institucional de formación docente por lo que será necesario redoblar esfuerzos para exhortar a los profesores a cumplir con ellos, basados en los resultados arrojados por la evaluación del desempeño en el aula que, realizan los alumnos al término de cada semestre.

En la *categoría estudiantes* se solicita que el 90% de los estudiantes egresados debe estar titulado, requisito que no se cumple. Acciones como talleres de titulación en donde se den a conocer las múltiples opciones que el Reglamento de Titulación contempla, sirvieran como medio para promover, entre los pasantes de pregrado, un interés prioritario por obtener su título profesional. La acción de asesorías académicas también fue observada en la categoría de *servicios de apoyo para el aprendizaje* y aun cuando no se contempla en las actividades de descarga académica, se realizan y se registra esta actividad en formatos autorizados por la subdirección académica de la Facultad. Una cuestión que debe tratarse de manera urgente es el que se refiere a la categoría de *vinculación-extensión* y tiene que ver con el intercambio de profesores con otras instituciones nacionales y extranjeras. Para atender a esta observación, será necesario la formación y registro correspondiente de cuerpos académicos que permitan establecer redes de colaboración y obtener recursos para llevar a cabo esta acción.

Recomendaciones Institucionales

Una recomendación que corresponde a la categoría de *personal académico* y que por su naturaleza queda fuera de los alcances de la Facultad, tiene que ver con el tiempo que un profesor de tiempo completo (PTC) debe dedicar a la investigación, siendo este del 30%. La realidad es que, debido a que la actividad predominante para un PTC es la docencia, esta situación es compleja, pues solo es posible asignar el 10% de su carga horaria a labores de investigación, solo si tiene un proyecto de investigación registrado en las instancias correspondientes. En la *categoría estudiantes* se establece que los egresados deben obtener 550 puntos del TOEFL como requisito de titulación asegurando así el dominio del idioma inglés. En la institución se ha establecido bajo acuerdo de las Dependencias de Educación Superior (DES), que solo se requieren 300 puntos (Oficio Número 438/2012-1, UABC) para cumplir con este requisito. Será necesario entonces, revisar los términos y las condiciones en la que se tomó esa determinación y realizar las gestiones pertinentes para recomendar un posible ajuste.

Otras Recomendaciones Relevantes

Una recomendación más, corresponde a la *categoría de personal académico* y se refiere a los perfiles académicos del profesor seleccionado para la materia a impartir. En este caso, la guía metodológica de reestructuración de planes de estudio de la UABC, no contempla esta acción, por lo que se deberá elaborar un documento adicional con los perfiles solicitados, que se hagan evidentes en el proceso de selección de personal y contribuya a mejorar la formación de los estudiantes. Será necesario, como una recomendación más de esta categoría, instrumentar y operar estrategias para incrementar el número de profesores con el grado de doctor. La acción inmediata es la concientización, y a partir de esto encontrar las condiciones adecuadas para que logren el grado y con ello impulsar su enfoque a la investigación con el desarrollo de proyectos derivados del programa académico.

Además, Es necesario también contar con profesores con experiencia laboral en el área de conocimiento que compartan ese conocimiento y experiencia dentro y fuera del aula. Este apartado se podrá lograr con la contratación de profesores de asignatura que se dediquen a la prestación de servicios profesionales. En lo referente a la carga académica orientada a la investigación de los profesores de tiempo completo, que también fue observada, recomiendan que sea igual o mayor al 30% de la carga de actividades. El acatamiento a esta observación, está fuera del alcance de toma de decisiones de la FCAyS, ya que no está

incluida en el Estatuto de Personal Académico. El mismo contempla la asignación de hasta 10 horas a la investigación, siempre y cuando el profesor sea responsable de un proyecto de investigación.

La actividad laboral profesional también es un asunto pendiente pues no se contempla en los procesos internos de evaluación de desempeño docente y se considera que atendiendo las recomendaciones de los perfiles académicos y el que se refiere a la experiencia laboral se estaría cubriendo a este indicador. En la categoría de *estudiantes* se debe atender, en primera instancia, el tema de la deserción que, de acuerdo a los lineamientos, debe ser menor al 20% del total de inscritos en la carrera y la realidad lo supera. En este renglón, la oficina del Departamento Psicopedagógico tiene registro de que la deserción se presenta por cuestiones personales y no académicas; aun así, se instrumentarán acciones de seguimiento para que en lo posible, evitar que los estudiantes abandonen la carrera. La reprobación también es un foco rojo, para ello dentro de la actividad de tutoría se trabajará con los docentes-tutores para que en este proceso, detecten a los alumnos en situación de riesgo y se implementen acciones de tutoría más directa y cursos remediales para abatir las deficiencias académicas. Otro de los aspectos a revisar es el relativo a la eficiencia terminal, misma que se señala debe ser por lo menos del 70% por cohorte generacional. En este rubro, la tutoría académica y psicopedagógica es clave; muchos de los casos tienen que ver con la falta de recursos económicos para continuar en sus estudios y concluirlos, por lo que la promoción y difusión de becas es determinante en este asunto.

En relación con La *formación integral* de los estudiantes, lo concerniente a actividades culturales resulta también una prioridad. En la Facultad se ha implementado un programa semestral llamado Jornadas FCAYS que incluye actividades relacionadas con el cine, danza, música, entre otras, que ayudará a cumplir con esta observación, siempre y cuando se acompañe con la debida promoción y difusión. La posibilidad de tener en biblioteca toda la bibliografía básica de las unidades de aprendizaje es un reto interesante, pues aunque se destinan recursos para esta acción, en esta disciplina existen acciones de consulta más eficientes que los libros de texto, por la rápida obsolescencia de sus contenidos, por lo que de manera natural, se recomienda recurrir a mecanismos de consulta como páginas de internet y revistas especializadas. La categoría de *gestión administrativa y financiamiento* debe atender lo relacionado con los donativos del presupuesto anual y este debe ser de al menos el 5%, bien sea en especie, servicio o efectivo, por lo que se insistirá a la administración de la Facultad se generen acciones orientadas a su cumplimiento.

CONCLUSIONES

En este momento se están atendiendo cada una de las recomendaciones pendientes de resolver para la segunda visita de seguimiento por parte del Consejo acreditador: Para ello, es necesario implementar una serie de acciones que evidencien el gran interés que tiene la Facultad y la Institución, de atenderlas. Cabe señalar, que algunas de las recomendaciones están sujetas a la normatividad vigente en la UABC. Es claro que por la razón anteriormente expuesta, que es muy probable que sólo se logre una aproximación a lo deseable en cada observación y que existen otras recomendaciones en las que habrá que sensibilizar a las autoridades de la necesidad de implementar cambios en lo general. Se considera que debe ser a través de los mandos superiores, tanto de la Institución como de CACECA, en donde se ubica la toma de decisiones, en donde se implementen las condiciones adecuadas, con la intención de abonar a la mejora continua y la buena calidad de los programas académicos, además de ofrecer a los estudiantes oportunidades de formación integral en condiciones de equidad.

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IMPLEMENTACIÓN DE INICIATIVAS DE RESPONSABILIDAD SOCIAL EN LAS PEQUEÑAS Y MEDIANAS EMPRESAS: CONSTRUCCIÓN DE UN INSTRUMENTO DE MEDICIÓN DE RSE EN LAS PYMES MEXICANAS

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RESUMEN

La construcción de instrumentos de medición en el área de las Ciencias Sociales es claramente susceptible a la evolución de las demandas económicas de la sociedad, lo que unido a que, en numerosos casos se trata de constructos latentes y susceptibles de observación de manera indirecta a través de las respuestas manifiestas de un sujeto a un conjunto de ítems, obliga al investigador a elaborar instrumentos cada vez más sensibles y refinados para medir los factores objeto de estudio. La construcción de un instrumento de estas características para medir la RSE en las PYMES mexicanas y su posterior aplicación a las mismas permitirá medir la evolución del concepto en el sector, concienciándolas de que su expansión depende de su conducta y de su aceptación en un entorno cuyos problemas y necesidades apenas comienzan a identificar y paliar con parte de los beneficios generados, dando lugar al concepto de RSE. De este modo, las empresas irán avanzando hacia la RSE al adoptar las demandas de la sociedad y, la sociedad adoptará a dichas organizaciones mejorando su imagen y prestigio; convirtiendo a la RSE en un valor agregado y una ventaja competitiva para las PYMES.

PALABRAS CLAVE: RSE, PYMES, Instrumentos De Medición

IMPLEMENTATION OF INITIATIVES SOCIAL RESPONSIBILITY IN SMALL AND MEDIUM ENTERPRISES CONSTRUCTION OF A MEASURING INSTRUMENT CSR MEXICAN SMES

ABSTRACT

The construction of measuring instruments in the area of social sciences is clearly susceptible to changing economic demands of society, which together with that in many cases is dormant and susceptible observation constructs indirectly through of gross responses of a subject to a set of items, forces the researcher to develop increasingly sensitive and sophisticated instruments to measure the factors under study. The construction of an instrument of its kind to measure CSR in Mexican SMEs and their subsequent application to allow them to measure the evolution of the concept in the field raise their awareness of their expansion depends on their conduct and their acceptance in an environment whose problems and needs just beginning to identify and mitigate some of the profits generated, leading to the concept of CSR. Thus,

companies will progress in adopting CSR demands of society and society adopt these organizations improve their image and prestige; CSR becoming an added value and competitive advantage for SMEs.

JEL: M4, M14, O40

KEYWORDS: CSR, SMEs, Measuring Instruments

INTRODUCCIÓN

La RSE se describe como una herramienta de gran utilidad para diferenciar a las organizaciones de otras de su tipo, fortaleciendo su imagen corporativa y sus indicadores de competitividad sin afectar ni sus costos ni a su productividad distinción que se refleja en: a) el fortalecimiento de la competitividad; b) la mejora de la imagen de la empresa en relación con los clientes con el fin de incrementar su grado de lealtad; c) mayor y mejor retención de empleados; d) mayor y mejor contratación de nuevos empleados con la consiguiente reducción de costos y, e) mejora de la eficiencia, lo que ha llevado a nuevas y más contemporáneas definiciones del concepto [1]. De este modo, la aplicación de la RSE incita a la empresa a incrementar sus niveles de competitividad a través del respeto y el desarrollo pleno de las personas, el entorno y las comunidades en donde opera, sin descuidar las expectativas de todos los involucrados: inversionistas, colaboradores, directivos, proveedores, clientes, gobierno, organizaciones sociales, comunidad y sociedad en general bajo un esquema de compromiso económica y ambientalmente sostenible que permita salvaguardar tanto las metas empresariales como el entorno.

El surgimiento de un nuevo modelo de empresa que expande su preocupación por el trato igualitario a los aspectos económicos, sociales y ambientales deriva de las sociedades cooperativas, que obtienen ventajas competitivas siempre y cuando sean conducidas por una estrategia que conduzca a una gestión integrada. La singular estructura y la composición de la estructura de gestión democrática de la cooperativa puede garantizar la integración total de las partes interesadas en el proceso de toma de decisiones de propietarios, clientes, proveedores y empleados [3]. Se trata de un compromiso consciente y congruente que asumen el empresario y la empresa, de cumplir integralmente con la finalidad de la empresa tanto en lo interno como en lo externo, considerando las expectativas de todos sus participantes en lo económico, social o humano y ambiental, demostrando el respeto por los valores éticos, las personas, las comunidades y la construcción del bien común con justicia social [4].

Por todo ello, y en cumplimiento al Plan de Desarrollo de la Facultad de Contaduría y Administración 2013-2017 [PDFCA-2013-2017], en el marco del Plan de Desarrollo de la Universidad Nacional Autónoma de México, que en su sección 5, Vinculación y Proyección, remite directamente a la necesidad de estrechar lazos entre la FCA y las organizaciones empresariales del país para Impulsar la creación de empresas sociales a través de la promoción y el desarrollo de proyectos de emprendimientos sociales con alumnos de la FCA y otros conjuntos en forma interdisciplinaria con el propósito de impulsar la creación de micros y pequeñas empresas sociales, incubar y asesorar empresas sociales que nazcan en México y en la UNAM [5], se está realizando un estudio sobre RSE en los Estados de México, Morelos, Michoacán, Guerrero, Querétaro y Puebla, tomando en consideración los datos sociodemográficos pertinentes aportados por determinadas unidades de análisis —una por Estado— seleccionadas debido a que los ingentes problemas socio-económicos de la entidad federativa requieren que sus organizaciones implementen acciones y estrategias de RSE.

Dicho estudio se define como un análisis exploratorio, de diseño no experimental, transversal y descriptivo con enfoque prospectivo. La extracción de la muestra será de tipo probabilístico y, la recolección de datos, se realizará mediante observación directa —sistemática y controlada— además de a través de entrevistas —formales, estructuradas y focalizadas—. El análisis correspondiente será de tipo nominal y ordinal simple —a través del uso de razones, proporciones, porcentajes y tasas— intervalar —medidas de tendencia central

y de dispersión—, de correlación —coeficientes de Pearson, Spearman y contingencia mediante ji-cuadrada— y mediante regresión.

Los resultados esperados permitirán la eficiencia de los mecanismos de implementación de iniciativas de RSE en las PyMES —en los rubros de rentabilidad, competitividad y sostenibilidad— que puedan ser incorporados a través de modelos gubernamentales de apoyo al sector. Debe considerarse que las prácticas de RSE han evolucionado en los países desarrollados, de compromisos privados a reglas jurídicas de cumplimiento obligatorio referidas a normas ambientales, derechos laborales, leyes de no discriminación en el empleo, etc. En cuanto a los países en desarrollo, como es el caso de México, las prácticas de RSE permanecen limitadas por los intereses de las compañías nacionales aun cuando avanzan lentamente en virtud de las presiones externas de diversos centros de poder —ETN, sociedad civil, ONG's, etc. — [2].

Todo lo cual impactará directamente sobre las PYMES, concienciándolas de que su expansión depende de su conducta y de su aceptación en un entorno cuyos problemas y necesidades apenas comienzan a identificar y paliar con parte de los beneficios generados, dando lugar al concepto de RSE. De este modo, las empresas irán avanzando hacia la RSE al adoptar las demandas de la sociedad y, la sociedad adoptará a dichas organizaciones mejorando su imagen y prestigio; la imagen y el prestigio empresarial impactarán directamente en la riqueza de los accionistas que refleja la fuerza del gobierno corporativo y, por último, el gobierno corporativo alentará las mejores prácticas mediante la protección de los intereses de los accionistas y la creación de ambiente de mayores retornos sobre la inversión de los accionistas, convirtiendo a la RSE en un valor agregado y una ventaja competitiva para las PYMES [6].

REVISIÓN LITERARIA

El concepto de RSE surge en los años 30, con el establecimiento de los primeros mecanismos de RSE en *The Function of the Executive* (Barnard's, 1938); *Social Control of Business* (Clark's, 1939) y *Measurement of Social Performance of Business* (Kreps, 1940), además de numerosos artículos en la *Harvard Law Review*, sobre las empresas como instituciones económicas que deben actuar socialmente sin ánimo de lucro. A fines de los 50, Rothmann Bowen señala la obligación de empresa de perseguir políticas, tomar decisiones y seguir líneas de acción deseables para los objetivos y los valores de la sociedad [7]. La RSE comienza a aproximarse al concepto de estrategia empresarial [8], al considerar a las empresas centros vitales de poder. Para los años 60, Davis afirmaba que la RSE debía aplicarse a acciones referidas al bienestar social y, Frederick, anotaba que los recursos de las empresas debían manejarse con objetivos sociales amplios. El concepto continúa reforzándose a partir de: a) la definición de los niveles de RSE; b) la diferencia entre obligaciones y reacción y, c) la integración de la responsabilidad como parte fundamental de las actividades empresariales. Niveles que apuntan a: a) las iniciativas de beneficencia de una empresa; b) la inversión social corporativa y, c) la integración de la responsabilidad como parte fundamental de las actividades empresariales [8].

Inicia entonces el debate sobre la diferencia existente entre obligación —comportamiento empresarial acorde al marco legal existente— y RSE —compromiso empresarial hacia la sociedad, independiente de las obligaciones económicas y legales—, con el fin de deslindar las acciones derivadas de la normatividad de las filantrópicas y de las adscritas a la RSE. Carroll, define la RSE mediante una pirámide que integra elementos económicos, legales, éticos y filantrópicos interactuando conjuntamente [9]. Durante los 70, el componente económico se contraponía con el compromiso moral de las empresas para actuar responsablemente hacia la sociedad y el medioambiente, tal como expuso Friedman al afirmar que el objetivo principal de las empresas radica en la obtención de utilidades, contando como su única responsabilidad la utilización de sus recursos para obtener las mayores ganancias posibles dentro de la competencia libre y abierta sin engaño [10]. Así, la RSE avanzó bajo la premisa de que dado que es la misma sociedad la que le permite operar a la empresa, la empresa tiene la obligación de satisfacer las

necesidades de la sociedad [11], por lo que la empresa comienza a considerarse como un ente social que debe actuar a favor del desarrollo de la sociedad.

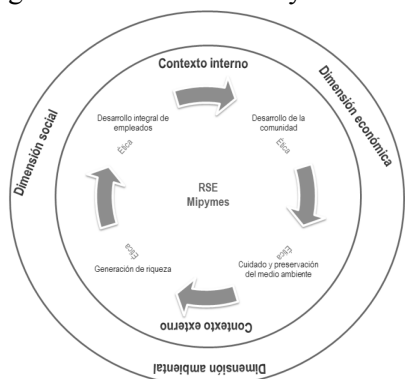
Para los años 80, la RSE se consolida bajo un doble carácter: a) protección para las propias empresas bajo las presiones políticas que parecían disputar la legitimación de las organizaciones y, b) foco de investigaciones y análisis científico [12] de temas afines, tales como la sustentabilidad. Por la misma época, se asumió —a partir del 3° principio de la Declaración de Río (1992)— el concepto de desarrollo sustentable, formalizado en el Informe Brundtland. Surge, también, el primer reporte de RSE publicado por Ben and Jerry's (1989). Carroll (1999), revela que el principal desafío del concepto consistió en responder adecuadamente el interrogante siguiente: ¿Cómo se pueden medir las actividades de RSE?, señalando como referentes teóricos a Dalton y Cosier (1982); Cochran y Wood (1984) y Clarkson (1995). Por otra parte, los esfuerzos por resolver el problema de la medición de impactos se ven reflejados en los indicadores ETHOS, DJSI y el de la Unión Europea, recogido en el Opinion on the European Economic and Social Committee on Information and Measurement Instruments for Corporate Social Responsibility. Investigaciones más recientes de la University of Illinois Chicago (McWilliams, Siegel y Wright, 2006) sugieren a las empresas utilizar indicadores como los propuestos por KLD o el Global Reporting Initiative (GRI) mencionado anteriormente. Porter (2007), plantea que la medición de la RSE es una herramienta eficaz para influir en la conducta corporativa, siempre y cuando los índices se midan en forma consistente, los indicadores reflejen el impacto social, los datos sean confiables y exista verificación externa. Burnard y Drucker, añaden al concepto de RSE elementos proactivos, al afirmar que el fin último de las empresas se maneja desde una perspectiva de dualidad: a) obtener ganancias y, b) efectuar acciones repercutan al progreso de las comunidades, desde la estructura de un conjunto de valores éticos que no solo se basen en el campo económico [13]. Freeman asume la necesidad de las empresas de tomar en cuenta los intereses de todos los grupos participantes en sus actividades. A partir de entonces la RSE se integra al debate internacional de la ONU o la OCDE.

La RSE ha sido objeto de numerosas interpretaciones, siendo uno de los actuales desafíos de las ciencias administrativas (Bir, Süher y Altinbsak, 2009), por lo que cabría preguntarse cuáles son sus variables principales y, posteriormente, definir los elementos que configuran sus actividades. Al respecto, se han desarrollado iniciativas legales que permiten normar las obligaciones sociales de las empresas. Así, el COM/2006/0136 (UE) la RSE es un modelo social, una forma de defensa por la solidaridad, la cohesión y la igualdad de oportunidades; reconoce que el concepto presenta carencias debido a: a) la falta de información en la evaluación de resultados; b) el conocimiento insuficiente de los consumidores; c) la ausencia de consenso sobre una definición general y, e) escasa presencia legal. Para mitigar dichas carencias deben respetarse los instrumentos internacionales, tales como las Normas de Trabajo de la Organización Internacional de Trabajo y el Promoting a European framework for corporate social responsibility green paper (2001) incluido en el Libro Verde (2001) [14].

Por lo que respecta a México, en la actualidad, la RSE es un aspecto de la gestión empresarial que ha dejado de concernir únicamente a las macroempresas para integrarse —especialmente en los países de gran desarrollo— en las organizaciones empresariales de menor tamaño. Sin embargo, aun cuando existe un amplio consenso sobre la importancia de la RSE como factor prioritario para la generación de un desarrollo sostenible en México, buena parte de las Pymes mexicanas —asociadas a una imagen de tradición, apego al pasado y resistencia a los cambios [15] [16]— aún carecen de estrategias claras para su adopción e implementación. Por ello, requieren de instrumentos que posibiliten la incorporación de la RSE a sus procesos de gestión de manera gradual y ajustada a las particularidades individuales de cada empresa, de modo que puedan comenzar la adopción de estrategias de RSE tendentes a mejorar su gestión con vistas a la implantación de procesos de desarrollo ambiental y socio-económico tendentes a generar parámetros de sostenibilidad. El proyecto que aquí se presenta pretende contribuir eficazmente a mejorar la competitividad de las Pymes mexicanas con el fin de potenciar, posteriormente, la búsqueda activa de estrategias, metodologías y procesos que permitan a dichas empresas responder de modo contundente, eficiente y eficaz

a las necesidades socio-ambientales de la sociedad y del mercado [15], lo que requiere, en primer término, la construcción de instrumentos de medición para el diagnóstico de la RSE en las micro, pequeñas y medianas empresas, acordes a las recomendaciones nacionales e internacionales sobre la materia; ello con el propósito de definir con la prolijidad debida la situación de partida para, posteriormente, abordar el diseño e implementación de un Plan de Actuación en materia de RSE en las Pymes del país.

Figura 1. La RSE en las Pymes Mexicanas



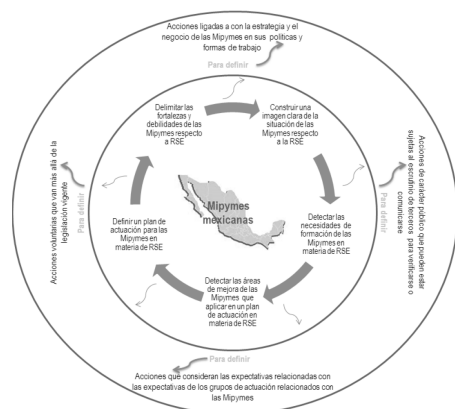
METODOLOGÍA DEL DISEÑO DEL INSTRUMENTO DE MEDICIÓN

La construcción de instrumentos de medición en el área de las Ciencias Sociales es claramente susceptible a la evolución de las demandas económicas de la sociedad, lo que unido a que, en numerosos casos se trata de constructos latentes y susceptibles de observación de manera indirecta a través de las respuestas manifiestas de un sujeto a un conjunto de ítems, obliga al investigador a elaborar instrumentos cada vez más sensibles y refinados para medir los factores objeto de estudio [19] aun cuando no sea sensible la evolución de escalas y cuestionarios de medición desde el inicio del siglo XX, ya que el criterio más obvio de diferenciación de estos instrumentos es la estructura de su construcción y el tipo de respuestas que requieren del sujeto [21]. La construcción de un instrumento de medición obliga al investigador a considerar la predictividad —proyección del rendimiento del factor objeto de estudio en un dominio particular—; la consistencia —con instrumentos alternos o con aplicaciones consecutivas—; y la estandarización —la adecuación empírica de una prueba desarrollada en un contexto distinto de aquel en que se aplica—; por último, es preciso considerar también, la correlación con otras pruebas que midan un constructo similar, así como la facilidad de administración e interpretación y la objetividad de las puntuaciones [20]. Dado que, en general, se trata de herramientas de uso masivo que cumplen con los estándares aceptados y aceptables para la literatura [21] la construcción de un nuevo instrumento de medición busca: a) actualizar los contenidos hasta ahora medidos del objeto de estudio; b) reflejar los avances teóricos del campo de conocimiento en el que se inscribe el factor a medir y, c) determinar cómo medir de forma apropiada un constructo —validez— [19].

Lo anterior, contextualizado en el marco de la sociedad de la información y el conocimiento, en el que la complejidad de la vida cotidiana imposibilita la comprensión de actitudes y comportamientos sin el auxilio de procesos o sistemas de medición ajustados a la problemática objeto de estudio. Ello implica, para el investigador: en primer lugar un alto nivel de profesionalización que le permita seleccionar/diseñar, aplicar e interpretar pruebas válidas y confiables que minimicen posibles errores de inferencia y predicción y, en segundo término, amplio dominio en el manejo de las destrezas requeridas para evaluar problemas emergentes propios de los ámbitos en que desempeña su labor [19], con el fin de optimizar su quehacer profesional. De acuerdo a lo anterior, la elaboración de un instrumento de diagnóstico de RSE (ID-RSE) puede definirse como una herramienta metodológica cuyos objetivos [v. figura 2] se sintetizan en la

obtención de un perfil empresarial de las Pymes en materia de RSE —acciones de RSE definidas— [v. figura 2] que, posteriormente, se plasmará de manera documental en el correspondiente informe de diagnóstico, que permita a la comunidad empresarial objeto del estudio evolucionar de la voluntad y el interés a la acción [15] e incorporar de modo gradual y sistemático estrategias de RSE.

Figura 2. Objetivos y acciones a definir a partir del ID-RSE para las Pymes mexicanas.



El instrumento que aquí se presenta, fue diseñado como una herramienta útil, práctica, comprensible y sencilla, cuyo tiempo de respuesta sea, a la par que breve, provechoso, interesante y beneficioso para el sujeto que lo cumplimenta. Está dirigido a cuadros medios y altos de las Pymes —directivos, gerentes, propietarios, jefes de área— interesados en iniciar o sistematizar propuestas de RSE en el marco de su empresa de forma fácil y coherente, con el fin de definir puntos de impacto en los que la RSE pueda iniciar o mejorar la sostenibilidad socioeconómica y ambiental de su organización sin afectar a la generación de riqueza de la misma [15]. Su construcción fue el resultado de un exhaustivo análisis de diferentes modelos instrumentales y recomendaciones nacionales e internacionales, aplicadas tanto dentro como fuera de México, con el fin de configurar una herramienta que aun cumpliendo los estándares internacionales responda a la realidad actual de las Pymes mexicanas [v. Tabla 1]. Cabe señalar que, de entre el gran número de instrumentos analizados, el cuestionario elaborado por la Comisión Europea, a través de la Dirección General de Empresas, que dio lugar al documento denominado Empresas Responsables, Cuestionario de Concienciación [15] constituyó el modelo de mayor trascendencia de entre los analizados. Una vez aplicado, analizado e interpretado, el instrumento deberá ofrecer respuestas a algunas preguntas planteadas en el protocolo del proyecto [v. Tabla 2].

Tabla 1. Extracto de instrumentos y herramientas analizadas para la construcción del ID-RSE

Indicadores de RSE [CEMEFI, México, www.cemefi.org.mx].
Lineamientos de RSE e Integridad [COMPITE, México, www.compitemex.org.mx].
Manual de indicadores de RSE [IARSE, Argentina, www.iarse.org/site/downloads/publicaciones/].
Indicadores en RSE [Business in the Community, Inglaterra, www.bitc.org.uk].
Guía inicial de RSE [Forum Empresa, www.empresa.org].
Herramientas de RSE [Business for Social Responsibility, Estados Unidos, www.bsr.org].
Herramientas en RSE [Red Puentes, www.redpuentes.org www.empresasustentable.com/resources/].
Libro Verde: Un marco europeo para la RSE [Comisión Europea, http://europa.eu.int/comm/].
Pacto Mundial de las Naciones Unidas [Global Compact www.unglobalcompact.org]
Norma AA1000 [www.accountability.org.uk]
Norma SA8000 [www.cepaa.org www.perugestiona.com/SA8000.pdf].
The World Business Council for Sustainable Development [www.wbcsd.ch].
ISO en RSE. [www.iso.org/iso/en/info/Conferences/SRConference/home.htm]
Códigos de Conducta. [www.codesofconduct.org].
Directrices para elaboración de reportes empresariales [Global Reporting, Initiative www.globalreporting.org].
Balance Social. [www.empresasustentable.com/resources/downloads/herramientas/].

Tabla 2. Extracto de cuestiones a las que debe responder el ID-RSE.

¿No existe RSE en las Pymes mexicanas o, por el contrario, existe pero carece de estructura y sistematización?
¿El hecho de que gran parte de las Pymes mexicanas sean empresas familiares, dirigidas por sus propietarios, influye de alguna manera en la falta de estructuración y sistematización de la RSE cuando ésta existe?
Si no existe RSE en las Pymes mexicanas, ¿qué barreras lo impiden?
¿Están dispuestas las Pymes mexicanas a situar a la RSE como un instrumento necesario de la gestión empresarial?
¿Son conscientes las Pymes mexicanas de que el modelo económico en el que están insertas requiere implementar modificaciones en la gestión empresarial para garantizar tanto la supervivencia de las propias Pymes como la sustentabilidad del planeta?
¿Consideran las Pymes mexicanas la necesidad de incluir entre las variables que afectan a su toma de decisiones los principios de la RSE?
¿Qué tipo de estrategia de actuación en RSE sería más adecuada a cada modelo de Mipyme?
¿Están dispuestas las Pymes a realizar esfuerzos posteriores en materia de RSE tras el diagnóstico inicial?
¿Qué esfuerzo están dispuestas a realizar las Pymes para implementar y/o sistematizar estrategias de actuación en materia de RSE?
¿La falta de estrategias de acción en materia de RSE es un elemento común a todas las empresas del sector?
¿Es posible llevar a cabo propuestas individuales para micros, pequeñas y medianas empresas o sería más adecuado elaborar un plan de actuación para el conjunto de las Pymes?
¿Las Pymes mexicanas están dispuestas a interactuar entre sí en materia de RSE estableciendo un frente común?

Adicionalmente, se ha tomado como base a la hora de construir el instrumento la propuesta de estructura de RSE implementada por Forética en su informe 2015 [24], elaborando ítems que respondan tanto a sus principios, sus objetivos estratégicos y sus líneas de actuación [v. Tabla 3].

Tabla 3. Propuesta de estructura del ID-RSE. Forética (2015).

PRINCIPIOS					
Competitividad	Cohesión social	Creación de valor compartido	Sostenibilidad	Transparencia	Voluntariedad
OBJETIVOS ESTRATÉGICOS					
Impulsar y promover la RSE en las Mipymes mexicanas	Impulsar y promover la RSE como atributo de competitividad, sostenibilidad y cohesión social		Difundir los valores de la RSE en el contexto de las pymes mexicanas	Crear un marco de referencia común para todo el territorio mexicano en materia de RSE	
LÍNEAS DE ACTUACIÓN					
[1] Promoción de la RSE como elemento impulso de Mipymes más sostenibles					
[2] Integración de la RSE en la formación y capacitación de los trabajadores de las Mipymes mexicanas			[3] Buen gobierno y transparencia como instrumentos de incremento de confianza de los actores involucrados en las Mipymes mexicanas		
[4] Gestión responsable de los RRHH en las Mipymes		[5] Inversión socialmente responsable de I+D+i		[6] Relación con los proveedores	
[7] Consumo responsable	[8] Respeto al medioambiente		[9] Cooperación al desarrollo	[10] Coordinación y participación	

Así mismo, a partir de los resultados obtenidos, se espera poder clasificar a las PyMES objeto de estudio de acuerdo a lo establecido en el Programa Latinoamericano de Responsabilidad Social Empresarial (Plarse), perteneciente al Instituto Ethos, cuyos indicadores se describen como una herramienta de aprendizaje y evaluación de la gestión en lo que se refiere a la incorporación de prácticas de RSE, la planificación estratégica y el monitoreo y desempeño general de la empresa. El citado programa ha elaborado una estructura de evaluación que permite delimitar la etapa actual de gestión de RSE en cuatro etapas correspondientes a determinados estadios de práctica, cada una de las cuales presupone el cumplimiento de la anterior y, en el caso de aquellas empresas que no puedan integrarse en ninguna etapa, a delimitar los motivos de dicha desincorporación [25]. Ello debido a que si bien México no forma parte de Plarse, se considera que el instrumento generado por el programa otorga a la gestión empresarial un elevado

grado de coherencia ya que, ofrece un sólido estado situacional —a dónde estamos, a dónde queremos ir— de las empresas ^[22] [Ver Tabla 4].

Tabla 4: Etapas de evaluación de estado de la gestión de RSE en las Pymes mexicanas. Plarse (2011).

ETAPAS			
Etapa básica	Etapa intermedia	Etapa avanzada	Etapa proactiva
La Mipyme se ubica en el nivel reactivo de las exigencias legales	La Mipyme mantiene una postura defensiva sobre el tema de la RSE, aunque comienza a implementar cambios y avances respecto a la conformidad de las prácticas	La Mipyme reconoce los beneficios de ir más allá de la conformidad legal, con el fin de prepararse para las presiones reguladoras que resultan en cambios de expectativas para la empresa. Considera a la RSE y al desarrollo sustentable como estratégicos para el negocio.	La Mipyme alcanza estándares de excelencia en sus prácticas de RSE, involucra a proveedores, clientes, y comunidad. Comienza a interesarse por influenciar políticas públicas benéficas para la sociedad
ETAPA 1	ETAPA 2	ETAPA 3	ETAPA 4
Nunca hemos tratado este asunto antes		No consideramos su aplicación en nuestra empresa	

El instrumento profundiza en acciones específicas llevadas a cabo por las Pymes para cada uno de los grupos de actores involucrados con ellas, intentando desarrollar el grado de implicación con el fin de evaluar aspectos tales como: a) transferencia de información entre la Mipyme y los grupos de interés; b) consideración de los grupos de interés a la hora de tomar decisiones de RSE; c) grado de transparencia de la información en materia de RSE; d) posicionamiento de la Mipyme en materia de RSE; e) acciones concretas llevadas a cabo por la Mipyme en materia medioambiental; f) acciones concretas llevadas a cabo por la Mipyme en materia social; g) efectos y beneficios de las acciones sociales que, en materia social y medioambiental lleva a cabo la Mipyme; h) prácticas concretas que la Mipyme desarrolla para fomentar la participación de sus empleados en materia de RSE; i) prácticas de respuesta de la Mipyme en materia de RSE para atender las necesidades de sus clientes y proveedores; j) acciones de política empresarial en materia de ética de honradez, calidad y consideración del impacto social y ambiental en sus actividades; k) compromiso ético de la Mipyme para valorar las buenas prácticas en materia de justicia social, entre otras.

En síntesis, la conjunción de instrumentos y metodologías permitirá analizar la implicación social, económica y medioambiental de las Pymes mexicanas y, por ende, obtener el estado actual de conocimiento, información y sensibilización que dichas empresas poseen en materia de RSE. Adicionalmente, se espera que el instrumento ayude a los cuadros gerenciales de las Pymes a reflexionar sobre la necesidad de fomentar el espíritu empresarial responsable, considerándolo como un factor de impacto que afecta beneficiosamente a la mejora continua, sensata y responsable del negocio, así como a la reputación del mismo y a su rendimiento ^[23].

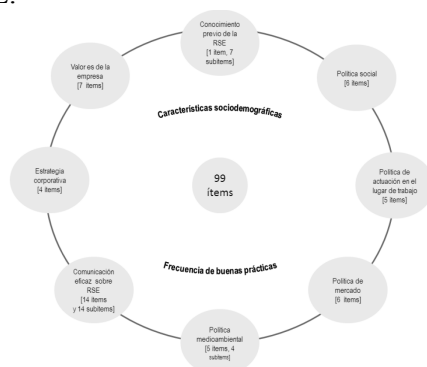
Análisis del ID-RSE

Los cuestionarios y escalas pueden definirse auto-informes estructurados presentados de modo integrado o en forma de lista —formulación secuenciada—, a manera de formulario de preguntas o aseveraciones a las que el sujeto debe responder mediante respuestas dicotómicas, ordinales —formato tipo Likert— o de diferencial semántico —adjetivos extremos— [21]. En el caso que nos ocupa, se han seleccionado las dos primeras opciones: respuestas dicotómicas —sí, no— y ordinales —siempre, casi siempre, algunas veces, casi nunca, nunca—.

El instrumento consta de 74 ítems expresados en forma de pregunta. Los ítems 1, 11, 37, 41 y 43, se subdividen a su vez en [7, 4, 5, 7 y 2 sub-ítems respectivamente], lo que da un total de 99 ítems, distribuidos

en 8 dimensiones: 1) conocimiento previo de la RSE; 2) estrategia corporativa; 3) política de actuación en el trabajo; 4) política medioambiental; 5) política de mercado; 6) política social; 7) valores de la empresa; 8) comunicación eficaz sobre RSE. Incluye, además, una sección dedicada a los aspectos sociodemográficos y otra enfocada a medir la frecuencia de buenas prácticas, a partir de la cual se evaluará el estado de la gestión en materia de RSE [v. figura 3]. Los ítems, tal como ya se ha expuesto, están conformados tanto por preguntas de respuesta dicotómica como por cuestionamientos de carácter ordinal. El instrumento, está dirigido a cuadros altos —gerentes, directores, propietarios y jefes de área— considera se diseñó considerando tanto las características estructurales de las Pymes mexicanas como la falta información sobre las mismas, dado que en virtud de la legislación vigente, su información financiera no es pública [14].

Figura 3. Dimensiones del ID-RSE.



La última sección del cuestionario, enfocada en la frecuencia de buenas prácticas, toca los tres ámbitos de actuación considerados regularmente en este tipo de estudios: a) económico, o funcionamiento financiero capaz de contribuir al desarrollo económico; b) social, entendido como las consecuencias sociales de la actividad de la empresa en todos los niveles —trabajadores, proveedores, clientes, comunidad y sociedad en general— y, c) ambiental o compatibilidad entre la actividad social de la empresa y la preservación de la biodiversidad y de los ecosistemas, incluyendo el análisis de los impactos del desarrollo [26].

Una vez construido el instrumento se procedió a validar su contenido, tanto en lo que se refiere a la representatividad de sus ítems como a la totalidad del campo o rasgo objeto de la evaluación. En otros términos, se comprobó que los ítems incluidos fueran una muestra representativa y amplia de los factores sujetos a medición, para lo cual se sometió al juicio de expertos, con el fin de elaborar un índice CAI que demostrase que cada uno de los reactivos de la prueba midiese el constructo en cuestión, lo que se traduce en una evaluación del grado de acuerdo o consistencia existente entre dos o más evaluadores acerca de la validez de contenido de los reactivos presentados [19]. Por lo que se refiere a criterios externos, es decir, al grado de correlación entre el instrumento construido y otra prueba similar que evalúa rasgos idénticos, se aplicó el coeficiente de correlación de Pearson y un análisis de regresión lineal simple. Por último, en lo que refiere a la validez del constructo, es decir, al grado de concordancia entre los resultados obtenidos al aplicar una prueba y los planteamientos o hipótesis teóricas existentes sobre el campo o rasgo evaluado [19] se efectuará a través de una prueba piloto con 20 Pymes del Estado de Michoacán, con el fin de evaluar el nivel de comprensión de los ítems, las instrucciones de la prueba y el tiempo de respuesta. Posteriormente, en función de esta muestra, se realizará un análisis preliminar de la confiabilidad del instrumento a fin de evaluar la consistencia interna del mismo y eliminar ítems con varianza cero.

La construcción del instrumento, consideró prolijamente la triple estrategia de Miguel-Tobal [23] para el diseño de este tipo de estructuras, seleccionando la estrategia racional que sustenta la elaboración de los reactivos en el contenido de la teoría en la que se basa el constructo a evaluar, lo que permitió identificar y generar las dimensiones a evaluar por el instrumento tras efectuar una prolija revisión teórica que permitió

redactar adecuadamente los reactivos correspondientes a cada dimensión. Por último, se obtendrá un índice de confiabilidad y validez mediante la aplicación Alfa de Cronbach.

RESULTADOS, CONCLUSIONES Y RECOMENDACIONES

En el momento de enviar esta ponencia no existen aún resultados preliminares del estudio, mismos que estarán disponibles durante el Congreso. La aplicación de un estudio de diagnóstico de RSE implica, para muchas de las Pymes el primer acercamiento a un concepto desconocido que, en primer lugar debe ser asimilado por la estructura global de la organización para, posteriormente, a través de un aprendizaje progresivo y dinámico, comenzar a integrarse en su quehacer cotidiano. Se trata, ciertamente, de un desafío complejo que, a corto y medio plazo, involucrará cambios sustanciales en la totalidad de los ámbitos de la organización además de un elevado nivel de compromiso tanto de la gerencia como de los trabajadores de la misma [17], [18], esto es, requiere de la implicación de la empresa en su conjunto. Para otro grupo de Pymes, sin embargo, la aplicación de prácticas de RSE es un proceso natural —a veces inconsciente— dada su estrecha interacción con el entorno en que se desarrollan —cercanía a clientes y/o colectivos comunitarios—, es decir, aplican tradicionalmente prácticas de RSE como parte de su quehacer cotidiano sin definir las ni nombrarlas como tales [15].

Ello en un contexto de globalidad que exige una mirada más integral de la empresa pero también, desde la consideración de las Pymes como parte de la cadena productiva de las grandes empresas que, a su vez, demandarán a sus pequeñas organizaciones proveedoras prácticas y políticas de RSE. Desde esta perspectiva, la inclusión de dichas prácticas y políticas en el desarrollo de las Pymes deberá convertirse, a medio plazo, en una forma de gestionar el mercado en toda su cadena productiva y, en consecuencia, en un elemento vertebral para incrementar la competitividad y rentabilidad de las empresas al generar beneficios financieros, socio-económicos y ambientales. En otros términos, la incorporación de la RSE a las Pymes optimiza su desempeño financiero, reduce sus costos operativos, mejora su imagen y reputación y, por ende, genera confianza en el interior de la empresa a través de la estructuración de una cultura organizacional sólida y estable en el tiempo que impactará positivamente tanto en la eficiencia y productividad de la organización como en la calidad de vida de sus integrantes [17], [18]. Ello desde la consideración de la empresa como una célula social compuesta por individuos y, por ello, sus fines económicos deben estar alineados con su función social [18].

Lo que, en un país con las condiciones socioeconómicas de México, demanda la actuación activa y propositiva de los empresarios, vinculándose a causas sociales a fin de contribuir, desde su especificidad, a la solución de los graves problemas nacionales y mundiales, asumiéndose no sólo como generadores de riqueza sino como constructores de sentidos y realidades [18], al satisfacer, a través de una actitud ética, las expectativas socioeconómicas, éticas y ambientales del colectivo de actores involucrados en la gestión empresarial —empleados, directivos, inversionistas, proveedores, clientes, gobierno, organizaciones sociales y comunidad—.

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IMAGEN CORPORATIVA RETO DE LAS PYMES DEL VALLE DE SAN QUINTIN, B.C. PARA PARTICIPAR Y COMPETIR EN EL COMERCIO ELECTRÓNICO

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RESUMEN

La imagen corporativa es la esencia de la entidad comprende los diversos elementos con los cuales el cliente identifica a la empresa, debe tener relación y coherencia con la misión, visión, filosofía y las políticas del propio ente, normalmente se representa por un icono, marca, canción, eslogan, un emblema, color específico, pictograma, etc. El intercambio de bienes y servicios a través de la web se ha incrementado en los últimos años, el primer paso para incursionar al E-commerce es definir claramente lo que se quiere proyectar, se prevé que para el 2016 las operaciones en línea tenga un incremento del 50%. El presente estudio se lleva a cabo con el objetivo de investigar si las Pymes del Valle de San Quintín cuentan con una imagen corporativa que les va a ayudar a incursionar al comercio electrónico. Ofertar bienes o servicios en línea les permite participar y tener presencia en mercados globales, los resultados obtenidos muestran que el 67% de las Pymes de la región invirtieron tiempo en trabajar y tener una imagen corporativa, sin embargo solo el 8% participa en el comercio electrónico.

PALABRAS CLAVES: Comercio electrónico, imagen corporativa

CORPORATE CHALLENGE OF SMEs VALLEY SAN QUINTIN, BC TO PARTICIPATE AND COMPETE IN ELECTRONIC COMMERCE

ABSTRACT

The corporate image is the essence of the entity comprising the various elements with which the client identifies the company, must be related and consistent with the mission, vision, philosophy and policies of the agency itself, typically represented by an icon, mark, song, slogan, emblem, specific color, pictogram, etc. The exchange of goods and services through the web has increased in recent years, the first step to penetrate the E-commerce is to clearly define what you want to project, it is expected that by 2016 online transactions has increased 50% The present study was performed in order to investigate whether SMEs Valley San Quintin have a corporate image that will help them make inroads to electronic commerce. To offer goods or services online allows them to participate and presence in markets overall, the results show that 67% of SMEs in the region spent time working and have a corporate image, but only 8% participate in electronic commerce.

JEL: M20, M30, R10

KEYWORDS: E-Commerce, Branding Corporate

INTRODUCCIÓN

El comercio ha existido y evolucionado conjuntamente con el hombre, el creciente uso de las tecnologías de información y comunicación (TIC's) ha transformado el canal de ventas. La Organización para la

Cooperación y el Desarrollo Económico (OCDE) precisa que el comercio electrónico comprende el proceso de compra, venta o intercambios de bienes, servicios e información mediante redes de comunicación (PROFECO, 2015). Para la Asociación Mexicana de Internet (AMIPCI) se practica el comercio electrónico cuando se celebra cualquier transacción económica que implique la contratación de productos y o servicios a través de un medio electrónico de comunicación a distancia. (AMIPCI, 2005). Estudios realizados por esta organización señalan que para octubre 2013 había 45.1 millones de usuarios de internet de los cuales el 37% realizó al menos una compra a través de la web, en esta investigación también se resalta que 6 de cada 10 internautas tienen intención de adquirir un producto o servicio en una tienda digital. (Ferrer, 2015) El comercio en línea durante el ejercicio 2013 generó cerca de 121.6 millones de pesos según estimaciones realizadas por la consultora eMarketer, se proyecta que para 2016 dicho monto se duplicara, previéndose que el 50% del incremento se dará a través de las redes sociales.

Las Pymes representan la columna vertebral de la economía del país debido a que generan el 52% del Producto Interno Bruto, si tienen la intención mantener su competitividad, de expandirse y sobrevivir a la globalización deben embarcarse al comercio electrónico, esto implica ofertar sus productos o servicios en el cibermercado. (Universal, 2014) El objetivo del presente estudio es investigar si las Pymes del Valle de San Quintín cuentan con una imagen corporativa que les va a ayudar a incursionar al comercio electrónico.

REVISIÓN DE LITERATURA

Pueden recurrir al comercio digital todas las entidades sin que sea un limitante la actividad a la que se dediquen, a través de la red pueden establecer el canal de venta, accediendo a un nuevo mercado, también les permite proporcionar y promover acceso interactivo a catálogos de productos y servicios, listas de precios, publicidad, soporte técnico y contacto ininterrumpido con los clientes. Entre las ventajas indiscutibles del cibermercado están la comodidad y la rapidez con la que el cliente puede satisfacer sus necesidades. La confianza de los ciberconsumidores cada día se incrementa tanto por las experiencias favorables en sus transacciones, así como por la protección de los ordenamientos jurídicos, ya que el comercio electrónico está regulado por el Código de Comercio y vigilado por la Procuraduría Federal del Consumidor con apego a las recomendaciones hechas por parte de la OCDE.

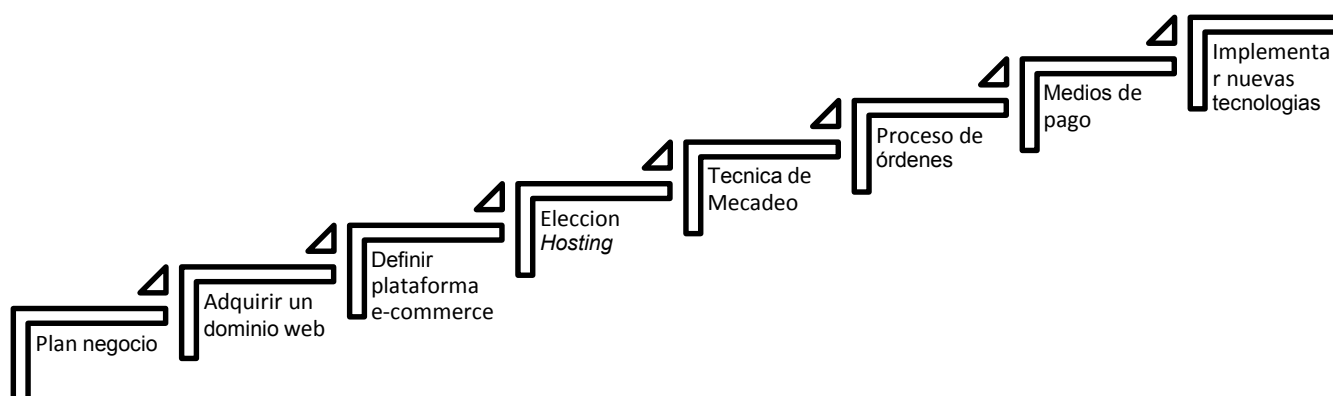
Los proveedores tienen prohibido proporcionar información falsa, engañosa, fraudulenta o abusiva que puedan generar riesgo o algún daño a los consumidores, deberán dar a conocer las políticas de ventas, en la publicidad utilizada deberán identificar plenamente las características y propiedades del bien o servicio, permitiendo elegir al consumidor si desea o no recibir avisos comerciales a través de correo electrónico, resguardando y protegiendo los datos personales del usuario. En dicha publicidad a implementar deberá considerar las restricciones para público menor de edad, enfermos graves, de la tercera edad y cualquier otro que no pueda entender la información presentada, cuidando que se proporcione la información clara, correcta y oportuna para decidir informada mente si el producto o servicio ofertado es lo deseado.

El consumidor siempre tendrá que ser informado de los costos totales, los impuestos aplicables, los plazos de entrega o cumplimiento del servicio, términos, condiciones y métodos de pago, así como las restricciones, limitaciones o cláusulas de compra, además de las instrucciones de uso incluyendo las de seguridad, cuidado de la salud, detalles o políticas de cancelación, cambio o reembolso, garantías disponibles y la moneda aplicable a la transacción. (PROFECO, 2012) Las Pymes para posicionarse en el mercado electrónico deben desarrollar, implementar, proteger, fortalecer y preservar la imagen corporativa de la entidad, se requiere para transmitir quien es y que hace. La identidad corporativa es el conjunto de símbolos, comunicación y comportamiento de una entidad, acorde con la misión, visión y valores que conforman su cultura y filosofía. (Ramírez, 2005) La imagen corporativa es indispensable para la continuidad y el éxito estratégico, si es sólida propicia el aumento en las ventas, el posicionamiento en la mente de los consumidores, atrae inversión directa, genera confianza entre los usuarios internos y externos, proporciona un valor agregado, representado por el crédito mercantil.

Para formar una efectiva imagen corporativa se debe analizar la situación interna de la empresa, su entorno así como la de los consumidores, definiendo los rasgos de identificación y diferenciación, aplicar las políticas corporativas en las situaciones cotidianas generando evidencias palpables y reconocibles del apego a los valores y principios difundidos, por ultimo pero no menos importante promover y divulgar la diferencia corporativa de manera constante y coherente. (Capriotti, 2009) Para divulgar y dar a conocer la imagen corporativa una de las estrategias más recurridas en la actualidad, es la publicidad a través de las redes sociales, también favorece la comunicación con los clientes los clientes actuales y con los prospectos, ayuda a recabar datos de preferencias y necesidades del mercado y favorece el servicio y calidad de la venta. El primer contacto de una Pyme con el comercio electrónico es a través de una página web, la cual tendrá la función de una sucursal virtual en la cual se promoverán los productos o servicios, se darán a conocer las garantías, las descuentos o promociones, medios de pago y tiempos de entrega. El IMIPCI considera al sitio web como la puerta al comercio electrónico (IMIPCI, 2012).

Para que una Pyme ofrezca sus productos o servicios en línea deberá seguir los pasos ilustrados en la imagen 1; lo primero que tendrá que tener claro la empresa es el plan de negocio es decir deberá determinar que productos o servicios que estará ofreciendo, la forma en que la empresa se proyectara, es decir deberá definir la imagen corporativa que mostrara a los clientes y los internautas, en esta fase inicial se definiera el logo de la empresa, el eslogan, la misión y visión, también se precisará la estructura organizacional, las políticas de operación, el mercadeo, la plataforma tecnológica, los medios de pago, la distribución y entrega de los productos. Una vez definido como operara la empresa deberá contratarse el sitio web, y el *hosting*, esta fase comprende el diseño de la página y seleccionar al proveedor del servicio de alojamiento, considerando la seguridad, el soporte en línea, la base de datos compatible con la plataforma y el espacio de almacenamiento. (Visa, 2014) Las fases a etapas de mercadeo, el proceso de órdenes y los medios de pagos deben estar definidas desde el plan de negocio, y deben estarse evaluando y adaptando continuamente desde que inicia la operación de la página web, siempre abiertas a la implementación de las nuevas tendencias de tecnologías, como pudiese ser el desarrollo de nuevas aplicaciones para teléfonos móviles, tabletas.

Imagen 1: Modelo Simplificado Para la Incursión En el Comercio Electrónica



Fuente: Elaboración propia

METODOLOGÍA

El presente estudio de tipo descriptivo realizado para medir si las micro y pequeñas empresas están preparadas para el comercio electrónico, se llevó a cabo aplicando una encuesta en forma aleatoria a una

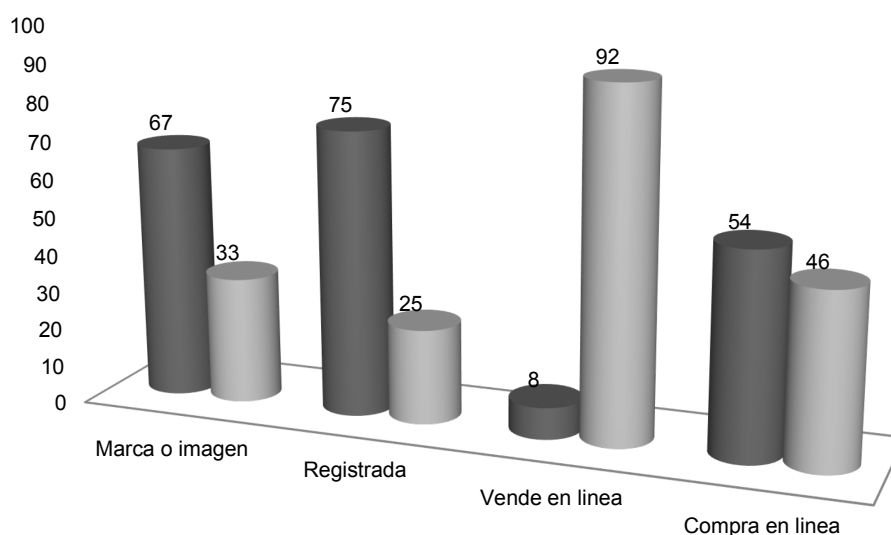
muestra representativa de 60 pequeñas y medianas empresas del Valle de San Quintín, B.C., se les cuestiona si tienen registrada su marca o logotipo distintivo, ante el Instituto Mexicano de la Propiedad Intelectual. También se interroga si a la fecha participan en el comercio electrónico o si están interesados en integrarse al comercio digital como proveedor, además de si han participado en alguna ocasión como ciber-consumidor, indagando en si conocen las ventajas vender en línea. (Sampieri, 2010)

RESULTADOS

El presente estudio se realizó encuestando aleatoriamente a 60 Pymes del Valle de San Quintín Baja California, de las Pymes seleccionadas como muestra aleatoria el 18% de ellas poseen entre 1 y 2 años de estar en funciones, el 9% tienen operando en promedio de 3 a 4 años, el 27% lleva operando de forma ininterrumpida entre 5 y 6 años, el restante 46% ha logrado mantenerse activa entre 7 y 8 años. Como lo muestra la gráfica 1 el 67% de las Pymes operando cuentan con una imagen corporativa, el 33% no tienen una imagen o marca distintiva. Considerando únicamente el 67% de las empresas que cuentan con una marca o imagen, se observa que el 25% de ellas empresas son vulnerables ya que no cuentan con el registro de la propiedad de la marca o imagen que utilizan, en tanto el 75% ha tomado la debida acción de registrar su marca y/o imagen para gozar del derecho exclusivo de uso. De las Pymes tan solo el 8% participa activamente en el mercado electrónico, existe un 92% de la población de Pymes que tienen el reto a corto plazo de incorporarse al mercado electrónico, como proveedor de servicios y/o bienes.

La baja participación en el mercado electrónico se debe a que las Pymes desconocen las ventajas de incorporarse al comercio electrónico, el 70% afirmó desconocer los beneficios que representan para la entidad incorporarse al mercado en línea. El 54% de las Pymes participan en el mercado electrónico pero como cliente señalando que las razones principales para recurrir a la compra en línea fue la rapidez y comodidad, en tanto el 46% no ha tenido contacto con la adquisición o venta de bienes y servicios a través del portal electrónico, respecto a la compra la causal para no adquirir bienes utilizando la web es que no cuentan con la certeza de la calidad de los bienes y la seguridad de los datos que proporcionarían como medio de pago.

Gráfica 1: Participación En el Comercio Electrónico



Fuente: Elaboración Propia

El 64% de las Pymes utilizan como medio de comunicación entre la empresa y sus clientes simultáneamente el correo electrónico y el teléfono, el restante 36% conservan la comunicación personal de manera tradicional, realizando visita personalizadas a sus clientes o quedando en espera de la asistencia del cliente a sus instalaciones. Con los resultados obtenidos se puede observar que las Pymes del Valle de San Quintín no han contemplado incorporarse al comercio electrónico, la visión de los dirigentes no ha considerado hasta el momento participar en el mercado a nivel internacional, su objetivo es ofertar y cubrir la demanda en el mercado local y lograr permanencia a largo plazo en el mismo.

CONCLUSIÓN

Contar con una imagen corporativa sólida permite a una empresa vivir en la memoria del cliente y ser identificada y diferenciada en cualquier momento. Si la imagen que está proyectando la entidad es coherente con la calidad y buen servicio se ganará la fidelidad y confianza de los clientes, favoreciendo e incrementando la demanda de los productos que ofrece. Participar en el comercio electrónico brinda a la empresa la oportunidad de estar en contacto y a disposición continua del cliente, la sumerge en el mercado global. Lograr desarrollar una imagen corporativa de prestigio es un reto para todas las empresas, dentro de la entidad puede cambiar la estructura o el personal del departamento administrativo, puede ofrecerse nuevos productos, pueden cambiar los socios, los empleados, los proveedores e incluso los clientes, pero si se mantiene la imagen corporativa la empresa seguirá teniendo capacidad competitiva.

Es muy importante evaluar el significado de los símbolos, colores e imágenes que se utilizaran como insignia de la Pyme y cuidar sigilosamente el prestigio, porque es sumamente difícil restaurar una imagen dañada. Se recomienda a las empresas participar en el comercio electrónico, deben actualizarse y estar al nivel de la globalización, para minimizar los riesgos las Pymes pueden iniciar creando una página web en la que se hagan presentes en el comercio electrónico únicamente dando a conocer el tipo de empresa que son, que productos y servicios ofrecen, así como cuáles son sus valores. Simultáneo a la página web debe crearse presencia en las redes sociales. Al tener presencia en el mercado electrónico los mismos clientes cibernautas van a demandar o solicitar que se inicie el servicio de venta en línea.

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DISEÑO DE UN MODELO DE GESTIÓN ESTRATÉGICA DE TECNOLOGÍAS DE LA INFORMACIÓN PARA LA FUNDACIÓN UNIVERSITARIA TECNOLÓGICO DE COMFENALCO – CARTAGENA

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RESUMEN

La Fundación Universitaria Tecnológico Comfenalco – Cartagena, es una Institución de Educación Superior que concibe la educación como un proceso permanente que posibilita el desarrollo de las potencialidades del ser humano de manera integral en los campos de la ciencia, la técnica, la tecnología, las humanidades, el arte y la filosofía. Para mantenerse competitiva una organización como la Fundación Universitaria Tecnológico Comfenalco – Cartagena, necesita una buena gestión de datos, que minimice las duplicidades en su tratamiento y que asegure la calidad de los mismos, de manera que pueda servir como fuente para la toma de decisiones estratégicas y tácticas. Con el presente trabajo de investigación, se pretende diseñar un modelo de gestión estratégica de las tecnologías de la información en la Fundación Universitaria Tecnológico Comfenalco (FITCO), en Cartagena, Colombia. Por lo tanto, en el presente documento se identifican estrategias para la aplicación de las metodologías de gestión de proyectos TIC en el FITCO y se recomienda la mejor resolución.

PALABRAS CLAVES: Validación, Mejoras, Metodología, Gestión de Proyectos

PROJECT MANAGEMENT DESIGN FOR A UNIVERSITY IN COLOMBIA

ABSTRACT

The Fundación Universitaria Tecnológico Comfenalco – Cartagena, is an institution of higher education that sees education as a constant process that enables the development of human potential in an integral way in the areas of science, technology, humanities, art and philosophy. To stay competitive, an organization like the Fundación Universitaria Tecnológico Comfenalco - Cartagena, needs a proper process of data management, to minimize duplication in their treatment and to ensure their quality, so that can serve as a source for strategic and tactical decision making. With the present research is to design a model of strategic management of information technology at the Fundación Universitaria Tecnológico Comfenalco (FITCO) in Cartagena, Colombia. Therefore, this paper identifies strategies to implement ICT project management methodologies in the FITCO as well as it recommend the best way of resolution.

JEL: M10

KEYWORDS: Validation, Improvement, Methodology, Project Management

INTRODUCCIÓN

En la última década los sistemas de medios de comunicación masivos y de educación han sufrido cambios debido al desarrollo y la difusión de nuevas tecnologías de información y las comunicaciones (TIC) lideradas por la Internet. Los desarrolladores de Sistemas de Información y de Proyectos TIC se enfrentan a retos cada vez mayores, debiendo superar la “crisis del software” y los graves problemas de

mantenimiento. Tanto el entorno empresarial como el tecnológico están experimentando grandes cambios a los que la tecnología de Bases de Datos, y la Ingeniería de Software orientada a la Web deben responder de forma adecuada, esto es, mejorando la productividad y la calidad de los Sistemas de Información. Según Peter Keen de la Harvard Business School (en su obra *Shaping the Future*), una empresa capaz de cumplir sus objetivos en la sociedad actual debe ser “abierta” en el más amplio sentido de la palabra, para lo que debe tener una serie de características generales como son: Flexibilidad organizativa, adaptación al cambio, cobertura, extensiones interempresa, cooperaciones y alianzas estratégicas, procesos integrados y una gestión de alta calidad. Actualmente las empresas compiten por satisfacer las necesidades de los clientes con la mayor calidad y agilidad, ofreciendo servicios y productos diferenciados y competitivos en calidad – precio. Para ello, resulta fundamental el alineamiento de las arquitecturas de los Sistemas de Información con las estrategias corporativas y los factores críticos de éxito, por lo que los Sistemas de Información deben constituir una herramienta eficaz para tener organizaciones flexibles, contribuyendo a la re-ingeniería de procesos en los negocios.

Con el presente trabajo de investigación se pretende diseñar un modelo de gestión estratégica de las tecnologías de la información en la Fundación Universitaria Tecnológico de Comfenalco (FITCO), en Cartagena, Colombia. Por lo tanto, en el presente documento se identifican estrategias para la aplicación de las metodologías de gestión de proyectos TIC en el FITCO y se recomienda la mejor forma de resolución. Para mantenerse competitiva una organización como la fundación Universitaria Tecnológico de Comfenalco – Cartagena, necesita una buena gestión de datos, que minimice las duplicidades en su tratamiento y que asegure la calidad de los mismos, de manera que pueda servir como fuente para la toma de decisiones estratégicas y tácticas. La enorme avalancha de recursos informativos que dan vida a Internet sentaron las bases sobre las que muchas investigaciones coincidieron al pronosticar cambios radicales en las instituciones (Hasta se ha llegado a predecir la desaparición de las aulas y los maestros tradicionales). Ahora, con cierta visión hacia el futuro, se puede afirmar que falta un largo trecho por recorrer para lograr una conexión conveniente entre el sistema educativo y las tecnologías de información y comunicación.

Planteamiento del Problema

Los sistemas educativos de todo el mundo se enfrentan actualmente al desafío de utilizar las nuevas tecnologías de la información y la comunicación (TIC) para proveer a sus alumnos con las herramientas y conocimientos necesarios para el siglo XXI. En 1998, el Informe Mundial sobre la Educación de la UNESCO, *Los docentes y la enseñanza en un mundo en mutación*, describió el profundo impacto de las TIC en los métodos convencionales de enseñanza y aprendizaje, augurando también la transformación del proceso de enseñanza-aprendizaje y la forma en que docentes y alumnos acceden al conocimiento y la información. Allí se señala: “Las nuevas posibilidades que hoy surgen ejercen un poderoso influjo en la satisfacción de las necesidades básicas de aprendizaje, y es evidente que ese potencial educativo apenas ha sido aprovechado. Estas nuevas posibilidades aparecen como resultado de dos fuerzas convergentes, ambas subproductos recientes del proceso de desarrollo general. En primer lugar, la cantidad de información utilizable en el mundo –a menudo importante para la supervivencia y el bienestar básico– es inmensamente mayor que la que existía hace sólo pocos años y su ritmo de crecimiento continúa acelerándose. Por otro lado, cuando una información importante va asociada a otro gran adelanto moderno –la nueva capacidad de comunicarse que tienen las personas en el mundo de hoy– se produce un efecto de sinergia. Existe la posibilidad de dominar esta fuerza y utilizarla positiva y metódicamente para contribuir a la satisfacción de necesidades de aprendizaje bien definidas”. Para lograr lo expuesto anteriormente es necesario llevar a cabo una integración de las TIC y la administración dentro de las organizaciones. La Fundación Universitaria Tecnológico Comfenalco – por ser una institución de Educación Superior, presenta esta necesidad. Por lo cual es de vital importancia el diseño de un modelo que le permita gestionar estratégicamente las tecnologías de la información para que pueda ser una institución competitiva en el mundo de hoy, que día tras día, demanda mayor uso de las TIC en todos los procesos que se desarrollan desde todas las instancias posibles. Poner en práctica el plan de integración de tecnología y administrar

los cambios que ello trae consigo, son tareas de suma complejidad, tal vez el mayor desafío que debe enfrentar cualquier dirección. Por cuanto se requiere diseñar e implementar un proceso de planificación tecnológica que proporcionen las estrategias y recursos necesarios para desarrollar los distintos componentes que forman parte de los planes de integración de las TIC a todos los procesos que se desarrollan en la institución.

Objetivos (General y Específicos)

Objetivo General: Diseñar un modelo de gestión estratégica de tecnologías de la información para la Fundación Universitaria Tecnológico de Comfenalco – Cartagena.

Objetivos Específicos: (1) Realizar un estado del arte de la gestión estratégica de TI en la Fundación Universitaria Tecnológica Comfenalco - Cartagena. (2) Describir las necesidades y problemática a la que se enfrenta la Fundación Universitaria Tecnológico Comfenalco – Cartagena en la gestión estratégica de TI. (3) Implementar estrategias para cubrir las debilidades y mantener las fortalezas, combatir las amenazas y aprovechar las oportunidades. (4) Diseñar un modelo de gestión estratégica de TIC para la Fundación Universitaria Tecnológico de Comfenalco – Cartagena.

REVISIÓN DE BIBLIOGRAFÍA

En la actualidad, la administración de las TIC en las organizaciones pasa por un adecuado Gobierno y Gestión de las mismas, si bien, en la mayoría de las organizaciones se está abordando exclusivamente la Gestión con marcos como ITIL. Las instituciones de educación superior, como es el caso de la Fundación Universitaria Tecnológico Comfenalco – Cartagena (FITCO) no es una excepción, por lo que a través de este trabajo se busca realizar un estudio de la forma en que actualmente se están gestionando los proyectos TIC en la FITCO y a la luz de los diferentes modelos existentes en la actualidad, tales como: PMBOK, CMM, CMMI y Modelos de Referencia de Mejores Prácticas de Gestión. Para posteriormente proceder al diseño del Modelo de Gestión para la institución.

Metodología PMBOK: El Project Management Body of Knowledge (Libro de estándares para la Gestión de Proyectos) (PMBOK) (®) es un estándar reconocido internacionalmente (IEEE, ANSI) este trabaja con el uso del conocimiento, de las habilidades, de las herramientas, y de las técnicas para resolver requisitos del proyecto. La guía del PMBOK define un ciclo vital del proyecto, 5 grupos de proceso y 9 áreas de conocimiento de la tarea de administración de proyectos.

Modelos de Madurez de Gestión de Proyectos: Desde el área de proyectos, se ha planteado que las prácticas de gestión han de usarse según las competencias que requiera un proyectista conforme madura de su experiencia en gestión de proyectos. En este sentido se han presentado varios niveles de madurez en la forma de modelos de madurez que toman como punto de partida el Capability Maturity Model del Software Engineer Institute en Estados Unidos (SEI, CMM-SEI, 2000, Paulk et al, 1985).

CMMI: El modelo de buenas prácticas de Capacidad y Madurez Integrado (CMMI) es el sucesor de CMM. Fue desarrollado desde 1987 hasta 1997, con el objetivo de realizar algunas mejoras respecto al SW-CMM e integrarlo con el SE-CMM y el IPD-CMM, que pasaban a ser considerados como "obsoletos". Fue creado por miembros de la industria, el gobierno y el Instituto de Ingeniería de Software (Software Engineering Institute - SEI). Se lanzó la primera versión al mercado en 2002.

Marcos de Referencia de Mejores Prácticas de Gestión: En años recientes, se ha reconocido cada vez más, que la información es el recurso estratégico más importante que cualquier organización debe administrar. El elemento clave para la recolección, análisis, producción y distribución de información dentro de una organización, es la calidad de los sistemas de tecnología, comunicación, información y los servicios de TI

(Tecnología de la Información) que se proveen a la organización. Es esencial reconocer que los sistemas de tecnología, comunicación e información son activos organizacionales, cruciales y estratégicos, razón por la que las organizaciones deben invertir los recursos apropiados para el soporte, entrega y administración de estos servicios críticos de TI y de los sistemas de TI que los sostienen. Sin embargo, estos aspectos de TI casi siempre se pasan por alto o solamente son atendidos de manera superficial en la mayoría de las organizaciones.

METODOLOGÍA

El desarrollo del presente trabajo, seguirá la siguiente estructura:

Se realiza un análisis exhaustivo de la bibliografía, y marco teórico relacionado con los diferentes modelos de gestión de proyectos de tecnologías de la información, marcos de referencia de mejores prácticas de gestión y metodologías de desarrollo de software. Se desarrolla el marco referencial, haciendo un estado del arte de la gestión de las tecnologías de la información en la Fundación Universitaria Tecnológico Comfenalco - Cartagena. Se centra en realizar el análisis estratégico de la Fundación Universitaria Tecnológico Comfenalco - Cartagena, al igual que se desarrolla un análisis de las metodologías ITIL y COBIT. Se describe el modelo que se pretende crear e implementar en la Fundación Universitaria Tecnológico Comfenalco - Cartagena, junto con sus diferentes etapas. Se presentan las conclusiones obtenidas del desarrollo de este trabajo y se presentan algunas recomendaciones.

RESULTADOS

A continuación se describe el análisis estratégico de la Fundación Universitaria Tecnológico Comfenalco (FITCO):

Tabla 1: Análisis DOFA de FITCO

Debilidades	Oportunidades
Poco acceso a herramientas de tecnología de información y comunicación.	Amplias oportunidades de desarrollo de la investigación científica – tecnológica.
Falta de sistemas de información interconectados y en línea.	Desarrollo de nuevas tecnologías.
	Tendencia mundial a la creación de bibliotecas digitales
	Existencia y aplicación de las NTIC al proceso
	Enseñanza-Aprendizaje.
Fortalezas	Amenazas
Los procesos y la TI se pueden adaptar	Crecimiento de universidades privadas de prestigio, que emplean las NTIC, brindan buen servicio y compiten agresivamente.
Equipamiento de Tecnología de Información.	
Inclusión de estrategias tecnológicas en el Plan de Desarrollo.	Producción acelerada de conocimientos científicos y tecnológicos,
Infraestructura, laboratorios, equipos, estructura informática propia.	

Análisis De ITIL

A continuación se describe el análisis DOFA de ITIL

Debilidades	Oportunidades
<p>Tiempo y esfuerzo necesario para su implementación.</p> <p>La mejora del servicio y la reducción de costos puede no ser visible.</p> <p>Desconocimiento de la metodología.</p> <p>Poca implicación por parte de la dirección.</p> <p>Resultados medio/largo plazo</p>	<p>Certificación ISO 20000/27001.</p> <p>Alinear la TI con el negocio.</p>
Fortalezas	Amenazas
<p>La organización TI desarrolla una estructura más clara, se vuelve más eficaz, y se centra más en los objetivos de la organización.</p> <p>La administración tiene un mayor control, se estandarizan e identifican los procedimientos, y los cambios resultan más fáciles de manejar.</p> <p>La estructura de procesos en IT proporciona un marco para concretar de manera más adecuada los servicios de outsourcing.</p> <p>A través de las mejores prácticas de ITIL se apoya al cambio en la cultura de TI y su orientación hacia el servicio, y se facilita la introducción de un sistema de administración de calidad.</p> <p>ITIL proporciona un marco de referencia uniforme para la comunicación interna y con proveedores.</p>	<p>Que no se dé el cambio en la cultura de las áreas involucradas.</p> <p>Que no se vea reflejada una mejora, por falta de entendimiento sobre procesos, indicadores y como pueden ser controlados.</p> <p>Que el personal no se involucre y se comprometa.</p> <p>Que la inversión en herramientas de soporte sea escasa. Los procesos podrán parecer inútiles y no se alcancen las mejoras en los servicios.</p>

Análisis De COBIT A continuación se describe el análisis DOFA de COBIT

Tabla 2: Análisis DOFA de COBIT

Debilidades	Oportunidades
<p>Es un marco de trabajo extenso diseñado para grandes organizaciones.</p> <p>La implementación es compleja.</p> <p>La implementación es muy costosa y solo se justifica para organizaciones medianas y grandes.</p> <p>Esta más enfocado en el área de auditoria de TI.</p>	<p>La implementación de COBIT se traduce en beneficios para la comunidad donde se implementa porque facilita la comprensión y control de las acciones de la organización.</p> <p>Los servicios básicos que deben ser proporcionados por organización a la comunidad son mejorados cuando se administra eficientemente un portafolio de sistemas de información, minimizando el desarrollo desbalanceado y aislado y la duplicidad de esfuerzos.</p> <p>COBIT permite un mejor control de las inversiones de TI y su uso adecuado, individualizando los riesgos y controles asociados que son implementados.</p> <p>COBIT permite el uso de otros marcos de trabajo más específicos (p.ej. CMMI, ITIL, etc.) sin perder la compatibilidad gracias a su carácter generalista.</p>
Fortalezas	Amenazas
<p>COBIT es un marco reconocido internacionalmente, que permite la estandarización de criterio relacionado con controles sobre TI.</p> <p>El marco de referencia de COBIT fundamenta la opinión de los auditores de sistemas de información, en la revisión de los procesos de TI. Proporciona a la alta gerencia:</p> <p>Un aseguramiento razonable de que los objetivos de control correspondientes están siendo alcanzados.</p> <p>Identificación de dónde se localizan las debilidades en dichos controles.</p> <p>Justificación de los riesgos que pueden ser asociados con tales debilidades.</p> <p>Una guía ejecutiva sobre las medidas correctivas que deben ser adoptadas.</p> <p>COBIT es un marco de preparación de planes y programas de auditoría específicos.</p>	<p>El desconocimiento de la metodología.</p> <p>Existe poco involucramiento de las secciones imprescindibles como la Gerencia y Auditoria.</p> <p>El personal de la sección de TI no está capacitado en esta metodología</p> <p>Dificultad a la hora de poner en práctica esos conocimientos</p>

Modelo de Gestión Estratégica de Tecnologías de la Información para la Fundación Universitaria Tecnológico de Comfenalco – Cartagena

Teniendo como referencia el modelo PMBOK, ITIL y las mejores prácticas en la gestión de proyectos de TI, se propone a continuación un modelo de gestión estratégica de TI en la Fundación Universitaria Tecnológica Comfenalco. El cual está compuesto por un número de 5 fases, como se detalla a continuación.

Fase 1 – Diagnóstico de la situación Actual: El diagnóstico, puede ser considerado como un proceso de consulta y análisis mediante el cual, el Departamento de Sistemas de la Fundación Universitaria Tecnológica de Comfenalco, identifica y analiza factores internos desde una perspectiva eminentemente tecnológica y otra perspectiva de gestión y factores del entorno relativos al ámbito de la educación superior que ofrece la institución, que afectan positiva o negativamente al desarrollo de la institución, para luego decidir en qué concentrarse.

Fase 2 – Gestión de Recursos TIC: En esta segunda fase del modelo se busca tener una perspectiva de los recursos TIC con qué cuenta la institución, definir procesos de control y manejo de estos recursos.

Fase 3 – Gestión de la Comunicación: Gestionar la comunicación es una fase sumamente importante dentro de esta metodología, puesto que implica definir un conjunto de acciones y procedimientos mediante los cuales se despliegan una variedad de recursos de comunicación para apoyar la labor de la institución.

Fase 4 –Control de Cambios: Lo único constante en las organizaciones es el cambio. Partiendo de esta realidad, es necesario establecer parámetros que permitan orientar e integrar los cambios en los procesos y proyectos de TI. La Fase de Control de Cambios en este modelo, se entenderá entonces, como todas aquellas actividades encaminadas a implementar acciones que estructuren y brinden acompañamiento a las transformaciones organizacionales producidas por el desarrollo de iniciativas o proyectos con el fin de minimizar el impacto en los involucrados y asegurar los resultados.

Fase 5 – Gestión de Auto-evaluación y Mejoramiento Continuo: Partiendo de la base que las Tecnologías de Información son un campo relativamente nuevo que se encuentra en permanente evolución y cambio, se puede decir que la gestión estratégica de éstas es un proceso que no termina dentro de la institución. Este hecho plantea un desafío a los encargados de realizar esta gestión: saber si se está haciendo el mejor uso posible de los recursos de la institución al tiempo que se cumple con los objetivos de la organización.

Para poder decir si esta gestión se está realizando de la mejor manera posible, es necesario involucrar el concepto de calidad en los procesos que se realizan. Siendo la calidad un atributo de algo, que muchas veces se expresa de manera cualitativa, lo cual puede dejarse a la subjetividad, es necesario definir un conjunto de métricas que permitan medirla para obtener de esta manera un concepto de calidad que sea cuantitativo y objetivo, a la vez.

CONCLUSIONES Y RECOMENDACIONES

La implantación de modelos ITIL es una herramienta clave para la optimización de gestión de tecnología. Se debe impulsar el Departamento de Sistemas de la institución para que juegue un papel más importante dentro de ésta, por lo tanto debe ser más proactivo en lugar de reactivo. Es muy importante para que esta institución pueda posicionarse competitivamente en el mercado y no quede rezagada en su entorno, lograr ser más eficiente en la gestión de TI a un costo más bajo. Para lograr estas metas la gerencia debe participar activamente del proceso de cambio, no sólo acompañando el cambio sino promoviéndolo.

De acuerdo con el análisis estratégico desarrollado del marco de referencia ITIL se puede ver que este marco de trabajo de las mejores prácticas de TI es sumamente extenso, puesto que fue diseñado para grandes organizaciones y para gobiernos, por lo que se propone la implementación parcial siendo el módulo de “Provisión de Servicios” el que más se ajusta a las necesidades de la Fundación Universitaria Tecnológico Comfenalco.

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CREACIÓN DEL PADRÓN DE ENTIDADES COOPERATIVAS DEL ESTADO DE QUINTANA ROO, MÉXICO

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RESUMEN

La organización de la economía actual está representada por el modelo de empresa moderna que permite grandes volúmenes de producción y ganancias para los dueños, pero deteriora las condiciones laborales para quienes sólo aportan su trabajo. Para contender este modelo, surgen otras formas de organización que intentan alternar y competir dentro del mismo sistema de mercado, a través de la asociación libre de trabajadores. La forma más reconocida en México y en Quintana Roo son las cooperativas, objeto de estudio de esta investigación. A pesar de estar respaldadas por un movimiento internacional, se ha dejado de incentivar su formación a nivel nacional y estatal, reflejándose en aspectos como falta de información y registro de actividades. Así que, el propósito es presentar la creación de una base de datos de unidades cooperativas a partir del análisis de información básica del Directorio Estadístico Nacional de Unidades Económicas y la Secretaría de Economía, apoyados en investigación documental y entrevistas a actores clave. Esta creación sirve para fomentar, facilitar y posibilitar a futuro el estudio de estas entidades que pudiesen tener impacto en el desarrollo estatal. La aportación principal es un padrón de entidades cuya constitución legal y funcional las define como cooperativas.

PALABRAS CLAVE: cooperativas, economía social, desarrollo local, padrón estadístico

CATALOG OF COOPERATIVES UNITS ITS FORMATION IN QUINTANA ROO, MEXICO

ABSTRACT

The organization of the current economy is represented by the model of modern enterprise that allows large volumes of production and profits for the owners, but deteriorating working conditions for people who only contribute their work. To contend this model, there are other forms of organization are trying to alternate and compete within the same market system, through free workers Association. The most recognized practice in Mexico and Quintana Roo, are The Cooperatives, research object in this study. Despite being backed by an international movement, he left encourage their training at national and State levels, reflected in aspects such as lack of information and activity log. So, the purpose is to present the creation of a database of cooperative units from the analysis of basic Information on National Statistical Directory of economic units and the Ministry of the Economy, supported by documentary research and interviews with key players. This creation served to encourage, facilitate and enable future study of these entities that could have impact on the development of the State. The main contribution is a register of entities that's functional and legal Constitution defines them as cooperatives.

JEL: P31, L38, O21, C8

KEYWORDS: Producer Cooperative, Social and Economic, Sectorial Planning, Data Collection

INTRODUCCIÓN

En este documento se trata de establecer pautas de continuidad del movimiento cooperativista a través de la creación y difusión del padrón de cooperativas que ubique las unidades formales para en un futuro dar seguimiento a sus acciones de congregación y a su forma organizacional. Las cooperativas se clasifican dentro del sector social de la economía y se definen por sustentos teóricos, basados en principios doctrinarios que se diseminan a través de movimientos sociales, por esta razón tener un padrón de unidades cooperativas es de relevancia, siendo la manera de verificar si el movimiento continúa con la tarea de adoctrinamiento y agrupación.

En la revisión literaria se desarrolla y conceptualiza el movimiento cooperativista resaltando sus características de manera general y en Quintana Roo, se explica la relación con un padrón que las agrupe y las consecuencias de no tenerlo. En metodología se describe la sistematización de la creación del padrón a partir de una base general de datos del Instituto Nacional de Estadística Geografía e Informática (INEGI). El trabajo involucró manejo de bases de datos, así como investigación de campo en la que se realizaron entrevistas a actores clave. Como resultado se tienen 105 cooperativas registradas de manera formal en el estado, divididas en tres actividades principales. Las de comercio y servicios son las que agrupan más unidades y las más organizadas de manera formal son las de crédito.

REVISIÓN LITERARIA

Las bases del movimiento cooperativista fueron escritas por los socialistas utópicos, de ahí emanan los principios doctrinarios que son usados como guía por las cooperativas. A través de la participación democrática es como se alcanza el objeto social de la cooperativa y satisfaciendo la necesidad de trabajo y manejo de su propia empresa que es lo que buscan los socios y lo que justifica su existencia, (Prieto, 2001). Se rigen por una serie de principios que las hacen diferentes de las otras sociedades, la asignación obligatoria de parte de este resultado a la educación, formación y promoción de sus socios y trabajadores, que es lo que hace consolidar el modelo, (Pozuelo, Carmona y Martínez, 2012). Actualmente, la Ley General de Sociedades Cooperativas en su artículo tres establece quienes pueden considerarse como una sociedad cooperativa en México y estos son: “organismos cooperativos, a las uniones, federaciones y confederaciones que integren las sociedades cooperativas, y” al “Sistema Cooperativo, a la estructura económica y social que integran las sociedades cooperativas y sus organismos.” (Ley General De Sociedades Cooperativas, 2009)

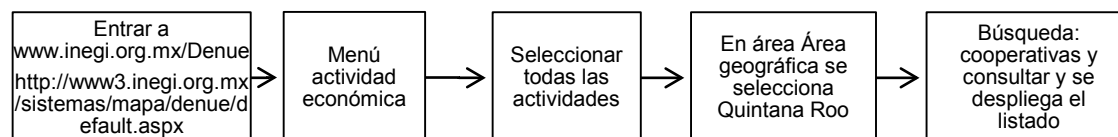
El movimiento llega a Quintana Roo y se ubica en etapa de formación, desarrollo y decadencia de 1934 a 1974, cuando todavía era Territorio Federal. Por lo que estuvo sujeto a ciclos o etapas de nacimiento, crecimiento, consolidación y desaparición. Desde 1934, las cooperativas, se convirtieron en la base sustancial de la economía de la región, (Reyes, 2009). Aunque el fomento a la creación de las cooperativas terminara a mediados de los años setenta, las ya fundadas siguieron operando. Algunas conservaron esta estructura emanada del movimiento porque la ley general de pesca las favorecía para la extracción de especies de alto valor y porque ante la entrada de grandes capitales permite a los trabajadores organizarse para llevar a cabo el proceso productivo, eliminando la figura del capitalista.

METODOLOGÍA

Con el propósito de presentar la creación de una base de datos de unidades cooperativas se diseñó una estrategia metodológica que contempla, el análisis de información básica del Directorio Estadístico Nacional de Unidades Económicas (DENUE), de información de la Secretaría de Economía, investigación documental y de campo, así como entrevistas a actores clave. También se incluye un análisis estadístico del padrón creado para conocer la situación del movimiento cooperativista en Quintana Roo. Se describe el

proceso seguido para el análisis de la base de datos DENUE, ésta contempla información de todas las empresas establecidas de manera formal y que operan de manera comercial y productiva en todo el país. La sistematización de búsqueda de la base de datos sigue los siguientes pasos:

Figura 1: Proceso DENUE, Análisis de la Base de Datos



En esta Figura se describe el proceso que se sigue para filtrar las cooperativas registradas que son incluidas en el padrón de cooperativas del estado. Se compone de cinco pasos como se muestra, el primero es entrar a la página el segundo seleccionar la actividad económica, el tercero consiste en seleccionar todas las actividades junto con el cuarto que elige la ubicación, para este caso el estado de Quintana Roo y por último el tipo de empresa, desde el menú para que se despliegue el listado existente. Con estos pasos se lleva a cabo el análisis DENUE. Fuente: elaboración propia desde página INEGI, 2015

Al entrar a la página, según Figura 1, en el primer despliegue, puede observarse el listado de todas las empresas que están registradas en el Sistema de Atención Tributaria (SAT) como cooperativas, en ese momento ya se puede tener acceso a la información de cada una consultándola de forma individual (todas menos las cooperativas escolares, por considerar que su giro es muy específico y no atiende al objetivo del movimiento). De los resultados que aparecen, se selecciona cada una de ellas y se revisan completando la base en un archivo diferente. Para llevar a cabo el análisis estadístico de la base de datos DENUE, se seleccionaron tres variables que son sustanciales para dar continuidad al movimiento: actividad económica, número de personas (agremiados) y municipio. Las medidas a obtener son descriptivas centrales: Moda, se eligió valor unimodal. Después se calcularon las frecuencias relativas:

$$n_i = \frac{f_i}{N} \quad (1)$$

Variables:

n_i = porcentaje respecto al total

N = el total de observaciones para cada una de las variables y

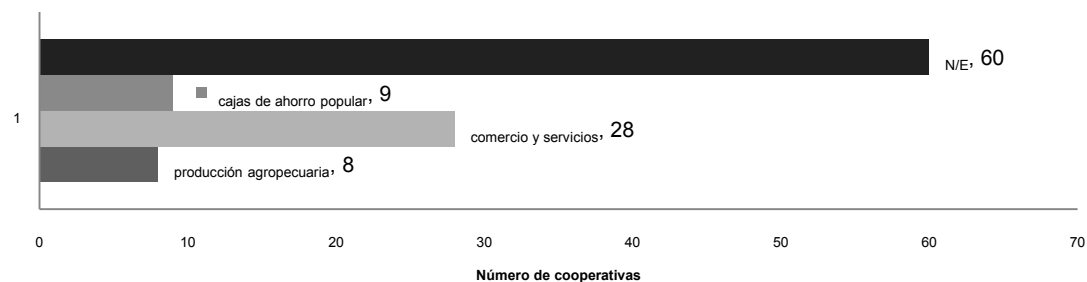
f_i = las veces que se repite una característica de cada variable

La selección de actores se realizó cumpliendo con las características del movimiento cooperativista que contempla organizaciones que agrupan cooperativas, políticas públicas puestas en marcha y encargados de creación y asiento de información, o bien que la ley general de cooperativas menciona como tal. A continuación se describe la forma en la que se llevó a cabo el análisis estadístico de la base de datos, que se encontró con información de la DENUE.

RESULTADOS

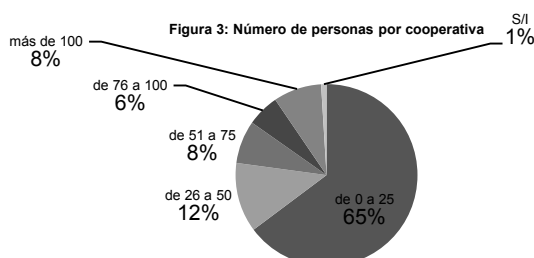
Las variables analizadas fueron: actividad económica y número de personas. De cada una se obtuvo la frecuencia y se representó en forma de barras o pastel. En la Figura 2, se muestran cuatro categorías, tres corresponden a las actividades que agrupan más cooperativas y una más que muestra el número de unidades no especificadas N/E, es la razón por la que sólo es el inicio de la base de datos y que será completada de manera permanente. Las de comercio y servicio agrupan más unidades con una frecuencia de 28. Esto no significa que no existan otras pero no están dadas de alta de manera formal.

Figura 2: Actividad Económica



La Figura 2. Se compone de tres actividades y un rubro sin información al que se le da seguimiento para enriquecer la base de datos. Se observa que la actividad económica con mayor frecuencia es la de comercio y servicios con 28 de 105 unidades. Se muestran las cuatro categorías, tres corresponden a las actividades que agrupan más cooperativas y una más que muestra el número de unidades no especificadas N/E, es la razón por la que sólo es el inicio de la base de datos y que será completada de manera permanente. Las de caja de ahorro popular son sólo 9 y las agropecuarias son 8, que según registros de entrevistas suman más pero no están en el sistema DENE.

La segunda variable seleccionada es el tamaño del establecimiento, que se representa en la Figura 3. En esta Figura se presentan cinco estratos conformados para agrupar al número de personas, la frecuencia mayor se encuentra en las que tienen 25 agremiados o menos, con el 65%. El uno por ciento de las observaciones de la base de datos aparece sin información. Los otros estratos están conformados cada 25 personas y tienen un porcentaje menor al 10%.



En esta Figura se presentan cinco estratos conformados para agrupar al número de personas, la frecuencia mayor se encuentra en las que tienen 25 agremiados o menos, con el 65%. El uno por ciento de las observaciones de la base de datos aparece sin información. Los otros estratos están conformados cada 25 personas y tienen un porcentaje menor al 10%. El estado de Quintana Roo, no presenta grandes cooperativas casi todas son menores 25 socios. El valor mayor que se presenta es de una cooperativa de casi 800 socios y es de transporte aunque sólo se visualiza en la base de datos.

CONCLUSIONES

Se concluye sobre la actividad económica predominante que aunque el movimiento cooperativista inicia y fomenta las actividades productivas, el auge en el turismo ha hecho proliferar unidades dedicadas al comercio y los servicios que para operar necesitan estar formalizadas y registradas, razón por la que están en la base original. Para reforzar esta estadística en futuras investigaciones se contempla la visita a gremios por sector productivo. Durante esta investigación sólo se revisó la base de datos de la Secretaría de Agricultura, Ganadería y Pesca pero no especifica el tipo de unidad comercial, dando pauta para continuar con visitas y aplicar entrevistas. Se observa en el número de personas por cooperativas que son en mayoría pequeñas organizaciones con menos de 25 socios o agremiados. Sólo el 8 % es mayor a 100 personas. Se ubican en la parte sur del estado, esto por corresponder al tipo de actividad que ahí se realiza ya que en el norte donde se concentra la actividad turística, son más las empresas con gran capital internacional que operan y aun no hay cabida para el incremento de cooperativas. El movimiento como tal no existe en el estado, la doctrina y la agrupación se ha abandonado, así que este primer intento por reagrupar idas,

organizaciones e información se suma al avance de otras instituciones como la UNAM y otras instituciones nacionales e internacionales.

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RECONOCIMIENTOS

A Magali Ortiz y Lucero Crespo, por el trabajo exhaustivo en la búsqueda de empresas de la economía social, en particular de su empeño por seguir el rastro de las cooperativas en Quintana Roo.

BIOGRAFÍA

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PROPUESTA DE MODELO DE NEGOCIO BASE PARA LAS EMPRESAS DE BIOTECNOLOGÍA EN MÉXICO

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RESUMEN

La industria de la biotecnología en México es emergente. Mientras que países como Singapur y Corea del Sur comienzan a desarrollar sus industrias de manera acelerada, México sigue sin contar con programas específicos para el desarrollo de la biotecnología. Desde hace dos décadas, el país ha intentado aprovechar todo lo que la industria de la biotecnología le puede ofrecer; sin embargo, los resultados no han sido del todo impactantes, por lo que México requiere realizar cambios en cuanto a los mecanismos de desarrollo de esta industria. Uno de los pilares clave para el cambio que se requiere son los modelos de negocio utilizados, por lo que el objetivo de este trabajo fue generar un modelo de negocio base para las empresas de biotecnología en México. Para elaborar esta propuesta se realizó investigación utilizando un enfoque mixto, así como, las variables de la metodología canvas para analizar las empresas que fueron seleccionadas. Los resultados mostraron que las empresas de biotecnología exitosas presentan ciertos patrones en sus modelos de negocio; a su vez, estos patrones permitieron comprender la manera en que las empresas interactúan con su entorno y realizar una propuesta de modelo de negocio con mayores probabilidades de desarrollo futuro.

PALABRAS CLAVE: Modelo de Negocio, Industria de la Biotecnología, Innovación, Baja California

PROPOSAL OF BASE BUSINESS MODEL FOR BIOTECHNOLOGY COMPANIES IN MEXICO

ABSTRACT

The industry of biotechnology in Mexico is emergent. While countries like Singapore and South Korea have established their industries rapidly, Mexico still does not have specific programs for the biotechnology development. For over two decades, this country has tried to exploit everything that the biotechnology industry has to offer. However, the results have not been very impressive. Therefore, Mexico requires changes in terms of the development mechanism of the biotechnology industry. One of the key pillars of changes required in Mexico is the business model used by the industry. Based on the above, the target of this work was to develop a base business model for the biotechnology companies. To make this proposal, a mixed method was applied to lead the research and the variables of canvas methodology, were uses to analyze the companies that were selected. The results showed that successful biotech companies have certain patterns in their business models. Also, they allowed us to understand how companies interact with their environment and carry out a proposal of business model most likely to have a future development.

JEL: M10, L65

KEYWORDS: Business Model, Biotechnology Industry, Innovation, Baja California

INTRODUCCIÓN

Durante la última década las aplicaciones de la biotecnología en áreas como la salud humana, el medio ambiente, la agricultura, la química, la alimentación y la farmacéutica han impulsado cambios drásticos en las industrias. En este contexto, no es sorprendente cómo la industria rápidamente ha ganado prioridad en muchas agendas políticas, económicas e industriales de cada vez más y más países. Sin embargo, la industria de la biotecnología tiene por cumplir amplias expectativas generadas desde sus inicios en 1976, y por alcanzar muchas regiones y países en desarrollo (European-Commission, 2011).

Por otro lado, en México la industria de la biotecnología es emergente y en la actualidad tan sólo existen alrededor de 406 empresas que utilizan biotecnología moderna y menos del 20% desarrollan sus actividades principales mediante biotecnología. En cambio en Estados Unidos existen alrededor de 7,970 empresas que utilizan biotecnología moderna y alrededor de 2,954 empresas que desarrollan sus actividades principales mediante biotecnología (al menos el 75% de todas sus actividades) (Centro de Investigación en Biotecnología Aplicada del Instituto Politécnico Nacional, 2010; OECD, 2013).

Las últimas dos administraciones gubernamentales de México han expresado su intención de plasmar estrategias para generar empleos mejor remunerados. Tanto el plan nacional de desarrollo 2007 - 2012, como el de 2013 - 2018 proponen el diseño de agendas para la competitividad de sectores económicos de alto valor agregado y contenido tecnológico, como la biotecnología, dado que este sector es clave por su fuerte incidencia sobre diversas actividades productivas y porque su aplicaciones serían determinantes para el desarrollo competitivo del país (Gobierno de los Estados Unidos Mexicanos, 2007, 2013). La realidad de México es que es el país que tiene la menor ganancia promedio anual, es el país que trabaja más en promedio en horas y es el país donde la hora de trabajo es la peor pagada en comparación con todos los países pertenecientes a la *Organisation for Economic Co-operation and Development* (OECD) (Asociación Nacional de Empresarios Independientes, 2014).

Hoy en día, el mercado mundial de la biotecnología tiene un valor de más de \$281.7 mil millones de dólares (valor en 2011) y se estima que en el 2016 el mercado mundial de la biotecnología tendrá un valor de \$453.3 mil millones de dólares, un aumento del 60.9% desde 2011 (Research and Markets, 2012). En México el mercado de la biotecnología tiene un crecimiento muy dinámico. La demanda del sector salud, que representa alrededor del 90% de la demanda total, es actualmente de más de \$1,000 millones de dólares. Sin embargo, el mercado actual de la biotecnología en México es cubierto en su mayoría por productos y servicios de importación (Centro de Investigación en Biotecnología Aplicada del Instituto Politécnico Nacional, 2010). -En lo que respecta a las vinculaciones estratégicas de las empresas de biotecnología, las instituciones de educación y las instituciones de gobierno en México son incipientes; los argumentos de las empresas de biotecnología indican que existe una incapacidad por parte de las instituciones de educación superior y de las instituciones de gobierno para trabajar a la par considerando beneficios mutuos. En consecuencia, la industria tiene poco interés en trabajar con las instituciones de educación superior, ya que no cuentan con la habilidad de dar respuestas a los problemas de las empresas de biotecnología dado que no existe un sistema que recompense a los investigadores por trabajar en el desarrollo tecnológico del país. Asimismo, las empresas de la industria tienen claro que los investigadores no basan sus proyectos en las problemáticas reales del país y en la industria que en México se desarrolla (Castro, Soria, & Plascencia, 2013).

Por su parte, en las instituciones de gobierno existe una falta de gestión y una incertidumbre jurídica, debido a la falta de legislación sobre la materia, así como a la falta de solidez en las legislaciones actuales que frenan el desarrollo económico y que en otros países como Estados Unidos y Canadá han sido las bases para el desarrollo de la industria de la biotecnología (Castro et al., 2013). La legislación en México relacionada directamente con biotecnología es relativamente nueva, se a establecido de manera tardía, presenta resultados dispares con respecto a su aplicación y sometida a las presiones del contexto

internacional (Álvarez, 2009). México requiere realizar cambios drásticos en la forma en que se desarrolla la industria de la biotecnología en el país, si es que quiere sumarse a los países que están basando sus economías en la industria y que están empezando a tener empleos de alto valor agregado, mejor calidad de vida, amplias tendencias para formar sociedades sostenibles y claro está, ha solucionar una infinidad de retos y problemas que enfrenta la humanidad mediante lo que la biotecnología moderna les puede ofrecer (2010; OECD, 2014). Por lo anterior, uno de los pilares clave para el cambio drástico que se requiere en México son los modelos de negocio utilizados en estas industrias.

Con base en lo anterior, y con la finalidad de promover el desarrollo y establecer las bases de la industria, el objetivo de este trabajo fue generar un modelo de negocio base como una propuesta para las empresas de biotecnología, dadas las condiciones de México. Para ello el documento se estructura en cinco apartados incluido este destinado a introducir al lector en el tema. Posteriormente, se analiza la teoría base del estudio sobre los modelos de negocio y como focalizarlos hacia la biotecnología. El tercer apartado describe la metodología utilizada, el cuarto apartado ilustra los resultados y principales hallazgos obtenidos, para terminar se presentan las conclusiones, mismas que se infieren del modelo propuesto.

REVISIÓN DE LA LITERATURA

Una empresa de biotecnología es aquella que utiliza organismos vivos o parte de ellos de manera directa o indirecta, en sus formas naturales o modificadas, de manera innovadora para la producción de bienes y servicios o para la mejora de los procesos existentes (OECD, 2005). Las empresas de biotecnología se caracterizan por una etapa inicial con fuertes requerimientos de capital, un período de generación de ingresos que crece rápidamente hasta la saturación y un decrecimiento debido a la aparición de nuevos productos y la expiración de protección de la propiedad industrial, donde los costos finales del producto no vienen dados por los costos de fabricación, sino por la inversión en investigación y desarrollo necesaria para su obtención (BioSerentia Biotech Accelerator, 2011, p. 24). Por lo tanto, contar con un modelo de negocio adecuado es vital para la sobrevivencia y el desarrollo futuro de cualquier empresa en la industria. En la actualidad, existe una infinidad de definiciones similares desde diferentes perspectivas de lo que es un modelo de negocio y como es que éste se conforma (Greiner & Ang, 2010; Zott, Amit, & Massa, 2011). Cabe aclarar que si bien hay muchas definiciones diferentes de modelo de negocio, hay un emergente consenso en que el concepto ofrece una descripción integral de cómo las empresas crean, proporcionan y captan valor a través de la interacción con su entorno (Berglund & Sandström, 2013; Greiner & Ang, 2010; Osterwalder & Pigneur, 2010; Zott et al., 2011).

Los modelos de negocio son multidisciplinarios, por lo que no existe definición operacional generalmente aceptada de lo que es un modelo de negocio (Berglund & Sandström, 2013; Zott et al., 2011). Lo que sí existe, es una serie de cuestiones en las que tanto los investigadores como los empresarios concuerdan respecto a los modelos de negocio: un modelo de negocio describe cómo una empresa o unidad de negocio crea, entrega y capta valor (Afuah, 2014; Berglund & Sandström, 2013). Es común definir un modelo de negocio en términos de su conjunto de componentes y sus interrelaciones; por ejemplo: propuesta de valor, segmento de mercado, socios clave, modelo de ingresos, etc. (Berglund & Sandström, 2013; Johnson et al., 2008). -El estudio realizado por Zott, Amit y Massa (2011), quienes hicieron una amplia revisión sobre modelos de negocios, reveló que estos se han empleado principalmente tratando de abordar o explicar tres fenómenos: a) los negocios por vía electrónica (e - business) y el uso de tecnologías de la información en las empresas; b) cuestiones estratégicas, como creación de valor, ventaja competitiva y desempeño de la empresa; y c) innovación y gestión tecnológica.

Es importante tomar en cuenta que cada modelo de negocio es único para una empresa que se desarrolla, por lo que el éxito en la aplicación de un modelo de negocio en alguna empresa, no asegura el éxito de otra empresa si el modelo es replicado. Pero si permite entender la manera en que la empresa interactúa con su entorno para crear y capturar valor, basados en ese entendimiento se puede generar un modelo de negocio

propio con mayores probabilidades de éxito teniendo como base el modelo de alguna empresa de interés (Afuah, 2014). Un ejemplo de la generación de modelos de negocio que permite tener una perspectiva donde se contempla el entorno es el modelo de negocio *canvas* de Alexander Osterwalder e Yves Pigneur (Berglund & Sandström, 2013). Es por eso y por el éxito que ha tenido la generación de modelos de negocio *canvas*, que las variables utilizadas para esta investigación fueron las descritas en el libro *Business Model Generation* de Osterwalder y Pigneur (2010).

Cada modelo de negocio se diseña y aplica a un entorno específico, por lo que un conocimiento amplio del entorno en el que se desarrollará o desarrolla la empresa permite generar un modelo de negocio más fuerte y competitivo (Osterwalder & Pigneur, 2010). Con base en lo anterior, además de las nueve variables del *canvas* para esta investigación se consideraron la variable entorno y la variable desarrollo futuro (éxito). La variable entorno se puede definir como las condiciones externas tanto del ecosistema de la industria como del macro entorno general donde una empresa interactúa bajo condiciones de interdependencia y libertad limitada (Berglund & Sandström, 2013). Asimismo, dado que una empresa se crea con la finalidad de cumplir con ciertos objetivos, la variable éxito empresarial se puede definir como el cumplimiento continuo de los objetivos o las metas establecidas por los emprendedores, en otras palabras el desarrollo futuro de la empresa (Ayala & Manzano, 2014). Respecto a la industria de la biotecnología, la innovación de los modelos de negocio se ha vuelto clave. Una razón muy importante es que la biotecnología tiene requerimientos de capitales muy elevados para la investigación, el desarrollo y la generación de productos. Otra causa de importancia es que la industria presenta altos riesgos de inversión, altos riesgos tecnológicos y una fuerte competencia global entre las empresas por lo que éstas han tenido que considerar otras alternativas para obtener ganancias (PwC, 2011).

METODOLOGÍA

La estrategia para llevar a cabo la investigación se dividió en dos fases. La primera fase se enfocó en probar las herramientas de la metodología *canvas* para analizar los modelos de negocio y el entorno de las empresas de biotecnología verde (ampliamente aplicada en la agricultura) en diversos estados de México. La segunda fase consistió en un nuevo instrumento utilizando las nueve variables de la metodología *canvas* (las variables cubren las cuatro áreas principales de un negocio) como marco de referencia para analizar los modelos de negocio de las empresas de biotecnología más importantes del estado de Baja California. La investigación se realizó en dos contextos: en el de la primera fase fueron los estados de Veracruz, Chiapas, Quintana Roo, Morelos, Jalisco en México y Quito en Ecuador; y el contexto de la segunda fue el estado de Baja California. El diseño de la investigación fue no experimental transversal de tipo exploratorio - descriptivo, dado que el estudio se desarrolló sin la manipulación deliberada de las variables y se observaron los modelos de negocio en su contexto natural en un sólo momento determinado; posteriormente los resultados fueron analizados. La selección de la muestra se llevó a cabo de manera dirigida (no probabilística): muestra de expertos y muestra confirmativa.

Los criterios de selección de la segunda fase se realizaron mediante un muestreo estratificado guiado por propósitos, donde las empresas se fueron segmentando hasta obtener una muestra que cumpliera con los criterios establecidos, con base en las 142 empresas mencionadas en el estudio de Castro et al, (2013). Se establecieron siete criterios de selección. La tasa de respuesta de la muestra seleccionada fue del 57.1%. Asimismo, se incluyó una empresa de reciente creación. Los datos se recolectaron mediante una entrevista estructurada con preguntas abiertas y preguntas cerradas con escala Likert. Las preguntas se enfocaron en responder a las nueve variables de *canvas*, la variable entorno, y la variable éxito. Los datos cuantitativos fueron examinados e interpretados mediante estadística descriptiva. Además, se le asignaron valores a cada ítem y se recodificaron utilizando el programa SPSS Statistics para aquellos ítems donde fuera necesario, es decir, aquellos que no utilizaran una escala de Likert. Posteriormente, se establecieron baremos para cada una de las once variables utilizadas. Los datos cualitativos fueron codificados, se les asignaron números a los códigos y se registró su incidencia, Asimismo, se les aplicó un análisis de contenido.

RESULTADOS

Las empresas seleccionadas como muestra son líderes en el estado de Baja California y son reconocidas a nivel nacional, por lo que diversas empresas del estado siguen sus desarrollos. Las empresas tienen un impacto directo en los sectores de acuicultura en un 60% y agricultura en un 40%, es importante aclarar que algunos de los productos de las empresas impactan secundariamente en ambos sectores u otros como el farmacéutico y alimentos pero en productos muy específicos. Los principales clientes de éstas pertenecen al mercado nacional en un 40% e internacional en un 60%. La antigüedad promedio de las empresas de 8.6 años, tienen 13.8 empleados en promedio y el volumen de ventas anuales de \$8,060,000 pesos en promedio por lo que se clasifican como pequeñas empresas (Secretaría de economía, 2009). Asimismo, el 80% de las empresas cuentan con marcas en sus productos (ver tabla 1).

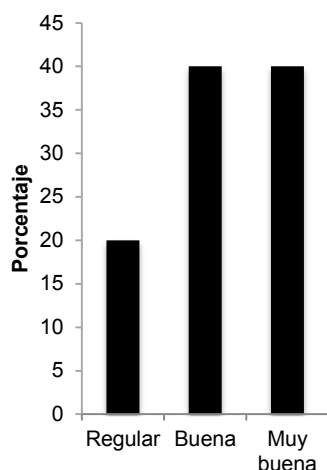
Tabla 1: Información General de las Empresas

Empresas	Impacto		Clientes		Antigüedad	Empleados	Ventas	Marca En
	Acuicultura	Agricultura	Nacionales	Internacionales	media	media	anuales media	sus productos
	60%	40%	40%	60%	8.6 años	13.8	\$8,060,000	80%

Esta tabla ilustra las características generales de la muestra seleccionada: impactos de sus productos en los sectores de acuicultura y agricultura, mercados que atienden nacionales e internacionales, antigüedad promedio, número de empleados promedio, volumen de ventas anuales promedio y porcentaje de las empresas que tienen marcas en sus productos. Fuente: Elaboración propia.

Respecto a las probabilidades de desarrollo futuro (éxito) de las empresas el 20% tiene una probabilidad regular, el 40% una buena probabilidad y el otro 40% restante tiene una muy buena probabilidad (figura 1).

Figura 1: Probabilidades de Desarrollo Futuro (Éxito) de las Empresas



La figura ilustra las probabilidades de desarrollo futuro de las empresas de biotecnología entrevistadas, el 20% tiene una probabilidad regular, el 40% una buena probabilidad y el otro 40% una muy buena probabilidad de desarrollo futuro. Fuente: Elaboración propia con base en los baremos establecidos.

Los resultados de la percepción del entorno por las empresas entrevistadas y evidencia lo mencionado anteriormente, como se puede observar el 40% considera que las entorno condiciones del entorno son malas, el otro 40% considera que las condiciones son regulares y sólo el 20% considera que las condiciones del entorno son muy buenas.

El modelo de negocio: Con el fin de crear e innovar los modelos de negocio utilizados por las empresas de la industria de la biotecnología en México, a continuación se presenta una propuesta de modelo base para empresas de biotecnología bajo un contexto nacional empleando los hallazgos encontrados durante el trabajo de campo con relación a las nueve variables de la metodología *canvas*. Del trabajo de campo, sólo se obtuvo respuesta de empresas de biotecnología que impactan directamente en los sectores de acuicultura y agricultura.

Segmentos de mercado: Las empresas de biotecnología del estado atienden diversos segmentos de mercado, el 40% de las empresas atienden más de un segmento (mercado diversificado). Pero en particular en un 60% atienden nichos de mercado y en un 40% segmentos de mercado específico, dado que lo anterior les permite desarrollar soluciones basados en un amplio conocimiento de las necesidades de sus clientes. Los clientes más importantes son distribuidores y empresas de diversos sectores (nacionales e internacionales). Por lo que, es importante atender clientes de nichos de mercado o segmentos de mercado específicos con la finalidad de diferenciar los productos de una empresa de biotecnología.

Propuesta de valor: Las propuesta de valor de las empresas se caracteriza por ser productos innovadores creados a partir de la riqueza en recursos naturales del estado de Baja California utilizando la biotecnología, combinada con un amplio conocimiento de la empresa en las cuestiones de la utilidad de la materia prima y del desarrollo de su productos. Asimismo, una buena capacidad de respuesta en cuestiones de demanda de producto para los clientes y la atención personalizada que les brindan para satisfacer los requisitos de cada cliente del nicho o segmento atendido.

El 80% de las empresas ha desarrollado productos innovadores que han sustituido a otros productos en el mercado y esa empresa que equivale al 20% es una de las empresas que cuenta con una de las tecnologías más complejas para la producción de una especie de consumo común. Igualmente, el 80% de las empresas pueden generar nuevas propuestas de valor para los segmentos de mercado atendidos. El 100% de las empresas le ha ayudado a mejorar procesos a sus clientes y el 80% le ha generado productos específicos a sus clientes. Además, el 60% de las propuestas de valor de las empresas han ayudado a reducir costos a sus clientes. Con base en lo anterior, es claro que no es necesario buscar atender un segmento mercado con una propuesta que utilice una tecnología de punta; lo adecuado es aprovechar los recursos que el entorno buscando satisfacer las demandas de un segmento de mercado determinado, los procesos pueden ser relativamente simples lo importante es conocer el recurso, la utilidad que puede tener y a partir de este generar un producto de valor agregado para un segmento específico.

Canales

La manera de dar a conocer y hacer llegar la propuesta de valor a los clientes es muy importante. Las empresas utilizan diversos canales para comercializar sus productos pero en un 80% lo hacen a través de intermediarios y ventas directas realizadas por el gerente o propietario de la empresa. El 60% de las empresas ofrecen un servicio postventa. La manera de dar a conocer los productos se realiza mediante una combinación de un 60% acercándose directamente con diversos clientes potenciales y ofreciendo los productos, de un 60% mediante su página web y en un 80% mediante la participación en ferias y eventos nacionales e internacionales. Por lo que, la participación en eventos es importante para empezar a establecer un primer contacto con clientes potenciales. De igual manera, es significativo contar con el capital social en relación de intermediarios que puedan posicionar el producto en diversos segmentos de mercado, más haya de las capacidades de la empresa.

Relaciones con los clientes: Las relaciones con los clientes se basan en un conjunto de actividades con el fin de brindarles la experiencia adecuada al adquirir la propuesta de valor. En un 80% de las empresas brinda una asesoría personalizada, 60% proporcionan servicios posventa, 40% garantizan su producto, brinda crédito y asigna personal de tiempo completo al cliente, y un 40% realiza retroalimentaciones con

la finalidad de saber que sus necesidades son atendidas correctamente. Por lo que, es importante que una empresa de biotecnología brinde una asesoría personalizada a su cliente, busque tener una estrecha relación con los mismos, así como una retroalimentación de la satisfacción del cliente con la propuesta de valor proporcionada, con la finalidad de crear confianza en los clientes respecto a la empresa y el equipo que forma parte de ésta.

Fuentes de ingresos: Los clientes de las empresas pagan en un 100% el producto en si mismo. Además pagan en un 20% por una paquete de acompañamiento, 20% por un producto personalizado y un 20% por parte de propiedad de la empresa. Sin embargo, el 100% depende de una solo fuente de ingresos relacionada con su propuesta de valor. Por lo que, es importante no depender de una sola fuente de ingresos e igual de importante buscar que los clientes paguen por el producto y servicios o subproductos relacionados.

Recursos clave: Los recursos clave más importantes para las empresas de biotecnología en Baja California son en un 100% la propiedad industrial de la empresa y el equipo de trabajo con el que cuentan para crear y ofrecer la propuesta de valor. En un 40% de importancia los bienes materiales como equipo, infraestructura y tecnologías, y en un 80% los recursos financieros como la liquidez y las líneas de crédito. Asimismo, de acuerdo con los hallazgos de campo las principales razones por las que es difícil constituir una empresa exitosa que se dedique al mismo giro que las empresas entrevistadas fueron: en un 80% de las empresas por los fuertes requerimientos de capital, así como en un 80% las dificultades legales y del entorno, el alto riesgo y un 60% la incertidumbre. Esto sin importar si la tecnología fuera compleja o relativamente sencilla.

Actividades clave: Las actividades clave varían dependiendo la empresa y el sector en el que impactan, las empresas coincidieron en dos actividades clave para que su modelo de negocio funcione la primera es la producción en un 100% y la segunda la capacidad de resolver problemas de sus clientes en un 80%. Por lo que como base esas son las dos actividades clave que toda empresa de biotecnología debe tomar en cuenta. Asimismo, se considera el uso de las tecnologías de la información como una actividad clave que se tiene que construir alrededor de la propuesta de valor, los entrevistados consideraron medianamente importante en un 60% e importante en un 40%.

Asociaciones clave: Las empresas tienen alianzas estratégicas con diferentes organismos, un 100% con clientes y ciertos actores de las instituciones de educación superior, un 60% con proveedores y solo un 20% de las empresas tienen alianzas con otros organismos (asociaciones de productores). Es importante recalcar que las empresas mencionan que las alianzas estratégicas que se tienen con las dos únicas instituciones de educación superior con las que cuenta el estado en relación a la biotecnología no han sido del todo satisfactorias y en lugar de tener una alianza sólida con los organismos como tal, han tenido que establecer alianzas con ciertos investigadores, dejando fuera a las instituciones.

Estructura de costos: Dentro de la estructura de costos de las empresas en grado de importancia se encuentran: en primer lugar los recursos humanos y los costos variables, en segundo lugar los costos fijos, en tercer lugar la capacitación y el equipo, en cuarto la infraestructura y en quinto la protección de la propiedad intelectual. La volatilidad es poca para 60% de las empresas y medianamente en un 40% para el resto. La predictibilidad de los costos de las empresas es de un 100%. Sin embargo, el 80% de las empresas no puede elevar sus precios con facilidad en el mercado.

CONCLUSIONES

Es claro que la industria de la biotecnología en Baja California es incipiente, una muestra de ello son las pocas empresas que se les puede considerar de biotecnología aplicando los criterios de selección establecidos. Así como la falta instituciones de educación superior que en verdad se relacionen con la

industria para el desarrollo de proyectos productivos. Además de que sólo se cuenta con dos instituciones en áreas de ciencias de la vida en el estado. Por lo que, en la actualidad el entorno se esta volviendo un inhibidor más que un impulsor para la industria de la biotecnología.

Respecto al éxito en los negocios que han tenido las empresas de biotecnología en Baja California ha sido en mayor parte por los modelos de negocio y las capacidades de los actores que por la tecnología utilizada para el desarrollo de sus productos. Una tecnología sencilla con el modelo de negocio adecuado, puede hacer la diferencia entre el éxito y el fracaso de una empresa de biotecnología en México. Asimismo, tener una tecnología de punta con un modelo de negocio incorrecto puede llevar a la empresa al fracaso tal como mencionaron los entrevistados al hablar de sus principales competencias y los intentos fallidos que había existido por imitarlos. La innovación es los modelos de negocio en las empresas de biotecnología de Baja California es vital, pero presenta amplias barreras relacionadas con el entorno. Tener un entendimiento adecuado del entorno, de cómo se ha desarrollado la industria y de los bloques básicos de construcción que otras empresas han tomado en cuenta permitirá generar modelos de negocio con mayores probabilidades de desarrollo futuro.

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POTENCIAL DE LA REGION DE OCAÑA PARA LA CREACIÓN DE UN CLÚSTER TURÍSTICO

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RESUMEN

La ciudad de Ocaña, junto con los municipios de La Playa, Ábrego y El Carmen, ubicados en el departamento Norte de Santander, Colombia, poseen gran riqueza cultural, histórica y natural, junto con otras características que permiten proyectar esta región como destino turístico; pero en la actualidad la cultura que prevalece en torno a las actividades económicas se centra en el comercio básicamente; el turismo es una actividad que en los empresarios no se ve con claridad y pocos le han apostado a desarrollar proyectos en este sentido. Luego de haber realizado un inventario, se encontró que hay suficientes atractivos, pero se debe organizar el sistema empresarial para que el sector del turismo pueda potencializarse y desarrollar actividades de manera sostenible y responsable; es por ello que entidades como la Cámara de Comercio de Ocaña, la Universidad Francisco de Paula Santander Ocaña, el Sena, la Alcaldía municipal, la empresa privada y otras instituciones del orden local y nacional, deben diseñar proyectos que propendan por el mejoramiento del tejido empresarial y el fortalecimiento de las organizaciones para que de manera eficiente y competitiva le apunten al desarrollo de este sector. Se pretende proponer estrategias de asociatividad y complementariedad para que el turismo se pueda ofrecer con calidad de manera sostenible, responsable y participativa, que genere un verdadero desarrollo económico. Se aplicó la investigación descriptiva de carácter cuanti- cualitativo y se indagó mediante un cuestionario aplicado a las agencias de viajes, hoteles, restaurantes, sitios recreacionales, atractivos turísticos, parqueaderos y transporte, como actores conexos al turismo; de igual manera se visitaron los sitios para recolectar información de cada uno de ellos en Ocaña y su región (Ábrego, La Playa y El Carmen); se elabora la caracterización de cada una de las empresas que cumplen las condiciones para conformar el clúster y por último se sistematiza la información, mediante el diseño y montaje de un sistema generador de contenidos, material informativo y un mapa de georeferenciación, utilizando software de información geográfica.

PALABRAS CLAVES: Clúster, estructura turística, recursos turísticos y turismo.

POTENTIAL OF THE REGION OF CREATION OCAÑA A TOURIST CLUSTER

ABSTRACT

The town of Ocaña, along with the municipalities of La Playa, Abrego and El Carmen, located in the North Santander department, Colombia, have great cultural, historical and natural wealth, along with other features that allow project this region as a tourist destination; but now the prevailing culture around economic activities mainly focused on trade; Tourism is an activity that entrepreneurs do not see clearly and few have chosen you to develop projects in this regard. After completing an inventory, it was found that there are enough attractive, but you should arrange the business system so that the tourism sector can be potentiated and develop activities in a sustainable and responsible manner; which is why organizations like the Chamber of Commerce of Ocaña, the Francisco de Paula Santander University Ocaña, the Seine, the municipal government, private enterprise and other institutions of local and national, should be designing projects which foster improved tissue and strengthening business organizations to effectively and competitively will point to the development of this sector. It is intended to propose strategies of partnership

and complementarity so that tourism can provide quality sustainable, accountable and participatory way to generate real economic development. descriptive quantitative research qualitative character was applied and were investigated by questionnaire applied to travel agencies, hotels, restaurants, recreational sites, attractions, parking and transportation, as related to tourism stakeholders; just as the sites were visited to collect information from each Ocaña and its region (Abrego, La Playa and El Carmen); the characterization of each of the companies that meet the conditions for forming the cluster is made and finally the information is systematized through the design and installation of a generator of content, information material and a map of georeferencing system using software information Geographic.

JEL: L83, M19, M31

KEYWORDS: Cluster, Tourist Structure, Potential, Tourism Resources and Tourism.

INTRODUCCIÓN

Ocaña es un municipio colombiano ubicado en la zona noroccidental del departamento de Norte de Santander, conectado por carreteras nacionales con Cúcuta, Bucaramanga y Santa Marta; es la segunda población del departamento después de Cúcuta. Su extensión es de 460 kilómetros cuadrados, ubicada sobre la cordillera oriental; con un clima promedio de 22 °C (Alcaldía de Ocaña Norte de Santander, 2014); ejerce gran influencia como máximo centro de comercio, educación, cultura y tecnología, en la región y su economía gira en torno al comercio con un 64%, seguido del sector servicios que representa el 23% aproximadamente.

Ocaña y su región, podría ofertarse como destino turístico, dado a los grandes hechos ocurridos desde su fundación que marcaron un hito en la consolidación del territorio colombiano, además de poseer gran variedad de bienes muebles e inmuebles, sitios naturales y patrimonio inmaterial, entre los que se pueden mencionar: Santuario del Agua de la Virgen, Complejo Histórico de la Gran Convención, Área Natural Única Los Estoraques, Columna de la Libertad de los esclavos, monumento a Cristo Rey, el Museo de la ciudad de Ocaña Antón García de Bonilla y los diferentes templos religiosos e históricos; igualmente grandes aspectos culturales como el Desfile de los Genitores.

A pesar del gran potencial turístico en Ocaña y su región, no existe la cultura, la infraestructura, la organización ni los proyectos específicos que garanticen su oferta turística; razón por la cual se plantea la creación del clúster turístico, con el apoyo interinstitucional para el diseño de proyectos que propendan por el mejoramiento del tejido empresarial y el fortalecimiento de las organizaciones para que de manera eficiente, sostenible, responsable y competitiva le apunten al desarrollo del sector turístico de la región y se genere a través de él un verdadero desarrollo económico donde toda la población participe y se beneficie.

Esta investigación incluye una revisión de literatura sobre el potencial turístico y el clúster como alternativa de desarrollo, la metodología utilizada, los resultados obtenidos, el diseño del sitio Web y unas conclusiones relacionadas con los objetivos de la investigación.

REVISIÓN LITERARIA

El turismo comprende las actividades que realizan las personas durante sus viajes y estancias en lugares distintos al de su entorno habitual, por un período de tiempo consecutivo inferior a un año con fines de ocio, por negocios u otros motivos. El turismo local corresponde entonces, al hecho de que los ciudadanos o residentes parten de la localidad donde habitan hacia otra localidad u otro sitio de destino dentro de la misma ciudad, donde realizan además actos de consumo, interactúan con otros ciudadanos o con visitantes y regresan a su lugar de origen, que es su residencia habitual. (Organización Mundial del Turismo OMT, 1994)

La estructura turística es el conjunto de recursos que se desarrollan sobre la infraestructura concurriendo en la prestación de los servicios turísticos y comprende: Alojamiento, restaurante, instalaciones recreativas, agencias de turismo, oficinas de información, empresas de transportes y otras.

El turismo como actividad económica, tiene un gran efecto en la economía, debido a la amplia gama y variedad de factores de producción requeridos para ofrecer los bienes y servicios solicitados por los visitantes y al amplio espectro de agentes involucrados o afectados por el turismo; razón por la cual se propone la asociatividad mediante la creación de un clúster que convierta el sector, en un sector competitivo que genere un verdadero desarrollo económico regional.

En el artículo titulado iniciativas de desarrollo local y fomento del clúster turístico (Varisco, 2007) , el concepto de clúster se ha generalizado en la actividad turística y entre los múltiples antecedentes que contemplan su uso, pueden distinguirse tres enfoques que inciden en las propuestas para su fomento: el clúster como producto turístico; el modelo del diamante de la competitividad; y el clúster como interrelación de actores sociales.

El primer enfoque, se basa en el uso del concepto de clúster turístico sin relación directa con la teoría que lo sustenta y sin más conceptualización que la referida a la definición del término. Dada la generalidad de este concepto, que se aplica perfectamente a la actividad turística en destinos consolidados, es frecuente encontrar antecedentes donde se menciona como equivalente a destino turístico o producto.

El segundo enfoque se observa en los estudios de clúster que aplican la teoría de Porter, y su modelo de competitividad. El análisis se centra en la adaptación del famoso diamante: las condiciones de la demanda turística; el análisis de los factores, donde se incluye el estudio de los recursos culturales y naturales y la infraestructura; la estrategia, estructura y rivalidad de las empresas que prestan servicios; y los sectores de soporte y apoyo donde se analizan las instituciones del sector privado además de asignar un rol complementario al gobierno, específicamente a las funciones que cumple el organismo público de turismo.

El tercer enfoque contempla el clúster turístico como categoría de análisis dentro de la teoría del desarrollo local, y esto supone considerar la competitividad del destino turístico una condición necesaria pero no suficiente para generar desarrollo. También implica analizar el clúster en relación a un conjunto amplio de interrelaciones, que en algunos casos excede el ámbito estrictamente económico por reconocer la influencia de factores sociales y culturales en la dinámica productiva.

METODOLOGÍA

La presente investigación se tipifica dentro de la investigación descriptiva de carácter cuanti - cualitativo, donde la información se toma de las fuentes primarias, es decir, de cada una de las empresas que prestan servicios y ofrecen productos a los turistas y desde los sitios y atractivos turísticos que se encuentran ubicados en los municipios de Ocaña, Abrego, El Carmen y La Playa; además mediante la observación directa, las entrevistas en profundidad y el análisis de documentos; con el ánimo de evaluar el potencial de la región de Ocaña para la creación de un clúster turístico.

La población que se tomó en cuenta para realizar el análisis respectivo, fueron los establecimientos de comercio como agencias de viajes, hoteles, restaurantes, sitios recreacionales y atractivos turísticos, parqueaderos y transporte de los municipios de Ocaña, Abrego, El Carmen y La Playa, que se encuentran inscritos ante la cámara de comercio de Ocaña, según información suministrada por esta entidad en el año 2014.

Para cumplir los objetivos la información se tomó directamente mediante la observación, encuestas y entrevistas realizadas a los propietarios y/o administradores de las empresas conexas al turismo en cada una de las localidades definidas.

RESULTADOS

Entre el inventario de atractivos turísticos de la región de Ocaña, se encuentran bienes declarados de Interés Cultural de Carácter Nacional, Departamental y Municipal y se clasifican en: Monumentos, templos de culto, museos, predios civiles de interés histórico y arquitectónico, plazas y parques de interés histórico, medios naturales, festividades y gastronomía.

La ciudad de Ocaña posee 61 atractivos turísticos, destacándose los atractivos de carácter religioso como son: La ermita de la Virgen de las Gracias de la Torcoroma, iglesia de Jesús Cautivo, Templo de San Francisco, Capilla de Santa Rita, iglesia de San Agustín y la Catedral de Santa Ana; igualmente atractivos culturales e históricos, como el complejo Histórico de La Gran Convención, la Semana Santa y el Desfile de los Genitores.

El municipio de Ábrego posee 13 atractivos turísticos, destacándose los medios naturales como Piedras Negras, el Pozo de las Pailas, el Pozo del Burro y La Represa del Río Oroque.

La Playa de Belén cuenta con 20 atractivos, sobresaliendo los de tipo natural como es el Área Natural única Los Estoraques y los aposentos y el arquitectónico por su estructura colonial y uniforme, declarado como el Pueblo más bonito del Departamento. Hace parte de la Red de Pueblos Patrimonio de Colombia.

El municipio de Carmen es declarado Bien de Interés Cultural de Carácter Nacional por su belleza arquitectónica de la época colonial con sus calles empedradas, cuenta con 16 atractivos turísticos, e incluye el Parque Natural Catatumbo Bari donde habitan los Indios Bari y donde se presenta el fenómeno del Faro del Catatumbo (Descargas eléctricas permanentes y continuas que ayudan a mantener la capa de ozono).

Dentro de los actores del turismo que permitirán desarrollar el sector, se encuentran: Las agencias de viajes, solamente hay cuatro en Ocaña que atienden toda la región; Los hoteles, en Ocaña hay 25 registrados ante la Cámara de Comercio, cuya capacidad es de 656 habitaciones dispuestas con 514 camas sencillas, 459 dobles y 33 semidobles, lo que representa el 87% de la capacidad hotelera de la región; en La Playa hay dos hoteles y una posada, dispuestos con 22 habitaciones dotadas con 42 camas sencillas y 20 dobles, lo que representa el 3% de la capacidad de la región y en Ábrego hay tres hoteles con 74 habitaciones que incluyen 34 camas sencillas, 61 camas dobles y una semidoble, para un 10% de la capacidad hotelera regional; el municipio de El Carmen carece de este servicio.

Con respecto a los parqueaderos, Ocaña cuenta con 35 debidamente registrados ante la Cámara de Comercio; con una capacidad operativa para estacionar 1337 carros y 1538 motos, en las otras poblaciones no hay este servicio. En cuanto al transporte de pasajeros, existen ocho empresas, de las cuales 2 son de carácter nacional y el resto son de carácter intermunicipal; pero solamente 2 son de Ocaña, las seis empresas regionales tienen sus oficinas principales en Ocaña y puntos de atención en las localidades objeto de estudio. Con respecto a los restaurantes, en Ocaña hay 54 debidamente registrados, ubicados a lo largo y ancho de la ciudad, en La Playa hay cuatro, en Ábrego cuatro y en El Carmen tres.

En cuanto a sitios recreacionales, vale la pena mencionar que Ocaña tiene escenarios deportivos y clubes privados, más no cuenta con sitios que permitan programar actividades, como parte de un paquete turístico; solamente en La Playa, en Ábrego y en El Carmen existe este tipo de atractivo, para un total de tres en la región.

Para efectos de cumplir con el objetivo de caracterizar las empresas que harían parte del clúster, sólo se tienen en cuenta aquellas que manifestaron expresamente su voluntad de asociarse, que cumplan o estén dispuestos a cumplir con los requisitos que se establecen para el ejercicio de su actividad económica y para el ofrecimiento de servicios turísticos de calidad y que se encuentren ubicadas en lugares que no representen ningún riesgo para los visitantes.

Entre los hoteles que se seleccionaron se encuentran: Hotel El Zaguán de Las Aguas. Empresa de tradición familiar con más de 30 años de servicio y experiencia en el ramo hotelero, ubicado en pleno centro de la ciudad de Ocaña, carrera 11 N° 12-66, barrio El Tamaco. Cuenta con 13 habitaciones dotadas de cuatro camas dobles y veinte sencillas; atendidos por cuatro empleados, con estudios de primaria, secundaria y universitario. Sus instalaciones son amplias y acogedoras; sin embargo los baños requieren de adecuación para que sea más agradable a la vista y exigencias de sus visitantes; cuenta con un amplio espacio como salón de eventos, Televisión por cable, agua caliente, restaurante y WiFi. El tipo de huésped que con mayor frecuencia solicitan sus servicios son empresarios, agentes viajeros, contratistas, deportistas y personajes religiosos.

Hotel Real. Fundado en el año de 1949, con 66 años de trayectoria hotelera, mantiene su estructura colonial de arquitectura española, cuenta con bellos jardines y amplios corredores, ubicado en el centro de la ciudad, en la calle 12 N° 12-39. Su capacidad operativa es de 27 habitaciones, dispuestas con 17 camas sencillas, 13 dobles y cinco semidobles; cuenta con siete empleados; cuatro solo con estudios primarios y tres bachilleres. Ofrece salón para eventos, Tv cable, agua caliente, WiFi, restaurante y parqueadero; recibe tarjetas débito y crédito como opciones de pago para sus clientes. No tiene registro de la clase de huéspedes que recibe y actualmente maneja convenios con un parqueadero, el hotel Colonial y la agencia Pitta Galván.

Hotel Plaza Real de Ocaña. Ubicado en la carrera 13 N° 11- 25, se constituyó en el año 2006. Ofrece sus servicios en 20 habitaciones con 23 camas sencillas y 18 dobles; opera con cuatro mujeres y un hombre, de los cuales tienen estudios de primaria, dos de secundaria y uno es profesional. Ofrece los servicios de restaurante, agua caliente, Wi Fi, Tv cable, parqueadero en convenio con el parqueadero Lava Park Azul y recibe tarjetas de crédito y débito. El tipo de huésped que más recibe son empresarios, turistas, contratistas, visitantes médicos, personalidades religiosas y músicos. Manejan convenios con agencias de viajes de Cúcuta y Bogotá.

Hotel Tarigua. Es el hotel más moderno que existe en la ciudad, ubicado en la Carrera 12 N° 8-47 en el Centro. Su misión se enfoca en ofrecer excelentes servicios hoteleros a la altura de los más exigentes huéspedes; por esta razón pone a disposición un equipo humano altamente calificado y la infraestructura necesaria para brindarle siempre satisfacción y comodidad durante su estancia. Su prioridad es trabajar cada día en pro de su bienestar y dejar en alto el nombre del Hotel Tarigua y el de la ciudad de Ocaña. Para ofrecer sus servicios cuenta con 52 modernas y confortables habitaciones, una Suite Principal con jacuzzi y cabina spa y nueve Suites Junior. Tiene un grupo de 13 empleados, de los cuales hay tres hombres y diez mujeres; siete bachilleres, dos Tecnólogos y cuatro Profesionales. Ofrece los servicios de seguro hotelero, cajilla de seguridad en la habitación, salón de eventos para 200 personas, restaurante-bar, room service, parqueadero, ascensor, llamadas locales y nacionales, internet wi-fi y desayuno; ofrece además el plan noche de bodas y el plan aniversario, presenta como opciones de pago el cheque, efectivo y tarjetas débito y crédito. Normalmente se hospedan empresarios, turistas, agentes viajeros y conferencistas. Maneja convenios con agencias de viajes de Medellín y con la Universidad Francisco de Paula Santander Ocaña.

Hotel Hacaritama. El 28 de marzo de 1983, se bendice e inaugura el hotel conocido en sus inicios como Hotel de Turismo "Hacaritama", en la calle 10 N° 12-57. Los servicios de hospedaje son ofrecidos en 48 habitaciones con 55 camas sencillas, 12 dobles y 24 semidobles; su planta de personal está conformada por nueve hombres y cuatro mujeres, de los cuales hay tres con primaria, seis bachilleres, un tecnólogo y tres profesionales, además cuenta con una sala para eventos, parqueadero, Tv cable, Wi Fi, agua caliente y

ascensor; recibe tarjetas débito y crédito. Está afiliado a la Asociación Hotelera y Turística de Colombia COTELCO. La mayor afluencia de huéspedes es de agentes viajeros y turistas. Trabaja en convenio con agencias de viajes de Cúcuta y Bogotá.

Hotel El Príncipe Sede Campestre. Comienza su actividad hotelera en el año 2009, actualmente se encuentra ampliando y modernizando sus instalaciones, está ubicado en la carrera 10 N° 9-14 barrio La Costa. Cuenta con 22 habitaciones, dotadas de 21 camas sencillas y 21 dobles; tiene vinculados cuatro trabajadores, dos hombres y dos mujeres con niveles de educación primaria (un funcionario) y técnico (tres funcionarios). Ofrece servicios de salón de eventos, jacuzzi, parqueadero, Tv cable, página Web, Wi Fi, agua caliente y ventilador, los cuales pueden ser cancelados en efectivo, tarjeta débito o crédito. Se encuentra debidamente registrado ante la Cámara de Comercio, Registro Nacional de Turismo y en COTELCO.

Recibe especialmente agentes viajeros, visitantes médicos, turistas, personalidades religiosas y deportistas y trabaja en conjunto con el hotel El Príncipe Centro.

Hotel El Príncipe Centro. Inició operaciones en el año 2003, ubicado en la calle 10 N° 10-49 en el centro de la ciudad. Su capacidad operativa está dada por sus 48 habitaciones, dotadas con 26 camas sencillas y 41 dobles, las cuales son atendidas por siete empleados entre los que se encuentran seis mujeres y un hombre, seis con estudios a nivel secundaria y solamente un profesional. Sus instalaciones están dispuestas con servicios adicionales como sala de eventos, parqueadero, Tv cable, página Web, Wi Fi, agua caliente, restaurante, sauna y una mini tienda, donde se pueden encontrar algunos productos de comida y de aseo. Recibe tarjeta crédito y débito, además maneja crédito directo con algunas empresas. Cumple con el registro mercantil y Registro Nacional de Turismo y COTELCO; además realiza los registros correspondientes de sus huéspedes y de sus operaciones mercantiles. Sus visitantes en su mayoría son agentes viajeros, visitantes médicos, músicos y académicos.

Con respecto a las temporadas de mayor demanda, se pudo observar que en Ocaña existe una tendencia de mayor flujo de visitantes en vacaciones de diciembre, enero y junio, semana de octubre, semana santa y puentes festivos: se presenta entre semana gran ocupación, porque Ocaña es una ciudad comercial y acuden muchos agentes vendedores y visitantes médicos.

En el municipio de Ábrego se toman en cuenta el Hotel Catatumbo. Ubicado en la zona céntrica, en la carrera 6 N° 13-39, funciona desde hace 23 años con 20 habitaciones dispuestas con 15 camas sencillas, 18 camas dobles y una cama semidoble; atendido por su propietaria y su hija; brinda los servicios de restaurante, agua caliente, WiFi, Tv cable y lavandería; solo cuenta con el registro mercantil; lleva registro de sus operaciones y entrada de huéspedes. En este hotel se hospedan cotidianamente empresarios, visitantes médicos y turistas, recibiendo su mayor número de visitantes en las vacaciones de enero, de fin de año y en Semana Santa.

Hotel San Miguel Plaza. Ubicado en el centro de la población en la carrera 6 N° 13- 66 Ábrego Norte de Santander, ofrece los servicios de hospedaje con Tv cable y WiFi, en doce 12 confortables habitaciones, dispuestas con siete camas sencillas y 11 camas dobles. Las instalaciones del restaurante las tiene arrendadas a un tercero, quien ofrece el servicio a los huéspedes del hotel que lo requieran y el servicio de parqueadero lo presta en convenio. Dentro de su planta de personal, cuenta con tres mujeres, dos con primaria y una profesional. Posee únicamente el registrado ante la Cámara de Comercio. Los visitantes, en su gran mayoría son empresarios, agentes viajeros y contratistas; la temporada de mayor demanda son los fines de semana y las vacaciones fin de año.

Hotel y Restaurante El Laguito. Se encuentra en el Kilómetro 31 Vía Ocaña-Cúcuta, cuenta con 42 habitaciones dotadas de 12 camas sencillas y 32 camas dobles, atendido por tres empleados hombres y ocho mujeres; cuatro con estudios de primaria, cinco secundaria, un tecnólogo y un profesional. Ofrece a sus

huéspedes los servicios de parqueadero, restaurante, Tv cable, WiFi y estación de servicios. Dentro de los requisitos para ejercer su actividad legalmente sólo cumple con el registro mercantil, está pendiente de realizar el trámite ante el Registro Nacional de Turismo; lleva registros de huéspedes y de sus operaciones económicas; la clase de huéspedes que recibe con mayor frecuencia son agentes viajeros y transportadores de carga pesada; en las vacaciones de enero y vacaciones de junio son las temporadas en que recibe más visitantes.

El municipio de La Playa de Belén por ser de la Red de Pueblos Patrimonio de Colombia, la clase de clientes que normalmente recibe son turistas y pueden hospedarse en:

El hotel Orquídeas Plaza, fue el primer hotel construido en este paraje y presta sus servicios desde el año 2008, ubicado en la Avenida Los Fundadores N° 0-71. Ofrece 11 habitaciones con 26 camas sencillas y nueve dobles; ofrece el servicio de piscina, salón de eventos, Tv Cable, agua caliente, restaurante, parqueadero y WiFi. Atendido por dos hombres y dos mujeres, con estudios de primaria, secundaria, técnico y tecnólogo. Cuenta con el registro ante la Cámara Comercio y Registro Nacional de Turismo, además lleva registros de sus huéspedes y de las operaciones económicas. La mayor demanda se presenta en los puentes festivos, semana santa, vacaciones de junio y fin de año.

Finca Hotel Casa Real. Nace en el año 2013, bajo la idea de granja integral, tiene como objetivo ofrecer una alternativa Turístico-Agronómica, donde se experimente una relación armónica directa entre la tierra, paisajes naturales y coloniales. Se encuentra ubicado en la Vereda Rosa Blanca, cuenta con seis habitaciones que ofrece siete camas dobles y 12 sencillas; atiende los servicios con cuatro trabajadores un hombre y tres mujeres con estudios de primaria y un profesional. Brinda los servicios de restaurante, agua caliente, salón de eventos, parqueadero, Tv Cable. Como requisito indispensable se encuentra inscrito ante la Cámara de Comercio y Registro Nacional de Turismo, además registra la procedencia de sus clientes y lleva control de sus operaciones. Su mayor actividad la presenta en la Semana mayor, vacaciones de junio y fin de año.

Posada Marmacrisli. Inicia a prestar los servicios en el año 2013, se encuentra ubicada en la calle 2 N° 5-65. Es una posada que ofrece un ambiente muy familiar y comodidades locativas en sus cinco habitaciones, dotadas con cuatro camas sencillas y cuatro dobles, atendido por la administradora, con estudios secundarios y una camarera, con estudios de primaria. Ofrece los servicios de hospedaje con Tv cable, Wi Fi, agua caliente y restaurante. Realiza los registros correspondientes de sus huéspedes y de sus operaciones económicas, se encuentra debidamente registrada ante la Cámara de Comercio y manifiesta que el Registro Nacional de Turismo se encuentra en trámite. Las temporadas de mayor demanda son Semana Santa y vacaciones de fin de año.

Con respecto a los parqueaderos, inicialmente se decide no incluir ninguno en la propuesta, por cuanto los hoteles con quienes se va a trabajar ofrecen este servicio en sus propias instalaciones o en convenio.

Con relación a los restaurantes en Ocaña, solamente se toman siete, por ser los que cumplen características de registro, calidad de sus servicios, instalaciones y de ubicación como son: El Corralito Ocañero, Calabongas Plaza, Plaza Gourmet, Río Restaurante Pub, El Huerto; Uq Uku y Colombia 76.

En Ábrego se incluyen solamente dos restaurantes, quienes manifestaron su interés en hacer los trámites necesarios para tal fin que son Hotel y Restaurante el Laguito y Rancho Rey que están ubicados hacia la salida a la ciudad de Cúcuta.

En La Playa se incluyen tres restaurantes que han venido trabajando para conformar un paquete turístico como son: El establo de tipo campestre, Asadero Donde Edgar y restaurante los Arrayanes.

Dentro de los atractivos turísticos, en la Tabla 1 se presenta la relación por categorías de los que se incluyen en cada uno de los pueblos objeto de estudio.

Tabla 1: Atractivos turísticos de Ocaña, La Playa, Ábrego y El Carmen

CLASIFICACIÓN	NOMBRE	LUGAR
MONUMENTOS	Monumento a cristo rey	Ocaña
	Monumento a Antón García de Bonilla	
	Monumento a Leonelda Hernández	
	Monumento a la virgen de la Torcoroma.	
	Columna de la Libertad de Los Esclavos.	
	Monumento a Mercedes Ábrego de Reyes.	Ábrego
TEMPLOS E IGLESIAS	Monumento a la Santa Cruz	La Playa
	Monumento a la virgen del Carmen.	El Carmen
	Monumento a la Santa Cruz	
	Iglesia de la virgen de Torcoroma.	Ocaña
	Templo San Agustín.	
	Catedral de Santa Ana.	
	Capilla colonial de Santa Rita.	
	Iglesia de Jesús Cautivo.	
	Ermita de las Gracias de Nuestra Señora de la Torcoroma.	Ábrego
	Templo san Francisco.	
MUSEOS	Templo Santa Bárbara.	
	Iglesia San José de La Playa	La Playa
PREDIOS CIVILES	Iglesia Nuestra Señora del Carmen	El Carmen
	Museo de la ciudad de Ocaña Antón García de Bonilla	Ocaña
	Museo de la Gran Convención Ocaña	
	Complejo Histórico de la Gran Convención	Ocaña
	Monasterio de Monjas Dominicanas.	La Playa
PLAZAS Y PARQUES	Cabecera municipal de La Playa de Belén	
	Centro histórico del Carmen	El Carmen
	Centro Cultural Manuel Guillermo Giraldo	
	Parque 29 de mayo.	
	Plazuela de la Gran Convención.	Ocaña
	Parque principal Mercedes Ábrego de Reyes.	Ábrego
	Parque Ángel Cortes.	La Playa

Continuación Tabla 1. Atractivos turísticos de Ocaña, La Playa, Ábrego y El Carmen

CLASIFICACIÓN	NOMBRE	LUGAR
MEDIOS NATURALES	Reserva ecológica Ave Hormiguero.	Ocaña
	Represa del río Oroque.	
	Balneario las Pailas.	Ábrego
	El pozo del burro.	
	Piedras negras.	
	Los aposentos.	
	Los Pinos.	La Playa
	Área Única Natural los Estoraques.	
FESTIVIDADES	Monte Sagrado.	El Carmen
	Semana Santa.	
	Fiesta de la Virgen de Torcoroma.	Ocaña
	Desfile de los Genitores	
	Festividad de Santa Bárbara.	Ábrego
GASTRONOMÍA	Festival del retorno.	La Playa
	Fiestas patronales de la Virgen del	El Carmen
	Arepa con pellejo.	Ocaña, Ábrego, La Playa
	Barbatuscas.	Ocaña, El Carmen
	Ajiaco.	Ocaña, Ábrego, El Carmen
	Cocotas.	Ocaña
	Pan ocañero.	Ocaña
	Cebollitas ocañeras.	Ocaña, La Playa
	Sopa de frijol con ruyas.	Ábrego
	Chicha	
	Horchata (Masato).	La Playa
	Guarapillo.	
	Arequipe y brevas.	

La clasificación corresponde al tipo de atractivo, y se relaciona el atractivo con su respectivo nombre y el municipio donde está localizado y que hace parte de la población objeto de estudio como es la ciudad de Ocaña, La Playa de Belén, El Carmen y Ábrego, municipios ubicados en el departamento Norte de Santander en Colombia.

En lo referente a los sitios recreacionales, solamente se incluyen El Tun Tun ubicado en Ábrego y el Parque Natural Yraguá de La Playa, quien ofrece la aventura del cable vuelo.

Para dar a conocer el potencial y las riquezas históricas, culturales, arquitectónicas y naturales con que cuenta cada uno de los municipios que integran la región objeto de este trabajo, se crea el sitio web donde se visualizan los actores protagónicos como son las agencias de viajes, hoteles, parqueaderos, atractivos turísticos, restaurantes, sitios recreacionales y empresas de transporte terrestre, que permitan en un momento determinado desarrollar la actividad turística de manera sostenible y responsable.

El sitio Web corresponde a: www.ocanaturistica.com; en él se podrá observar cada uno de los aspectos enunciados en los párrafos anteriores.

CONCLUSIONES

Luego de realizada la revisión de las fuentes secundarias y las visitas de campo para determinar el inventario turístico de Ocaña y su región, se puede decir que existe un gran potencial que permite proyectarla como destino turístico, sin embargo para que este sector se convierta en polo de desarrollo económico y social, se requiere el trabajo decidido de cada uno de los actores conexos al turismo y del apoyo de instituciones públicas y privadas para la formación del recurso humano, mejoramiento de las estructuras organizacionales, la infraestructura regional y el establecimiento de políticas y estrategias que motiven y promuevan esta región como destino turístico, por su riqueza histórica, arquitectónica, cultural y natural.

Tanto las instituciones de educación para el trabajo, como las de educación superior, deben iniciar el ofrecimiento de programas técnicos y profesionales en el área del turismo, ya que el recurso humano que labora en las empresas investigadas, no tienen la formación apropiada para desempeñar las diferentes funciones que se deben cumplir en las empresas actoras del turismo; así mismo se debe crear la cultura del bilingüismo en toda la población.

Se evidenció el deseo de los propietarios y gerentes de las diferentes empresas estudiadas para la posible creación del clúster, razón por la cual se puede iniciar el proceso de diagnósticos para cada uno de los interesados y el diseño de paquetes turísticos para su comercialización.

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ANÁLISIS DE LAS DIMENSIONES DEL APRENDIZAJE ORGANIZACIONAL EN EMPRESAS DE LA REGIÓN CENTRO DE COAHUILA

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RESUMEN

En esta investigación, se presenta un análisis de las dimensiones del aprendizaje organizacional en ocho grandes empresas de la industria metalmeccánica de la región centro del estado de Coahuila. Lo anterior, con el propósito de identificar si estas dimensiones tienen efecto en el desarrollo del aprendizaje organizacional en las empresas. Para cumplir con el objetivo planteado, se utilizó el instrumento adaptado de Mayorca, Ramírez, Vilorio y Campos (2007), el cual consta de 43 ítems que agrupan siete dimensiones del aprendizaje organizacional: 1). Aprendizaje Continuo, 2). Investigación y Diálogo, 3). Aprendizaje en Equipo, 4). Sistema Integrado, 5). Conexión del Sistema, 6). Empowerment y 7). Dirección Estratégica. El estudio empírico fue de tipo descriptivo, transversal y correlacional en una muestra de 415 trabajadores a finales de 2014. Los hallazgos del estudio revelan correlaciones estadísticamente significativas en las siete dimensiones, así mismo, se encontró que las dimensiones de mayor influencia en las empresas de la región centro de Coahuila, fueron Dirección Estratégica, Sistema Integrado, Aprendizaje en Equipo y Conexión del Sistema.

PALABRAS CLAVE: Aprendizaje Organizacional, Dimensiones del Aprendizaje Organizacional, Organizaciones

ANALYSIS OF THE DIMENSIONS OF THE ORGANIZATIONAL LEARNING IN ENTERPRISES AT CENTRAL REGION OF COAHUILA

ABSTRACT

In this paper, an analysis is presented of the dimensions of the organizational learning in eight large enterprise metalworking industry in the central region of the state of Coahuila. The above, with the purpose to identify if these dimensions have effect on the development of organizational learning in enterprises. To meet the stated objective, used the instrument adapted a Mayorca, Ramírez, Vilorio and Campos (2007), which consists of 43 items that grouped seven dimensions of organizational learning: 1). Continuous learning, 2). Research and Dialog, 3). Team Learning, 4). Integrated System, 5). Connection of the system, 6). Empowerment and 7). Strategic Direction. The empirical study was descriptive, correlational and cross in a sample of 415 workers at the end of 2014. The study findings reveal statistically significant correlations in the seven dimensions, as well, it was found that the dimensions of greatest influence in the enterprises central region of Coahuila, were Strategic Direction, Embedded System, Team Learning and Connection of the System.

JEL: L24

KEYWORDS: Organizational Learning, Dimensions of Organizational Learning, Organizations

INTRODUCCIÓN

La crisis actual y la necesidad de ser competitivas afectan cada vez más a las organizaciones, obligándolas a la búsqueda de nuevas estrategias. Estos nuevos paradigmas requieren de ventajas basadas en el conocimiento, impulsando a las empresas a desarrollar su aprendizaje organizacional, el cual se considera un componente de gran relevancia en los procesos gerenciales modernos, permitiéndoles mantener su ventaja competitiva a través del tiempo (Ahumada, 2002). Por su parte, Vargas (2001) señala que en las organizaciones se practican dinámicas orientadas a fomentar un aprendizaje continuo que vaya al unísono con las situaciones que enfrentan día con día, así mismo, menciona que una organización se establece en aprendiente, cuando usa y comparte el conocimiento de tal manera que sus miembros se unan en un esfuerzo para cambiar el modo en que esa organización responde a los desafíos y a los cambios que actualmente vivimos, que involucran factores culturales, políticos, sociales, económicos y tecnológicos, que las obligan a generar una cultura dirigida a desarrollar su capacidad de aprendizaje.

Por lo anterior, el presente estudio pretende dar un aporte que contribuya a este fin, planteándose como objetivo analizar las dimensiones del aprendizaje organizacional basado en la propuesta de Watkins y Marsick (1993, 1996), que permita identificar cuáles son las dimensiones predominantes del aprendizaje organizacional en las empresas de la región centro del estado de Coahuila, y así determinar qué tan cerca están las empresas de ser unas organizaciones aprendientes. El resto del documento está estructurado de la siguiente manera: primero, en la sección de revisión literaria se muestra información sobre el aprendizaje organizacional y sus dimensiones, en seguida se presenta la metodología que ilustra la forma de analizar las principales variables de estudio, en tercer lugar se presentan los resultados derivados del análisis y finalmente se presentan las conclusiones desprendidas del trabajo de investigación, así como las limitaciones y futuras líneas de investigación.

REVISIÓN LITERARIA

Palacios (2000), señala que “las organizaciones deben ser capaces de crear, desarrollar, difundir y explotar el conocimiento para incrementar su capacidad innovadora y competitiva”, lo cual les permitirá interactuar con su entorno y sobrevivirán si se adaptan y dan respuestas efectivas a las situaciones que enfrentan, todo lo anterior podrá lograrse si se convierten en organizaciones que desarrollen su capacidad de aprender. De este modo, Chiavenato (2006) define el aprendizaje organizacional como “el proceso que busca desarrollar el conocimiento y las habilidades que capaciten a las personas para que comprendan y actúen eficazmente dentro de las organizaciones”, lo cual favorece positivamente la satisfacción de los empleados, clientes y los resultados económico-financieros. El aprendizaje organizacional es la interacción entre los individuos y los grupos, lográndose como resultado la formación conocimientos, habilidades, capacidades e inteligencia (Núñez, 2004).

Por otro lado, Watkins y Marsick (1993) definen el aprendizaje organizacional como un proceso en el cual se captura, se comparte y se usa el conocimiento para cambiar la manera en que la organización responde a los cambios tanto internos como externos. En ese sentido, Watkins y Marsick (1993, 1996) incluyen una perspectiva integradora al identificar siete dimensiones distintas pero complementarias y que son necesarias para que el aprendizaje organizacional se desarrolle en una organización: 1) dimensión, aprendizaje continuo, se refiere al esfuerzo de una organización para crear las oportunidades para el aprendizaje continuo de todos sus miembros; 2) dimensión, investigación y dialogo, representa el esfuerzo de una organización en crear una cultura de cuestionamiento, de realimentación y de la experimentación; 3) dimensión, aprendizaje en equipo, refleja el espíritu de colaboración y de las habilidades colaborativas que hay bajo la preparación en el uso eficaz de los equipos; 4) dimensión, empowerment, es el proceso de una organización para crear y compartir una visión colectiva, así como conseguir la realimentación de sus miembros sobre la diferencia entre el estado actual y la nueva visión; 5) dimensión, sistema integrado,

indica los esfuerzos por establecer sistemas para captar y compartir el aprendizaje; 6) dimensión, conexión del sistema, refleja el pensamiento y acciones globales para conectar a la organización con su ambiente interno y externo; 7) dimensión, dirección estratégica, demuestra el grado en el cual los líderes piensan estratégicamente el cómo utilizar el aprendizaje para crear el cambio y dirigir a la organización hacia nuevas direcciones y nuevos mercados.

Por otro lado, en el presente trabajo, se revisaron estudios empíricos que soportan lo anterior, resaltando entre otros, la investigación realizada por Salehi (2005), en la cual se examinó la relación entre el aprendizaje organizacional y la satisfacción laboral en un contexto Iraní. Los resultados reportados indicaron que las dimensiones del aprendizaje organizacional estuvieron positivamente correlacionadas con la satisfacción laboral y con el compromiso organizacional. En este mismo orden de ideas, Zhang, Zhang y Yang (2004), identificaron diferencias en las dimensiones del aprendizaje organizacional entre empresas privadas y públicas, así como en industrias manufactureras versus empresas de servicios en China.

También se obtuvo que las empresas de servicios mostraron mejores prácticas del aprendizaje que la industria manufacturera. En otro estudio elaborado por Fernández (2007), en el cual se planteó como objetivo describir las características del aprendizaje organizacional en universidades públicas y privadas, encontrándose como resultado que las universidades públicas presentan características de aprendizaje organizacional inferior al de las universidades privadas, todo lo anterior, basado en el marco teórico propuesto por Watkins y Marsick (1993, 1996).

METODOLOGÍA

El trabajo de investigación que se llevó a cabo fue del tipo cuantitativo, descriptivo y correlacional, debido a que se buscó especificar rasgos y características importantes de las dimensiones del aprendizaje organizacional, para verificar el grado de relación entre cada una de las dimensiones, se utilizó el análisis de correlación de Spearman. Así mismo el diseño de la investigación fue no experimental y transversal, porque se consideró el más adecuado de acuerdo a los objetivos planteados, ya que se presenta un panorama del estado de las dimensiones del aprendizaje organizacional para un determinado tiempo, donde se entrevistó a finales de 2014, a una muestra de 415 trabajadores de ocho grandes empresas de la industria metalmecánica de la región centro del estado de Coahuila.

El instrumento utilizado para la medición de las dimensiones del aprendizaje organizacional fue el cuestionario adaptado por Mayorca et al. (2007), basado en el instrumento original de Watkins y Marsick (1997), el cual considera una escala valorativa de Likert con valores numéricos discretos que van desde el 1 al 6, que a su vez está asociado a una escala cualitativa que va desde nunca hasta siempre. Para el análisis de los datos se utilizó el SPSS versión 17.0 Para la presente investigación la variable de estudio es el aprendizaje organizacional, el cual se compone de siete dimensiones. En la Tabla 1 se presenta la definición conceptual, definición operacional y los indicadores.

Tabla 1: Operacionalización de Variables de Estudio

Variable	Definición Conceptual	Definición Operacional	Indicadores
Aprendizaje organizacional	Chiavenato (2006) lo define como “el proceso que busca desarrollar el conocimiento y las habilidades que capaciten a las personas para que comprendan y actúen eficazmente dentro de las organizaciones”	El promedio de las respuestas dadas por los entrevistados.	Las siete dimensiones: 1.- Aprendizaje continuo 2.- Investigación y diálogo 3.- Aprendizaje en equipo 4.- Sistema integrado 5.- Empowerment 6.- Conexión del sistema 7.- Dirección estratégica
Aprendizaje continuo	Yang et al. (2004) mencionan que son las oportunidades que se crean para el aprendizaje continuo de todos los miembros.	El promedio de las respuestas dadas por los entrevistados.	1.-Reflexión sobre los errores cometidos 2.-Facilidades en obtener los recursos para el aprendizaje 3.- Programas de incentivación para el aprendizaje 4.- Concepción de los problemas como oportunidades de aprendizaje.
Investigación y diálogo	Yang et al. (2004) mencionan que es la cultura que se crea para el cuestionamiento, retroalimentación y de experimentación.	El promedio de las respuestas dadas por los entrevistados.	1.- Retroalimentación entre las personas 2.- Disposición a escuchar puntos de vista diferentes 3.- Interés por la opinión de los demás 4.- Clima de respeto mutuo.
Aprendizaje en equipo	Yang et al. (2004) señalan que son las habilidades de colaboración que permitan el uso eficaz de quipos	El promedio de las respuestas dadas por los entrevistados.	1.- Los equipos tienen libertades para adaptar sus metas 2.- Los miembros de los equipos se tratan como iguales 3.- Ambiente de colaboración en el equipo 4.- Programas de incentivación por logros del equipo.
Sistema integrado	Yang et al. (2004) indican que son los esfuerzos por establecer sistemas para captar y compartir aprendizaje	El promedio de las respuestas dadas por los entrevistados.	1.- Presencia de sistemas para una comunicación fluida 2.-Establecimiento de sistemas para generar información 3.- Presencia de base de datos actualizada.
Empowerment	Según Yang et al. (2004) es el proceso para crear y para compartir una visión colectiva y conseguir la realimentación de sus miembros sobre la diferencia entre el estado actual y la nueva visión	El promedio de las respuestas dadas por los entrevistados.	1.-Posibilidad de tener opciones para elegir 2.-Participación en la construcción de visión colectiva 3.- Recompensa a la proactividad 4.- Apoyo a empleados 5.- Cede el poder al empleado sobre algunos recursos.
Conexión del sistema	Según Yang et al. (2004) refleja el pensamiento y acciones globales para conectar a la organización con su ambiente interno y externo	El promedio de las respuestas dadas por los entrevistados.	1.- Incentivación para un pensamiento sistémico 2.-Involucrar el entorno 3.- Promueve considerar la opinión del cliente 4.- Apoyo a los empleados en su balance laboral-familiar.
Dirección estratégica	Según Yang et al. (2004) es el grado en el cual los líderes piensan estratégicamente en cómo utilizar el aprendizaje para crear cambio y dirigir la organización hacia nuevos mercados.	El promedio de las respuestas dadas por los entrevistados.	1.-Fomentación de actividades de aprendizaje 2.-Realimentación entre los líderes y los empleados 3.-Promoción del entrenamiento y la actualización 4.-Consistencia entre las acciones de la organización y sus valores

La tabla muestra la definición conceptual, operacional y los indicadores para cada una de las dimensiones del aprendizaje organizacional.

RESULTADOS

Se realizó un estudio descriptivo y se determinó la correlación entre las dimensiones (ver Tabla 2). Con respecto a la media, en una escala de Likert, todos los valores resultaron ser superiores a cuatro, donde el valor mayor es de seis. De acuerdo al objetivo planteado, se encontró que las dimensiones del aprendizaje organizacional que mayormente predominan en las empresas de la región centro de Coahuila, son: Dirección Estratégica (4.23), Sistema Integrado (4.21), Aprendizaje en Equipo (4.20) y Conexión del Sistema (4.18), y la de valor más bajo se presentó para la dimensión Investigación y Diálogo (4.07).

Tabla 2: Medias y Correlaciones (N=415)

Dimensiones	Media	1 AC	2 AE	3 SI	4 EM	5 ID	6 DE	7 CS
1. AC	4.13	1						
2. AE	4.20	0.73(**)	1					
3. SI	4.21	0.66(**)	0.64(**)	1				
4. EM	4.14	0.74(**)	0.80(**)	0.77(**)	1			
5. ID	4.07	0.59(**)	0.62(**)	0.45(**)	0.61(**)	1		
6. DE	4.23	0.50(**)	0.65(**)	0.51(**)	0.66(**)	0.50(**)	1	
7. CS	4.18	0.59(**)	0.68(**)	0.67(**)	0.79(**)	0.50(**)	0.71(**)	1

***p<0.01. La correlación es significativa al nivel 0.01 (bilateral). La tabla presenta las medias y los valores de correlación Rho de Spearman entre las dimensiones del aprendizaje organizacional. Se aprecia que la media más alta es la dimensión Dirección Estratégica y que la correlación más fuerte se da entre aprendizaje en equipo y empowerment. AC: Aprendizaje Continuo, AE: Aprendizaje en Equipo, SI: Sistema Integrado, EM: Empowerment, ID: Investigación y Diálogo, DE: Dirección Estratégica, CS: Conexión del Sistema.*

Todas las correlaciones resultaron ser significativas al 0.01 y en su mayoría, con valores *rho* de Spearman superiores a 0.50 lo que sugiere validez convergente entre las subescalas. Con respecto a los valores reportados en otras investigaciones, los resultados del presente estudio resultaron tener índices parecidos a los indicados por Zhang et al. (2004), con valores entre 0.38 y 0.75; los de Yang et al. (2004), con valores entre 0.58 y 0.77; y los de Mayorca et al. (2007), con valores entre 0.48 y 0.84.

De manera particular las dimensiones que presentaron correlaciones fuertes con valores superiores a 0.70 fueron Aprendizaje en Equipo con Aprendizaje Continuo ($\rho=0.73$; $p<0.01$); Empowerment con Aprendizaje Continuo ($\rho=0.74$; $p<0.01$); Empowerment con Aprendizaje en Equipo ($\rho=0.80$; $p<0.01$); Empowerment con Sistema Integrado ($\rho=0.77$; $p<0.01$); Conexión del Sistema con Empowerment ($\rho=0.79$; $p<0.01$) y Conexión del Sistema con Dirección Estratégica ($\rho=0.71$; $p<0.01$), mientras que las dimensiones que presentaron valores inferiores a 0.50 fueron Investigación y Diálogo con Sistema Integrado ($\rho=0.45$; $p<0.01$). De acuerdo a la percepción de los trabajadores, los resultados sugieren de manera general, que las empresas de estudio presentan desarrollo de aprendizaje organizacional.

Así mismo se observa que la asociación más alta se da entre la dimensión empowerment y aprendizaje en equipo, lo que puede sugerir que a mayor aprendizaje en equipo mayor empowerment. La importancia del estudio radica en que constituye un aporte en el ámbito del aprendizaje organizacional en empresas de la industria metalmecánica de la región centro de Coahuila, en donde se intenta ofrecer conocimientos que permitan mejorar su efectividad como equipos de trabajo.

CONCLUSIONES

Con respecto las dimensiones predominantes del aprendizaje organizacional en las empresas, el criterio de selección se hizo a partir de los promedios de las dimensiones. Las dimensiones con mayor influencia de las empresas fueron Dirección Estratégica, Sistema Integrado, Aprendizaje en Equipo y Conexión del Sistema; estas dimensiones sugieren que las empresas de la región centro de Coahuila, crean, captan y comparten un cambio a través del aprendizaje tanto interno como externo, basado en habilidades

colaborativas. Por otro lado la dimensión de menor impacto fue la dimensión Investigación y Diálogo, este resultado indica de acuerdo Watkins y Marsick (1993, 1996) que existe debilidad en cuanto a la disposición a escuchar diferentes puntos de vista de los demás y a una falta de respeto mutuo. Del mismo modo se evaluó la correlación entre las dimensiones del aprendizaje organizacional a través del coeficiente *rho* de *Spearman*, encontrándose que todas las correlaciones fueron significativas para un nivel de 0.01, estos índices coinciden con los resultados obtenidos por Zhang et al. (2004) y por Yang et al. (2004). lo que sugiere que existe una asociación positiva entre las dimensiones del aprendizaje organizacional en las empresas de la región centro de Coahuila, sobresaliendo Empowerment con Aprendizaje en Equipo, es decir, el que exista una visión compartida en la empresa existirá mayor colaboración entre los miembros de los equipos. Cabe destacar que los promedios obtenidos en las ocho empresas de la región centro de Coahuila, indican un grado alto en cuanto al desarrollo de comportamientos que facilitan el aprendizaje organizacional, estos datos coinciden con los resultados de Zhang et al. (2004) y Yang et al. (2004). Esta investigación contribuye al desarrollo del aprendizaje organizacional en las empresas de la región centro del estado de Coahuila.

Limitaciones: Entre las limitaciones del estudio se puede mencionar que, la investigación sólo se realizó a nivel diagnóstico en empresas del sector metalmecánico de la región. En futuras investigaciones es importante valorar el aprendizaje organizacional en diversos sectores, así como hacer una investigación más amplia con métodos mixtos, a fin de tener resultados que les permita poder transformarse en organizaciones capaces de adaptarse a los nuevos cambios para dar respuesta a las demandas del entorno.

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ALCANCES DE LAS MEDIDAS TRIBUTARIAS EN LA LUCHA CONTRA LA CONTAMINACIÓN EN MÉXICO

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RESUMEN

El desarrollo industrial y el crecimiento urbano han provocado un notable deterioro medioambiental en México, sobre todo por la extensión de actividades productivas altamente contaminantes. Tal escenario ha degradado los recursos naturales del país y pone en riesgo a la población. El Estado mexicano usa de forma limitada las herramientas tributarias que pueden contribuir al control de la contaminación ambiental o incluso a su disminución ya que sólo se aplican gravámenes ambientales a actividades muy delimitadas. Debido a que en México no hay evidencias contundentes que las medidas tributarias encaminadas a reducir los daños ambientales tengan ese efecto, además del recaudatorio, el objetivo de este trabajo es analizar el número de actividades altamente contaminantes que están gravadas en México y algunas de las consecuencias más visibles de las que no lo están. Este es un estudio de corte cualitativo, de tipo documental. El resultado de esta investigación es una reflexión sobre el alcance del daño ambiental en México y sobre la necesidad de impulsar una cultura de responsabilidad social en las empresas para amortiguar el impacto en aquellas actividades en que el Estado es omiso y su papel insuficiente.

PALABRAS CLAVES: Impuestos, Medio Ambiente

SCOPES OF TAX MEASURES IN THE STRUGGLE AGAINST POLLUTION IN MEXICO

ABSTRACT

The industrial development and urban growth have caused considerable environmental deterioration in Mexico, especially due to the extension of highly polluting production activities. Such scenario has degraded natural resources of the country and also threatens the population. The Mexican State uses in a limited way tax tools that can help to control environmental pollution or even to their decline, since environmental charges are only applied to narrowly defined activities. Because in Mexico there is no conclusive evidence that tax measures aimed at reducing environmental damage have that effect, other than tax collection, the goal of this paper is to analyze the number of highly polluting activities which are taxed in Mexico and some of the most visible consequences of which are not taxed. This is a qualitative study, of documentary type. The result of this research is a reflection on the extent of environmental damage in Mexico and the need to promote a culture of social responsibility in business to diminish the impact on those activities in which the state is ignored and its role is insufficient.

JEL: H20, Q50

KEYWORDS: Taxes, Environment

INTRODUCCIÓN

El aumento de los problemas ambientales en el mundo ha obligado a varios países a diseñar políticas públicas que coadyuven a reducir la contaminación ambiental sin afectar el crecimiento económico. En los últimos años, diversas organizaciones y gobiernos han puesto en marcha algunos ordenamientos jurídicos para regular la emisión de gases contaminantes, así como acciones de carácter fiscal que penalicen el mal uso de recursos naturales y la contaminación del medio ambiente. Los gobiernos disponen de una gran variedad de herramientas, como la aplicación de leyes para el cobro de impuestos ambientales, subsidios y regulaciones ambientales. Dentro de estas herramientas, los impuestos ambientales son los más flexibles para los entes económicos de un país a la hora de determinar la manera menos costosa de reducir el impacto ambiental por medio de la determinación de precios. En este sentido, se establece que la aplicación de normas tributarias de carácter ambiental podrían favorecer la concientización de los entes económicos para producir o realizar una actividad económica sin afectar el medio ambiente y los recursos naturales. La creciente importancia de los problemas medioambientales en los que se ve inmerso nuestro planeta, así como el papel fundamental que pueden desempeñar las empresas en ellos, ha dado lugar a que los aspectos ambientales adquieran una importancia mayor para las mismas.

METODOLOGÍA

El diseño de la investigación fue no experimental, de corte cualitativo, del tipo descriptiva que aplica métodos de investigación documental, tomando referencias de libros, revistas y consultas en la red internet, para afianzar datos e información sobre el tema investigado; así como también, sitios y/o bases de datos oficiales.

RESULTADOS

Medio Ambiente

El desarrollo de nuestra civilización ha modificado, y en muchos casos de manera substancial, el paisaje terrestre. Las ciudades y poblados en los que vivimos, así como los campos de los que obtenemos nuestros alimentos han removido a los ecosistemas originales, secado lagos y ríos. También hemos llevado a la extinción a numerosas especies y sobrecargado la atmósfera con gases y contaminantes que causan cambios en el clima, todo ello para establecernos y permitir que nuestras ciudades y pequeños poblados sigan creciendo. Nuestro impacto no ha terminado ahí. Los productos que empleamos en nuestra vida diaria provienen de la explotación de los recursos naturales de muchos de los ecosistemas del planeta. Los alimentos que consumimos, la madera que empleamos para la construcción, los muebles o el papel, los plásticos que envuelven los artículos de la vida moderna, o los químicos que se emplean en la industria, agricultura o el hogar, todos de alguna manera están relacionados con perturbaciones y severos daños al ambiente. No es exagerado decir que nuestro planeta ha cambiado, y en muchos casos de manera irreversible, con la expansión y el desarrollo de nuestra civilización. Contra la creencia de épocas recientes, esos recursos se han demostrado como finitos, por más que algunos de ellos sean renovables. El entorno ambiental ha sido modificado antropogénicamente para potenciar a aquello que produce más riqueza económica o bienestar presente, muchas veces a costa de las próximas generaciones.

El territorio mexicano presenta una diversidad ambiental extraordinaria en sus casi dos millones de kilómetros cuadrados. Sus caudalosos ríos y sus amplios litorales, sus extensas zonas boscosas, sus sistemas lacustres y la abundancia de minerales no garantizan sin embargo, que su población tenga acceso a suficiente agua potable, por ejemplo. Las actividades humanas de tipo económico, principalmente, han afectado la disponibilidad de agua de calidad, así como las tierras disponibles para cultivo o generan subproductos que afectan la salud, como en las comunidades donde se practica la minería a cielo abierto.

La población se ha acostumbrado a vivir con los escenarios antes descritos, pero con reclamos permanentes al Estado, para que invierta en la reparación de los daños o en la búsqueda o activación de medidas alternas de abasto de los recursos contaminados. La autoridad tradicionalmente ha atendido de manera reactiva el problema, lo que ha incrementado los costos para reparar los daños a la naturaleza, por lo que en esta investigación se analizan los mecanismos de tributación para “subsana” la pérdida, cambio, deterioro, menoscabo, afectación o modificación adversos y mensurables de los ecosistemas, elementos y recursos naturales, de sus condiciones químicas, físicas o biológicas.

Impuestos

Tributo viene del latín *tributum* que significa dar, repartir (Mateos, 2004: 100). También definido como carga continua en dinero o en especie que debe entregar el vasallo al señor en reconocimiento del señorío, o el súbdito al Estado para la atención de las llamadas cargas públicas. Diferentes tratadistas definen al impuesto en los siguientes términos: Vitti de Marco dice: “El impuesto es una parte de la renta del ciudadano, que el Estado percibe con el fin de proporcionarse los medios necesarios para la producción de los servicios públicos generales” (Flores, 2004: 417). Gastón Jeze afirma: “El impuesto es aquella prestación pecuniaria requerida a los particulares por vía de autoridad, a título definitivo y sin contrapartida, con el fin de cubrir las obligaciones públicas” (Faya, 2003: 125). El actual Código Fiscal de la Federación en su artículo 2 nos dice que “Impuestos son las contribuciones establecidas en Ley que deben pagar las personas físicas y morales que se encuentren en la situación jurídica o de hecho prevista por la misma y que sean distintas de las señaladas en las fracciones II, III y IV de este artículo”. Por lo que podemos decir que el impuesto es una contribución pecuniaria establecida en ley que el Estado percibe para cubrir el gasto público. Además del propósito recaudatorio para sufragar el gasto público de la federación, estados y municipios, los impuestos pueden servir implícitamente como instrumentos eficaces de la política financiera, económica y social que el Estado tenga interés en impulsar, orientando, encauzando, alentando o desalentando ciertas actividades o usos sociales, según sean considerados útiles para el desarrollo armónico del país, mientras no se violen los principios constitucionales rectores de los tributos, estos impuestos son conocidos comúnmente como con fines extrafiscales.

El Impuesto Como herramienta de Reducción al Daño Ambiental

El tributo como instituto jurídico constituye actualmente uno de los instrumentos de regulación más eficientes para obtener modificaciones en los patrones de conducta de las personas. La tributación, en principio, no tuvo como finalidad la protección del medio ambiente, es decir los impuestos fueron creados con la única finalidad de recaudar dinero para cumplir los fines del Estado, a pesar de ello, el uso de mecanismos tributarios como instrumentos de política ambiental es cada vez más aceptado y se mantiene constante. Citando a Marco César García Bueno tenemos que el principio “el que contamina paga” es el que justifica la presencia del tributo ambiental, por lo que la distribución de los mismos deviene de los índices de contaminación generados por el sujeto. El principio de quien contamina paga lo define claramente Aimée Figueroa Neri la cual nos dice “se entiende por responsable de la contaminación, es decir, por agente contaminador, a la persona física o moral sometida a derecho público o privado que directa o indirectamente deteriora el medio ambiente, o crea las condiciones para que se produzca dicho deterioro. Hay suficiente evidencia para demostrar que los índices de contaminación registrados en la actualidad no sólo repercuten en la calidad de vida de los individuos y de su ecosistema inmediato, sino que amenazan la subsistencia de las generaciones futuras. El reconocimiento del derecho a vivir en un ambiente libre de contaminación a pesar de no estar explícito en la constitución mexicana, es prioritario.

El principio “quien contamina, paga” –“polluter pays”, “chi inquina paga”, “pollueur-payeur”– nace en las ciencias económicas, con ello pretende, en su origen, reflejar en el precio de las actividades y productos las externalidades causadas por el daño ambiental. Por lo demás, el uso de instrumentos económicos y tributarios en este contexto es recomendado por la Organización para la Cooperación y el desarrollo

Económico (OCDE), no cabe duda que la protección del ambiente, constituye un objetivo fundamental, ya que ello se encuentra reconocido por convenciones internacionales. Ahora, en el caso de que el legislador use figuras tributarias para perseguir protección del ambiente, es posible afirmar que esos tributos presentan fines extrafiscales. Las principales razones para el uso de medidas tributarias a través de impuestos ambientales son:

Son instrumentos especialmente eficaces para la incorporación directa de los costos de los servicios y perjuicios ambientales (y su reparación) al precio de los bienes, servicios y actividades que los producen; y para contribuir a la aplicación del principio de pago por el contaminante. Pueden proporcionar incentivos para que tanto consumidores como productores cambien de comportamiento en la dirección de un uso de recursos que no dañen el medio ambiente; para estimular la innovación y los cambios estructurales; y para reforzar el cumplimiento de las disposiciones normativas. Pueden aumentar la renta o ingreso fiscal que percibe el Estado, que puede utilizarse para mejorar el gasto en medio ambiente; y/o para reducir los impuestos sobre el trabajo y el capital. Pueden ser instrumentos de política, especialmente eficaces para abordar las prioridades ambientales actuales.

La OCDE afirma que los impuestos ecológicos también llamados verdes, tienen la capacidad de resarcir ciertas fallas del mercado, con la incorporación del impacto que sufre el medio ambiente a través de los precios de los bienes contaminantes. Asimismo, las tasas impositivas llevan a los productores y consumidores a tener un comportamiento más amigable o consciente de su entorno; también supone incentivos para el desarrollo de tecnologías menos contaminantes. En México poco se ha hecho uso de la imposición de impuestos al cuidado del medio ambiente, de tal manera que sólo existe la Ley del Impuesto Especial Sobre Producción y Servicios (IEPS), la que actualmente funge como un instrumento para desalentar actividades que dañan el medio ambiente. El Centro de Estudios de las Finanzas Públicas (CEFP) de la Cámara de Diputados informó que la recaudación de los impuestos ambientales prevista para el 2015, representa el 0.3 por ciento del Producto Interno Bruto (PIB) y el 2.1 por ciento de los ingresos tributarios estimados para el presente año. La nación mexicana es el único integrante de la OCDE, con la menor recaudación de impuestos ambientales, situación que ha mantenido en los últimos años.

Ley del Impuesto Especial Sobre Producción y Servicios En México

Ley del Impuesto Especial sobre Producción y Servicios en materia ambiental tiene como objetivo desincentivar conductas que afectan negativamente al medio ambiente, por lo que entre su varias actividades que regula, se encuentran dos que son objeto de este estudio: Impuesto a los combustibles fósiles e impuesto a los plaguicidas. Durante la combustión o quema de combustibles fósiles se libera a la atmósfera bióxido de carbono, que es uno de los principales gases de efecto invernadero. Por lo que para incentivar un menor uso y mayor eficiencia en su combustión se grava el contenido de carbono de estos combustibles con un precio que refleje las condiciones de los mercados internacionales de los bonos de carbono, de tal forma que se internaliza el costo social de producir emisiones contaminantes para la atmósfera y en consecuencia, induce la adopción de tecnologías más limpias en la producción de bienes y servicios. Un impuesto al carbono es la forma menos costosa de desincentivar las emisiones de gases de efecto invernadero que están ocasionando el cambio climático, además de fomentar una mayor viabilidad al desarrollo de tecnologías para la eficiencia energética y promover el uso de fuentes alternativas de energía. Adicional encontramos en la ley del IEPS que se establece un impuesto a los plaguicidas, principalmente para desincentivar el uso de aquellos con fuertes riesgos al medio ambiente, a los recursos acuíferos y a los alimentos, de acuerdo a las siguientes tasas según peligro de toxicidad aguda:

Plaguicidas categoría 1 y 2, con 4.5%.

Plaguicidas categoría 3, con 3.5%.

Plaguicidas categoría 4, con 3%.

La Secretaría de Hacienda y Crédito Público (SHCP) dice buscar con el impuesto a los combustibles fósiles una reducción en las emisiones de bióxido de carbono, principal gas de efecto invernadero; mientras que con un impuesto a los plaguicidas pretende una disminución en su uso, a fin de reducir las afecciones al medio ambiente y a la salud de la población. En la iniciativa de Ley de Ingresos de la Federación, el Ejecutivo Federal, apunta que los recursos adicionales que se generen se destinarán a eficiencia energética, tecnología y transporte público.

Impuestos Ambientales En el Resto del Mundo

Al comparar los impuestos ambientales de México con los de otros países innovadores en políticas tributarias de carácter ambiental, observamos diversos modelos que eventualmente podrían aplicarse. En Brasil, por ejemplo, el Impuesto ambiental sobre la Circulación de Mercaderías y Servicios (ICMS) es inter-estatal y aplica una tasa de entre 7% y 12% dependiendo del estado. Asimismo, el Impuesto estatal sobre la Propiedad de Vehículos Automotores (IPVA), se calcula con base en el valor del auto y el municipio percibe ingresos derivados del mismo impuesto. Por otro lado, en Chile el Impuesto Verde a Fuentes Móviles, se aplica a automóviles nuevos, dependiendo de su rendimiento urbano y tiene como fin promover el uso de vehículos que contaminen menos. En Octubre del 2014, Chile se convirtió en el primer país de Sudamérica en establecer un impuesto a la contaminación, dicho impuesto cobrará por \$5 dólares americanos por tonelada métrica de Dióxido de Carbono (CO₂), sin embargo, no entrará en vigor sino hasta el año 2018. En Ecuador existe conforme la Ley de Fomento Ambiental y Optimización de los Ingresos del Estado, un impuesto que grava la contaminación del ambiente producida por el uso de vehículos motorizados de transporte terrestre.

Finlandia creó por primera vez un impuesto al carbón, disminuyó además el impuesto sobre la renta y las contribuciones al seguro social. Noruega instituyó un impuesto al CO₂, que se amplía progresivamente hasta cubrir el 64% de las emisiones de este gas. Como medida complementaria, se aplicó una disminución al impuesto sobre la renta. Suecia realizó una reforma fiscal ambiental, los impuestos al CO₂, al azufre y a los óxidos de nitrógeno (NO_x), se traducen en una reducción significativa del impuesto sobre la renta. Alemania incrementó los impuestos a combustibles minerales, fósiles y electricidad y redujo las contribuciones al seguro social. Italia, por su parte, reestructuro los impuestos a los minerales y combustibles fósiles. Se incrementaron los impuestos a la gasolina, diesel, carbón, aceites, gas y actualmente está en proceso una reducción a los impuestos al trabajo (Salas, 2007).

Cultura de Responsabilidad Social En las Empresas

El término responsabilidad social, implica la asunción de compromisos del individuo o la organización hacia el entorno que le rodea, a fin de lograr fines conjuntos. Sin embargo, tal actitud no se da *per se*, excepto en casos muy específicos y sobresalientes. Se conoce como empresa socialmente responsable a la entidad que cumple con un conjunto de normas y principios referentes a la realidad social, económica y ambiental que se basa en valores que le ayudan a ser más productiva, sus directrices se basan en la dignidad humana, el bien común, participación social, y sobre todo el cuidado del medio ambiente. Sin embargo, tal esquema- el de “empresa de responsabilidad social” - no debe utilizarse como el único mecanismo de luchar contra la contaminación producida por la producción industrial ya que el esquema implícito en esa denominación es subsidiar conductas, lo que va en contra del espíritu de las políticas implementadas por la OCDE, que se basan en el ya señalado concepto de que “el que contamina paga”.

La promoción de la responsabilidad social de las empresas en materia de cuidado del medio ambiente debe incluir, por lo tanto la difusión de que dejar de contaminar no es causa para obtener beneficios económicos, pero dañar el medio ambiente sí lleva implícito un costo equivalente al daño causado.

CONCLUSIONES

En los últimos lustros, el crecimiento de la población en México y su concentración en grandes centros urbanos puso de manifiesto la escasez de recursos naturales y la dificultad para usar los existentes, principalmente el agua, debido a la contaminación que padecen. Este punto había sido soslayado por la sociedad a pesar de que en la mayoría de los casos es producto de una actividad económica persistente y permitida, debido a que no existe una cultura de responsabilidad con el medio ambiente. En el año 2013 la OCDE, comparó el desempeño ambiental de los países miembros y muestra que México resultó ser quien menos recauda en términos de impuestos ambientales de los treinta y cuatro países que pertenecen a este organismo, así como también es el que más subsidia acciones que alteran el equilibrio ecológico, como el consumo de gasolina o la agricultura extensiva, acabando con ecosistemas que albergan el 12% de la biodiversidad mundial. La OCDE estima que México perdió en 2010 cerca del 7% del PIB por degradación ambiental, por lo que ha exhortado a México a implementar medidas tributarias para solucionar esta problemática. El Estado mexicano solo combate por la vía impositiva el daño ambiental generado por la combustión del carbono y los plaguicidas, cuando las actividades humanas que dañan el medio ambiente son más que ese número y podrían llegar a ser más dañinas. Basta citar el ejemplo del uso generalizado de plásticos no biodegradables, que al ser desechados se depositan sin ningún tratamiento, a pesar de que su vida útil antes de degradarse es de cientos e incluso miles de años.

Otro ejemplo mexicano puede ser el de la extracción intensiva de metales como el oro, que se hace al aire libre mediante la utilización de elementos químicos venenosos, como el cianuro. Incluso se puede señalar la extracción de piedra caliza para la fabricación de cemento, que llena de partículas en suspensión el entorno de las comunidades donde operan, o la producción de porcinos, que contamina los cuerpos de agua cercanos. La práctica de otros países pone de manifiesto que es necesario incidir en la aplicación de impuestos a actividades que dañan los recursos naturales, a fin de que la autoridad recupere los recursos que de por sí debe invertir en la remediación de los daños, al tiempo que esa fiscalidad disuade de utilizar métodos dañinos con el entorno, al dar viabilidad a técnicas que hoy no resultan rentables pero que lo pueden ser con una alta fiscalidad a las prácticas actuales. Por lo que se refiere a la participación social de las empresas, no existe una motivación intrínseca en las organizaciones privadas para contribuir al desarrollo de la comunidad o el cuidado del medio ambiente, entre otros aspectos, por lo que se requieren políticas públicas concretas enfocadas a crear una cultura de responsabilidad ambiental, que incluya un uso racional de los recursos naturales y un compromiso para disminuir y erradicar el daño que ya ha provocado la explotación económica de los recursos con métodos cuya rentabilidad se ha basado en la destrucción del entorno.

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¿ES CONSTITUCIONAL EN MÉXICO EL ENVIÓ DE LA CONTABILIDAD ELECTRÓNICA AL PORTAL DEL SERVICIO DE ADMINISTRACIÓN TRIBUTARIA?

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RESUMEN

A partir del 1º. de enero del 2014, entraron en vigor en México modificaciones al Código Fiscal de la Federación, que establecen la obligación de mandar información contable al Servicio de Administración Tributaria. Esta obligación originalmente tenía que ser enviada por las personas morales a partir de julio de 2014, sin embargo se ha estado difiriendo, para que sea a partir de enero del 2015. Más de 11,000 de las principales empresas de México se han amparado en contra de esta medida al considerarla inconstitucional, toda vez que no respeta la garantía de legalidad establecida en nuestra Constitución. La Suprema Corte de Justicia de la Nación emitió una jurisprudencia señalando que se deben de otorgar las suspensiones provisionales solicitadas en los amparos, sobre la base de que la autoridad fiscal, continúa teniendo sus facultades de fiscalización.

PALABRAS CLAVE: Contabilidad Electrónica, Ingreso al Portal del Servicio de Administración Tributaria, Código Fiscal de la Federación, Amparo, Suspensión Provisional.

SENDING ELECTRONICA ACCOUNTING TO THE TAX ADMINISTRATION SERVICE WEBSITE IS CONSTITUTIONAL

ABSTRACT

As of January 1st 2014, It was effective in Mexico amendments to the Federal Tax Code, which establish the obligation to send accounting information to the Tax Administration Service. This obligation had originally needed to be sent by Companies taxpayer contributors from July 2014. However, it has been deferring, to be effective in January 2015. More than 11,000 of the most important enterprises in Mexico filed injunctions against this measure as they found unconstitutional, since it does not respect the legal guarantees in our Constitution. The Nation's Supreme Court of Justice issued a precedent ruling stating that it should grant provisional suspensions applied in legal protection, on the basis that the tax authority still continues with its powers of auditing.

JEL: H21, H30, K34, K41

KEYWORDS: Electronic Accounting, Mexican IRS Website Entry, Federal Fiscal Code, Injunction, Provisional Suspension

INTRODUCCIÓN

A partir del 1o. de enero de 2014, se modifica el Código Fiscal de la Federación para establecer en sus artículos 28 fracción IV (Themis, 2015), que los contribuyentes deberán ingresar de forma mensual su información contable a través de la página de Internet del Servicio de Administración Tributaria, de conformidad con reglas de carácter general que se emitan para tal efecto. Originalmente se estableció en el artículo Cuadragésimo Tercero Transitorio, de la Resolución Miscelánea Fiscal 2014 (Sisthemis 2105), que dicha obligación tenía que ser cumplida a partir del 1º. de julio del 2014 por las personas morales. En virtud

de que la disposiciones señaladas fueron consideradas como inconstitucionales, toda vez que violan el artículo 16 de la Constitución Mexicana, que establece que nadie puede ser molestado en su persona, bienes o propiedades, sino mediante mandamiento escrito que funde y motive la causa legal, más de 11,000 empresas presentaron amparos ante los Juzgados de Distrito en contra de estas disposiciones, solicitando la suspensión de la obligación de ingresar la contabilidad electrónica, al portal de la autoridad fiscal. La Segunda Sala de la Suprema Corte de Justicia de la Nación después de muchas deliberaciones considero que era procedente conceder la suspensión provisional para que los contribuyentes amparados no ingresarán su contabilidad electrónica al portal del Servicio de Administración Tributaria. Ante la presión ejercida se prorrogó la obligación de ingresar la contabilidad electrónica, ya señalada a partir de enero de 2015, debiéndose ingresar a más tardar el 3 de marzo de 2015 y posteriormente se decretó otra prórroga para ingresar enero de 2015 antes del 3 de abril del 2015. Con la nueva prórroga cientos de empresas que no se habían amparado lo hicieron, y continuaran presentando amparos en los sucesivos plazos que se generen, como ejemplo a partir de que ingresen su contabilidad al portal del Servicio de Administración o Tributaria o bien que reciban un requerimiento de la autoridad fiscal.

REVISIÓN LITERARIA

La relación histórica de este tema, comienza con la obligación de enviar para las personas morales la balanza de comprobación de los meses de julio 2014, agosto 2014, septiembre 2014 y octubre 2014, los cuales de acuerdo al Artículo Décimo Tercer Transitorio de la Segunda Modificación a la Resolución Miscelánea Fiscal 2014, debían ingresarse al portal del Servicio de Administración Tributaria en el mes de enero de 2015 (Sisthemis 2015), y de conformidad con la Regla 2.8.7 de la citada Resolución Fiscal Miscelánea del 2014, cada vez que se modifique dicha balanza de comprobación se debe de ingresar la modificación al portal de la autoridad fiscal dentro de los 3 días hábiles posteriores a cuando tenga lugar la modificación. De acuerdo a lo mencionado, las balanzas de comprobación de los meses de julio a diciembre de 2014, tenían que enviarse durante el mes de enero de 2015. (Victor Regalado, 2014).

Más de 11,000 de las principales empresas de México, decidieron interponer demandas de amparo en contra de estas disposiciones legales, mismas que se presentaron en el mes de agosto de 2014, entre los principales argumentos jurídicos que se señalaron, está la violación al artículo 16 Constitucional, que establece que nadie puede ser molestado en su persona, sino mediante mandamiento escrito que funde y motive la causa legal, y evidentemente en el caso del ingreso de la contabilidad electrónica al portal del Servicio de Administración Tributaria no hay un mandamiento escrito, ni fundado y firmado, ni motivado que justifique por qué los contribuyentes tienen que enviar la contabilidad electrónica al portal de la autoridad fiscal. A la mayoría de estas empresas que solicitaron la suspensión provisional o definitiva, ya se les otorgó dicha suspensión por parte de los Juzgados de Distrito auxiliares, basados en la jurisprudencia emitida por la Segunda Sala de la Suprema Corte de Justicia de la Nación, que establece que se debe de conceder la suspensión para el efecto de que los contribuyentes amparados no tengan que enviar su contabilidad electrónica al portal del Servicio de Administración Tributaria, sobre la base de que no se causa perjuicio al Fisco Federal, en sus facultades de fiscalización, ya que ellos conservan su facultad de hacer auditorías directas o de gabinete a los contribuyentes de impuestos.

Hubo otros argumentos jurídicos que se hicieron valer, en los amparos presentados, entre otros violaciones a los derechos humanos, el que la autoridad fiscal ya contaba con suficientes facultades para realizar la fiscalización, como es el caso de las auditorías directas y las de gabinete, violación al principio de seguridad jurídica, violaciones a la garantía de audiencia consagrada en el artículo 14 Constitucional, violaciones en materia de derechos humanos, al tener que subir información confidencial, con el riesgo de que cualquier persona tenga acceso a la misma, entre otros argumentos. A la fecha aún no se ha emitido sentencia en la primera instancia, por lo que habrá que esperar el resultado de las sentencias y posteriormente en un segundo nivel el criterio que al respecto emita la Suprema Corte de Justicia de la Nación. No obstante lo anterior, el día 13 de noviembre de 2014, se publica la Ley de Ingresos de la Federación para el ejercicio fiscal de 2015

(Themis 2015), el cual en su artículo 22 fracción IV, establece que el ingreso de la información contable a través de la página de Internet del Servicio de Administración Tributaria deberá realizarse a partir del año 2015, de conformidad con el calendario que tal efecto establezca dicho órgano desconcentrado mediante reglas de carácter general. Lo anterior significa que por el año de 2014, no se tuvo la obligación de enviar la contabilidad electrónica al portal del Servicio de Administración Tributaria, también el 18 de diciembre de 2014, se publicó la 7ª Modificación a la Resolución Miscelánea Fiscal 2014 (Sisthemis 2015), que en cumplimiento de la Ley de Ingresos de la Federación para el ejercicio fiscal de 2015, da a conocer un nuevo calendario de fechas para cumplir con la obligación de enviar la información contable al portal del Servicio de Administración Tributaria. En este nuevo calendario, se ratifica que será a partir de enero del 2015, que se tendrá la obligación de enviar la información contable al portal del Servicio de Administración Tributaria, consistente en el catálogo de cuentas y la balanza de comprobación mensual, únicamente los siguientes contribuyentes:

Instituciones que componen el sistema financiero

Contribuyentes cuyos ingresos acumulables declarados o que se debieron declarar correspondientes al ejercicio 2013 sean iguales o superiores a 4 millones de pesos.

Los contribuyentes que tendrán la obligación de enviar su contabilidad electrónica al Servicio de Administración Tributaria a partir del 1º. de enero del 2016, serán los siguientes contribuyentes:

Contribuyentes cuyos ingresos acumulables declarados o que se debieron declarar correspondientes al ejercicio 2013 sean inferiores a 4 millones de pesos. Contribuyentes dedicados a las actividades agrícolas, silvícolas, ganaderas o de pesca que cumplan con sus obligaciones fiscales en los términos de la Ley del Impuesto Sobre la Renta Las personas morales con fines no lucrativos Contribuyentes que se inscriban en el Registro Federal de Contribuyentes durante el ejercicio 2014 o 2015. Los contribuyentes que se inscriban al Registro Federal de Contribuyentes a partir del 1º. de enero del 2016, tendrán la obligación de enviar su información a partir del primer día del mes siguiente a aquel en que se inscribieron.

Nuevamente el 3 de marzo del 2015, se publica la primera modificación a la Resolución Miscelánea Fiscal, que señala que la información del mes de enero de 2015, deberá enviarse al portal del Servicio de Administración Tributaria, en la fecha en que se debe enviar la información del mes de febrero del 2014, por lo que a la fecha en que se escribe este artículo debe quedar como sigue:

Tabla 1: Fechas En Que las Personas Morales y Personas Físicas Deben Ingresar Su Contabilidad Electrónica al Portal del Servicio de Administración Tributaria.

Més Ejercicio 2015	Personas Morales	Personas Físicas
Enero	3 De Abril De 2015	5 De Abril De 2015
Febrero	3 De Abril De 2015	5 De Abril De 2015
Marzo	3 De Mayo De 2015	5 De Mayo De 2015
Abril	3 De Junio De 2015	5 De Junio De 2015
Mayo	3 De Julio De 2015	5 De Julio De 2015
Junio	3 De Agosto De 2015	5 De Agosto De 2015
Julio	3 De Septiembre De 2015	5 De Septiembre De 2015
Agosto	3 De Octubre De 2015	5 De Octubre De 2015
Septiembre	3 De Noviembre De 2015	5 De Noviembre De 2015
Octubre	3 De Diciembre De 2015	5 De Diciembre De 2015
Noviembre	3 De Enero De 2016	5 De Enero De 2016
Diciembre	3 De Febrero De 2016	5 De Febrero De 2016
Cierre De Ejercicio	20 De Abril De 2016	22 De Mayo De 2016

Esta tabla detalla las fechas de ingreso de la contabilidad electrónica al portal de la autoridad fiscal, incluyendo el cierre del ejercicio para personas físicas y morales

Según un comunicado del Servicio de Administración Tributaria (Servicio de Administración Tributaria , 2014), solo 203,807 contribuyentes tendrán la obligación de enviar su catálogo de cuentas y balanza de

comprobación mensual a partir del 1° de enero de 2015, difiriendo la obligación para la mayoría de contribuyentes hasta el 1° de enero de 2016. Nuevamente cientos de empresas se ampararon en contra de las nuevas disposiciones que establecen que se debe de ingresar la contabilidad electrónica al portal del Servicio de Administración Tributaria a partir del mes de enero de 2015. Para aquellas empresas que aún no han presentado sus amparos, todavía existen dos plazos para hacerlo, que son 15 días hábiles siguientes a la fecha en que ingresen su contabilidad electrónica al portal citado, lo que se conoce como amparo heteroaplicativo o bien a más tardar 15 días hábiles de haber recibido el primer requerimiento de la autoridad fiscal federal.

METODOLOGÍA

Se siguió el método cualitativo, la muestra consistió en encuestar a 64 estudiantes universitarios de diversas universidades de Ciudad Juárez, Chihuahua, México, preguntándoles si consideraban que el ingresar la contabilidad electrónica al portal del Servicio de Administración Tributaria es constitucional o no y también se les preguntó si consideraban que a los contribuyentes amparados se les debe de otorgar o no la suspensión provisional, por parte de los Juzgados de Distrito. También se determina el número de estudiantes universitarios de acuerdo a su sexo. Lo anterior fue buscando que la muestra encuestada fuera representativa de los dos géneros, así como de diferentes edades buscando de acuerdo con (Hernández Sampieri, Roberto, 2006), para consolidar la credibilidad desde el trabajo de campo, ambiente o escenario, es conveniente escuchar todas las “voces” en la comunidad bajo estudio, en entrevistas estar pendientes de la comunicación verbal, pero también de la no verbal. Como consideraciones de la muestra, el presente estudio es un estudio no probabilístico, de acuerdo con Hernández (2006), “la elección entre la muestra probabilística y la no probabilística se determina con base en el planteamiento del problema, las hipótesis, el diseño de investigación y el alcance de sus contribuciones. Se llevó a cabo un estudio de conveniencia debido a que solamente un grupo de 64 estudiantes universitarios de Ciudad Juárez, Chih. fueron encuestados, aunque este tema es del conocimiento público, razón por la cual todos los encuestados conocen del mismo.

RESULTADOS

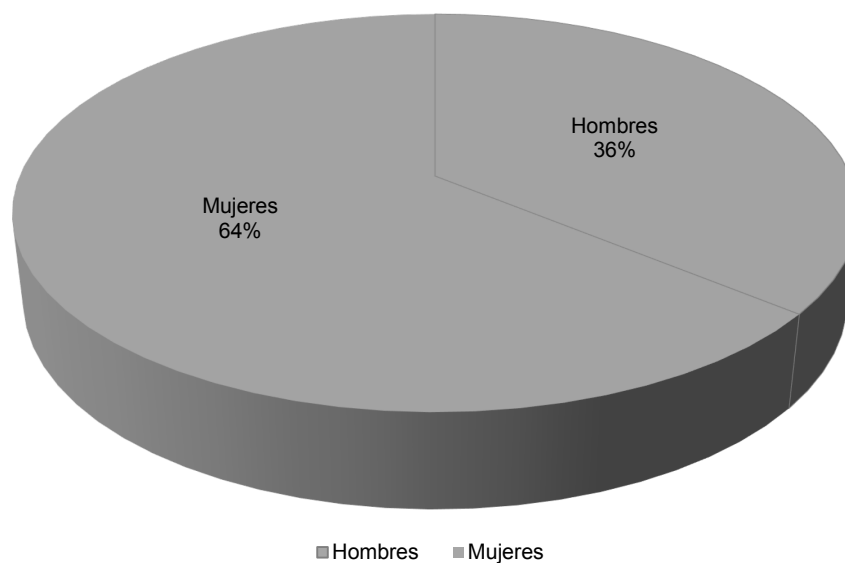
De los 64 universitarios encuestados fueron 23 hombres y 41 mujeres de diversas universidades de Ciudad Juárez, Chihuahua, México. A la pregunta ¿Usted opina que las disposiciones legales que obligan a los contribuyentes a ingresar su contabilidad electrónica al portal SAT son Constitucionales?, contestaron que no es inconstitucional la obligación de ingresar la contabilidad electrónica al portal del Servicio de Administración Tributaria el 56% y el 44% que sí lo es. Obviamente habrá que esperar al respecto como ya se manifestó la opinión final de la Suprema Corte de Justicia de la Nación quien será la que tome la decisión final que afectará prácticamente a todas las empresas contribuyentes del fisco federal en México, así como también a algunas personas físicas.

A la pregunta ¿Usted opina que a las empresas que han presentado amparo en contra de ingresar la contabilidad electrónica al SAT, se les debe de conceder o no la suspensión provisional, mientras se dicta la sentencia correspondiente? 62% opinó que sí se les debe conceder la suspensión provisional a las empresas que han presentado el amparo en contra de la contabilidad electrónica para el efecto de que no tengan obligación de ingresarla mientras se decide respecto al fondo de los amparos presentados en primera instancia, y un 38% consideró que no se les debe conceder el beneficio de la suspensión provisional o definitiva, por lo que se entiende que estas empresas sí deben ingresar su contabilidad electrónica al portal del Servicio de Administración Tributaria, mientras se decide el fondo del juicio de amparo.

Tabla 2: Personas Encuestadas, Según Su Género

	Cantidad	Porcentaje
Hombres	23	36 %
Mujeres	41	64 %

Figura 1 (Género)

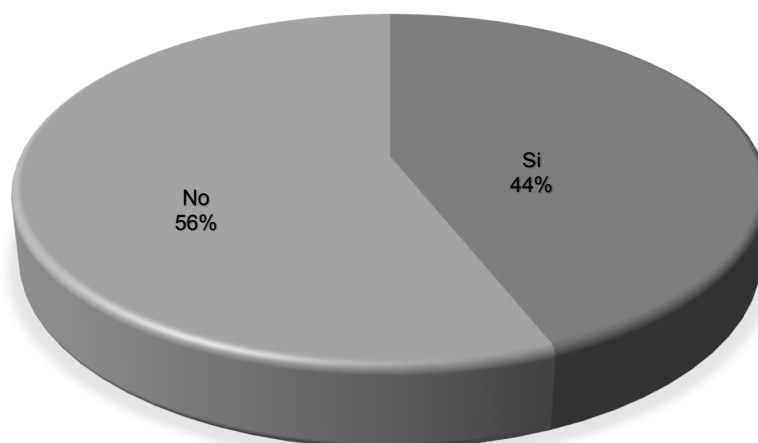


Esta tabla 2 señala cuantos hombres y cuantas mujeres estudiantes universitarios fueron encuestados.

Tabla 3: Respuesta a la Pregunta ¿Usted Opina Que las Disposiciones Legales Que Obligan A Los Contribuyentes a Ingresar Su Contabilidad Electrónica al Portal SAT Son Constitucionales?

	Cantidad	Porcentaje
Si	28	44%
No	36	56%

FIGURA 2

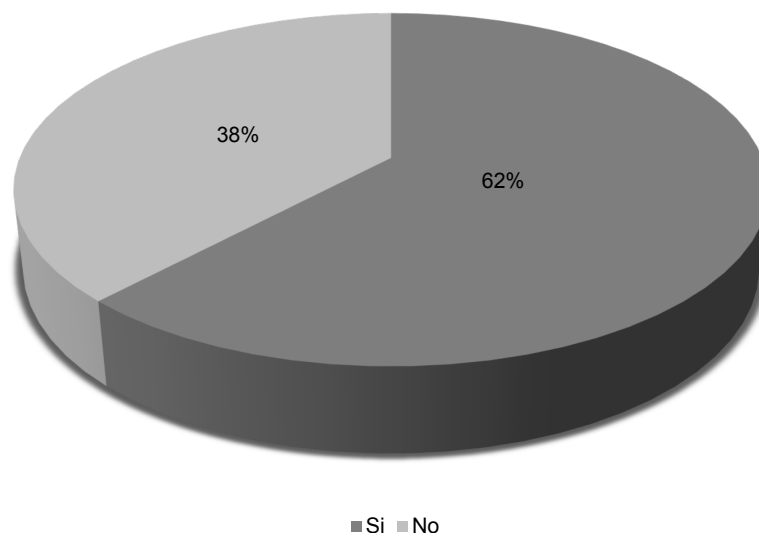


Esta tabla 3 nos señala el porcentaje de entrevistados que consideran que la obligación de ingresar la contabilidad electrónica al portal del Servicio de Administración Tributaria es constitucional y los que consideran que viola la Constitución Federal Mexicana.

Tabla 4: Respuesta a la Pregunta ¿Usted Opina Que las Empresas Que Han Presentado Amparo En Contra de Ingresar la Contabilidad Electrónica al SAT, Se les Debe de Conceder O no la Suspensión Provisional, Mientras Se Dicta la Sentencia Correspondiente?

	Cantidad	Porcentaje
Si	40	62%
No	24	38%

Figura 3



Esta tabla nos señala el porcentaje de entrevistados que consideran que a las empresas amparadas se les debe conceder la suspensión provisional o definitiva

Podemos concluir que de las 64 personas que contestaron las encuestas, la mayoría concluyo que la obligación de ingresar la contabilidad electrónica al portal del Servicio de Administración Tributaria es constitucional, con un 56% y solamente un 44% opinó que es inconstitucional. Respecto a que si se debe o no otorgar la suspensión provisional a los contribuyentes amparados, la mayoría opinio que sí con un 62% y solamente un 38% opino que no debe de otorgarse tal suspensión provisional.

Limitaciones

Respecto al sexo de los entrevistados fueron 41 mujeres y 23 hombres, por lo que estas cifras constituyen una limitación a la investigación. Por supuesto habrá que esperar como se desarrolla la sentencia final que dicta la Suprema Corte de Justicia de la Nación sobre este tema, la cual podrá tardar algunos meses y en su caso esto se convertira en la verdad jurídica.

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PROPUESTA PARA RECUPERAR LA PERSPECTIVA DE DESTINO TURÍSTICO SUSTENTABLE CON BASE EN EL ANÁLISIS DE SU DESEMPEÑO Y EVOLUCIÓN: CASO CANCÚN

Christine Elizabeth Mc Coy, Universidad del Caribe

RESUMEN

Cancún es un destino que nació hace 45 años y que ha llegado a convertirse en el principal polo turístico de sol y playa de México, con una captación de 4, 013,032 turistas y una derrama económica de 4,315 millones de dólares a noviembre 2014. El modelo de desarrollo con el que se conceptualizó Cancún estuvo basado en un amplio estudio de capacidad de carga que evaluó la infraestructura necesaria basado en una determinada cantidad de cuartos y tamaño de población fija en el centro de población, todo a un horizonte de 30 años. Fue la primera zona turística en contar con un plan maestro de desarrollo que daría vida a los Centros Integralmente Planeados en México, con una visión innovadora para el momento porque contempló un polo turístico sustentable y equilibrado con interesantes oportunidades de empleo e inversión, siempre en armonía con el entorno natural. En este trabajo se realiza un diagnóstico de la situación que ha llevado a Cancún a perder la sustentabilidad. Para lo anterior se realizó una evaluación del manejo de usos de suelo de la Zona turística para con ello realizar un análisis de la capacidad de carga turística actual con base dos aspectos: 1) El perfil del turista mediante el análisis de la tasa de crecimiento turística y la tasa de crecimiento de la derrama y 2) los impactos generados por la actividad turística en la capacidad de carga biótica, ambiental, económica, cultural y social. De tal forma que se logró encontrar que el perfil del turista se ha visto afectado con lo que se ha impactado la sustentabilidad turística; por otra parte la capacidad de carga biótica y ambiental se encuentra rebasada lo que representa una afectación en la sustentabilidad ambiental y la capacidad de carga económica y cultural están igualmente deterioradas por lo que tampoco se cumple la sustentabilidad social a pesar de ser aceptable la capacidad de carga social. Con lo anterior se muestra que el crecimiento acelerado y desordenado de Cancún lo ha llevado a enfrentar una situación que lo aleja de ser un destino turístico sustentable.

PALABRAS CLAVE: Capacidad de Carga Turística, Destino Turístico Sustentable, Desarrollo Sustentable Cancún

ABSTRACT

Cancun was born 45 years ago and has become the main Sun and beach tourist destination in Mexico with 4,013,032 tourists and an economic impact of \$ 4,315 million up to November 2014. The model of development that conceptualized Cancun was based on a comprehensive study of carrying capacity that evaluated the infrastructure needed based on a certain amount of rooms and the population size that would live in down town in 30 years. It was the first tourist destination to have a development master plan that gave life to the concept of integrally planned centers in Mexico. At the time this was an innovative vision because it contemplated a balanced and sustainable tourist destination with interesting opportunities of employment and investment, always in harmony with the natural environment. In this work a diagnosis of the situation that led Cancun to lose its sustainability is performed. For this a assessment of the management of land-use of the touristic zone was evaluated to be able to make an analysis of the tourist current capacity based on two aspects: 1) The profile of tourists through the analysis of tourist growth rate and the growth rate of the income and 2) the impacts generated by tourism activity in the biotic load, environmental, economic, cultural and social capacity. In such a way that it was found that the profile of tourists has been affected so it has impacted tourism sustainability; on the other hand the biotic and

environmental carrying capacity is exceeded what represents an impact on the environmental sustainability, the economic and cultural carrying capacity are equally damaged, so the social sustainability despite being acceptable is not met. The foregoing demonstrates that accelerated and disordered growth has led Cancun to confront a situation that keeps it from being a sustainable tourist destination.

JEL: M00

KEY WORDS: Touristic Carrying Capacity, Sustainable Tourist Destination, Sustainable Development Cancun

INTRODUCCIÓN

El turismo se ha convertido en uno de los sectores socioeconómicos de mayor impacto en el mundo y uno de los principales componentes del comercio internacional, donde el 6% de las exportaciones mundiales se generan gracias a este sector. De acuerdo a la Organización Mundial del Turismo (OMT), se espera que para el año 2030, existan cerca de 1.800 millones de turistas internacionales, mientras que los ingresos se contempla sean del orden de los \$ 2 trillones de dólares (OMT, 2014). Tanto el turismo internacional como doméstico están creciendo rápidamente en países en desarrollo a la par que impulsan su sector turístico (OMT, 1998). De acuerdo al último reporte de la OMT el turismo representa 9% del PIB mundial y genera 1 de cada 11 empleos (OMT, 2014).

En 2012 México recibió 23,4 millones de turistas que generaron un ingreso de 12,739 millones de dólares. En esta sintonía, el turismo representó el 80.1% del ingreso de divisas al país, contribuyó con el 8.4% del PIB y generó 2 millones de empleos directos de acuerdo a los datos presentados por el Consejo de Promoción Turística de México citados por (sistema integral de información de mercados turísticos (SIIMT) , 2014). Quintana Roo, México no es la excepción, con un crecimiento del PIB estatal del 6.8 y de 6.6 en el PIB del sector terciario (Secretaría de Economía, 2014). Tiene una contribución del 11.3% al PIB turístico Nacional (Enciclopedia de los municipios y delegaciones de México, 2014). La actividad turística, en los últimos años se ha convertido en un eje toral para muchas economías a nivel mundial y en particular para Cancún, Quintana Roo, que destaca por su turismo costero de Sol y Playa y que recibió en 2013 un total de 3 millones 728 mil 247 turistas de acuerdo a cifras oficiales de gobierno del estado (SEDETUR, 2013) donde ha sido evidente el fuerte desarrollo que ha mostrado el destino a lo largo de su vida.

La competitividad turística implica tres conceptos básicos: 1) Rentabilidad.- que significa generar riqueza a través del uso eficiente y eficaz de los recursos; 2) Sustentabilidad para asegurar que el desarrollo se logre en equilibrio con los recursos ecológicos, sociales y económicos de la región y 3) Comparabilidad que es definir conceptos medibles y consistentes que sean comparables a través del tiempo y el espacio (Tecnológico de Monterrey , 2012). Para Coccossis (2001) las áreas costeras, como es el caso de Cancún, están normalmente asociadas al turismo masivo, a las construcciones de gran escala e infraestructura, al desarrollo intensivo del uso de suelo y a una urbanización extensiva lo que podría repercutir en la sustentabilidad del destino. Es innegable admitir que esta actividad turística genera presión sobre el ambiente natural y cultural de las entidades donde se desarrolla con lo que afecta las estructuras sociales, el medioambiente, el patrón de las actividades económicas y el uso de suelo (Coccossis, 2001).

Como medida de control es importante reconocer que existe una capacidad de carga de acogida o capacidad de carga turística que busca determinar el uso máximo que puede hacerse de un lugar sin deteriorar sus recursos, reducir los niveles de satisfacción de los turistas o de impactos negativos sobre la sociedad, la economía o la cultura local como lo menciona Díaz (Flores & Parra 2007). Sin embargo, esta capacidad de carga no es un concepto científico o una fórmula que pretenda encontrar un número fijo, los límites que se establezcan deben de ser considerados como una guía y deberán de ser constantemente monitoreados y

complementados por otros estándares de acuerdo a Saveriades (Coccossis, 2001, 2004) El incremento de flujo turístico, ya sea nacional o internacional, por arriba de la capacidad de carga debido al incremento de hoteles y centros comerciales deteriora el área de acuerdo a Lindberg (Brilliant, Vince, & Pradeepkumar, 2013) y está inversamente relacionado con la calidad de vida de quienes habitan dichos destinos (Hardin, 2003).

Marco Teórico

La sustentabilidad y el desarrollo sustentable de acuerdo a Bell y Morse (2003) son enfoques multidisciplinarios, multi-escala y multi-perspectiva porque abarcan la economía, la cultura, las estructuras sociales, el uso de recursos entre otros elementos (Díaz, 2011). La Comisión Mundial de Desarrollo Ambiental (WCED) fue creada bajo la dirección de Gro Harlem Brundtland, quien junto con un grupo de expertos publicó en 1987 un reporte llamado Nuestro Futuro Común, mejor conocido como reporte Brundtland. Según Jamienson, (1998) el propósito de la Comisión Brundtland de articular la palabra sustentable con el término desarrollo fue reconciliar las demandas del medio ambiente y las implicaciones de la pobreza global (Díaz, 2011). El reporte hace énfasis en que para que el desarrollo sustentable alcance los objetivos comunes debe de existir voluntad política (López, 2009). Todos los trabajos realizados en estas cumbres han ayudado a que el término desarrollo sustentable evolucione y en la actualidad se reconozca que éste tiene tres dimensiones (la sustentabilidad económica, social y la medioambiental) y que cada una de ellas es igualmente importante y que necesariamente tienen que estar en equilibrio si se va a hablar de sustentabilidad.

En resumen, el desarrollo sustentable se basa en el concepto de satisfacer necesidades y además se refiere a la suma de sustentabilidades, mientras que un desarrollo sostenible es la capacidad de mantener una situación en el tiempo y se encuentra más relacionado con el crecimiento (Hernández & Ginés, 2008). En el ámbito turístico este desarrollo sustentable es trascendente porque es precisamente la belleza de los lugares lo que le da razón de ser. Además los ecosistemas en esos ambientes suelen ser sumamente vulnerables, de ahí la importancia de la planeación a largo plazo que busque mantener la eficiencia económica, la conservación ambiental y la equidad social. De acuerdo a Acerenza (2009) el deterioro de los recursos naturales puede ser consecuencia de la sobreexplotación de los recursos ocasionada por el uso turístico de los mismos más allá de su capacidad de soporte. Hay que recalcar que el desarrollo sustentable para el turismo es de gran trascendencia porque es precisamente la belleza de los lugares, máxime en el Caribe Mexicano, donde se localiza Cancún, lo que le da razón de ser a esos destinos. Por lo anterior, y para frenar los aspectos negativos, la planificación de los centros turísticos integrales brinda especial interés a los estudios de preservación ecológica, poniendo en práctica acciones que mantengan en equilibrado el ecosistema del sitio concreto del desarrollo y su área de influencia (García, 1992).

Los estudios de capacidad de carga turística deberían constituir un elemento poderoso en el diseño de la política pública del sector ya que están llamados a demarcar los límites del crecimiento de la actividad, convirtiéndose en un sistema de alarma rápida según la Organización Mundial del Turismo (Rivas, 1997). Algo en lo que si concuerdan varios de los autores (Rivas, 1997), (Reily, 1991). (Getz, 1963) (Coccossis, 2001) es que si la capacidad de carga turística se ve excedida el desarrollo turístico se verá obstruido y que además sólo los turistas mismos pueden determinar si se ha logrado una satisfacción personal porque ésta es estrictamente experiencial. (Watson y Kopachevsky, 1996). En países desarrollados con vocación turística, la capacidad de carga turística es importante ya que mediante su aplicación se logrará una adecuada conservación y preservación de los atractivos mientras que cuando no existen estas técnicas, ni medidas de amortiguamiento y niveles de tolerancia de suelo, flora y fauna, a lo que se enfrenta un destino es a la llegada masiva de personas, congestionamientos, ruido, basura, ruptura de ciclos de vida animal, extinción de flora y fauna, contaminación humana de ríos y playas (Castellanos, 2012).

METODOLOGIA

En este trabajo se reportan los resultados de una investigación más amplia donde se realizó un diagnóstico para conocer si Cancún ha perdido la sustentabilidad turística con la que originalmente fue planeado. Para lo anterior se efectuó una evaluación del manejo de usos de suelo de la zona turística y con ello ejecutar un análisis de la capacidad de carga turística actual con base dos aspectos: 1) El perfil del turista mediante el análisis de la tasa de crecimiento turística y la tasa de crecimiento de la derrama y 2) los impactos generados por la actividad turística en la capacidad de carga biótica, ambiental, económica, cultural y social.

Lo anterior se efectuó considerando una investigación transversal de carácter mixto ya que se utilizarán herramientas cuantitativas y cualitativas para determinar la capacidad de carga turística, realizando primero una revisión bibliográfica y documental del tema para proceder posteriormente a la evaluación del destino. La primera parte de la evaluación del destino consistió en realizar un estudio comparativo de los distintos planes de desarrollo urbano que la entidad ha tenido a lo largo de su vida, entre los que se estudió el Plan Maestro de 1982, el plan de desarrollo urbano de 1993, el plan de desarrollo de 2005 y las dos versiones del programa urbano actual 2013-2030, que fue derogado y el 2014 -2030 autorizado. Lo anterior sirvió para conocer el manejo del espacio en el tiempo de vida del polo turístico.

Mediante la aplicación de diversos instrumentos como fichas de recursos turísticos para establecer el estado de las playas, cuestionarios administrados a turistas, grupos focales donde se entrevistó a población local, evaluación de material estadístico, recopilación de datos y seguimiento de diversos estudios aplicados en la zona de estudio para conocer el manejo de recursos en los hoteles como agua, desechos sólidos, energía y aguas residuales así como la evaluación del estado que guarda la flora, fauna y recursos naturales como el Sistema Lagunar Nichupte, entrevista con expertos, valoración de los vestigios arqueológicos y levantamientos fotográficos durante 2012, 2013, 2014 se realizó el diagnóstico de la Zona Hotelera de Cancún. Con ello fue posible establecer la Capacidad de Carga Turística integrada por el perfil del turista y por los impactos generados por la actividad turística mediante la determinación de la Capacidad de Carga Biótica, Ambiental, Económica, Social y Cultural para saber si la Zona Hotelera cumple con las características de un destino con sustentabilidad turística.

Marco Referencial

Cancún fue concebido y planificado por técnicos mexicanos en los setenta, que buscaron aprovechar los recursos turísticos de la zona, sin olvidar valorar la naturaleza. Lo anterior, contribuyó a los trabajos del Plan de Desarrollo Urbano del Centro de Población de Cancún, que quedó inscrito en el Plan Maestro del proyecto turístico, donde quedan plasmados los lineamientos que le dieron orden al nuevo destino (FONATUR, 1982). Esa planeación siguió, sin nombrarlo de esta forma, una idea de sustentabilidad donde se procuraba equilibrar los distintos actores: la sociedad, la economía, que en este nuevo lugar estaría enfocada al turismo, y la naturaleza, misma que se reconocía como el principal atractivo del lugar. Es importante recordar que Cancún es un Centro Integralmente Planeado (CIP) y que estos polos turísticos buscan contribuir al desarrollo regional sustentable, a la generación de empleo y a la captación de divisas. Cancún, en un primer momento, si fue planeado así. El plan 1982 muestra un intenso trabajo de evaluación de la zona, donde se proyectaron capacidades de inmuebles, usos de suelo específicos y diversidad de actividades todo en equilibrio con el medio ambiente en general.

Dicho plan contemplaba para el 2000 la Zona Hotelera contaría con una planta y equipamiento turístico para aproximadamente 22 mil cuartos hoteleros de todas las categorías (Fonatur, 1982). Sin embargo, para ese año la meta era más cercana de lo esperado ya que Cancún contaba con 24,702 cuartos entre la zona hotelera y el centro, de los que 18,000 aproximadamente eran sólo de la Zona Hotelera. De acuerdo al último Plan de Desarrollo Urbano 2013-2030 (IMPLAN, 2013) se planeaba autorizar hasta 65,000 cuartos

en la Zona Hotelera, lo que representaba casi triplicar la capacidad de carga. Sin embargo, fue derogado porque se cuestionó el incremento de capacidad hotelera que se proponía en la zona turística. Aún así el Programa de Desarrollo Urbano que finalmente fue aceptado (2014-2030) autoriza un crecimiento de 46,098 plazas hoteleras.

RESULTADOS

Resultados de Manejo de Usos de Suelos en La Zona Turística – Hotelera

Después de realizar un diagnóstico del manejo del uso de suelo, principalmente turístico- hotelero (TH), en la Zona Hotelera de Cancún fue posible encontrar que:

La cantidad de cuartos autorizados en el PDU 2014 – 2030, de acuerdo a los metros de terreno que tienen, un 20% de los establecimientos han construido más cuartos de los permitidos.

El tope fue rebasado en 4,521 habitaciones, lo que equivale a un incremento del 20%.

El PDU 2014-2030, vigente desde octubre de 2014, cambió las densidades de los usos de suelo y con ello 70% de los lotes hoteleros pueden incrementar la cantidad de cuartos que tienen con lo que incrementa la densidad de las construcciones.

El nuevo PDU también autorizó al 80% de los hoteles de la Zona Hotelera incrementar la cantidad de pisos permitiendo a más hoteles tener una altura de 20 pisos en una zona que no es tierra firme, sino una isla, propensa a huracanes.

Sólo el 40% de los predios con uso de suelo Turístico Hotelero (TH) se desarrollaran como hotelero, con lo que se amenaza la vocación del área.

Un total de 18 proyectos recreativos en la Zona Hotelera, originalmente planteados en el plan maestro, fueron abandonados.

El cambio de usos de suelo ha sido una constante en el destino.

Resultados de la Capacidad de Carga Turística

Capacidad de Carga Biótica: Definida para este trabajo como: El nivel que mantiene la capacidad natural de amortiguamiento del ecosistema para auto-depurarse y hacer frente a los fenómenos naturales como tormentas o huracanes. Al analizar los resultados fue posible concluir que la Capacidad de Carga Biótica ha sido rebasada porque el nivel de amortiguamiento del ecosistema para auto-depurarse se ha visto afectada.

Capacidad de Carga Ambiental: Definida para este trabajo como: Presencia que no afecta al medio ambiente. Los hallazgos fueron los siguientes: Con los resultados fue posible concluir que la Capacidad de Carga Ambiental se ha visto rebasada porque la presencia turística está afectando el medio ambiente.

Capacidad de Carga Económica: Definida para este trabajo como: El nivel para garantizar bienestar para la región. Los hallazgos fueron que la Capacidad de Carga Económica se ha visto afectada porque la presencia turística dado que el modelo predominante no está generando el bienestar esperado para toda la población como debería y no solamente para unos cuantos como si lo hace. Lo anterior es muestra de que este modelo turístico que actualmente se maneja no genera desarrollo para la comunidad en general.

Capacidad de Carga Social: Definida para este trabajo como: La presencia que no afecta la satisfacción del turista o la comunidad. Al estar la Capacidad de Carga Social basada en la percepción de los individuos ésta es subjetiva por lo que a pesar de las problemáticas antes mencionadas es posible concluir que la Capacidad de Carga Social es aceptable.

Lo anterior se presenta del lado de la población porque ésta suele comprar con lo que sería su situación en su lugar de origen, como se percibió al momento del levantamiento. Esta situación complica poder dar solución a las demás problemáticas porque existe una especie de rechazo a admitir que hay alguna problemática real en el destino que necesita atención. Por otra parte, los turistas al viajar la mayoría en paquete Todo Incluido están más tiempo en el hotel, salen a restaurantes y bares alrededor de su hotel y toman tours organizados por gente que se encuentra en el establecimiento entonces se encuentran en un ambiente se podría decir controlado donde tienen poco contacto con la realidad que vive el destino.

El hecho de que el turista no se percate de las problemáticas del destino, es decir que éstas no lo hayan alcanzado es bueno dado que Cancún es una entidad que vive del turismo y es mejor arreglar cualquier situación antes de que afecte al turismo que cuando ya le afecta y éste busca otro destino, porque entonces es más difícil recuperarlo.

Capacidad de Carga Cultural Definida para este trabajo como: La presencia que no amenaza la cultura local, valores o tradiciones. Los resultados fue posible concluir que la Capacidad de Carga Cultural se encuentra afectada dado que la presencia turística si ha amenazado la cultura local, valores y tradiciones dado que esta zona estaba íntimamente ligada a la Cultura Maya.

Los elementos mostrados en este apartado de análisis de Capacidad de Carga Turística con sus cinco vertientes que evalúan los impactos y el perfil del turista están relacionados con la sustentabilidad económica al ser el turista el eje generador de recursos y desarrollo en el destino; la sustentabilidad ambiental a través de la capacidad de carga biótica y la ambiental y la sustentabilidad social mediante la capacidad de carga económica, la capacidad de carga social y la capacidad de carga cultural generadoras de bienestar y desarrollo social y cultural del destino todos elementos de la sustentabilidad turística. De tal forma que es posible observar que el destino turístico perdió el objetivo original de generar desarrollo regional así como de mantener un equilibrio entre la economía del polo, la naturaleza existente y la población que se formaba con lo que se alejó de la sustentabilidad turística.

CONCLUSIONES

Cuando nace Cancún faltarían aún unos años para que el concepto de “sustentabilidad” fuera creado, ya que este surge formalmente hacia 1986 con el informe Brundtland. Sin embargo, en ese plan maestro es posible ver las tres esferas iniciales de la sustentabilidad y esa búsqueda por contar con un balance entre la belleza natural que capturaba a quienes impulsaban el proyecto que querían compartir con el mundo a través del turismo y aquellos pioneros que seleccionaban ese nuevo paraíso como su hogar. Con el paso del tiempo entre los intereses personales de los gobernantes, la cúpula empresarial y el poder económico de las cadenas hoteleras, nacionales, en un inicio, e internacionales después, que llegaban a la zona, se rompieron las condiciones indispensables para conseguir en Cancún el desarrollo urbano armónico y sustentable.

La ingenuidad del plan maestro y las fuerzas externas, como el poder de la ambición de quienes llegaban, generaron que este plan hoy sea uno más de los que se escribe en un escritorio que se alejó mucho de la realidad. Los planes subsecuentes de 1993 e incluso el programa de desarrollo urbano de 2005 son planes que buscan controlar el desorden del destino, pero que nuevamente han sido poco eficaces y hasta ahora el nuevo plan 2014- 2030 parece que también va a correr con la misma suerte si no se toman medidas ya que a seis meses de vida ya hay inversionistas solicitando permisos para alterarlo y poder así construir sus proyectos. En un inicio lo que imperaba era una visión de búsqueda de armonía con el entorno, pero conforme creció la demanda turística, en lugar de pensar en la exclusividad se decidió modificar sin razón

y en áreas de “lo espectacular” como dice Savignac, de esa forma se construyó más y más y se masificó, perdiendo con ello todo estilo con lo que cayó en un consumismo galopante que alejó a ese turista de alto poder adquisitivo que un día gustó de Cancún. El modelo turístico en Cancún en lugar de incluir a su población como parte del proyecto, la excluye y le limita el acceso a las playas. De acuerdo a estudios realizados solo el 8% de los habitantes ve en la playa una fuente de entretenimiento pero mucho está relacionado con esa “exclusividad” que se le ha dado donde playas se concesionan a hoteles y la población es amedrentada por guardias de seguridad para evitar que “incomoden a sus huéspedes”.

La definición de calidad de vida es aquel que se utiliza para determinar el nivel de ingresos y comodidades que una persona, un grupo familiar o una comunidad poseen en un momento específico. Otro elemento de la definición es una cuestión espiritual o emotiva que se establece a partir de la actitud que cada persona o comunidad tiene para enfrentar el fenómeno de la vida. Quizás en materia trabajo los cancenenses si están mejor que en sus lugares de origen. ¿Pero es eso realmente Calidad de Vida? Si se analizan los ingresos que se perciben y las horas trabajadas eso no sonaría tan bueno cuando es poco el tiempo para uno mismo. De acuerdo a estadísticas nacionales en 2011 el 64.22% de la población sufría problemas de alcoholismo, 58.25 % presentó problemas de drogadicción, existe una tasa de homicidios del 12.85%, 95.64% de la población consideraba elevado el grado de violencia, la percepción del 72.97% de la población era que se incrementó la violencia y la tasa de suicidios volvió a incrementarse y está en 2013 en 8.52%. Datos como estos muestran que quizás el destino turístico se posiciona y genera muchas ganancias económicas para algunos, pero en la entidad no hay desarrollo económico y menos sustentable.

Un destino que es bien evaluado por sus turistas y atiende las problemáticas que se le presentan, en este caso de pérdida de sustentabilidad, tiene mayor oportunidad de seguir bien posicionado entre sus visitantes. Por otra parte es más fácil atender los problemas cuando se encuentra uno bien posicionado que cuando ya se ha perdido posicionamiento. Pero para lo anterior es importante el compromiso de las autoridades y la participación real de la ciudadanía, esta debe de estar informada y ser proactiva dado que la sustentabilidad turística no se recupera como magia sino que requiere de la capacidad de organización de la gente para usar de manera eficiente los recursos y respetar el ordenamiento territorial establecidos en los planes y programas de desarrollo. Esos planes y ordenamientos son necesarios porque los mecanismos de mercados presentan una fuerte incapacidad para regularse y para reparar los desequilibrios y externalidades que plantea el crecimiento. Esta situación queda evidenciada en la poca voluntad de los hoteleros de comprometerse a arreglar la erosión que las playas sufrieron a principios de 2015, exigiendo que sea el gobierno, a través de los impuestos ciudadanos que las arregle, cuando son ellos los que colaboraron a la afectación de las mismas debido a que se construyeron a pie de playa, y olvidando que son ellos los más beneficiados con los ingresos que los turistas dado el esquema turístico actual donde predomina el paquete todo incluido. Uno de los objetivos iniciales que el proyecto Cancún tenía era que el turismo sirviera de impulso para el desarrollo regional para la zona. Esta meta no ha sido alcanzada ya que para que existiera un desarrollo regional, si es una entidad principalmente turística, entonces se deberían de estar produciendo los insumos que la industria requiere, desde alimentos hasta insumos materiales como blancos, mantelería, materiales de construcción entre otros en el estado.

El éxito económico de Cancún es claro, pero es momento de reflexionar, como lo dice Enríquez Savignac, acerca de si ese éxito económico aún persiste y más importante si se ha reflejado en un desarrollo sustentable de equilibrio y equidad social y dejar de pensar en la fórmula de más hoteles con más cuartos van a traer más turistas. Si se quiere un destino sustentable se debe de hacer y seguir una planeación sustentable. Este es un trabajo que se centra en el análisis de Zona Hotelera del principal destino turístico de México, un destino que impulsó un nuevo modelo de cómo hacer turismo en el país, bajo el esquema de Centro Integralmente Planeado” que en su momento se pensó exitoso y por lo mismo fue replicado. A la vuelta de los años se observan las debilidades del mismo, pero las condiciones de este ya se reproducen en otros lugares y continúa sin aceptarse que debe de ser repensada es forma de turismo.

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MOTIVACIONES DE INTERCAMBIO EN ESTUDIANTES UNIVERSITARIOS

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RESUMEN

El presente trabajo es un estudio exploratorio que busca determinar los factores que motivan a estudiantes universitarios para optar por un intercambio, y los factores que influyen al momento de elegir un destino. Para esto se aplicó un cuestionario a 630 estudiantes universitarios, de los cuales el 91% estaba interesado en participar en un intercambio pero solo un 9% había postulado. Se encontraron 7 factores que explican el deseo de estudiar en el extranjero: vivir nuevas experiencias, ampliar la red de contactos, influencia de terceros, motivos laborales, autorrealización, turismo y motivos académicos. Para el caso de la elección de un destino se encontraron 8 factores: el acceso y la oferta académica de destino, calidad de vida, costos, conectividad de la ciudad, turismo, cercanía y contactos, motivaciones sociales, y el idioma. Por último se evidenciaron tres segmentos de estudiantes: Conservadores, más interesado en motivos académicos; Viajeros, abiertos a conocer nuevas realidades, ampliar su red de contactos y vivir experiencias nuevas; y Exploradores motivados por el turismo y viajes en el lugar de destino. Futuros estudios deberían enfocarse en encontrar un modelo causal entre los factores que motivan el intercambio en estudiantes universitarios.

PALABRAS CLAVE: Estudiantes, Intercambio, Motivaciones

EXCHANGE MOTIVATIONS IN UNIVERSITY STUDENTS

ABSTRACT

This paper is an exploratory study that seeks to determine the factors that motivate college students to opt for an exchange program, and factors that influence when choosing a destination. For this a questionnaire were applied to 630 college students, of which 91% were interested in participating in an exchange but only 9% had postulated. 7 factors that explain the desire to study abroad were found: new experiences, expanding the social network, influence of others, work reasons, self realization, tourism and academic reasons. When choosing a destination eight factors were found: Access and academic offerings, quality of life, costs, connectivity of the city, tourism, closeness and contacts, social motivations, and language. Finally, three cluster were showed: Conservatives, more interested in academic reasons; Travelers, open to meeting new realities, expand their social network and have new experiences; and Explorers motivated by tourism and travel at the place of destination. Future studies should focus on finding a causal model among the factors that motivate the exchange of university students.

JEL: I20, I25

KEYWORDS: Student, Mobility, Motivation

INTRODUCCIÓN

Durante las últimas tres décadas, el número de alumnos matriculados fuera de su país de ciudadanía ha aumentado drásticamente, de 0,8 millones a nivel mundial en 1975 a 4,5 millones en 2012, un aumento de más de cinco veces (OCDE, 2014. Education at a Glance 2014). Australia, Austria, Luxemburgo, Nueva Zelanda, Suiza y el Reino Unido, son quienes registran un mayor porcentaje de estudiantes internacionales entre sus matriculados. En cuanto a los destinos preferidos por los estudiantes de intercambio, lidera el ranking Estados Unidos (16%) seguido de Reino Unido (13%), y de Alemania, Francia y Australia con un 6%. En cuanto al origen de los estudiantes, los asiáticos representan el 53% de los estudiantes extranjeros matriculados en todo el mundo, un 23% son europeos, un 12% africanos, un 6% de Latinoamérica y el Caribe, 3% de Norte América, 1% de Oceanía. En Chile la mayor parte de estudiantes extranjeros proviene de Latinoamérica y el Caribe (88%). Mientras que de los estudiantes chilenos en intercambio un 21,4% estudia en España, seguido de Estados Unidos (18,9%) y Francia (7,9%) (OCDE, 2014. Education at a Glance 2014).

De acuerdo a la OCDE, esta expansión se debe a un interés en la promoción de las relaciones académicas, culturales, sociales y políticas entre los países, un aumento en el acceso global a la educación terciaria, y a la reducción de costos de transporte. Además, están las condiciones de atracción de los países industrializados, relacionadas con la demanda de profesionales, científicos y tecnólogos en los sectores competitivos; y por otro lado las condiciones de expulsión de los países de origen de los estudiantes, como bajas expectativas laborales, escasez de carreras de postgrado o determinadas especialidades. En consecuencia el objetivo de esta investigación es determinar los factores que motivan a estudiantes universitarios para optar por programas de intercambio, y los factores que influyen al momento de elegir un destino.

REVISIÓN LITERARIA

La internacionalización de la educación superior es un proceso de cambio desde una institución nacional hacia la inclusión de la dimensión internacional en todos los aspectos de su gestión para impulsar la calidad de los procesos de enseñanza-aprendizaje y alcanzar los niveles de competencias deseados (Soderqvist, 2002). Abarca aquellos aspectos de los sistemas o de las instituciones que van más allá de las fronteras de un país o que están influidos por las relaciones con estudiantes, profesores, gestores, instituciones educativas, sistemas, administraciones públicas y demás agentes en otros países (Throsby, 1998; López & Sanmartín, 2004), y es el proceso de integrar una dimensión internacional, intercultural o global en el objetivo, funciones o prestación de los servicios de la educación postsecundaria (Knight, 2003). Al respecto, López & Sanmartín (2004) distinguen tres niveles de internacionalización siendo estos: Movilidad Física que implica el desplazamiento del estudiante hasta el país donde van a recibir la educación; Movilidad Ficticia donde el estudiante se matricula en una institución ubicada en su propio país que les permite obtener un título reconocido por una universidad extranjera mediante acuerdos o vínculos previamente establecidos entre estas instituciones; Ausencia de Movilidad que consiste en educación a distancia utilizando medios de comunicación como Internet.

Los programas de movilidad estudiantil son vistos como un medio eficaz para que el estudiante desarrolle habilidades internacionales (Daly & Barker, 2005), en efecto, estudiantes de los países industrializados que estudian en el extranjero desean ampliar sus horizontes, aprender un idioma, o adquirir conocimientos que no podían adquirir en el hogar (Altbach, 2003). La motivación es un término que se utiliza cuando se quiere describir las fuerzas que actúan sobre, o dentro de, un organismo, para iniciar y dirigir la conducta de éste (Palmero et al., 2008) que explica las diferencias en la intensidad de la conducta (Petri, 1991). La motivación para viajar se puede categorizar en dos factores: "push" y "pull" (Dann, 1977; Lee et al, 2002;

Yoon & Uysal, 2005). De este modo, las fuerzas de empuje (push) socio-psicológicas, intrínsecas e intangibles motivan a la gente a viajar; mientras que, mientras que las fuerzas de atracción (pull) permiten seleccionar un destino (Baloglu y Uysal, 1996; Crompton, 1979; Lee et al, 2002; Yoon y Uysal, 2005). De acuerdo a Mazzarol & Soutar (2002) las fuerzas económicas y sociales en el país de origen sirven para empujar a los estudiantes al intercambio, sin embargo, la decisión de qué país anfitrión van a seleccionar depende de una variedad de factores de atracción, de este modo, un estudiante debe ser empujado a emprender un programa de intercambio y atraído por un lugar de destino (Llewellyn-Smith & McCabe, 2008). Además de las motivaciones de empuje y atracción, la red de amigos y familiares en los países de acogida se ha identificado como un importante factor en la motivación para emigrar (Chirkov et al., 2007; Beech, 2014; Beine et al., 2014; Wells, 2014). Del mismo modo, la red de contactos en el país de origen tiene una gran importancia (Brooks & Waters, 2010; Cairns & Smyth, 2011) pudiendo ayudar a construir la geografía imaginativa y esta a su vez resulta un factor importante en la motivación de intercambio (Beech, 2014). Vásquez et al. (2014) destacan la importancia de los motivos personales en los estudiantes chilenos. Para la presente investigación se distinguen los siguientes factores que promueven el intercambio: influencias personales (incluye aquellos aspectos vinculados al propio contexto y a las relaciones personales); motivos académico profesionales (recoge aquellos aspectos vinculados a la carrera académica y a las perspectivas laborales); motivos personales (incluye los aspectos vinculados al desarrollo personal); otros motivos: incluye aspectos vinculados a los propios programas y vivencias que impliquen movilidad (Pons, Herrero & Andrés, 2007).

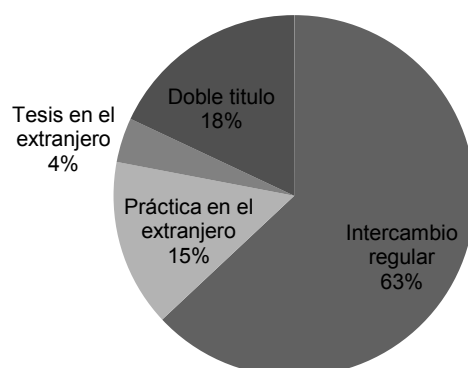
METODOLOGÍA

La investigación se inició con un estudio de los antecedentes de intercambio tanto a nivel nacional como internacional, y con revisión bibliográfica respecto a los factores que motivan la intención de participar en un programa de intercambio universitario; posteriormente se realizó un estudio cualitativo mediante entrevistas a actores encargados de programas de intercambio y alumnos participantes para formular un instrumento de medición. Luego se realizó un estudio cuantitativo concluyente mediante un cuestionario a 630 estudiantes universitarios con el fin de conocer cuales son sus motivaciones al momento tanto de optar por unirse de intercambio como de elegir un destino, utilizando análisis descriptivos y factorial exploratorio; y determinar perfiles de estudiantes según sus intereses en torno al intercambio universitario mediante un análisis de conglomerados.

RESULTADOS

Los resultados muestran que si bien los alumnos están interesados en realizar un intercambio durante sus estudios universitarios (91%) son muy pocos los que llegan postular a algún programa de intercambio (9%). Por otra parte la mayor parte de los estudiantes (62%) ha viajado al extranjero y un 63% tiene amigos de otros países, esto refleja el nivel de apertura al mundo e internacionalización de los estudiantes universitarios. En cuanto a la modalidad de intercambio preferida se destaca en primer lugar el intercambio regular (63%) tal como muestra la Figura 1.

Figura 1: Preferencia Por Modalidad de Intercambio



En esta figura se puede apreciar las preferencias de los estudiantes encuestados por modalidades de intercambio, al respecto se destaca en primer lugar el Intercambio regular con 63%, seguido del Doble título con 18% y de Práctica en el extranjero con 15%, finalmente aparece Tesis en el extranjero solo con un 4%.

Cabe destacar que las preferencias varían levemente conforme aumenta el año que cursa el estudiante, en efecto, disminuye gradualmente la preferencia por Intercambio regular conforme aumenta la opción de realizar prácticas y trabajos de título o tesis en el extranjero. En cuanto al incentivo que perciben los estudiantes de parte de su entorno social, se destaca a los amigos o compañeros (46%) y el entorno familiar (39%). Respecto a las motivaciones, estas fueron medidas mediante una escala Likert de 5 puntos, y están ligadas principalmente al aprendizaje de una segunda lengua (media 4,7); vivir nuevas experiencias (media 4.7) conociendo otras culturas, lugares y personas (media 4.5); y adquirir una diferenciación y mayor valor en el expediente académico para aumentar así las posibilidades de inserción laboral (media 4.5), gracias a la oportunidad de alcanzar mayores conocimientos a través de programas específicos o de especialidades en otras instituciones. Las distintas motivaciones planteadas se pueden definir en 7 factores motivadores de movilidad proporcionados por un análisis factorial exploratorio mediante el método de extracción de componentes principales y método de rotación varimax, diferenciado para alumnos con interés en realizar un intercambio tal como se muestra la Tabla 1.

Tabla 1: Factores Motivadores del Intercambio Universitario

	Nuevas experiencias	Ampliar red de contactos	Influencias y entorno	Laborales	Autorealización	Turismo	Académicos
Conocer entorno universitario	0.776						
Conocer perspectivas laborales	0.735						
Nuevas experiencias	0.591						
Oportunidad de postgrado	0.543						
Aprender idioma	0.523						
Romper con la rutina		0.790					
Conocer gente		0.721					
El desafío de vivir sólo		0.695					
Generar contactos extranjeros		0.583					
Descubrir otra cultura		0.498					
Amigos de intercambio			0.771				
Presión familiar			0.714				
Influencias			0.689				
Participación en programas anteriores			0.560				
Inserción laboral				0.840			
Mejorar currículum				0.827			
Búsqueda de seguridad en uno mismo					0.871		
Búsqueda de autonomía					0.856		
Experiencia turística						0.752	
Deseo de viajar						0.649	
Ayuda económica prevista						0.517	
Lo requiere mis estudios							0.793
Programa específico							0.674

En esta tabla se muestra un extracto de la Matriz de componentes rotados que entrega el software estadístico SPSS 22 al realizar un análisis de factores de las motivaciones para optar por un programa de intercambio. Se evidencian claramente 7 factores cuyos nombres se muestran en el título de cada columna compuestos por las variables que se muestran en las filas.

En la Tabla 1 se observa la composición de cada factor, al respecto se destaca que los dos primeros factores aluden a conocer nuevas realidades, tener nuevas experiencias y ampliar la red de contactos. Del mismo modo el tercer factor también guarda relación con la red de contactos y en este caso la influencia al momento de optar por un programa de intercambio. Luego vienen motivos laborales, esto es la percepción de que el intercambio enriquece el currículum del estudiante y con ello mejorara sus oportunidades en el mercado laboral. Posteriormente la satisfacción de necesidades personales, los motivos netamente turísticos y por último los académicos. La Tabla 2 muestra la varianza total explicada, al respecto se puede observar que con 7 factores se logra explicar 63.5% de la varianza.

Tabla 2: Análisis factorial motivadores de intercambio

Componente	Suma de las Saturaciones al Cuadrado de la Rotación		
	Total	% de la varianza	% acumulado
1	2.604	11.321	11.321
2	2.577	11.206	22.527
3	2.395	10.415	32.942
4	2.006	8.721	41.663
5	1.787	7.769	49.432
6	1.671	7.267	56.699
7	1.560	6.781	63.480

En esta tabla se muestra un extracto de tabla Varianza total explicada que entrega el software estadístico SPSS 22 al realizar un análisis de factores de las motivaciones para optar por un programa de intercambio. Se aprecia que con 7 factores se logra explicar un 63.480% de la varianza.

Así como existen deseos y estímulos por hacer un intercambio, existen también variables que afectan de forma negativa. Se observó que la principal barrera es la percepción de un gran esfuerzo monetario que requiere realizar un intercambio (media 3.97). En cuanto a la motivación al momento de seleccionar un destino de intercambio, lo más importante a considerar son los costos de vida en el lugar de destino (media 4.2), la calidad de vida y el idioma del destino (media 4.2), además del prestigio de la universidad receptora. Por medio de un análisis factorial exploratorio se definieron 8 factores de elección de destino que agrupan las variables del cuestionario asociadas a elección de destino de intercambio tal como muestra la Tabla 3 basada en la matriz de componentes rotados del análisis de factores.

Tabla 3: Factores de Elección de Destino

	Acceso y Oferta académica	Calidad de Vida	Costos y financiamiento	Ciudad conectada	Turismo	Cercanía y contactos	Socializar	Idioma
Oferta de especialidades	0.754							
Nivel de dificultad académica	0.712							
Requisitos de acceso	0.671							
Programas exclusivos para extranjeros	0.659							
Enfoque del programa de estudio	0.655							
Prestigio	0.648							
Estabilidad política y social		0.775						
Calidad de vida		0.746						
Seguridad personal		0.726						
Disponibilidad de transporte en el destino		0.668						
Costo de vida y costo de viaje			0.841					
Ayudas económicas complementarias			0.814					
Facilidades de alojamiento			0.747					
Tamaño de la ciudad: ciudad grande				0.714				
Ciudad cosmopolita				0.602				
Alta conexión con otros destinos				0.513				
Nivel socioeconómico del país				0.506				
Interés cultural de la ciudad					0.714			
Posibilidades de ocio					0.691			
Turismo, paisaje y entorno natural					0.645			
Conocidos en el destino						0.752		
Influencia de algún profesor						0.637		
Proximidad geográfica con Chile						0.628		
Ampliar mi círculo de relaciones en el destino							0.721	
Actividades sociales o deportivas							0.675	
Idioma								0.770
Idioma de instrucción								0.663

En esta tabla se muestra un extracto de la Matriz de componentes rotados que entrega el software estadístico SPSS 22 al realizar un análisis de factores de las motivaciones para la elección de un destino de intercambio. Se evidencian claramente 8 factores cuyos nombres se muestran en el título de cada columna compuestos por las variables que se muestran en las filas.

En la Tabla 3 se observan los factores que motivan la elección del destino de intercambio, al respecto se destaca en primer lugar la oferta académica de destino junto a los requisitos de acceso de los programas, luego la calidad de vida representado por acceso a transporte, seguridad y estabilidad política. Posteriormente los motivos asociados al costo y financiamiento del intercambio seguido de características de ciudad cosmopolita y conectada lo que ayudaría a conocer otros destinos, esto se relaciona con el siguiente factor asociado a motivos turísticos. Luego aparecen los motivos que aluden a la red de contacto, tanto en función de tener conocidos en el destino y proximidad con el país de

origen como por la oportunidad de ampliar la red de contactos. Finalmente se encuentran los motivos de idioma. La Tabla 4 muestra la varianza total explicada, al respecto se puede observar que con 8 factores se logra explicar 59.9% de la varianza.

Tabla 4: Factores de Elección de Destino

Componente	Suma de las Saturaciones al Cuadrado de la Rotación		
	Total	% de la varianza	% acumulado
1	3.419	12.663	12.663
2	2.604	9.646	22.309
3	2.253	8.343	30.653
4	1.823	6.751	37.404
5	1.610	5.964	43.369
6	1.603	5.938	49.307
7	1.475	5.464	54.771
8	1.401	5.188	59.959

En esta tabla se muestra un extracto de tabla Varianza total explicada que entrega el software estadístico SPSS 22 al realizar un análisis de factores de las motivaciones para la elección de un destino de intercambio. Se aprecia que con 8 factores se logra explicar un 59.959% de la varianza.

También se determinó que el inglés es el idioma preferido para un intercambio (71%), seguido por el idioma alemán (11%). Así mismo respecto a los países destinos, se prefiere: Alemania (23%), Estados Unidos (17%), Inglaterra (12%) y Australia (10%). Posteriormente, se determinaron 3 perfiles de estudiantes, en base a las variables de selección de destino:

Conservadores: Prefieren ir a lugares tranquilos, ciudades pequeñas o de tamaño medio, prefieren como destino principalmente a Alemania. Perciben barreras en torno a su rendimiento académico para postular a un intercambio. Le asignan mayor importancia a los factores académicos y en comparación a los otros dos conglomerados, los Conservadores son los menos motivados por conocer otros entornos universitarios y laborales, conocer otras personas y generar contactos, por tener nuevas experiencias, y hacer turismo.

Exploradores: Desean alejarse de Chile y de su entorno cercano, les gusta viajar y conocer, les motiva la idea de realizar una doble titulación en el extranjero, y no optaría por países de habla hispana. Comparado a otros conglomerados, para los Exploradores el conocer otros entornos universitarios, conocer mucha gente y generar contactos es altamente motivante.

Viajeros: Estudiantes que buscan destinos con atractivos turísticos y culturales, con la posibilidad de viajar y conocer. Son quienes menos rechazan tener conocidos en el destino. No les interesan los países latinoamericanos ya que en su mayoría han viajado por el continente, y prefieren Alemana o Estados Unidos como país de intercambio. En comparación a los otros grupos, los Viajeros son altamente motivados por tener experiencias turísticas, romper la rutina, hacer contactos y conocer nuevas personas.

CONCLUSIONES

La presente investigación muestra un estudio exploratorio que logra alcanzar el objetivo inicialmente planteado de encontrar cuales son los factores que influyen en un estudiante al momento de optar por un programa de intercambio, destacándose 7 factores que alcanzan a explicar sobre el 60% de la varianza. Estos son: vivir nuevas experiencias, ampliar la red de contactos, influencia de terceros, motivos laborales, autorrealización, turismo y motivos académicos (ver Tabla N°1). Así mismo se destaca el enorme interés por realizar un programa de intercambio mostrado por los estudiantes que se contrasta con el escaso número de estudiantes que postulan a estudiar afuera. Al respecto, la principal barrera percibida por los encuestados responde a un enorme esfuerzo monetario para participar de un intercambio, situación que dista de la realidad ya que existen mecanismos de apoyo

a estas iniciativas. Esto sugiere que la real barrera para los estudiantes es tan solo el desconocimiento y falta de acceso a la información, la recomendación en este caso es comunicar y entregar información de manera oportuna a los estudiantes para que el 9% de los estudiantes que postulan se acerque al 91% de los estudiantes interesados en realizar un intercambio durante su etapa universitaria. En cuanto a la segunda parte del objetivo, se lograron determinar 8 factores que influyen en la elección del lugar de destino explicando un 60% de la varianza. Estos son el acceso y la oferta académica de destino, calidad de vida, costos, conectividad de la ciudad, que va de la mano con las motivaciones turísticas, cercanía y contactos, que guarda relación con las motivaciones sociales, y por último el idioma (ver Tabla N°3).

Finalmente se encontraron tres segmentos apodados Conservadores, Viajeros, y Exploradores, que difieren en sus motivaciones, siendo el primer grupo más interesado en motivos académicos; el segundo grupo abierto a conocer nuevas realidades, ampliar su red de contactos y vivir experiencias nuevas; y el tercero influenciados principalmente por el turismo y viajes en el lugar de destino. Si bien la presente investigación logra explorar los distintos factores que motivan tanto la decisión de optar por un programa de intercambio como la decisión de elegir un lugar de destino; no se logra evidenciar cómo se articulan estos factores por lo que las recomendaciones a futuros estudios apuntan a estudiar este fenómeno bajo una óptica de causalidad.

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ESTUDIO DE CASOS MÚLTIPLES: EMPRESAS MULTINACIONALES EN MÉXICO

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RESUMEN

El objetivo del presente estudio consistió en analizar el desempeño productivo y la creación de capacidades tecnológicas de las empresas multinacionales del sector industrial instaladas en Tijuana Baja California, México. Se aplicó la metodología de estudio de casos múltiples, el diseño de la investigación fue no experimental; las fuentes primarias de información fueron el diseño y aplicación de una encuesta a los gerentes de las empresas, entrevistas con expertos y visitas a algunas plantas multinacionales. El criterio utilizado en este trabajo para determinar el nivel de capacidades tecnológicas fue identificar las habilidades que se han desarrollado en la empresa objeto de estudio, mediante las actividades que se realizan para mejorar los procesos y productos, para adaptar la tecnología generar y administrar el cambio técnico. Los resultados arrojados en los casos de estudio múltiples no son generalizados, si no que muestran una perspectiva de análisis que nos permite formar un juicio fundamentado en las evidencias empíricas derivados de este estudio respecto a las variables analizadas y la posición de las empresas multinacionales estudiadas.

PALABRAS CLAVE: Capacidades Tecnológicas, Aprendizaje Tecnológico, Industria Electrónica

MULTIPLE CASE STUDY: MULTINATIONAL COMPANIES IN MEXICO

ABSTRACT

The aim of the present study was to analyze the productive performance and the creation of technological capabilities of multinational companies in the sector in Tijuana Baja California, Mexico. The multiple case studies methodology was applied, the research design was not experimental; the primary sources of information were the design and implementation of a survey of corporate managers, interviews with experts and visits to some multinational plants. The criteria used in this study to determine the level of technological capabilities was to identify the skills that have been developed on the target group company under study, by the activities undertaken to improve processes and products, to adapt technology and to generate and manage technical change. The results obtained in cases of multiple studies are not widespread, but it shows an analytical perspective that allows us to form based on empirical evidence derived from this study regarding the variables analyzed and the position of multinational companies studied trial.

JEL: O32, O33

KEYWORDS: Technological Capabilities, Technological Learning, Electronic Industry

INTRODUCCIÓN

La técnica utilizada en esta investigación es un estudio de caso, este tipo de investigación permite el estudio de un objeto o caso, cuyos resultados permiten obtener una percepción más completa del tema de estudio. De acuerdo con Yin (1994) un estudio de caso se define como: “Una investigación empírica que estudia un fenómeno contemporáneo dentro de su contexto de la vida real, especialmente cuando los límites entre el fenómeno y su contexto no son claramente evidentes... Una investigación de estudio de caso trata exitosamente con una situación técnicamente distintiva en la cual hay muchas más variables de interés que datos observacionales; y, como resultado, se basa en múltiples fuentes de evidencia, con datos que deben converger en un estilo de triangulación; y, también como resultado, se beneficia del desarrollo previo de proposiciones teóricas que guían la recolección y el análisis de datos.”

El método de estudio de caso es una metodología rigurosa que es adecuada para investigar fenómenos sobre los cuales el investigador no tiene control y en los que se busca dar respuesta a cómo y por qué ocurren, además permite estudiar un tema determinado ideal para el estudio de temas de investigación en los que las teorías existentes son inadecuadas, permite estudiar los fenómenos desde múltiples perspectivas y no desde la influencia de una sola variable, también permite explorar en forma más profunda y obtener un conocimiento más amplio sobre cada fenómeno lo cual permite la aparición de nuevas señales sobre los temas que emergen, y por último, juega un papel importante en la investigación, por lo que no debería ser utilizado meramente como la exploración inicial de un fenómeno determinado (Martínez, 2006). Yin (1994), sostiene que la investigación no está definida por las características del estudio sino por el tipo de información, en los estudios de casos es eminentemente cualitativa y esta información se caracteriza porque se representa en categorías que incluyen dimensiones perceptuales, actitudinales y eventos reales. Para recolectar la evidencia de los casos de estudio Yin (1994), menciona que puede ser mediante documentos, archivos, entrevistas, observación directa y observación participativa. Por otra parte Martínez (2006) sostiene que el método de estudio de caso los datos pueden ser obtenidos desde una variedad de fuentes, tanto cualitativas como cuantitativas; esto es, documentos, registros de archivos, entrevistas directas, observación directa, observación de los participantes e instalaciones u objetos físicos.

El artículo está dividido en tres secciones: en la primera se expone una revisión de la literatura como guía teórica de la investigación realizada que incluye los temas Empresas Multinacionales, Capacidades Tecnológicas y Estudios de Casos; en la segunda parte se presenta la metodología aplicada para evaluar la situación presente de la industria de televisores en Tijuana utilizando los instrumentos de entrevistas y encuestas; y en la tercera parte se explican los resultados encontrados de forma descriptiva, al identificar y describir los distintos factores que ejercen influencia en el fenómeno estudiado y por último se presentan las conclusiones obtenidas.

REVISIÓN DE LA LITERATURA

El siguiente apartado se convierte en la guía teórica del presente trabajo y está estructurada en tres temas: 1) Empresas Multinacionales: presentando algunos conceptos centrales y una síntesis sobre la evolución de la misma, con el propósito de generar un marco conceptual que permita entender cómo las CMN transforman las economías nacionales, en particular, la economía mexicana. 2) Capacidades tecnológicas: se presenta una discusión del tema en la que diversos autores han tratado de explicar cómo las empresas han evolucionado de tener habilidades mínimas para operar las plantas a ser capaces de emprender actividades innovadoras. 3) Estudio de caso: características claves y la utilidad práctica que el método de estudio de caso ofrece a los investigadores, como estrategia metodológica de la investigación científica en cualquier área del conocimiento.

Empresas Multinacionales

Existe una extensa literatura sobre las CMN que revela controvertidas opiniones científicas sobre su impacto, mientras unos se oponen y encuentran un impacto negativo, otros hablan de las bondades derivadas de la creación de fuentes de empleo, transferencia y aprendizaje tecnológico, entre otros. Dunning y Lundan (2008) consideran a la CMN como “una empresa que participa con Inversión Extranjera Directa (IED) y es propietaria, o de alguna manera, controla las actividades de valor agregado en más de un país”. Esta definición ha sido ampliamente aceptada en los círculos académicos y empresariales, agencias de recolección de datos y por la mayoría de los gobiernos y entidades nacionales.

Gran parte de la literatura sobre las CMN revela una interrelación compleja y dinámica con el desarrollo económico, político y social del país anfitrión y que aún sin existir consenso sobre la conceptualización de la CMN, en la revisión se encontraron rasgos comunes como la internacionalización, el control centralizado, la autorregulación, la fuerte presencia del país de origen entre otras. Cypher y Dietz (2009) afirman que hoy en día, las multinacionales se encuentran en la mayoría de las naciones menos desarrolladas. Para el desarrollo nacional, el indicador más revelador de la incorporación exitosa de las transferencias de conocimientos y la tecnología se relaciona con la magnitud de los vínculos nacionales entre las CMN y la economía receptora. Dado que México ha sido regularmente uno de los diez primeros países en términos de flujos de Inversión Extranjera Directa (IED) en los últimos años

Capacidades Tecnológicas

Durante las últimas décadas el estudio sobre las capacidades tecnológicas ha aumentado, principalmente por la importancia que adquieren sobre todo en la innovación, el aprendizaje y el cambio tecnológico que constituyen las bases para el crecimiento y el desempeño en la adquisición de nuevas funciones lo que conlleva a la empresa al escalamiento industrial. El desarrollo de capacidades son el medio para desarrollar productos y servicios de mayor valor, además es posible crear puestos de trabajo calificado y mejores salarios que a su vez estimulan a los trabajadores, logrando ser más competitivos en forma individual y colectiva. A continuación se analiza la forma en que se construyen y acumulan las capacidades tecnológicas y el aprendizaje tecnológico. De acuerdo con Melgoza y Álvarez (2012) las organizaciones son un conjunto de recursos, competencias y capacidades; su ventaja competitiva está basada en diferentes combinaciones de estos elementos. Las capacidades de las organizaciones se comportan de manera dinámica, siguiendo un modelo de ciclo de vida que puede explicar su surgimiento, desarrollo y cambio basado en el aprendizaje. La capacidad tecnológica de una organización dependerá de la adaptación tecnológica. Las capacidades tecnológicas tienen la característica de no distribuirse de manera uniforme entre los países, las regiones y las empresas. La mayoría de las empresas permanecen rezagadas a las capacidades tecnológicas e incluso tienen muchas dificultades para adquirirlas, son pocos los países que mejoran continuamente su base de conocimientos (Lugones, Gutti y Le Clech, 2007).

Estudios de Casos

El Estudio de Casos es uno de los instrumentos más útiles para la obtención de Información, ya que consiste básicamente en recabar datos mediante el estudio de situaciones particulares que puede comprender el análisis general de una empresa, el de un proceso de producción o bien de un área en específico; de acuerdo con Chetty (1996), en el método de estudio de caso los datos pueden ser obtenidos desde una variedad de fuentes, tanto cualitativas como cuantitativas; esto es, documentos, registros de archivos, entrevistas directas, observación directa, observación de los participantes e instalaciones u objetos físicos. La definición de Yin (1994) es consistente con diversos tipos de casos existentes en la literatura organizativa, tales como los "descriptivos", que analizan "cómo" ocurre un fenómeno organizativo dentro de su contexto real; los "exploratorios", cuyo objetivo es familiarizarse con una situación sobre la que no existe un marco teórico bien definido; los "ilustrativos", que ponen de manifiesto las prácticas de gestión de las empresas

más competitivas; o los "explicatorios", que pretenden revelar las causas o el porqué de un determinado fenómeno organizativo. Yin (1994) considera el método de estudio de caso apropiado para temas que se consideran prácticamente nuevos, pues en su opinión, la investigación empírica tiene los siguientes rasgos distintivos: Examina o indaga sobre un fenómeno contemporáneo en su entorno real. Las fronteras entre el fenómeno y su contexto no son claramente evidentes. Se utilizan múltiples fuentes de datos, y Puede estudiarse tanto un caso único como múltiples casos.

Casos de Estudio Múltiples

Si un estudio contiene más de un caso, un estudio de casos múltiples es requerido. La principal diferencia entre un caso de estudio único con unidades de estudio y un caso múltiple es que para los casos múltiples el contexto de cada uno de los casos es diferente. Mientras que en un estudio de caso único con unidades de estudio añadidas solo permite al investigador entender un caso único, un estudio de casos múltiples permitirá al investigador analizar dentro de cada organizan y cada entorno analizar y entender las similitudes y diferencias entre los casos (Baxter & Jack, 2008). La elección del número de casos queda a la elección del investigador, siempre partiendo de la base de que la generalización de los resultados será de mayor calidad cuando mayor sea el número de casos investigados (Arias, 2003). La razón principal para elegir un estudio formado por más de un caso, además de para poder reforzar su validez interna, se encuentra en la llamada replicación teórica, aspecto fundamental como mecanismo de validez externa. Esto significa que se reproduce la experiencia de cada caso en los otros con el fin de verificar los resultados y clarificar sus determinantes, de tal manera que puedan ser precisadas las relaciones causales del fenómeno y eliminadas las erróneas o insuficientemente generales (Villareal & Landeta, 2010).

METODOLOGÍA

El objeto de análisis en la presente investigación fue el agrupamiento de empresas líderes dedicadas al giro de fabricación y ensamble de televisores ubicadas en Tijuana. Con la finalidad de evaluar la situación presente de la industria de televisores en Tijuana, se diseñó una investigación de tipo descriptiva, ya que el propósito es recolectar información sobre diversos aspectos del fenómeno a investigar. El diseño del trabajo es no experimental, ya que se encuentra en una situación real en la que se observan las variables en su ambiente natural. Debido a que se recolectan los datos y se describen las variables y se comparan con otro periodo la investigación es un modelo longitudinal (Hernández Sampieri, Fernández Collado y Baptista Lucio, 2010). También se realizaron entrevistas con expertos del tema con la finalidad de explorar la historia y trayectoria de la industria de televisores en Tijuana. Se entrevistaron a ex- empleados de empresas, directivos de asociaciones e investigadores expertos en el sector. El método utilizado para la recolección de datos primarios fue la encuesta, la cual consiste en un conjunto de preguntas respecto a una o más variables a medir (Sampieri et. al., 2010). Se obtuvo la información por medio de preguntas organizadas en un cuestionario presentadas en dos versiones: impresa y *on line*. Con el objetivo de obtener información cualitativa del tema de estudio se consiguió entrevistar a personal de puestos claves en las empresas líderes de la región que por cuestiones de confidencialidad se omiten los nombres de los entrevistados y de sus respectivas empresas.

RESULTADOS Y CONCLUSIONES

Esta investigación fue realizada mediante el método de estudio de caso con el propósito de presentar los resultados de forma descriptiva, al identificar y describir los distintos factores que ejercen influencia en el fenómeno estudiado. Los datos arrojados de la encuesta aplicada se capturaron en una base de datos y se obtuvo información la cual se presentan de forma descriptiva analizando las variables de estudio de las empresas encuestadas. Entre los beneficios de los estudios de caso se encuentra analizar el fenómeno objeto de estudio en su contexto real lo que permitió identificar algunos aspecto importantes de las empresas de la industria de televisores en Tijuana se encontró que existen una polarización en el tipo de empresas

participantes, por un lado están las empresas de equipo original (OEM por sus siglas en inglés), que se encargan de fabricar el producto final, pero las actividades que generan mayor valor agregado se realizan directamente en la casa matriz, por otra parte los *contract manufacturer* que tampoco realizan funciones de alto valor agregado en las plantas de la región, enfocándose únicamente a la manufactura por contrato y, finalmente en el lado opuesto, se observó una empresa que representa 51 por ciento de la producción que fabrica el componente principal de los televisores y están migrando su organización productiva de *outsourcing* a procesos internos estructurados verticalmente.

En esta perspectiva concluimos que existen dos polos en la posición de las empresas: una que considera a la región como una fuente de aprendizaje e incursión de conocimiento y, por otro lado, el grupo de empresas que consideran a México como una plataforma de mano de obra a bajo costo. En la mayoría de las plantas estudiadas tienen un bajo valor agregado en el proceso de producción, debido a que no se fabrican los insumos y componentes principales en la región lo que origina que se realice fundamentalmente el ensamble final del producto. En esta industria, el componente de mayor valor agregado son los paneles de los televisores los cuales provienen de Asia, únicamente una empresa ha incursionado en la fabricación de este componente en México. La mano de obra ocupa puestos operativos por lo que la derrama económica por concepto de nómina es limitada y por su nivel restringe la capacidad de asimilación y desarrollo tecnológico regional.

Se ha argumentado que la formación de capacidades tecnológicas en países en desarrollo se está dando a partir de multinacionales que trasladan procesos de manufactura buscando mano de obra barata y que después van escalando procesos y productos. Sin embargo este estudio no se basa en creencias o únicamente en los resultados de investigaciones pasadas, -quizás algunas de ellas con propósitos interesados-, sino en el juicio fundamentado proveniente de nuevas evidencias empíricas provenientes de investigaciones como la presente. En este sentido el criterio utilizado en este trabajo para determinar el nivel de capacidades tecnológicas fue identificar las habilidades que se han desarrollado en la empresa objeto de estudio, a través de las actividades que se realizan para mejorar los procesos y productos, para adaptar la tecnología y para generar y administrar el cambio técnico.

Es por eso que se concluye que la industria de televisores en la región tiene enormes desafíos; las operaciones locales cubren primordialmente el ensamble y empaque de producto, así como la fabricación de algunos insumos genéricos; por lo que resulta conveniente fomentar la participación de estas empresas con otras áreas de la cadena de valor con mejores niveles de empleo y tecnología, tales como ingeniería, investigación y desarrollo, diseño de nuevos procesos y productos, operaciones de logística y distribución, así como servicios post-venta con la finalidad de lograr una mejora en la posición competitiva de la industria. Esto representa área de oportunidad de desarrollo mediante la integración regional en la cadena de valor, ya que aun tratándose de operaciones de corporaciones multinacionales implica una mayor derrama en sueldos, así como la asimilación de tecnología. En este sentido, la credibilidad de las conclusiones obtenidas se basa, en la calidad misma de la investigación desarrollada. De aquí la importancia de diseñar el estudio de caso de una forma apropiada e introducir una serie de tácticas a lo largo del proceso en que éste se desarrolla. El método de estudio de caso es una estrategia metodológica de investigación científica, útil en la generación de resultados que posibilitan el fortalecimiento, crecimiento y desarrollo de las teorías existentes o el surgimiento de nuevos paradigmas científicos; por lo tanto contribuye al desarrollo de un campo científico determinado. Razón por la cual el método de estudio de caso se torna apto para el desarrollo de investigaciones a cualquier nivel y área de conocimiento.

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EL CONTROL INTERNO DE LAS FUNCIONES DE COMPRAR Y VENDER EN LAS PEQUEÑAS EMPRESAS DEL SECTOR COMERCIAL DE MEXICALI, BAJA CALIFORNIA

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RESUMEN

Investigación referida a las pequeñas empresas y el control interno que tienen sobre sus funciones principales de comprar y vender. Este tipo de empresas junto con las micro y medianas empresas, conformen el 99% de las empresas, identificando su importancia en el desarrollo económico de México. El objetivo de esta investigación es describir el sistema de control interno que tienen las Pequeñas del sector comercio, que se ubican en Mexicali, Baja California. Se estudió en específico las funciones de comprar y vender al ser las que permiten cumplir con las expectativas de obtener un lucro por la actividad empresarial realizada. El método exploratorio se utilizó para identificar el control interno sobre los ciclos operacionales de compras y ventas; y el método que se utilizó para identificar la importancia que las pequeñas empresas le dan a estas áreas fue el descriptivo no experimental. Los principales resultados son que el 58% de las pequeñas empresas no tienen por escrito los procedimientos que deben seguir para las operaciones de comprar vender lo que puede provocar problemas para lograr la eficiencia y eficacia en el logro de sus objetivos y metas.

PALABRAS CLAVE: Control Interno, Pequeñas Empresas del Sector Comercial, Comprar-Vender

INTERNAL CONTROL FUNCTIONS TO BUY AND SELL IN SMALL COMPANIES COMMERCIAL OF MEXICALI, BAJA CALIFORNIA.

ABSTRACT

Research relating to Small businesses and internal control they have over their main functions of buying and selling. Such companies with micro and medium enterprises make up the 99% of companies, identifying its importance in the economic development of Mexico. The objective of this research is to describe the system of internal control that have the small companies, which are located in Mexicali, Baja California. Functions of buying and selling to be capable of meeting the expectations of making a profit from the business carried studied specifically. The screening method was used to identify internal control over operational purchases and sales cycles; and the method used to identify the importance that small businesses give these areas was non-experimental descriptive. The main results are that 58% small businesses do not have written procedures to be followed for buying selling operations which can cause problems for efficiency and effectiveness in achieving its objectives and targets.

JEL: M23

KEYWORDS: Internal Control, Small Enterprises, Trading-Sales

INTRODUCCIÓN

En los últimos años se han desarrollado diversas investigaciones sobre las micro, pequeñas y medianas empresas (Mipyme's) debido al gran impacto que tienen en la economía de los países. De acuerdo con datos del Instituto Nacional de Estadística y Geografía (INEGI, 2009), en México existen alrededor de 4 millones de Mipymes lo que representa el 99.8 % de empresas establecidas y generando estas el 52% del Producto Interno Bruto (PIB) siendo su contribución al empleo del 72% en el país. La potencialidad de las Mipymes se ve afectada debido a que su gestión administrativa y financiera no funciona dentro de los paradigmas de eficiencia empresarial ya que cuentan con sistemas administrativos obsoletos, así como la falta de controles en su operación, falta de preparación gerencial y una contabilidad orientada sólo al cumplimiento de la norma tributaria, siendo estos algunos de los factores que las afectan.

(Mosqueda, 2008). Las Mipymes presentan algunos problemas como lo son: la falta de control de inventarios, control inadecuado de créditos, liquidez y bajo volumen de ventas, los cuales si no son tratados con cuidado ponen en riesgo a la operación de la empresa al no contar con el efectivo suficiente y por tanto no cumplir en tiempo con los compromisos adquiridos o bien un inadecuado financiamiento, una sobre inversión en activo fijo, existencias de inventarios inmovilizadas y obsoletas, irregularidades en los cobros, pagos imprevistos, cálculos equivocados de los ingresos, costos o utilidades así como los gastos excesivos en que incurrir los propietarios de estas empresas por un mal manejo y control de sus recursos (Anzola, 2010) Por otra parte, las mipymes tienen grandes ventajas competitivas dado el conocimiento de su entorno económico así como su facilidad para ser administradas dado que sus actividades y operaciones no son complejas. Sin embargo, también tiene grandes desventajas ya que al no contar con recursos económicos suficientes, no pueden en ocasiones planear para crecer, poniendo en riesgo su existencia. En la generalidad, este tipo de empresa es administrada por el dueño el cual no cuenta con conocimientos formales sobre administración, por lo que ésta la desarrolla de acuerdo a su experiencia y de manera empírica. (Treviño, 2004)

En la actualidad, las mipymes requieren de mayores conocimientos y sobre todo de información que les permitan identificar ventajas competitivas sobre las demás. Esto es generado por el entorno cada vez más globalizado y con cambios constantes, que deben provocar una nueva cultura empresarial sobre todo en lo que se refiere a la asertividad en la toma de decisiones, para lo que requiere de información confiable y oportuna que coadyuven en esa toma de decisiones y que le permitan controlar sus actividades para el logro del cumplimiento de sus objetivos. (Zorrilla, 2007) Dentro de la administración se debe dar lo que se conoce como proceso administrativo el cual contempla las fases de planeación, organización, dirección y control. En las empresas, no importando su estructura, tamaño o complejidad de sus operaciones, requieren de un sistema de control que le permita administrar de forma adecuada sus bienes y servicios y que para este fin genere información tanto administrativa como financiera con las características de veracidad, confiabilidad y oportunidad, con miras a una buena y efectiva toma de decisiones. El objetivo de esta investigación es determinar el sistema de control interno establecido en las pequeñas empresas del sector comercial y si este es acorde a sus características particulares; considerando para tal efecto el control interno que se tiene sobre las principales actividades que realiza como son el comprar y vender.

REVISIÓN LITERARIA

Entidad: Una empresa o entidad es una organización o institución dedicada a actividades que tienen como fin principal el económico. Existen diversas definiciones del término entidad o empresa, una de ellas es la emitida por la Comisión de la unión europea: “Se considerará empresa toda entidad, independientemente de su forma jurídica, que ejerza una actividad económica. Se considerarán empresas las entidades que ejerzan una actividad artesanal u otras actividades a título individual o familiar, las sociedades de personas y las asociaciones que ejerzan una actividad económica”.

El Diccionario de la Real Academia Española (RAE) señala que entidad es “cualquier corporación, compañía, institución etc., que es tomada como persona jurídica”, y del término empresa menciona que es “unidad de organización dedicada a actividades industriales, mercantiles o de prestación de servicios con fines lucrativos”. Por otra parte, las empresas se pueden clasificar de acuerdo al sector al que pertenezcan, al giro que desarrollen y a su tamaño y estructura. Así se tienen los sectores comerciales, industriales y de servicios, dentro de esta clasificación por sector, se tienen diversos giros, principalmente en las empresas dedicadas al comercio. En el año 2002, se da a conocer la Ley para el desarrollo y competitividad de la micro, pequeña y mediana Empresa, a través de su publicación en el Diario oficial de la federación (DOF), teniendo como objetivo principal el promover el desarrollo económico nacional a través del fomento a la creación de micro, pequeñas y medianas empresas y el apoyo para su viabilidad, productividad, competitividad y sustentabilidad, así como incrementar su participación en los mercados, en un marco de crecientes encadenamientos productivos que generen mayor valor agregado nacional.

Dentro de este marco legal, se consideró importante señalar los factores que permitieran identificar o clasificar los distintos estratos en que se encuentran las empresas mexicanas, por lo que en la mencionada ley determina dicha clasificación partiendo de la base del número de empleados que contratan las empresas; sin embargo no siendo suficiente estos datos, en junio del 2009 se publicó modificación a la ley en el DOF, ampliando las características que las identificaban añadiendo el elemento de las ventas que generaban, quedando entonces de la siguiente forma:

Microempresa: Sectores comercial, industrial y de servicios, las que cuenten con hasta 10 trabajadores y ventas anuales de hasta \$ 4 millones de pesos (mdp) y un tope máximo combinado de 4.6.

Pequeña empresa: Sector comercio, que tengan de 11 hasta 30 trabajadores y ventas anuales de \$ 4.01 hasta \$100 mdp, tope máximo combinado de 94.

Sectores industrial y de servicios, que tengan de 11 hasta 50 trabajadores y ventas anuales de \$ 4.01 hasta 100 mdp, tope máximo combinado de 95.

Mediana empresa: Sector comercio, que tengan de 31 hasta 100 trabajadores y ventas anuales desde \$ 100.01 hasta \$ 250 mdp, tope máximo combinado de 235. Sector servicios, que tengan desde 51 hasta 100 trabajadores, con el mismo rango de ventas tope máximo combinado que el anterior. Sector industrial, que tengan de 51 hasta 250 trabajadores y ventas anuales desde \$ 100.01 hasta \$ 250 mdp y tope máximo combinado de 250. Considerando lo anterior, las empresas que tienen más de 250 empleados en el caso de las industriales y más de 100 empleados en los casos del comercio y de servicio, y los ingresos que obtienen, se deben identificar como grandes empresas.

La administración de las empresas debe considerar lo que se conoce como proceso administrativo, dentro de éste se tiene que debe existir una planeación tanto estratégica como táctica, una organización que permita determinar la forma en que deben conducirse las actividades, una dirección que está representada por la alta gerencia y es quién se responsabiliza de la forma en que se conduce a la organización y los resultados que se obtienen y, por último se tiene la etapa de control que es a través del cual interactúan todos los elementos y coadyuva en la integración de todas las etapas del proceso administrativo. Control Interno: El Instituto Mexicano de Contadores Públicos (IMCP) (1995) define que “La estructura de control interno de una entidad consiste en las políticas y procedimientos establecidos para proporcionar una seguridad razonable de poder lograr los objetivos específicos de la entidad”.

Perdomo (2008) señala como concepto que control interno es el “Plan de organización entre la contabilidad, funciones de empleados y procedimientos coordinador que adopta una empresa pública, privada o mixta, para obtener información confiable, salvaguardar sus bienes, promover la eficiencia de sus operaciones y adhesión a sus políticas administrativa”. De acuerdo con Perdomo, los elementos del control interno son

siete, a saber:

Organización

Catálogo de cuentas

Sistema de contabilidad

Estados financieros

Presupuestos y pronósticos

Entrenamiento, eficiencia y moralidad del personal y,

g) Supervisión.

Es conveniente también mencionar que Perdomo establece que los objetivos del control interno son:

Prevenir fraudes, descubrir robos y malversaciones,

Obtener información administrativa, contable y financiera confiable y oportuna.

Localizar errores administrativos, contables y financieros.

Proteger y salvaguardar los bienes, valores, propiedades y demás activos de la empresa.

Promover la eficiencia del personal, y

Detectar desperdicios innecesarios de material y tiempo, entre otros.

También, se debe mencionar que para que el sistema de control interno genere la utilidad que de él se espera, deben tomarse en cuánto los siguientes aspectos (IMCP, 2009):

Tamaño de la entidad.

Características de la actividad económica en la que opera.

Organización de la entidad.

Naturaleza del sistema de contabilidad y de las técnicas de control establecidas.

Problemas específicos del negocio.

Requisitos legales aplicable.

Al control interno, se le asigna la actividad de generar información que sea útil para la toma de decisiones. Uno de los elementos informativos más importantes que permiten la retroalimentación y la toma de decisiones es el constituido por el sistema contable. El sistema contable, entre otros, establece la clase de información financiera y administrativa que se requiere para una adecuada toma de decisiones dentro de un determinado enfoque o entorno en la que se encuentra la empresa.

METODOLOGÍA

El método utilizado es el exploratorio, ya que al investigar acerca de los sistemas de control interno sugeridos para las empresas, se encontró que la información acerca del tema, se refiere a medianas o gran empresa y en menor proporción se refieren a pequeñas y micro empresas. Posteriormente se utilizó el método descriptivo, al identificar el control con que las micro y pequeñas empresas operan en sus actividades. Para este fin, se diseñó un cuestionario y en su aplicación se aplicó el muestreo por conveniencia (Anderson, 2003). Las empresas muestreadas pertenecen al sector comercial y se ubican en Mexicali, Baja California, México. Los pasos que se siguieron son:

Primero: Análisis bibliográfico y documental, para referenciar e identificar los elementos y características que conforman un sistema de control interno en general para las pequeñas empresas.

Se obtuvo información de las siguientes fuentes:

Estructura y disposiciones del gobierno en México, referentes a la conformación de las Mipymes y los

diversos sistemas de ayuda con los que cuentan.

Revisión bibliográfica, sobre el sistema de control interno y de las Mipymes.

Segundo.- Se diseñó el instrumento que permitió obtener información de los controles establecidos por las pequeñas empresas en relación con sus principales actividades de comprar y vender.

Las interrogantes formuladas para identificar el control de dividieron en 23 ítems para ventas y en 19 ítems para compras.

Tercero.- El instrumento diseñado se aplicó a 61 pequeñas empresas del sector comercio ubicadas en Mexicali, Baja California.

Cuarto.- Análisis de la información obtenida de la aplicación de los cuestionarios implementados.

Quinto.- Descripción de los resultados obtenidos.

RESULTADOS

De la revisión documental y bibliográfica sobre el tema de sistemas de control interno de las funciones de comprar y vender de las pequeñas empresas, se obtuvieron los siguientes resultados:

Primero: Existe una amplia gama de autores que tratan el tema de sistemas de control interno tanto para identificarlos como para establecerlos en las organizaciones, así como la importancia que tiene en materia de auditoría. Sin embargo, para micro empresas este tema no es tratado y solo se encuentran pocas referencias bibliográficas sobre el control interno de las pequeñas empresas.

Segundo: El gobierno federal, emitió la Ley para el desarrollo y competitividad de las micro, pequeñas y medianas empresas y, la Secretaría de Economía a nivel federal y la Secretaría de Desarrollo Económico del estado de Baja California tienen establecidos mecanismos de ayuda para las Mipymes.

Tercero: De las investigaciones revisadas, se determinó que no existe cultura entre los micro y pequeños empresarios para diseñar un control interno sino que esta actividad se lleva a cabo de manera empírica y de acuerdo con su experiencia.

Cuarto: En cuanto a los cuestionarios aplicados a pequeñas empresas, en el ciclo operacional de ventas, se obtuvieron los siguientes resultados:

El 59 % no tiene establecidos por escrito políticas ni procedimientos.

El 58 % dan a conocer a los empleados del área los procedimientos establecidos de manera empírica.

El 53 % tienen separada el área de ventas de las demás áreas de la empresa.

El 77 % tiene bien identificada y ordenados los productos que vende.

El 72 % tiene medidas de seguridad como acceso de entradas y salidas, extintores, entre otros.

El 63 % tiene registros para controlar la mercancía localizada en el área de ventas.

El 51% tiene procedimientos establecidos para la mercancía caducada o en mal estado.

El 78 % tiene registro diario de las ventas realizadas.

El 53 % maneja una cuenta bancaria para depositar las ventas.

El 33 % deposita diariamente las ventas realizadas.

QUINTO: Los cuestionarios aplicados a micro y pequeñas empresas en el ciclo operacional de compras,

obtuvieron los siguientes resultados:

El 26 % tiene un área destinada para realizar las compras.

El 64 % inicia la actividad de compras con la identificación de las necesidades a cubrir.

El 65 % es autorizada la compra por el gerente o encargado.

El 73 % tiene identificado a los proveedores que pueden cubrir sus necesidades de compra.

El 38 % no tiene control de las solicitudes de compra elaborados, lo que les podría permitir garantizar que se le dé seguimiento a las necesidades a cubrir.

Solo el 28 % tiene la política de solicitar al menos 3 cotizaciones por cada necesidad a cubrir.

Solo el 37 % turna una copia de las solicitudes de compra al almacén que le permita identificar que lo solicitado concuerde con lo que el proveedor surta.

CONCLUSIONES

A pesar de que existe suficiente información del control interno, esta no es aplicable para las pequeñas empresas aun cuando cuentan con un poco más de información bibliográfica y de publicaciones en materia de control interno. Los controles, si bien son necesarios, pudieran representar un alto costo para las pequeñas empresas y pueden no estar preparadas para solventar. Las pequeñas empresas tienen controles más definidos que las microempresas para las funciones de comprar y vender al tener establecido una estructura más organizada dada sus características y necesidades de información.

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FORMACIÓN PEDAGÓGICA DE LOS DOCENTES DE LA FACULTAD DE CIENCIAS ADMINISTRATIVAS DE LA UNIVERSIDAD AUTÓNOMA DE BAJA CALIFORNIA, MÉXICO.

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RESUMEN

La Educación Superior en México se enfrenta a una serie de desafíos en un mundo que se transforma constantemente; por ello debe revisar su misión y redefinir muchas de sus tareas sustantivas, en especial aquellas que se relacionen con las necesidades de la sociedad en materia de aprendizaje y superación continua. La formación pedagógica le brinda al docente las herramientas conceptuales y operativas que hacen de su práctica un ejercicio mediado por el saber y la teoría, alejándose de prácticas mecánicas que son producto de una experiencia no reflexionada y repetitiva. En la presente investigación se aborda el tema de la influencia que tiene la formación pedagógica de los profesores de la Facultad de Ciencias Administrativas de la Universidad Autónoma de Baja California de México, en su desempeño como académicos. La investigación proporcionó datos relevantes a tomar en cuenta dentro del programa de formación docente. Para llevar a cabo la investigación se diseñó un instrumento en la modalidad de cuestionario para la recolección de la información la cual se analizó e interpretó.

PALABRAS CLAVE: Educación Superior, Formación Pedagógica, Docente, Desempeño

EDUCATIONAL TRAINING OF TEACHERS OF THE FACULTY OF ADMINISTRATIVE OF THE AUTONOMOUS UNIVERSITY OF BAJA CALIFORNIA, MEXICO

ABSTRACT

Higher Education in Mexico faces a number of challenges in a world that is constantly changing; why should review its mission and redefine many of its substantive tasks, especially those that relate to the needs of society in terms of learning and continuous improvement. The pedagogical training of teachers, the conceptual and operational tools that make your practice a mediated by knowledge and theory exercise away from mechanical practices that are the product of a non-reflected and repeated experience. In this research the issue of the influence of pedagogical training of teachers of the Faculty of Administrative Sciences, Autonomous University of Baja California in Mexico, in their roles as scholars addressed. The research provided relevant data to take into account in the teacher education program. To carry out the research will design an instrument in the form of questionnaire for the collection of information which is analyzed and interpreted.

JEL: A23

KEYWORDS: Higher Education, Pedagogical Training, Academic, Performance

INTRUDUCCION

La Educación superior se enfrenta a una serie de desafíos en un mundo que se transforma, por ello debe revidar su misión y redefinir muchas tareas sustantivas, en especial aquellas que se relacionen con las necesidades de la sociedad en materia d aprendizaje y superación continua. Un punto clave en su misión esta dirigido a destacar las tareas de las universidades, se requiere llevar a cabo esfuerzos para elevar la formación pedagógica de los profesores, lo cual tributará en una mejor preparación de los egresados universitarios. La actividad del profesor ha sido y seguirá siendo un aspecto de estudio de la Didáctica cada vez más evidente su papel de facilitador en la calidad del proceso de enseñanza aprendizaje y en la educación en general. La mejora de la calidad del proceso de enseñanza aprendizaje pasa necesariamente por la transformación del pensamiento y de los sentimientos de los profesores, para ello la Educación Superior necesita de la calidad del personal docente, de los programas y de los estudiantes, de las infraestructuras y del ambiente universitario.

La formación pedagógica, no solo le da identidad al maestro, sino que le brinda las herramientas conceptuales y operativas que hacen de su practica un ejercicio mediado por el saber y la teoría, alejándose de prácticas mecánicas que son producto de una experiencia no reflexionada y repetitiva, una práctica ciega. En la presente investigación se abordara el tema la influencia que tiene la Formación Pedagógica de los profesores de la Facultad de Ciencias Administrativas de la Universidad Autónoma de Baja California en el desempeño como académicos. Teniendo como objetivo general el proponer un programa de Formación Pedagógica que ayude al desempeño eficiente. Además tiene como objetivos específicos, conocer las características generales del docente de la facultad de Ciencias Administrativas e identificar el tipo de Formación pedagógica del docente.

La formación práctica de los profesionales de la educación y de los profesores en particular es un proceso complejo que implica y atañe a las instituciones responsables de la capacitación de los futuros docentes. Aprender a ser docente requiere de un largo proceso que se concreta en nuevas formas de vivenciar, entender y compartir las prácticas formativas. Los procesos educativos requieren de auténticos profesionales que conozcan los múltiples retos a los que han de enfrentarse y que se preparen para integrar las formas más variadas de compartir el conocimiento, experimentar las prácticas innovadoras y vivenciar los procesos de cambio y de mejora en la sociedad del conocimiento. La comprensión de la amplitud de las formas, los planes y las complejas situaciones educativas tienen un aspecto común que se concreta en la inmersión de las tareas prácticas tal como atañen a los más diversos estilos y momentos formativos para futuros profesionales. El aprendizaje del saber profesional y la preparación para responder a los continuos retos de la sociedad del conocimiento requiere de nuevos modelos que presenten el saber práctico como el estilo de innovación y búsqueda de soluciones a los problemas de la práctica y a los cambiantes escenarios de las culturas en interacción. La formación práctica es el complemento esencial para el profesional de la educación. En ella hemos de prestar un interés esencial a la adquisición de los modelos, métodos y técnicas apropiadas al saber y al desafío de la profesión de la docencia.

Planteamiento de Problema

Para realizar el planteamiento del problema se parte de la pregunta: ¿Cuáles son las necesidades de formación de los docentes de la facultad de Ciencias Administrativas? de la Universidad Autónoma de Baja California (Mexicali). Es importante mencionar que dentro de la Facultad de Ciencias Administrativas se cuenta con programa de capacitación que se va adecuando a las necesidades de la propia institución, en dicho programa podemos observar que se llevan a cabo una serie de cursos dirigidos a los docentes teniendo una alta incidencia los cursos disciplinarios a los cuales se les ha dado mayor importancia por parte de los propios docentes y el área pedagógica ha quedado un tanto desprotegida, es por eso que se inicia con esta investigación. Considerando el papel del docente como algo relevante dentro de nuestra sociedad. La tarea

del docente es enseñar a los alumnos a aprender. Para dar respuesta a esta pregunta se elaboró un diagnóstico de necesidades de formación donde se pudieran identificar en realidad cuáles serían las necesidades de formación que tienen los docentes de la Facultad de Ciencias Administrativas.

Objetivo General

Analizar las necesidades de Formación Docente en la Facultad de Ciencias Administrativas

Objetivos específicos

Identificar las necesidades de formación pedagógicas del docente de FCA

Identificar las necesidades de Formación Disciplinaria del docente de FCA

Conocer las características generales del docente de FCA

Identificar cursos que se han impartido en los últimos 10 años en FCA

Identificar qué tipo de Formación Pedagógica requiere el docente de la Facultad de Ciencias Administrativas.

Identificar qué tipo de Formación Disciplinarios requiere el docente de la Facultad de Ciencias Administrativas.

Importancia del Estudio

La formación docente se define como un proceso de la práctica social, mediante el cual los sujetos asimilan, transmiten, ensayan teorías y experiencias educativas con el propósito de transformarlas y compartirlas. Esta definición se considera como un primer acercamiento al tema, ya que al avanzar en la construcción de un cuerpo teórico es necesario dar cabida a otras posibles interpretaciones e incluso a discrepancias. Es evidente y lógico que los profesores de nivel superior no se atreverían a presentarse en un salón de clases sin saber un poco más, cuando menos, que los alumnos pero ¿Saben en realidad como enseñarlo? Saben el “qué”, pero no saben el “cómo”. Para que la universidad pueda cumplir con sus fines para que forme hombres y profesionales, eduque y enseñe, requiere del suficiente número de maestros, pero sobre todo necesita que esos maestros estén capacitados, que no sólo sepan, sino que sepan enseñar lo que saben. Si los alumnos acuden a clases para aprender, los maestros deben enseñar, entendiendo que la labor es simultánea, que no puede existir aislado un acto sin el otro.

Es importante señalar que la formación pedagógica que se le brinda al personal docente determinará su actuación como tal. También es necesario resaltar que los docentes están capacitados específicamente en su profesión, pero en realidad no hay una preparación pedagógica, de ahí nace la inquietud de encaminar la investigación sobre la necesidad de que el personal docente se interese por recibir este tipo de formación. La docencia va más allá de la simple transmisión de conocimientos. Es una profesión, es una actividad compleja que requiere para su ejercicio de la comprensión del fenómeno educativo. Por lo tanto es importante que el docente esté consciente de la responsabilidad de las decisiones que tome, en función de su propia formación, y esto le permite tener la oportunidad de realizar cambios trascendentes y necesarios, de acuerdo con la problemática que vive. El docente es el actor principal en el proceso de mejoramiento de la calidad educativa, pues es el nexo en los procesos de aprendizaje de los alumnos y las modificaciones en la organización institucional. Las reformas educativas se traducen en las escuelas y llegan al aula por medio del docente. Es importante que la sociedad cuente con maestros y profesores eficaces y eficientes para poner en práctica distintos y adecuados recursos y en las ocasiones oportunas, con el fin de acceder a mejores logros educativos.

Limitaciones

En la presente investigación se realizó un diagnóstico de necesidades de formación de los docentes de la Facultad de Ciencias Administrativas perteneciente a la Universidad Autónoma de Baja California, los datos obtenidos pertenecen específicamente a esta facultad por lo que el resultado que se obtiene de esta

investigación es aplicable solo para la Facultad de Ciencias Administrativas. Se aplicó un instrumento para detectar las necesidades de formación del cual se obtuvieron algunos datos para formulación de los programas de Formación dentro de la propia facultad.

CONCLUSIONES

La investigación proporcionó datos relevantes que servirán para el establecimiento de un plan de formación que sea de interés para los académicos de la FCA, ya que se obtuvieron las opiniones de los profesores encuestados las cuales resultaron muy valiosas. En términos generales los profesores desean en gran porcentaje que se ofrezcan cursos en el área pedagógica – disciplinaria, una gran mayoría comenta que la pedagógica es un área que les gustaría conocer más. Información que sirve para programar cursos en ambas áreas las cuales serían aceptadas por los profesores. Se determinó que el profesor está interesado en capacitarse, los resultados fueron positivos ya que en gran porcentaje los profesores encuestados contestaron que sí están interesados en su actualización como docentes, lo cual se interpreta como un área de oportunidad ya que si se ofertan cursos el profesor considerará asistir y así continuar con su desarrollo como académico en la FCA.

En relación a los cursos que a los profesores les gustaría asistir, encontramos que desearían asistir a Diplomados, mostrando además un gran interés por cursos tanto de competencias, su evaluación, su planificación así como de plan de clases. Los demás cursos tienen el interés de los profesores pero en menor escala, esto representa el interés en una formación profunda tanto en investigación como en el modelo educativo con base en competencias. En gran mayoría los profesores han notado cambios en su desempeño después de asistir a cursos, por lo que se considera positivo la formación dado el impacto que tiene en su desarrollo académico a sabiendas que la capacitación ofrece un cambio de conducta en sus competencias, lo que implica que el profesor estará dispuesto a tomar capacitación pues es un incentivo para obtener motivación en su quehacer académico.

En cuanto a la disponibilidad de horario para tomar cursos, los respondientes mencionan que entre semana les sería posible asistir, en turno matutino y en el turno vespertino en igual medida, aunque respecto a los horarios para tomar cursos prevalece la opinión de que los días sábados es buena opción para tomar cursos si se ofertan. Esta información se puede interpretar que la programación deberá considerar cursos entre semana y en día sábado. Al realizar esta investigación se tiene como principal objetivo analizar las necesidades de formación docente en la Facultad de Ciencias Administrativas, primeramente se aplica un cuestionario donde se conocen los antecedentes de formación de los docentes y cuál ha sido su participación dentro de los programas de formación que se han tenido en la Facultad de Ciencias Administrativas. Se identificaron las necesidades de formaciones tanto pedagógicas como disciplinarias las cuales son importantes para el desarrollo del docente en el aula. Los docentes han asistido a una serie de cursos ofertados en FCA, que han ayudado en su labor como docentes.

Actualmente la Facultad de Ciencias Administrativas cuenta con una planta 276 de maestros, de los cuales son 50 de tiempo completo, 1 de medio tiempo y 225 de asignatura. La formación de los docentes de la FCA, ha sido en el área disciplinaria dejando un poco de lado el área pedagógica, de ahí la importancia de esta investigación donde se pretende fundamentar que los docentes requieren mayor formación en esta área. En una institución de educación superior los alumnos concurren a aprender, los maestros deben enseñar, entendiendo que la labor es simultánea, que no puede existir aislado un acto sin el otro. Si los alumnos deben aprender el maestro debe enseñar, para poderlo hacer deben aprender a enseñar y por tan es necesario que en la universidad se enseñe a enseñar a los docentes. La formación docente es un proceso permanente en los que convergen la disciplina y sus aspectos teóricos, metodológicos, didácticos, psicológicos para lograr la profesionalización de la docencia.

NACIMIENTO DE LA OBLIGACIÓN TRIBUTARIA EN LOS IMPUESTOS DEVENGADOS Y EN EL FLUJO DE EFECTIVO

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RESUMEN

El presente documento, realiza un análisis del origen de la obligación tributaria, de la forma en que se genera y las características que debe tener para poder hacerse efectiva. Nuestro estudio inicia con la revisión de la literatura, considerando la constitución mexicana y la de otros dos países, la legislación fiscal mexicana actual, marco de referencia con el propósito ir al origen de la obligación tributaria. Se han considerado algunos aspectos legales que son importantes para contrastarlos con las teorías existentes en la materia. También se ha tomado en cuenta la opinión de algunos autores para que sean las mismas contrastaciones las que nos permitan comprender la evolución y desarrollo de nuestro sistema fiscal, ya que en la actualidad hemos podido observar que los cambios a dicha reforma no han surtido los efectos esperados. Por último se esbozan algunas conclusiones.

PALABRAS CLAVE: Obligación Tributaria, Sistema Fiscal, Impuestos Devengados, Flujo de Efectivo

ABSTRACT

This document makes a analysis of the birth of the tax liability, the way it is generated and the characteristics required to be effective. Our study begins with a review of the literature, considering the Mexican constitution and two other countries, the current Mexican tax law, as a framework in order to go to the origin of the tax liability. We have considered some legal issues that are important to contrast with existing theories on the subject. It also took into account the opinion of some authors to be the same contrasting which allow us to understand the evolution and development of our tax system, which currently have observed that changes to the reform have not had the effects expected. Finally some conclusions are drawn.

KEYWORDS: Tax Duty, Tax System, Accrued Taxes, Cash Flow

INTRODUCCIÓN

México tiene el problema de una baja recaudación fiscal respecto al PIB, en comparación con otros países miembros de la OCDE, incluyendo a naciones latinoamericanas con economías más pequeñas. Una de las principales actividades administrativas que actualmente desarrollan las empresas, es la preparación de los flujos de efectivo y la conciliación entre los diferentes escenarios de presentación, ya sea para fines administrativos, para la formulación del estado financiero básico y para la determinación de bases fiscales. Otra característica importante de nuestro sistema tributario es el hecho de que las reformas en materia fiscal no han podido cumplir con su objetivo de lograr una recaudación adecuada, para poder alcanzar sus metas presupuestarias que impulsen adecuadamente el desarrollo del país.

REVISIÓN DE LITERATURA

Para la realización de este análisis se han consultado diversas fuentes entre las que se incluyen principalmente las leyes fiscales mexicanas como son: la Ley del Impuesto al Valor Agregado, la Ley del Impuesto Sobre la Renta y Código Fiscal de la Federación, así como información de artículos que muestran la opinión de profesionales que se dedican a la práctica fiscal, documentos oficiales, publicaciones en sitios web y algunos autores que hablan sobre lo que en nuestro país es la aplicación de la ley de impuestos, en específico se hablará del *nacimiento de una obligación tributaria* y cómo afecta ésta de forma directa al pago de impuestos y obliga a las empresas nacionales a generar estrategias, en especial sobre los impuestos devengados y el flujo de efectivo, para ello se hace necesario una definición que ayude a visualizar esta figura.

Las obligaciones surgen bien de la voluntad o de la ley, en este caso mediante la técnica de asociar la actualización de un supuesto legal el surgimiento de la obligación. En el primer caso, se está ante las obligaciones denominadas voluntarias o consensuales y en el segundo frente a las legales o *ex lege*. (Jiménez González, 2014) El autor antes mencionado aclara que: “se habla de obligaciones consensuales simple y sencillamente por la preeminencia del consentimiento, el ejemplo más acabado de tales obligaciones son las contractuales, la celebración de un contrato de compra-venta por ejemplo. Para el caso de las obligaciones legales o *ex lege* se cita como ejemplo el de dar alimentos o la de pagar daños y perjuicios como obligación extracontractual. También menciona (Jiménez González, 2014) que la doctrina tiene otro criterio de clasificación como lo es el de la fuente, como lo son las denominadas legales y las *ex lege*; en las primeras la obligación encuentra tanto su fuente mediata como inmediata en la ley, es decir, es ella misma. Las obligaciones *ex lege* son aquellas que surgen como consecuencia de la actualización del supuesto previsto por la ley con tal fin, por ende tales obligaciones exigen existencia de norma y realización del supuesto legal, es de tal categoría la que recae sobre los padres de dar alimentos a sus hijos.

Y para reforzar el autor también deja claro que; la doctrina hace una diferencia entre las obligaciones legales y las *ex lege*, afirmando que pertenecen a la primera categoría aquellas para cuyo surgimiento basta la previsión legal, sin que sea menester la realización de hecho alguno, y cita como ejemplo el pago de los denominados impuestos de capitación que son aquellos en los que ha de pagarse una cuota determinada por cada persona, “por cabeza”.

Ahora para ejemplificar lo mencionado anteriormente citaremos el Art. 6to. del Código Fiscal de la Federación, que nos da elementos para calificar la obligación tributaria por excelencia, como lo es la de pago del tributo, como obligación *ex lege*. “las contribuciones se causan conforme se realizan las situaciones jurídicas o de hecho, previstas en las leyes fiscales vigentes durante el lapso en que ocurran”.

Para hacer una reflexión más acertada se mencionan a continuación algunos ejemplos de otras leyes. Art. 20 de la Ley General Tributaria de España. “El hecho imponible es el presupuesto fijado por la ley para configurar cada tributo y cuya realización origina el nacimiento de la obligación tributaria principal”. La Ordenanza Tributaria Alemana en su artículo 38 establece:

“Los créditos derivados de la obligación tributaria nacen cuando se realiza el supuesto de hecho al que la ley vincule el deber de prestación”.

El artículo 18 del modelo del Código Tributario para América Latina establece:

“La Obligación tributaria surge entre el estado otros entes públicos y los sujetos pasivos en cuanto ocurre el presupuesto de hecho previsto en la ley”.

Por otro lado la obligación tributaria plantea una serie de cuestiones relevantes vinculadas a su proceso de nacimiento que requieren ser abordadas:

Primero: el ente público establece normativamente, por vía legislativa, la situación de hecho a las que desea asociar el nacimiento de las obligaciones tributarias.

Segundo: el ente público se ocupa de definir y ejercitar pretensiones tributarias individualizadas, dirigidas a la obtención de las cuotas tributarias debidas por los sujetos respecto a los cuales se hayan producido, de modo concreto y efectivo, los presupuestos legales de la imposición.

Para dicho análisis (Jiménez González, 2014) nos dice que: “la vinculación entre el derecho y el tributo atraviesa ordinariamente por las diversas experiencias nacionales, en el caso de México, por tres fases fundamentales:

La fase constitucional del tributo, ésta se caracteriza por la existencia de un conjunto de previsiones constitucionales, mandatos en muchos casos, que implican acciones afirmativas, establecer los tributos artículo 73, fracción VIII y 31. Fracción IV, y en otras auténticas prohibiciones explícitas o implícitas, modalidad que asumen algunos derechos fundamentales o garantías sin referir expresamente el tributo. Sin embargo sus exigencias impactan su ámbito al erigirse en auténticas restricciones el poder legislativo creador de los tributos (artículos 14, 15, 5to., etcétera).

Constitución Mexicana. (Artículo 31) Son obligaciones de los mexicanos: “IV. Contribuir para los gastos públicos, así de la Federación, como del Distrito Federal o del Estado o Municipio en que residan, de la manera proporcional y equitativa que dispongan las leyes. Constitución Española. (Artículo 31) Todos contribuirán al sostenimiento de los gastos públicos de acuerdo con su capacidad económica mediante un sistema tributario justo inspirado en el principio de igualdad y progresividad que, en ningún caso, tendrá alcance confiscatorio. Sólo podrán establecerse prestaciones personales o patrimoniales de carácter público con arreglo a la ley. Constitución Italiana. (Artículo 23) A nadie puede imponerse prestaciones personales o patrimoniales sino mediante la ley.

Artículo 53. Toda persona debe concurrir a los gastos públicos de acuerdo con su capacidad contributiva. El sistema fiscal se inspira en el principio de progresividad. La Fase legislativa. Esta etapa se agota con el acotamiento por parte del legislador del mandato constitucional de establecer tributos y hacerlo a la manera como lo ordena la constitución. La ley conforma cada una de la figuras tributarias, es decir, establece los diversos tributos de la constitución, por tanto será mediante ley como haya de establecerse cada tributo, deberá además la propia ley definir, entre otras cuestiones, quienes deban pagarlos, en qué casos, cómo cuantificar la deuda tributaria en cada caso, cuál será la época de pago, etcétera, todo ello en acatamiento del principio constitucional de reserva de ley. Nacimiento de la obligación tributaria.

El vínculo jurídico surge entre la administración tributaria, sujeto activo y el titular del derecho de crédito y el sujeto administrado que por haber realizado el hecho asume la condición de pasivo contribuyente. El carácter ex lege de la obligación tributaria principal o nuclear entraña el que su surgimiento se dé con total prescindencia de la voluntad de quien a la postre resulte ser el sujeto obligado. El artículo 6to. Del Código Fiscal de la Federación Establece: “Las contribuciones se causan conforme se realizan las situaciones jurídicas o de hecho previstas en las leyes fiscales vigentes durante el lapso en que ocurran”. El hecho generador. El hecho previsto por la ley en el artículo 6to. Del CFF, tiene como función el de producir el surgimiento de la obligación tributaria y determinar el momento de su nacimiento. De ahí su nombre hecho generador o hecho imponible.

Momento del nacimiento de la obligación tributaria. Por lo descrito en el artículo 6to. Del CFF, podemos deducir que el nacimiento de la obligación tributaria surge del vínculo jurídico entre un sujeto, a partir de ese momento, llamado sujeto acreedor, la administración tributaria y otro sujeto llamado contribuyente esto se da cuando ocurre en la realidad el supuesto previsto por la ley denominado hecho imponible o hecho generador, mismo que tiene un papel importante al resolver cuestiones tales como: Determinar el momento

del nacimiento de la obligación tributaria, identificar al sujeto contribuyente, identificar fenómenos de incidencia o causación, no incidencia y exención, definir la competencia impositiva, casos de múltiple imposición. En lo que respecta a los flujos de efectivo el impuesto aplicable es el IVA. Sus características primordiales son las siguientes: Para la determinación del IVA en base al flujo de efectivo, deben considerarse los siguientes conceptos: lo efectivamente cobrado (ventas) y lo efectivamente pagado (compras y gastos), identificados con la actividad económica en un periodo determinado, efectuando una comparación para determinar los montos por pagar o a favor.

Sujetos obligados. Los sujetos obligados por el pago de IVA son las personas físicas y morales que realicen actos o actividades en territorio nacional como lo señala el artículo primero de la LIVA, dichos actos o actividades son: enajenación de bienes, presten servicios independientes, otorguen el uso goce temporal de bienes, importen bienes o servicios. De acuerdo con la LIVA los sujetos también están clasificados como sujeto activo y pasivo. El sujeto activo es aquel que en cuyo favor se establece el crédito, es decir el deber de dar, hacer o prestar, la entrega de las aportaciones económicas se efectúa a su favor. En este caso el sujeto activo es el fisco a través del SAT. El pasivo es aquel a cuyo cargo se encuentra el cumplimiento de la obligación, o el deber de dar, hacer o prestar, mismos que deben contribuir al sostenimiento de los gastos públicos. Momentos de causación:

Se considera efectuada la actividad cuando es efectivamente cobrada la contraprestación, y el monto de cada una de ellas. (Artículos 11, 17 y 22 de LIVA). Se considera causado el impuesto al momento de ser devengado. (Artículo 26 de LIVA). En el momento en que efectivamente se pague la contraprestación. (Artículo 18-a de LIVA). Es el momento en que se entiende realizado el hecho imponible y nace la obligación tributaria. De suyo tiene carácter instantáneo, pero mientras que en los impuestos de devengo instantáneo el devengo coincide con la realización del hecho imponible, que se agota en esa misma realización, en los impuestos de devengo periódico representa el momento final o conclusivo del periodo impositivo (por ejemplo el IRPF o el Impuesto sobre Sociedades). No suele coincidir con el momento en que se ha de efectuar el pago, que generalmente es posterior.

Por otro lado (Luchena Mozo, 2012), nos menciona que; “El poder financiero es una realidad compleja y heterogénea que se manifiesta no sólo a través del poder tributario, entendido como especificación del poder normativo cuando se refiere a la esfera tributaria, sino también mediante potestades Administrativas de aplicación de la norma jurídica, cuya tarea se encomienda a la Administración financiera que la hace convertirse en titular de derechos y obligaciones frente a los ciudadanos. Ahora bien, no podemos olvidar que existen varias teorías sobre este tema, algunas de ellas se mencionan a continuación: Teoría del tributo como manifestación de la potestad de “imperium”. Como reminiscencia de aquellas primeras posiciones que concebían el Derecho Financiero como parte del Derecho Administrativo, entendido éste como el Derecho de las Administraciones Públicas, se considera la relación tributaria como una relación de poder, ligada, por tanto, al Estado-Policía. Destaca la supremacía del Estado sobre el súbdito; el Soberano dotado de potestad de imperium, no conoce límites jurídicos a sus mandatos. Estamos ante una relación de poder. Teoría de la relación jurídico-obligacional.

Con la instauración del Estado de Derecho, el tributo como relación de poder carece de sentido. El sometimiento del Estado al imperio de la ley afectará también al poder tributario. De esta forma, y en base a esa obligación, el acreedor tiene la facultad de exigir de otra, el deudor, una determinada prestación. La peculiaridad de esta relación obligacional es que el contenido y la medida de la prestación debida son fijadas exclusivamente por la ley. Teoría de la relación jurídico-tributaria de contenido complejo Esa construcción cerrada era insuficiente para dar cabida a todas aquellas relaciones con la Administración tributaria que no podían incardinarse en el concepto propio de obligación. Surge así la relación jurídica-tributaria de contenido complejo, cuyo núcleo esencial, está constituida por la obligación tributaria, a la que se le unen otras obligaciones accesorias, deberes o derechos distintos de aquélla.

METODOLOGÍA

La investigación que en este documento se presenta es meramente documental ya está nos permite realizar comparaciones entre las distintas leyes en distintos países del mundo y observar sus características importantes al momento de realizar la generación de leyes y el momento de recaudación fiscal.

Hipótesis

El nacimiento de la obligación tributaria depende del contexto económico y social en que se desarrolla un estado. Los momentos que nacen las obligaciones tributarias dependen en gran parte de las necesidades de los estados de solventar diversas áreas que ellos creen prioritarias. El hecho imponible. Vistas las diferentes orientaciones doctrinales en torno a la obligación tributaria, nos corresponde estudiar ahora el elemento imprescindible para que aquélla surja. Independientemente de cuál sea la postura que se adopte en torno a ella, lo que resulta absolutamente necesario para que el contribuyente soporte una detracción económica de carácter coactivo es la realización de un presupuesto de hecho al que la norma une como consecuencia jurídica el pago de un tributo. Ese presupuesto normativo es el hecho imponible.

El hecho imponible o presupuesto de hecho del tributo, es definido en el artículo 28 de la Ley General Tributaria. Dicho precepto lo conceptúa como sigue: “El hecho imponible es el presupuesto de hecho de naturaleza jurídica o económica fijado por la Ley para configurar cada tributo y cuya realización origina el nacimiento de la obligación tributario”. Impuestos devengados. Los contribuyentes tienen que cumplir con las obligaciones derivadas de diversos impuestos: el Impuesto Sobre la Renta (ISR), el Impuesto al Valor Agregado (IVA), y anteriormente el Impuesto a los Depósitos en Efectivo (IDE), el Impuesto Empresarial a Tasa Única (IETU) entre otros, cuyos mecanismos de determinación son distintos, ocasionando un esfuerzo administrativo adicional.

Un reciente estudio económico de la Organización para la Cooperación y el Desarrollo Económico (OCDE, 2011), muestra que la recaudación tributaria de nuestro país en el año de 2008 fue de 16.91% del producto interno bruto (PIB), lo cual representa una tasa por debajo del promedio de 34.82% de los países que integran dicha Organización. (Bernal Ladrón de Guevara, Padilla Figueroa, & Pérez Romo, 2014) Uno de los temas más debatidos en México durante los últimos cuatro años ha sido el de la reforma fiscal. Las finanzas públicas en México muestran debilidades estructurales que subsisten a pesar de los avances que se han alcanzado en los últimos años. Por ejemplo, a pesar de que entre los años 2001 y 2004 se han registrado incrementos importantes en los ingresos tributarios, la carga fiscal de México todavía es muy baja en relación a estándares internacionales. (M. Werner & F. Ursúa, 2014) Tasa de recargos mensuales.

Tratándose de recargos por prórroga para el pago de créditos fiscales, para el ejercicio fiscal de 2014 se mantiene la tasa del 0.75 % mensual sobre saldos insolutos. En el caso de la tasa de recargos por prórroga que incluya actualización, se deberán aplicar sobre los saldos insolutos las siguientes tasas:

Tratándose de pagos a plazos en parcialidades hasta 12 meses, la tasa será del 1 % mensual. Tratándose de pagos a plazos en parcialidades de más 12 meses y hasta de 24 meses, la tasa será del 1.25 % mensual. Tratándose de pagos a plazos en parcialidades superiores a 24 meses, y en pagos a plazo diferido, la tasa de recargos será del 1.5 % mensual. A partir del 1° de enero de 2014 entra en vigor una nueva LISR, por lo que mediante disposiciones transitorias se abroga la LISR vigente desde el ejercicio fiscal de 2002, por lo que dejan de tener efecto las resoluciones judiciales y administrativas relacionadas con la LISR vigente hasta el ejercicio fiscal de 2013. Por otro lado, mediante disposiciones transitorias se señala que el Reglamento de la LISR continuará aplicándose en lo que no se oponga a la nueva Ley y hasta en tanto no se expida un nuevo Reglamento. Es importante mencionar que, aún y cuando se abroga la LISR vigente al 31 de diciembre de 2013, subsisten en la nueva Ley la mayoría de las disposiciones contenidas en la Ley que se abroga. Beneficio de los tratados para evitar la doble tributación. Tratándose de operaciones entre partes relacionadas, las autoridades fiscales podrán solicitar al contribuyente residente en el extranjero que acredite la existencia de una doble tributación jurídica, a través de una manifestación bajo protesta de decir

verdad firmada por su representante legal, en la que expresamente señale que los ingresos sujetos a imposición en México y respecto de los cuales se pretendan aplicar los beneficios del tratado para evitar la doble tributación, también se encuentran gravados en su país de residencia; para lo que, deberá indicar las disposiciones jurídicas aplicables; así como, aquella documentación que el contribuyente considere necesaria para tales efectos.

Acreditamiento del ISR pagado en el extranjero. Se establece un nuevo mecanismo; así como, nuevas reglas para determinar el acreditamiento del ISR pagado en el extranjero. **Tasa del ISR.** Durante el ejercicio fiscal de 2014 la tasa impositiva del Impuesto Sobre la Renta (ISR) para personas morales continuará siendo del 30 %. **Obligaciones fiscales.** Para las personas morales que paguen dividendos o utilidades, se establece la obligación de efectuar los pagos con cheque nominativo o a través de transferencia de fondos a la cuenta de dichos accionistas; así como, la de proporcionar a las personas físicas o morales la constancia de retención correspondiente. Cabe señalar que a partir del 1° de enero de 2014 las personas morales residentes en México que distribuyan dividendos o utilidades deberán retener un 10 % del ISR sobre el pago de dichos dividendos, cuando se distribuyan a personas físicas y a residentes en el extranjero.

Ingresos Por Dividendos

Las personas físicas deberán de pagar un impuesto del 10 % sobre el monto de dividendos que hayan recibido de personas morales. En caso de que el pago del dividendo lo haga una persona moral residente en México, ésta deberá de hacer la retención y enterar de dicho impuesto. En caso que el dividendo se haya pagado por una persona moral residente en el extranjero, el impuesto deberá de ser enterado directamente por la persona física que recibe el dividendo. **Ley del Impuesto al Valor Agregado.** Eliminación tasa preferencial en región fronteriza Se elimina la tasa de los 11 % para actos y actividades desarrollados en región fronteriza, para homologarlo al 16 % en todo el país, eliminación de tasa 0 % para ciertos productos y servicios. Se gravan a la tasa del 16 % la enajenación de los siguientes productos: Mascotas y alimentos para mascotas. Los chicles o gomas de mascar. Servicios de hotelería y conexos para participar en congresos. En el caso de Impuestos, los flujos de efectivo toman un papel importante en la determinación de los mismos, como sigue:

El 14 de septiembre de 2007 el Congreso de la Unión aprobó la Ley del Impuesto a Tasa Única (IETU). Esta Ley fue publicada el 1° de octubre de ese mismo año en el Diario Oficial de la Federación, y está vigente a partir del 1° de enero de 2008 hasta diciembre del 2013. El IETU sustituye al Impuesto al Activo (IA), el cual estuvo vigente de 1989 – hasta 2007.

La base del impuesto es el diferencial que existe entre los ingresos, costos y gastos autorizados por la Ley del IETU y son similares a los que se consideran para la determinación del Impuesto al Valor Agregado (IVA). Es importante señalar que los ingresos, costos y gastos se determinan sobre la base de flujo de efectivo. También no debemos olvidar que en muchas ocasiones las decisiones de reformas fiscales de nuestro país no necesariamente han sido una parte fundamental de lo que mueve o motiva a los políticos en turno, sino más bien son una forma de hacer frente a problemas inevitables como lo explica (Sobarzo Fimbres, 2012) “De las reformas parciales de las últimas décadas destacan dos características importantes. En su mayoría se han realizado en etapas inmediatamente posteriores a una crisis económica con el propósito de resarcir la caída de los ingresos públicos y, quizá como consecuencia de esto, se han diseñado no como una estrategia de política pública de largo plazo sino como respuesta a las exigencias de los cambios y ajustes tan fuertes que se han provocado con posteridad a los periodos de crisis”.

RESULTADOS

En las últimas 3 décadas se han realizado diversas reformas fiscales en nuestro país en busca de una mejor y mayor recaudación de impuestos, donde se incluya a todo tipo de contribuyentes, procurando una equidad en el pago de los impuestos. Aunque se han tenido mejoras en las diversas leyes impositivas, distan mucho ser a una verdadera reforma fiscal basada en un sistema que otorgue seguridad jurídica, mediante el respeto de los principios constitucionales de los impuestos, acompañado de un marco normativo sencillo y comprensible que coadyuve al fortalecimiento de las haciendas de los Estados y de los Municipios, mediante innovaciones en controles sectoriales, paquetes de reducción de déficit público, con una mayor aplicación de tecnologías de información que faciliten los procedimientos de recaudación y asignación. Otro factor importante que mucho se ha descuidado es retribuir al contribuyente, es decir que aparte de realizar obras de beneficio social, de servicios e infraestructura, la hacienda pública ha descuidado su labor de ser un medio de redistribución de la riqueza generada en el país.

CONCLUSIONES

El nacimiento de la obligación tributaria es muy similar en varios países, su origen es la constitución de cada país, y en base a ella, se elaboran y promulgan las diversas leyes tributarias como son: LISR, LIVA, etc., en las cuales se consigna específicamente la obligación tributaria de acuerdo a su naturaleza. Para el estudio se revisó la Constitución Mexicana que en su artículo 31, la Constitución Española, en su numeral 31 y la Constitución Italiana en el diverso 53, todos los artículos contienen en su texto la obligación de aportar al gasto público a través de las contribuciones. En México no se ha resuelto el problema de la tributación y fiscalidad, a pesar de que cada año el preparar y revisar el presupuesto de ingresos se reforman y adicionan diversos ordenamientos de leyes tributarias no se ha logrado una verdadera reforma que sea recaudatoria para alcanzar a cubrir el gasto público sin depender de los ingresos petroleros. La reforma fiscal estructural, continúa permanentemente aplazada porque no se han alcanzado los acuerdos políticos necesarios, pese a que todos los interlocutores coinciden en su necesidad.

El problema destaca que, en materia tributaria, el país prácticamente ha permanecido estancado en las últimas tres décadas, toda vez que, como proporción de su producto interno bruto (PIB), la recaudación tributaria no petrolera ha oscilado alrededor de los diez puntos porcentuales. Aproximadamente un tercio de la recaudación total ha provenido de los excedentes de la exportación petrolera. En consecuencia, se plantea que una reforma tributaria exitosa debería entonces generar entre cinco y seis puntos porcentuales adicionales, a fin de eliminar la fuerte dependencia de ingresos del petróleo, que en materia tributaria tiene el país. Entre estos retos destacan los siguientes: reducir su dependencia de los ingresos petroleros; elevar su tasa de crecimiento; mejorar la sostenibilidad fiscal mediante la eficiencia y eficacia del gasto público; y mejorar la rendición de cuentas del gasto a nivel subnacional. La reforma fiscal mermará o disminuirá el flujo de efectivo de las empresas por el efecto de los impuestos.

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MPYMES CON PERMANENCIA EN LA REGIÓN CENTRO DEL ESTADO DE COAHUILA Y SU VISION CON LIDERAZGO: TRES CASOS

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RESUMEN

El presente trabajo describe el desarrollo que han tenido las MPYMES ubicadas en la región centro del Estado de Coahuila. Las buenas prácticas empresariales han permitido un desarrollo sostenible y respetuoso con los aspectos económicos, sociales y medioambientales el cual se refleja en el crecimiento de las MPYMES en los tres sectores: industria, comercio y servicios. A pesar de las dificultades que se presentan como son la situación económica de la región y de la misma empresa, la competencia, entre otros, se busca la manera adecuada para sobrellevarlas y permanecer vigente en el mercado y seguir proporcionando los empleos que tanto se necesita. No es fácil para las empresas tener permanencia, ya que al principio se batalla, sobre todo por el aspecto económico y la administración adecuada, el conseguir y mantener cautivos a los clientes y un aspecto muy importante: el personal que se debe de capacitar, adiestrar y motivar evitando la rotación ya que esto tiene un alto costo para la empresa. En la estructura del trabajo se presenta una revisión de conceptos teóricos, el entorno geográfico y económico de las MPYMES, la evolución histórica de las MPYMES participantes y la recolección de la información en las tres MPYMES de distinto giro. Los resultados preliminares de estas empresas muestran las contribuciones que las MPYMES tienen en la región centro del estado de Coahuila.

PALABRAS CLAVE: Visión, Empresa, Liderazgo, Desarrollo Regional

MSMEs TO STAY IN THE CENTER OF THE STATE OF COAHUILA REGION AND THEIR VISION WITH LEADERSHIP: THREE CASES

ABSTRACT

This paper describes the development that have MSMEs located in the central region of the state of Coahuila. Good business practices have enabled sustainable and respectful of economic, social and environmental aspects which is reflected in the growth of MSMEs development in the three sectors: industry, trade and services. Despite the difficulties encountered such as the economic situation of the region and of the same company, competition, among others, seeks the proper way to overcome them and stay current market and continue to provide the jobs that much needed. It is not easy for companies to have permanence, since at first battle, especially the economic aspect and the proper administration, getting and keeping captive customers and a very important aspect: personnel must train, train and motivate preventing rotation as this that this is costly for the company. In the structure of work review of theoretical concepts, geographic and economic environment of MSMEs, the historical evolution of the participating MSMEs and gathering of information presentauna in three different turn MSMEs Preliminary results of these companies show the contributions MSMEs are in the central region of the state of Coahuila.

KEYWORDS: Vision, Business, Leadership, Regional Development

INTRODUCCIÓN

Está íntimamente relacionado el desarrollo regional con la forma de enfrentar los mercados globalizados, el cual aparentemente muestra un crecimiento desequilibrado no acorde con el desarrollo sostenible de la propia región, sin embargo, la evolución histórica de las MPYMES en el entorno geográfico y económico de Monclova y la región, hace evidente que el desarrollo sostenible ha provocando cambios importantes en la composición de la economía. La región conocida como centro-desierto donde se localiza la ciudad de Monclova, sustenta su economía principalmente en la explotación minero-siderúrgica, en particular la industria metalmecánica, la cual, a últimas fechas, ha generado el desarrollo de un gran mercado de servicios que atienden a las propias industrias así como a los habitantes que directa o indirectamente dependen de ella. Zadek (2001) (Martínez Cerna, Luis, Universidad de Deusto, San Sebastian, España.), afirma que el papel que desempeña el sector empresarial en la sociedad es la política pública más importante del siglo, toda vez que muestra la magnitud que este sector puede tener en la solución de los problemas que afectan a la sociedad en su conjunto. La capacidad que tienen los emprendedores visionarios para fomentar el desarrollo económico y la voluntad para enfrentar y asumir cuestiones sociales constituyen una poderosa razón para centrar la atención en el desarrollo de las MPYMES.

REVISIÓN DE LITERATURA

Empresario y empresa En el ámbito de los negocios, el emprendedor es un empresario; es el propietario de una empresa comercial con fines de lucro. Para el académico emprender es un vocablo que denota un perfil, un conjunto de características que hacen actuar a una persona de una manera determinada y le permiten mostrar ciertas competencias para visualizar, definir y alcanzar objetivos. (Alcazar, Rafael, 2000) Los emprendedores visionarios se caracterizan porque en un momento de su existencia se levantan por la madrugada, contemplan el firmamento y se inspiran al contemplar la estrella del oriente, imaginando un mundo diferente a su realidad, iniciando así la materialización de sus sueños, la gran empresa de su vida ¿Qué es la Empresa?, se entiende como la acción de emprender y cosa que se emprende; esfuerzo grande realizado por alguien para emprender un negocio; asimismo como unidad económica independiente de quienes la constituyen, donde convergen dos tipos de intereses, uno al interior y el otro al exterior de sus dueños.

Ambos intereses tienden a satisfacer una necesidad, investida de derechos y obligaciones, con o sin personalidad jurídica propia y con o sin un fin preponderantemente lucrativo. Es una organización con fines de lucro dedicada a la producción y/o comercialización de bienes y servicios (Chiavenato, 2009) Para los efectos legales la persona moral o empresa se considera como cualquier individuo y se le conceden todos los privilegios de la persona física, su personalidad jurídica se inicia con la inscripción de su acta constitutiva, en el Registro Público de la Propiedad y Comercio, extinguiéndose sus derechos por voluntad de sus dueños, por prescripción de la propia ley o por término de su objetivo social. Los fines inmediatos de la empresa, al interior de sus dueños es la obtención de un beneficio económico, compartido con sus colaboradores y el gobierno, al exterior, a satisfacer necesidades mediante la producción de un bien o servicio dirigido a un mercado demandante, igualmente como si se tratara de una persona física.

Clasificación de las Empresas

Las empresas se clasifican en razón de su tamaño, esto no responde a un tecnicismo administrativo, la realidad se deriva de su propia problemática, existen empresas: micro, pequeñas, medianas y grandes. Hay distintos criterios para definir la magnitud de la empresa, siendo éstos: el importe del capital invertido, el mercado que satisface, el volumen de producción, la capacidad financiera, el número de colaboradores, operarios, técnicos o ejecutivos ocupados, la complejidad de la organización o el uso de tecnología. Las empresas del país giran alrededor de la economía nacional, bajo un orden y equilibrio, susceptibles a las fuerzas económicas de las grandes potencias, conocido actualmente este fenómeno como comercio global.

Liderazgo

Esquivel Ortiz (2000) (Rodríguez, *Mentefactura una nueva visión empresarial*, Cap. 1. Pág. 17) dice que “El líder emprendedor es un ser que inspira confianza e influye en sus seguidores, capaz de coordinar los esfuerzos convergentes en la empresa, que conjuga la voluntad de todos sus miembros, la transforma en un solo pensamiento, que añade valor a cada elemento y su visión la enfoca al logro del deleite de los participantes que integran el conjunto social.” Los colaboradores esperan que su Líder los conduzca por el camino para alcanzar el éxito de la empresa y de ellos. Para que esto suceda, el Líder que dirige ejercerá poder y autoridad sobre sus colaboradores y los demás actores social, exigiendo resultados y esto generalmente no les gusta y por otro lado si no exige no hay éxito y esto tampoco gusta a nadie, he aquí la paradoja, el gran reto del Líder que dirige. A las personas no les gusta que nadie los mande, por lo tanto dirigir efectivamente y con visión del futuro requiere de una habilidad indispensable para el logro del éxito de las MPYMES. Por lo tanto liderazgo es el proceso de dirigir e influir en las actividades laborales de los demás miembros de un grupo (Altra, 2005) La MPYME necesita ser tan resistente como su Líder en función de Director, en el escenario de los negocios los colaboradores están dispuestos a seguir e interpretar armónicamente lo contenido en la declaración de la visión, misión, valores, metas y estrategias, acorde con el mensaje recibido de los clientes. El Director, es la única persona que se ocupa de coordinar los esfuerzos, “No puede permitirse el lujo de prestar atención excesiva a cualesquier aspecto particular de las operaciones, debe estar alerta de que todo el sistema funcione”. Su principal tarea consiste en integrar las diferentes partes que conforman el sistema en un todo, capaz de funcionar sin interrupción.

Visión: Cuando empresa adopta la visión de su Líder sufre una transformación buena o mala, los colaboradores a partir de ese momento suscriben el compromiso más importante de su existencia, por lo tanto el cuerpo directivo velará para que dicha visión se cumpla fielmente como se formuló, ya que su establecimiento se hace a partir de un planteamiento y análisis de sus fuerzas y debilidades, incluyendo en ello una serie de supuestos alcanzables. La visión del futuro acorde a la misión debe definirse desde que surge el deseo de iniciar la empresa y mantenerla viva como lámpara encendida entre sus colaboradores a través de una comunicación constante, como si se tratara de un ritual de culto, recordando a diario que la misión de la empresa está orientada al logro de la satisfacción total de todos los actores sociales. La visión es la habilidad de soñar e imaginar el mundo como pudiera ser y no como se ve, intuir el futuro, es transformar los pensamientos abstractos en cosas útiles, viajar a través de lo desconocido y hacer realidad lo soñado, crear el futuro hoy es aceptar que todas las cosas pueden cambiar, es anticiparse a la realidad del tiempo, ver las cosas factibles a partir de imágenes abstractas o difusas, es la capacidad de hacer primero las cosas en la mente y después transformarlas con las manos.

La herramienta más efectiva e imponente para comunicar la visión, es exaltar el valor de pertinencia a la organización, divulgando dicha visión con claridad y manifestando el propósito entre los colaboradores, inculcando y promoviendo el sentido de “propiedad” ya que esto provoca por consecuencia, una gran satisfacción, responsabilidad y compromiso para quienes la practican. Cuando los colaboradores entienden exacta y completamente el que hacer y el porqué, entonces estarán dispuestos para aceptar la responsabilidad. La creación del futuro empieza hoy con una gran visión, es lo que el Líder empresarial quiere que suceda, a donde quiere llegar, es la razón de su existencia. ¿Cual es el punto de partida para lograr la visión? La inspiración empieza cuando se conoce a los clientes, entonces serán los clientes quienes marcarán el rumbo que hará de seguir la empresa. Misión: Una buena misión se estructurará considerando tres vertientes: Definir a que tipo de clientes se desea servir, identificar los productos o servicios a ofrecer y las aptitudes que se propone entregar a dichos clientes y describir la posición en el mercado a lograr. “La misión de la empresa no está en la rentabilidad, es una condición necesaria para la existencia, sólo es un medio de alcanzar los fines más importantes, no es un fin en sí misma, para muchas empresas visionarias las utilidades son como el aire que se respira, el alimento, el agua y la sangre para el organismo, no son el objeto de la vida, pero sin ellos no hay vida” “El fin, en realidad es triunfar y el triunfo solo se juzga por el criterio del cliente y desde adentro por hacer algo del cual podamos enorgullecernos, en esto consiste

nuestra misión, si logramos proporcionar la satisfacción y el deleite a todos los actores sociales, entonces seremos rentables”.

Metas: La fijación de las metas no es cosa sencilla, el Líder Empresarial paradójicamente está relacionado con los demás y al mismo tiempo lejos del conjunto social. El trabajo a realizar se convierte en una extensión de sí mismo y expresa algo de él, su estilo, su capacidad de respuesta, el modo de enfrentarse y resolver los problemas propios de la actividad, cuanto más asertivo sea con relación a la planeación de los trabajos que se incluyen en el plan de negocios y más dispuesto se halle de demostrar “Ese soy yo” más satisfacción obtendrá al momento de la realidad. En la medida que las estructuras lo impidan, surgirán las insatisfacciones, el resentimiento y la alineación e incluso la desesperación del no poder cumplir. La planeación de las metas alcanzables tiene como punto de partida cinco grandes vertientes: Orientación activa, Capacidad para la división del trabajo, Control de ansiedades y temores, Buenas relaciones interpersonales con los colaboradores, Negociación de conflictos.

Estrategias: El diseño de estrategias orientadas al deleite del conjunto social es tarea del Líder empresarial. La estructuración, formulación e implementación de las estrategias estarán encomendadas a distintos colaboradores profesionales expertos, responsables y comprometidos con la empresa y su Líder empresarial: como el Director General, Directores de área o gerentes de operación, quienes en primera instancia deben cumplir y hacer cumplir la visión y misión, quienes serán capaces de articular Planes de Negocios que cumplan con los más altos intereses y al logro de sus metas. Las estrategias antes de ponerse en práctica es recomendable someterlas a la aprobación del consejo de administración.

Las estrategias se integran por diferentes planes de acción a ejecutar diariamente en forma consistente, por lo tanto cada integrante actuará en armonía con la visión y de acuerdo al puesto que desempeña, para eso es necesario definir algunas tácticas operativas que los colaboradores sean capaces de interpretar y aplicar en forma sistemática, para ello se requiere: Formular metas de trabajo, Enfocar las tareas a realizar, Promover habilidades, desarrollar actitudes positivas, delegar autoridad, fomentar las buenas relaciones, estimular la comunicación y reconocer el mérito a tiempo.

El Desarrollo de las MPYMES En Monclova y la Región

El estado de Coahuila de Zaragoza ocupa una extensión territorial de 151,571 km², es el tercer estado con mayor superficie en el país, se integra por 38 Municipios, con una población total de 2.748,36 (INEGI, 2010) distribuida en 1.364,470 Hombres y 1.383,896 Mujeres, con una tasa de crecimiento promedio anual de 1.5% y una edad mediana de 25 años. Los municipios de Saltillo, Torreón, Monclova, Piedras Negras y Acuña, concentran el 68% de la población total de la entidad, con una esperanza de vida al nacer de 74.8 años. La población escolar es de 916,027, localizados en 5,860 escuelas y con 47,966 docentes, solo el 3.3% es población analfabeta Aspectos Económicos: La entidad cuenta con una población ocupada de 1'040,436 personas. El 5.5% participa en sector primario, el 33.7% en la actividad industrial y el 60.6% en el sector servicios. Ocupa el 11° lugar en aportación al PIB Nacional el 3.1% del mismo. En Coahuila se produce 1 de cada 4 vehículos de México. Es un estado con potencial para desarrollar actividades vinculadas a la industria de las Tecnologías de Información. Monclova y la región: Se eligió el Municipio de Monclova por sus condiciones geográficas y económicas, ya que es la columna vertebral del Estado, se comunica por carretera al norte con Piedras Negras (frontera) al sur con Torreón y Saltillo y con ciudades vecinas como Monterrey, N. L y Nuevo Laredo, Tamps. Es el mercado acerero más importante del país y una de las zonas industriales de mayor relevancia que, sumado a su infraestructura moderna, la convierte en un lugar potencial para el establecimiento de cualquier tipo de industria. En la Tabla .1 se muestra el crecimiento alcanzado por las empresas en el Estado, de acuerdo a los datos del Sistema de Información Empresarial. Esta información parte de los años 90s a la fecha, para tener un mejor panorama del desarrollo de las MPYMES en esta década.

Tabla 1: Composición Por Tamaño y Por Empresas Establecidas Anualmente (Participación Porcentual)

Tipo De Empresa	1994/1997	1998/ 2001	2002/ 2005	2006/ 2008
Micros	94.9	94.4	97.5	93.8
Pequeñas	4.0	3.7	1.6	4.2
Medianas	0.9	1.5	0.5	1.8
Grandes	0.2	0.4	0.4	0.2
TOTAL	100	100	100	100

Fuente: [Http://www.Siem.Gob.Mx](http://www.Siem.Gob.Mx)

De las 11,622 empresas localizadas en el Estado, destacan los municipios de: Saltillo con 6,823, Torreón con 2,077, Piedras Negras con 690 y Monclova con 563, mas las empresas localizadas en el área conurbana,

Tabla 2: Estructura de la Población Ocupada Por Rama de Actividad (%)

	1990 1995	1996 2001	2002 a la fecha
Servicio, comunicaciones y transportes	28.6	28.9	35.0
Actividades primarias	39	33	25.3
Comercio	12	17.7	18.8
Minería, electricidad y manufacturas	9.8	11.9	11.2
Gobierno	5.2	3.8	4.2
Construcción	3.3	4.6	2.6
No especificado	2.1	0.1	2.9

Fuente: <http://www.siem.gob.mx>

Importancia de las MPYMES Es importante resaltar algunos de los factores que determinan la importancia de las MPYMES en México:

Generan más empleos que los negocios grandes.

Innovan y producen más avances tecnológicos que los grandes.

Son más resistentes a cambios sociales y ambientales.

Son interesantes para los profesionales y en muchos casos, el reto intelectual en un negocio pequeño es mayor que el de una empresa grande.

Lo que es una innovación con riesgos para la gran empresa, es una oportunidad para las MPYMES.

Tienden a innovar, las grandes tienden a adquirir.

En México el 91.6% del total de las empresas mexicanas son MPYMES, 6.3% pequeñas, 1.2% medianas, 0.9 grandes, demuestra la relevante importancia que han adquirido, tanto como elemento impulsor de la economía nacional, como espacio de acción para los empresarios, donde su capacidad de creatividad e innovación se ponen a prueba a cada momento. Para clasificar a las empresas se consideran los siguientes elementos, estos son: Activos, Ventas o el Personal empleado. A manera de ejemplo se compara esta clasificación con otros países.

Empresas En Monclova y la Región, Evolución Histórica

En julio de 1942 se inicia la transformación de la ciudad de Monclova y arranca el desarrollo industrial de la región, con el establecimiento de Altos Hornos de México, S A., (AHMSA) quien tenía la misión de producir acero para sustituir las importaciones que México hacía del extranjero y que con motivo de la II guerra mundial cada vez más se encarecía. Antes de esta fecha la economía de la región giraba alrededor de la agricultura y el Ferrocarril. El director General de aquellos días tuvo la visión de crear un grupo industrial denominado Monclova, emprendiendo una serie de empresas que coadyuvaran con el objetivo de AHMSA, así la región pasó de agrícola a industrial, a la muerte de este gran hombre acaecida en 1973 misma que coincide con un cambio de la administración de la empresa la que pasa a ser totalmente de

participación estatal, con la nueva visión gubernamental vendría a influir en el desarrollo de la ciudad; al mismo tiempo se inicia la operación de una segunda planta siderúrgica, con esta inversión se provocaría una explosión demográfica de la región la que demandaba nuevos satisfactores a sus necesidades elementales, tales como: vivienda, educación, salud, comercio, etc.

Tabla 3: Clasificación de las Empresas

Tamaño de la Empresa	México	Francia	Gran Bretaña	Unión Europea
Micro	Hasta 15	Hasta 10	200	Hasta 10
Pequeña	16 /100	11 /500	201/500	11 /99
Mediana	101/ 250	501 /2000	501/1000	100 / 499
Grande	mas de 251	mas de2001	1001/10,000	mas de 500
Muy grande			mas de 10,001	

Fuente: Censo 1999. Revista Comercio Exterior, 1999

Consecuente con este desarrollo, se agiliza el ferrocarril, el transporte de carga, el sistema financiero, y todo ello se refleja en el comercio e insipientemente en otros servicios relacionados con el turismo, salud y educación. En 1988 con la desincorporación de las empresas que formaban el grupo AHMSA, y que recayeron en nuevos inversionistas se produce un cambio total de rumbo, se inicia una nueva etapa de desarrollo, es el caso de: Trinity Industries, PROTUMSA, Equipos Mineros, INMAGUSA, etc., y simultáneamente otros extranjeros ponen sus ojos en la industria de Monclova, se crean varias maquiladoras textiles que mas tarde desaparecieron, como la vocación de la ciudad y la región continúa siendo siderúrgica y metalúrgica surgen empresas de fundición tales como: Teksid hierro, Nemas, Alloys, y otras al servicio de la industria automotriz. Este desarrollo conlleva un crecimiento poblacional y con ella aparecen un sin fin de MPYMES dedicadas a abastecer a las propias industrias, o bien a satisfacer los requerimientos de la población en general. Hacia el año 2000, surge una oferta grande de diversos productos y servicios a través de una serie de franquicias comerciales, tales como Mac Donald, KFC, comidas rápidas con servicio a domicilio, de hotelería, tiendas de autoservicio y distribuidoras de automóviles, maquinaria, herramientas, refacciones, materiales de construcción de toda índole, en la educación, colegios y universidades y en salud, hospitales privados con servicios de especialidad, en fin se multiplica la oferta y la demanda de la economía local. En el mes de marzo empezarán a operar el EHB y Sams, Club.

Descripción de Casos

Como sería interminable la lista de las nuevas empresas instaladas en Monclova y la región, y la diversidad de empresarios y estilos de administrar, solo nos avocamos a describir como muestra tres MPYMES, una del sector Servicios, otra del sector Metalmecánica y otra del sector Textil. Sector Servicios: Aluminios, tiene como misión la fabricación de puertas y ventanas de vidrio y aluminio, y su visión ser la primera opción de la industria de la construcción y el público en general en materia de decoración de interiores y exteriores, la iniciaron hace 15 años un matrimonio, quienes atienden los aspectos de administración y ventas.

En los últimos tres años el ingeniero definió su visión y por consecuencia efectuó un cambio total en la administración de la empresa y un cambio de imagen, realizó un estudio de mercado y lo puso en práctica, hizo innovaciones al edificio, espacio y fachada, adquirió nueva maquinaria e invirtió en capacitación de su personal, con objeto de hacer más eficiente y expedito el servicio de fabricación y colocación de vidrios de acuerdo a la demanda de sus clientes, actualmente cuenta con 10 colaboradores, como parte de la mejora continua se logró la introducción de puertas y ventanas de aluminio imitación madera, de importación, utilizando vidrios de diversos calibres, figuras y colores de origen nacional producidos con la calidad de Vitromex de México, el éxito de la empresa radica en primer término el haber sobrevivido a las crisis económicas del pasado que tuvo que sortear, a partir de la nueva visión, se produjo un cambio sustancial,

al centrar la atención en sus clientes, en lograr que los colaboradores aprendieran a hacer los trabajos con excelente calidad a tiempo y con mínimos desperdicios, y sobretodo hacer las cosas bien para ofrecer precios competitivos de acuerdo con el requerimiento del cliente; en cuanto a la competencia han surgido algunos otros establecimientos con productos similares, sin embargo, no han afectado sus ventas, la empresa sigue disfrutando de gran prestigio lo que le ha permitido mantener el mercado meta del ramo. Su meta es mantener la oferta centrada en la atención de los clientes ofreciendo productos innovadores de excelente calidad a precios competitivos.

Sector Metalmecánica: La empresa tiene como misión la administración de procesos de transformación metálica, diseño fabricación y maquila de productos especiales requeridos por los clientes, cuenta con maquinaria para el maquinado de piezas y refacciones para la industria en general, utilizando diversas materias primas, tales como: aceros comerciales, especiales e inoxidables, aluminio, cobre, bronce y melamina, además cuenta con servicio de forja y pailería, fue establecida en julio de 1984, iniciando como una comercializadora de metales, posteriormente se fue integrando y orientando a la prestación de servicios especializados, en los últimos dos años se tuvo una nueva visión de la empresa realizando cambios en su imagen y capacitación del personal, de tal suerte que se lograra una mayor eficiencia con la consabida reducción de costos. No solo cuenta con maquinaria especializada para cada tipo de maquinados, su éxito lo ha alcanzado a través de la atención personalizada del cliente, siempre buscando satisfacer sus requerimientos.

En la región hablar de maquinados es un tema común, dado que hay muchos talleres que ofrecen estos servicios, la diferencia entre unos y otros radica en la calidad, tiempo de entrega y precio. A partir de la nueva visión, se produjo un cambio sustancial, al centrar la atención en sus clientes, diversificar sus productos, en lograr que los colaboradores aprendieran a identificarse con la misión de la empresa y la visión de largo plazo, procurando los mínimos desperdicios, otra parte del éxito de la empresa fue salir bien librada de las crisis económica del pasado, atender nuevos clientes fuera de la región, ofrecer precios competitivos cumpliendo escrupulosamente con las especificaciones técnicas exigidas por las normas nacionales e internacionales, en una palabra hacer realidad en tiempo y forma lo que el cliente requiere.

Sector Textil: Uniformes esta empresa tiene como misión la fabricación, distribución y venta de toda clase de prendas de vestir para personal de la industria, comercio y servicios, ofreciendo el servicio de bordado y personalizado. Su visión ser una empresa especializada en prendas para hombre, de excelente calidad en telas y manufactura, inició en 1991, con la adquisición de la maquinaria de una empresa maquiladora de productos de piel que operaba en una ciudad cercana a Monclova, las máquinas se adecuaron para costurar prendas de vestir, especializándose en ropa industrial para hombre, pantalón, overol, camisa y chamarras; en 1997 se adquiere una máquina bordadora siendo la primera en su tipo en la región, esto le permitió un mayor desarrollo a la actividad, sus dos hijos se especializaron en ingeniería textil, en el 2003 uno de los hijos se hace cargo del negocio, se ha podido conservar las instalaciones y maquinaria intacta dado que la empresa nunca contrajo pasivos, lo que le ha permitido mantenerse en el mercado. La competencia en el ramo textil es muy fuerte, dado que existen muchos talleres que producen uniformes, principalmente de tipo escolar, los cuales no requieren facturar al cliente, por lo tanto se convierte en una competencia desleal contra las empresas que fabrican prendas para el servicio de la industria y que deben extender comprobante fiscal, esta situación es el que marca la diferencia entre unos y otros. Cuenta con 8 colaboradores. El éxito de esta empresa radica en el dominio del diseño, manejo de telas, la diversificación de productos, al interior, y a la atención personalizada del cliente, calidad a precios competitivos y oportunidad al exterior.

METODOLOGIA

Recolección de la información de las MPYMES La investigación es de tipo bibliográfica descriptiva principalmente, sin embargo, se consideró pertinente utilizar algunos instrumentos de recolección y análisis de datos, tales como:

Análisis documental: Para conformar el marco teórico del trabajo final se realizó una revisión de fuentes documentales bibliográficas, a efecto de estructurar el cuerpo teórico conceptual del trabajo (actualmente en curso). Todo lo anterior servirá de base para sustentarlo metodológicamente.

Entrevista (cuestionario estructurado): Este documento como forma de recolección de datos, permitirá recopilar y conocer desde fuentes primarias de las MPYMES toda aquella información relacionada con su evolución lo que permite aproximarse al conocimiento del estado del arte, atendiendo las opiniones de los empresarios sobre las acciones adoptadas, mismas que se detallan en los resultados.

RESULTADOS

Las MPYMES a pesar de la falta de recursos económicos disponibles están realizando un esfuerzo grande para capacitar el Talento Humano, las empresas entrevistadas efectúan la selección y reclutamiento de sus colaboradores de una manera formal, recompensan la promoción de individuos destacados, promueven y recompensan el desarrollo de talentos, delegan autoridad y evalúan el desempeño del personal de mandos medios, en ninguna de las empresas entrevistadas trabajan menores de edad y no cuentan con un reglamento interior de trabajo, promueven la salud y el bienestar de sus colaboradores. Para las MPYMES ha representado un verdadero reto adoptar los principios que rigen la calidad, que el personal conozcan la misión y visión y ejerciten valores distintivos que les permite competir e innovar sus procesos y productos, En materia de producción todas coincidieron en que sus insumos cumplen con las normas más relevantes y sus proveedores conocen sus expectativas. Por lo que corresponde a la Comercialización, todas coincidieron en que tienen conocimiento pleno de sus clientes, que cuentan con una política centrada en la atención y servicio al cliente, Por último los avances logrados pueden generalizarse a otras empresas, las personas entrevistadas comentaron que no es fácil implementar nuevos métodos de trabajo que cumplan con las exigencias del cliente, pero que las MPYMES pueden lograrlo si aprenden a centrar la atención en los requerimientos del cliente. Los entrevistados solicitaron que posteriormente se les retroalimentara de los resultados obtenidos en este trabajo para conocer una opinión externa y sobre todo que pueden hacer para mejorar.

CONCLUSIONES

Las MPYMES como organizaciones sociales regionales están enfrentando un nuevo reto, por un lado, generar riqueza y lograr una expansión y al mismo tiempo lograr una eficiente integración económica-financiera que les permita mantener sus operaciones en niveles competitivos aprovechando el crecimiento sostenido de la región. Las tres MPYMES están trabajando como toda organización mexicana siempre atentas a las presiones del mercado globalizado, sin embargo, a pesar de la situación económica cambiante por la que atraviesa la región, los empresarios líderes están ocupadas en subsanar su propias omisiones, en la mayoría de ellas, están reinvertiendo parte de sus utilidades en proyectos medioambientales y sociales, empeñados a orientar su visión al logro de un futuro cierto que les asegure un entorno sostenible, una permanencia en el mercado, además cumplir con la misión que cada empresa se ha propuesto buscando siempre el fiel cumplimiento de sus actividades, atendiendo las exigencias de su clientes, capacitando a su personal, innovando sus productos y servicios, luchando con la competencia para que no los saquen del mercado, en síntesis la evolución de las MPYMES aunque son pequeños negocios son invencibles líderes de la economía local.

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LOS FACTORES AMBIENTE FÍSICO Y TECNOLOGÍA COMO PARTE DEL CLIMA ORGANIZACIONAL EN LA UACA UAZ

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RESUMEN

El presente trabajo realiza un análisis de los Factores Ambiente Físico y Tecnología como parte del clima organizacional. El objetivo que se pretende es determinar las principales diferencias que se generan en los subgrupos de los diferentes actores de la Unidad Académica de Contaduría y Administración de la Universidad Autónoma de Zacatecas (UACA UAZ). El método aplicado es un análisis de frecuencias para determinar las condiciones en las que se encuentran los actores con respecto a sus características. Se continúa con un análisis de correlaciones de Spearman por ser datos no paramétricos y se realiza una comparación de las características de los diferentes factores presentados para su análisis. Se aplicó un cuestionario de 142 reactivos a los diversos integrantes de la Organización, pero para el presente estudio se toman solamente las preguntas correspondientes a los factores que ya se mencionaron. Se identificó que la diferencia de percepción del Factor Ambiente Físico está más diferenciado en los integrantes de la Maestría en Administración de la Facultad, a pesar de que las observaciones realizadas por los investigadores es el que posee más condiciones positivas que lo diferencian del resto. La tecnología resulta un factor diferenciante principalmente para los integrantes de la Licenciatura en Contaduría, pues perciben que esta característica ha desarrollado procesos que impactan más en los diferentes procesos en los que está involucrada la UACA. Como era de esperarse se comprueba que la diferencia de percepción del clima organizacional existe entre los estudiantes y los docentes, pero se toma en cuenta a los trabajadores no docentes que tienen un planteamiento ligeramente diferente de los otros dos, destacando su diferencia en la percepción de los espacios físicos en los que está inmersa la Escuela. Se rechaza la hipótesis planteada acerca de la igualdad de percepción de estos factores influyentes del clima organizacional en esta organización por parte de los diferentes grupos en los que se puede subdividir a los actores.

PALABRAS CLAVE: Clima organizacional, Universidad, Ambiente físico, Tecnología institucional.

PHYSICAL ENVIRONMENT AND TECHNOLOGY FACTORS AS PART OF THE ORGANIZATIONAL CLIMATE IN UACA UAZ

ABSTRACT

This paper analyzes the factors “Physical Environment” and “Technology” as a part of the organizational climate. The objective is to identify the main differences generated in the subgroups of the different actors of the Academic Unit of Accounting and Administration at the Autonomous University of Zacatecas (UACA UAZ). The method used is a frequency analysis to determine the conditions in which the actors are about to their characteristics. It continues with Spearman correlation analysis, due to the data are nonparametric, and a comparison of the characteristics of the different factors submitted for analysis is performed. A questionnaire of 142 questions to the various members of the Organization was implemented, for these studies are taken only the questions related to the factors already mentioned. It was identified that the difference in perception of the Physical Environment Factor is more differentiated members of the MBA Faculty, although the observations made by the researchers is the one with more positive conditions that differentiate it from the rest. The technology is a differentiating factor, mainly for members of the Bachelor of Accounting, as they perceive that this feature has developed processes that impact more on the different

processes that are involved in UACA. As expected it is found that the difference in perception of the organizational climate between students and teachers, but takes into account the non-teaching staff who have a slightly different approach from the other two, highlighting the difference in her perception the physical spaces in which the school is involved. The hypothesis about equality of perception of these influential factors of organizational climate in this organization by the different groups that can be subdivided actors rejected.

JEL M12 Personnel Management

KEYWORDS: Organizational climate, University, Physical environment, institutional Technology

INTRODUCCIÓN

En una organización es importante medir el clima organizacional para poder tomar decisiones acerca de las características que la hacen más funcional, de esta manera, hemos dividido el trabajo en varias situaciones que hacen que la percepción de esta situación sea lo más fácil de tomar en cuenta. De diversas maneras en las que autores que hoy son considerados clásicos han definido este tema los investigadores del presente trabajo tomamos en cuenta los aspectos denominados Ambiente Físico por un lado y Tecnología por otro, situaciones que hacen que en un equipo de trabajo se impacte de manera directa en la forma en que se realizan las tareas o se lleven a cabo las acciones para las que fue diseñada desde el inicio. Hemos tomado en cuenta a estas dos características (o también llamados factores) debido a que el trabajo ampliado en el que se toman en cuenta las diversas partes en que se divide el clima organizacional, está diseñado para un trabajo muy extenso que no es posible describirlo en un espacio como el presente (Carmona et al, 2015). Se toman en cuenta estas dos características debido a que se pretende medir cuáles son las características que expresan los diversos integrantes de la Unidad Académica de Contaduría y Administración de la Universidad Autónoma de Zacatecas (UACA UAZ) por ser el espacio organizacional que nos ha permitido realizar este tipo de análisis administrativos y que a lo largo de la situación de investigación ha permitido desarrollar modelos de análisis efectivos en el campo del estudio administrativo.

Planteamiento del problema

Se pueden plantear muchas interrogantes al respecto pero se ha decidido que en el momento en que una organización ha asignado una cantidad de recursos económicos importante en el desarrollo de espacios que las diversas administraciones consideran como factor fundamental para el desarrollo de situaciones de vanguardia y les permitan a los estudiantes y docentes realizar las tareas más importantes dedicadas al proceso de la enseñanza – aprendizaje resulta de un gran impacto en la vida organizacional. Como ejemplo, visitantes a la UACA expresan que es una de las Escuelas de la UAZ que cuenta con aulas modernas y que cuentan con todos los requerimientos para estudiar de manera digna, algunos docentes de otras facultades la identifican como una escuela donde se tienen todas las herramientas para facilitar el proceso de enseñanza así como de espacios que facilitan la estancia en las instalaciones. Esta idea en pasillos se identifica como una de las “Escuelas donde sí hay dinero” pues hay apoyos propios para realizar actividades académicas y sociales que en otros espacios solo se obtienen por apoyos extraordinarios. Bajo estas premisas nos permitimos plantear la siguiente cuestión:

¿La percepción que tienen los integrantes acerca de los factores ambiente físico y tecnología instalada en la Unidad Académica de Contaduría y Administración de la Universidad Autónoma de Zacatecas es similar en los diferentes subgrupos que la integran?

Objetivo

Identificar la similitud de percepción que tienen los integrantes de la Unidad Académica de Contaduría y Administración de la Universidad Autónoma de Zacatecas acerca de los factores ambiente físico y tecnología instalada como parte del clima organizacional.

Hipótesis

Los diferentes subgrupos existentes en la Unidad Académica de Contaduría y Administración de la Universidad Autónoma de Zacatecas perciben de manera similar los factores ambiente físico y tecnología instalada como parte del clima organizacional.

REVISIÓN LITERARIA

Tecnología

La sociedad postmoderna se ha considerado la era del conocimiento debido a la llegada y el uso de las tecnologías de la información y de comunicación (TIC's), la tecnología ha venido a beneficiar y facilitar la operación, el crecimiento y la productividad de las organizaciones pero su contraparte es la dificultad o incluso la resistencia que pueda presentar el personal para adaptarse a la misma lo que les genera frustración y les limita para explotar al máximo su capacidad y por ende su productividad ya que muchas veces no existe una sensibilización adecuada por parte de la dirección o gerencia y estos pueden llegar a sentirse desplazados e incluso agredidos. Restrepo-Rivas (1999) menciona que es común que los frentes de trabajo en los que se requiere un rediseño radical sean precisamente aquellos en los que los empleados se han ido asentando en operaciones ineficientes y por lo tanto el choque del cambio es mayor, también considera que la estructura organizacional se ve impactada por las TIC's. De manera creciente el enfoque tiende a dar trascendencia a los procesos del negocio, y a considerar como menos importantes la jerarquía de administradores y supervisores. La tendencia al implementar estas tecnologías es que las organizaciones empiezan a prescindir de los trabajadores lo que les permite recortar plantilla y reducir costos, aunque por otro lado estas tecnologías han obligado a contratar un personal más costoso capacitado en dicha tecnología, también ha llegado a afectar el Clima organizacional ya que las relaciones entre los trabajadores muchas veces se vuelven impersonales.

En definitiva, asistimos al nacimiento de una nueva sociedad de la información donde la gestión, la calidad y la velocidad de información se convierten en factor clave de la competitividad: como insumo para el conjunto de la industria y como servicio prestado a los consumidores finales, las tecnologías de la información y la comunicación condicionan la economía en todas sus etapas. Durante miles de años, la humanidad ha participado en una forma u otra de desarrollo tecnológico. Sus efectos abarcan todas las regiones y todos los aspectos de la vida humana, excepto quizá en los lugares más remotos del planeta, es probable que nadie sea capaz de afirmar que no ha recibido la influencia de la investigación moderna, la ciencia y la tecnología.

Para entender mejor el concepto, tomamos en cuenta las siguientes definiciones:

La técnica al aplicar el término en el sentido de procedimiento, se refiere "al conocimiento y dominio de las reglas y prácticas de una actividad". Como tal, no está limitado a actividades de naturaleza científica. Sin embargo, si se aplica en el contexto de una actividad o campo, "Técnica" se refiere también a las medidas, procesos e instalaciones que se utilizan en el control y explotación de las leyes naturales, la energía y los recursos.

Como consecuencia de la intromisión de las TICs (Tecnologías de información y comunicación), el ámbito laboral ha sufrido el mismo impacto que han sufrido otros ámbitos tanto de la vida como del derecho, modificándose así, de modo paulatino y sostenido, la forma de concepción del trabajo; ello sin que empresarios ni trabajadores se percataran. Y del mismo modo continuó, hasta que los conflictos producidos por el cambio comenzaron a hacerse notar.

La computadora, específicamente hablando, es en el mundo del trabajo tan sólo otro tipo de máquina, que, en su novedad, permite el procesamiento de toda la información que utiliza la empresa, con mayor precisión, velocidad y seguridad. Los cambios que generó el ingreso a la sociedad de la información produjeron esta nueva revolución. Basta pensar en un sólo aspecto de la relación laboral, tal como lo es la seguridad, para comenzar a comprender estos cambios.

Ambiente Físico

Kupritz y Hillsman encontraron en un estudio etnográfico el impacto de las características de diseño del lugar de trabajo en las habilidades de comunicación de nueva adquisición de vuelta en el trabajo. El estudio examinó las percepciones del supervisor acerca de la importancia relativa de los factores organizativos que afectan a la transferencia, las relaciones entre las habilidades aprendidas y las características de diseño del lugar de trabajo medidas, y dio prioridad a la importancia de las características de diseño para apoyar las habilidades de comunicación aprendidas. Los participantes en este estudio de caso ocupaban puestos de supervisión no académicos en una importante universidad. Los hallazgos indican que el diseño del lugar de trabajo parece jugar un papel fundamental en la facilitación, así como impedir la transferencia de habilidades de comunicación en la interacción cara a cara con los empleados. Como estudio de caso, las organizaciones no deben inferir que estos hallazgos se aplican a todos los lugares de trabajo, ya que puede depender de la relevancia de la situación de trabajo en particular y las circunstancias (Kupritz; Hillsman, 2011).

Trede y sus colaboradores estudiaron sobre el impacto de las dimensiones físicas y materiales de los ambientes de aprendizaje del lugar de trabajo tienen en la mejora del aprendizaje de los estudiantes. La experiencia de aprendizaje en el trabajo en escenarios reales de trabajo se percibe como un valor incalculable para los estudiantes como una preparación para el ejercicio profesional. Con el aumento de las tasas de participación, hay una mayor demanda de las universidades para ofrecer prácticas profesionales. Aunque las universidades no tienen control directo sobre los ambientes de trabajo, pueden ser asunto en la selección de los lugares de trabajo que ofrecen los entornos de aprendizaje en el trabajo eficaces para los estudiantes. Para llevar a cabo esta selección es importante entender qué características clave de los ambientes de aprendizaje del lugar de trabajo permiten a los estudiantes a aprender de forma efectiva. (Trede et al 2013).

Prodaniuk y sus colaboradores sostienen que los enfoques ecológicos pueden ser particularmente útiles para la comprensión y la promoción de la participación de la actividad física en diversos escenarios, incluyendo el lugar de trabajo. Sin embargo, dentro del dominio de la actividad física hay una falta de comprensión de cómo los factores ambientales influyen en el comportamiento ecológico (Prodaniuk et al 2014).

METODOLOGÍA

El tipo de investigación que se presenta es exploratoria. Para esta investigación se toma la línea de administración de la Educación y es de tipo cuantitativa. Se diseñó y aplicó un instrumento para obtener datos que permitieran cumplir con los objetivos planteados. Se buscó determinar una muestra representativa del total de los integrantes de la UACA, para comprobar la hipótesis planteada para esta investigación y hacer extensos los resultados a toda la población involucrada.

Se utilizará un análisis de correlaciones de las variables que integran el clima organizacional llamadas factores con tres variables más representativas de los datos generales que son Programa (El programa al que están adscritos), Semestre y Sexo. Para el análisis se utilizó la correlación de Spearman ya que tenemos datos no paramétricos, no se muestran todos los coeficientes para obviar análisis. Se presentan las tres principales correlaciones de cada variable y se indicará si hay alguna variable que esté mayormente relacionada con las demás. Se indicará cuántas subvariables integran a la variable, de manera que se pueda explicar cómo es que una variable está correlacionada con las demás. Se utilizará una correlación alta si son significativas al cinco por ciento y una alta correlación si hay una significación del uno por ciento.

La fórmula utilizada para el cálculo de la muestra es la que sugieren Berenson y Levine. Por el tipo de estudio que se realizó, con base en el valor que otros trabajos han hecho en estudios similares el nivel de confianza lo suponemos de 95 por ciento y el error que se está dispuesto a cometer es del 5 por ciento. Con esta información la fórmula utilizada será:

$$n = \frac{z^2 pq}{e^2}$$

Donde: n: tamaño de la muestra; Z: nivel de confianza deseado de 95% con valor de 1.965; e: error de estimación, y p: representa la porción real estimada de éxito.

Como se tiene una población finita se aplicará la fórmula que nos permita reducir en algunas encuestas el monto total que aplicaremos. Los elementos de esta fórmula se especifiquen de acuerdo a lo siguiente: n_0 será el resultado que recién se acaba de obtener por considerar una población infinita, N es la población total, y n será el total de encuestas. Aplicando el factor de corrección para población finita resulta:

$$n = \frac{n_0 N}{N + n_0 - 1}$$

Los datos recolectados se obtuvieron de forma directa, a través de la aplicación de una encuesta a 372 integrantes de la UACA de la UAZ, mediante un cuestionario de 21 reactivos de opción múltiple y utilizando la escala de Likert.

RESULTADOS

Ambiente físico

Este factor cuenta con nueve preguntas las que se han desarrollado para que el lector tenga una idea de cómo es que se incidió en la posterior contrastación de la hipótesis planteada en el inicio del presente trabajo.

La primer pregunta es “Las instalaciones de la Escuela cubren tus necesidades” y los resultados obtenidos son que de manera general la UACA ha respondido como siempre con un 35.8%, la Licenciatura en contaduría (LC) siempre con un 37.6%, la Licenciatura en contaduría en Sistema de Universidad Abierta (LC SUA) 38.6%, la Maestría en administración (MA) casi siempre con una 35.2% y la Maestría en Impuestos (MI) en situaciones divididas de casi siempre y siempre con 35.3% para cada uno de los resultados.

La siguiente pregunta está relacionada con el hecho de saber si el mobiliario con que cuenta la escuela es el adecuado para la realización de sus funciones: “El mobiliario y equipo que tiene la Escuela es” y las respuestas son UACA Agradable con 34.1%, LC Agradable con 39.1%, SUA agradable con 32.3% MA repartida la respuesta en tres opciones idénticas regular, casi agradable y agradable con 25.9% cada una y MI casi agradable con 41.2%.

La siguiente pregunta tiene como fin el saber si las condiciones en las que la escuela permiten tener un espacio en el que exista contaminación: “El nivel de contaminación en la Escuela es” y las respuestas son UACA, LC y SUA contestaron que es mínimo en 39.5%, 39.6% y 42.4% respectivamente, MA menciona que es poco con 40.7% y MI Con respuestas divididas en poco y mínimo con 35.3% cada una de las opciones.

La Tabla 1 Muestra la situación y se resaltan con sombreado los resultados con mayoría

	Máximo	Grande	Regular	Poco	Mínimo	Total	
Gral		5.1	8.3	19.1	28.0	39.5	100.0
LC		5.4	9.4	18.3	27.2	39.6	100.0
LC SUA		6.1	10.1	20.2	21.2	42.4	100.0
MA		3.7	3.7	16.7	40.7	35.2	100.0
MI				29.4	35.3	35.3	100.0

Es posible observar que los primeros subgrupos observan poco nivel de contaminación, pero los posgrados tienen una visión diferente.

Se les preguntó a los integrantes de la UACA acerca del confort que genera permanecer en las instalaciones de la facultad y la pregunta aplicada fue “Son confortables las instalaciones de la Escuela”, las respuestas obtenidas son UACA casi siempre con 35.2%, LC siempre 38.1%, SUA siempre 35.4%, MA casi siempre 40.7% y MI casi siempre con 47.1%.

El realizar tareas con la iluminación adecuada fue una propuesta del grupo de Elton Mayo por lo que la pregunta que se plantea “Los espacios cuentan con una iluminación adecuada” tiene las respuestas UACA 43.5%, LC 47.5%, SUA 46.5% en la opción descrita como “todas”; y MA y MI expresan casi todas con porcentajes de 46.3 y 52.9% respectivamente.

A pesar de que las instalaciones con que cuenta la UACA se realizan con el modelo de escuela diseñado por el departamento federal de construcción de edificios escolares (Comité Administrador de Programas Federales de Construcción de Escuelas CAPFCE) se les cuestionó si existía algún riesgo en la permanencia mediante la pregunta “Las instalaciones generan riesgo para sus usuarios” y las respuestas aparecen muy dispersas, de aquí resaltamos el hecho que los integrantes de la MA se expresaron de manera muy negativa ante esta situación con un casi siempre con 27.8%, la MI regularmente con 29.4% y las otras tres observaciones expresaron que nunca existe ese riesgo UACA 27.7%, LC 25.7% y SUA 37.4%.

La Tabla 2 nos muestra la dispersión de los resultados

	Nunca	Casi nunca	Regularmente	Casi siempre	Siempre	Total	
Gral		27.7	19.1	23.4	19.1	10.8	100.0
LC		25.7	20.3	23.8	18.8	11.4	100.0
LC SUA		37.4	15.2	22.2	15.2	10.1	100.0
MA		20.4	22.2	22.2	27.8	7.4	100.0
MI		17.6	17.6	29.4	17.6	17.6	100.0

Es posible observar que los primeros subgrupos observan que casi nunca hay riesgo para los usuarios, pero los posgrados tienen una visión diferente al expresar visiones de casi siempre y regularmente MA y MI.

El hecho de contar con instalaciones que cumplan o no los deseos de los integrantes es una situación que merece que se les dé el trato adecuado y por ello la pregunta “Son utilizadas las instalaciones de una manera adecuada” genera las siguientes respuestas UACA, LC, SUA y MI la opción mayoritaria fue siempre con

resultados de 39.0%, 37.6%, 44.4% y 41.2% respectivamente, MA con opción de casi siempre obtuvo un 38.9%.

Correlaciones Tecnología

Los datos obtenidos correspondientes al factor Tecnología nos dan cuenta de los resultados que genera cada variable y que van enfocados a la percepción de cómo es que este valor influye de manera principal en la identificación del clima organizacional de los integrantes de la UACA.

En la primer variable se mide si las instalaciones que tiene la UACA permite que sean utilizadas de la mejor manera posible, y se hace mediante la pregunta “Son utilizadas las instalaciones de una manera adecuada” los resultados mencionan que todos los subgrupos excepto MA escogen como opción mayoritaria a siempre y lo hacen de acuerdo a los siguientes resultados UACA 39.0%, LC 37.6%, SUA 44.4% y MI 41.2%; por su lado MA tiene como opción mayoritaria a casi siempre con valor de 38.9%.

Deseamos saber si los procesos educativos cuentan con el apoyo tecnológico que les permita realizar de buena manera los procesos y observamos que para la pregunta “En la Escuela se utilizan cosas novedosas en cuanto a la atención y procesos educativos” las respuestas caen en el medio de las opciones posibles pues cuatro opciones seleccionan la opción regularmente como mayoritaria y sólo SUA como casi siempre, las respuestas obtenidas son UACA 30.9%, LC 34.7%, MA 29.6% y MI 35.3%, mientras que SUA con su opción diferente expresa 24.2%.

Tabla 3. La tecnología que utiliza la Escuela es importante para el desarrollo de la organización

	Nunca	Casi nunca	Regularmente	Casi siempre	Siempre	Total	
Gral	5.6	8.3	19.6	25.5	40.9	100.0	
LC	4.0	7.4	16.8	26.7	45.0	100.0	
LC SUA	5.1	8.1	25.3	23.2	38.4	100.0	
MA	13.0	13.0	20.4	22.2	31.5	100.0	
MI	5.9	5.9	17.6	35.3	35.3	100.0	

Es posible observar que todos los subgrupos observan como siempre la importancia de la tecnología para el desarrollo de la organización y el posgrado MI divide sus respuestas.

Sabemos que toda organización cuenta con algún grado de tecnología y para ello se cuestionó “La tecnología que utiliza la Escuela es eficiente para el desarrollo de la organización” y las respuestas generan una dispersión de opciones de acuerdo al programa involucrado UACA expresa como opción mayoritaria siempre con 27.4%, LC expresa casi siempre con 32.7%, SUA con siempre en 33.3%, MA casi nunca con 27.8% y MI siempre con 35.3%

Tabla 4. La tecnología que utiliza la Escuela es eficiente para el desarrollo de la organización

	Nunca	Casi nunca	Regularmente	Casi siempre	Siempre	Total	
Gral	7.0	12.4	26.9	26.3	27.4	100.0	
LC	5.9	8.4	26.7	32.7	26.2	100.0	
LC SUA	9.1	12.1	27.3	18.2	33.3	100.0	
MA	7.4	27.8	25.9	20.4	18.5	100.0	
MI	5.9	11.8	29.4	17.6	35.3	100.0	

Es posible observar que todos los subgrupos observan de manera diferente la tecnología como una situación eficiente para el desarrollo de la organización y el posgrado MA es el que expresa que casi nunca se da esta situación.

La tecnología permite que la organización se acerque al exterior para contar con información del entorno que no sea muy diferente de lo que se está trabajando, para ello se cuestionó “La tecnología de información y comunicación de la Escuela permite a los usuarios tener acceso a información pública” y las respuestas que se obtuvieron están expresadas de la siguiente manera UACA casi siempre con 29.0%, LC casi siempre

con 34.2%, SUA siempre con 33.3%, MA con regularmente con 31.5% y MI con respuestas en dos opciones no continuas 35.3% en regularmente y siempre.

Se cuestiona si las personas que utilizan la tecnología son aptas para el desarrollo adecuado de los procesos, por esto se ha planteado la pregunta “La tecnología de Información y comunicación con que cuenta la Escuela es utilizada por personal apto para su manejo” y las respuestas obtenidas por los integrantes son como se muestra: UACA siempre 28.8%, LC casi siempre 32.2%, SUA 33.3%, MA división entre regularmente y casi siempre con 25.9% y MI dividido entre regularmente y siempre con 35.3%. Esta información se muestra de una manera más completa en la Tabla 5.

Tabla 5. La tecnología de Información y comunicación con que cuenta la Escuela es utilizada por personal apto para su manejo

	Nunca	Casi nunca	Regularmente	Casi siempre	Siempre	Total	
General	7.0	11.6	24.2	28.5	28.8	28.8	100.0
LC	6.4	10.9	21.8	32.2	28.7	32.2	100.0
LC SUA	6.1	12.1	26.3	22.2	33.3	33.3	100.0
MA	13.0	16.7	25.9	25.9	18.5	25.9	100.0
MI			35.3	29.4	35.3	35.3	100.0

Es posible observar que todos los subgrupos observan de manera diferente la tecnología de información y comunicación como una situación adecuada por el personal, MA y MI expresan como muy bajos estos valores.

Como todo lo nuevo, el utilizar tecnología de vanguardia requiere de la capacitación del personal para una adecuada realización de funciones, para ello se ha planteado la pregunta: “Es necesaria la capacitación para el correcto uso de la tecnología que existe en la Escuela” Coincidentemente todos los subgrupos han escogido mayoritariamente la opción siempre para esta pregunta y los porcentajes son UACA 43.3%, LC 41.6%, 44.4%, MA 44.4% y MI 52.9%.

Correlaciones: Las correlaciones encontradas para este factor nos permiten observar que las variables tienen grados de afectación entre cada una de ellas y que no aparecen aisladas entre sí, que el factor de manera de conjunto es parte del clima organizacional. De manera similar al anterior factor en este encontramos que las variables sector programa y género no tienen correlaciones importantes con el resto, pero sector tiene dos correlaciones con las variables uso novedoso de los equipos, la información al exterior y con la capacitación para el correcto uso de la tecnología.

La variable con promedio más alto de correlaciones es La tecnología de información y comunicación de la Escuela permite a los usuarios tener acceso a información pública pues en promedio tiene 0.528. Se correlaciona con las variables La tecnología que utiliza la Escuela es eficiente para el desarrollo de la organización con 0.755, con La tecnología de Información y comunicación con que cuenta la Escuela es utilizada por personal apto para su manejo con 0.641 y con la variable La Escuela utiliza tecnología que permite el bienestar

Confiabilidad

El índice resultante de confiabilidad para el factor ambiente físico es:

Tabla 6. Estadísticos de fiabilidad para Ambiente Físico

Alfa de Cronbach	N de elementos
.795	9

Es posible observar que el nivel de fiabilidad para los datos de ambiente físico es muy aceptable al estar muy cerca del 80%.

Y el propio para el factor Tecnología resulta

Tabla 7. Estadísticos de fiabilidad para Tecnología

Alfa de Cronbach	N de elementos
.889	9

Es posible observar que el nivel de fiabilidad para los datos de tecnología es muy aceptable al estar muy cerca del 90%.

Con lo que podemos mencionar que el cuestionario es confiable para el segundo factor y un poco menos para el primero.

CONCLUSIONES

Después de analizar los datos que se han expuesto en líneas anteriores podemos rescatar las siguientes conclusiones previas a la decisión de la hipótesis. Primero, al segmentar el archivo en sector (estudiante, docente y administrativo) y género de los entrevistados, no encontramos diferencias significativas con respecto al nivel de percepción del clima organizacional para estos dos factores expuestos. Segundo, La variable programa de estudios cuenta con un mínimo de correlaciones con las variables que comprenden los factores de estudio. Tercero, cuando se analiza el archivo segmentado en los subgrupos de estudio el dato general de la UACA aparece donde lo hace el dato de LC por contar con un tamaño de muestra mayor (así se definió ese segmento) en pocas ocasiones no es así. Cuarto para el primer factor en la mayoría de las variables hay coincidencia de los grupos LC y SUA con el general de la UACA, en menor medida coincide MI y muy esporádicamente aparece en este grupo MA. Quinto, el dato más disperso es el de MA y está más alejado de la idea de un clima organizacional muy bueno, los resultados mayoritarios aparecen en el cuarto dato o en el tercero y solo en una ocasión en el quinto a diferencia de las demás. Sexto, para el segundo factor de análisis el que tiene que ver con la tecnología los datos son más dispersos en los diferentes grupos, sin embargo a la hora de las correlaciones los datos están más correlacionados entre sí. Séptimo, los datos obtenidos para cada factor generan un buen grado de confiabilidad al menos con un dato de 0.795 y mejor para 0.885 con el segundo factor. Octavo, las correlaciones encontradas en el factor tecnología son tan altas que se tuvo que buscar otra manera de explicar los grados de relación existente entre las variables.

Con base en lo anteriormente expuesto podemos rechazar la hipótesis expresada al inicio del presente y mencionar que no hay evidencia estadística que sustente que “los diferentes subgrupos existentes en la Unidad Académica de Contaduría y Administración de la Universidad Autónoma de Zacatecas perciben de manera similar los factores ambiente físico y tecnología instalada como parte del clima organizacional” pues aunque hay dos grupos que perciben de manera similar las cuestiones otros dos no están estadísticamente en los niveles de significación requeridos.

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MEDICION OBJETIVA DE LA RESPONSABILIDAD SOCIAL EMPRESARIAL

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RESUMEN

El presente trabajo introduce una vía hacia la convergencia de la rentabilidad y la responsabilidad social empresarial (RSE), relación generalmente identificada como antagónica y aspecto este último por ende que a pesar de su reconocida importancia y de su creciente presencia global se encuentra permanentemente desde su origen en constante amenaza. Contrario a su esencia el amplio, sensible y desafiante tema de la RSE está siendo secuestrado para legitimar la explotación social y medioambiental. Es necesario y urgente un cambio de paradigma en la investigación y en la práctica administrativa que ponga en el centro del análisis los intereses de la sociedad en su conjunto y no exclusivamente los objetivos económicos de la empresa, pues es ésta la que debe ser un instrumento de la sociedad para su desarrollo. Como punto de partida de este cambio, el estudio propone evidenciar a través de un análisis objetivo la forma en que las empresas incrementan su utilidad al no asumir la totalidad de sus costos transfiriéndolos a la sociedad, de modo que el reconocimiento de sus issues sociales y su medición sirvan como base para transformar las prácticas empresariales y orientarlas hacia el cumplimiento de su verdadera responsabilidad social.

PALABRAS CLAVE: Responsabilidad/Irresponsabilidad Social Empresarial, Desempeño Social Empresarial, Externalidades, Issues Sociales, Medición Objetiva

Corporate social responsibility objective measurment

ABSTRACT

This paper introduces a path towards convergence between profitability and corporate social responsibility (CSR), relationship usually identified as antagonistic and aspect the latter that despite its acknowledged importance and its growing global presence is constantly threatened since its inception. Contrary to its essence the broad, sensitive and challenging issue of CSR is being hijacked to legitimize the social and environmental exploitation. A paradigm shift in research and administrative practice is necessary and urgent to put the interests of society as a whole at the center of analysis and not just the economic goals of the company, since it is precisely the company that should be an instrument of society for its development. As a starting point of this change, the study proposes to demonstrate through objective analysis how companies increase their income by not taking all of their costs transferring them to society, so that the recognition of social issues and their measurement would become a basis for transforming business practices and leading companies to fulfill its true social responsibility.

JEL: D21, D22, D60, D61, D62, D63, L20, L21, M10, M14, M20, P12, P17, Q01, Y40

KEYWORDS: Corporate Social Responsibility/Irresponsibility, Corporate Social Performance, Externalities, Social Issues, Objective Measurement

INTRODUCCIÓN

El tema de la responsabilidad social y ambiental se encuentra hoy literalmente en todas partes alrededor del mundo: Desde las etiquetas de los productos y la publicidad hasta en los informes de las empresas y en las discusiones de las políticas públicas de gobiernos nacionales y de organismos internacionales, en la razón de ser de múltiples organizaciones no gubernamentales (ONG) y como objeto de innumerables proyectos de investigación académica desde un número igualmente creciente de perspectivas en diversas áreas del conocimiento. Quizás acentuado el énfasis en la materia por la crisis estructural del sistema económico global, experimentada de manera particularmente dolorosa por algunas de las naciones o regiones en función de sus debilidades propias y sorteada de mejor forma por otras con base en sus fortalezas, pareciera que de manera ineludible la responsabilidad, respuesta o desempeño social de la empresa - bajo éstas o alguna otra denominación o vinculada con constructos social y ambientalmente inclusivos como desarrollo sustentable, ciudadanía corporativa o ética de negocios - ha probado ser un elemento indispensable a ser tratado como parte integral de la problemática y primordialmente como pilar central de la solución.

No obstante la verdaderamente amplia diversidad de concepciones inclusive antagónicas con frecuencia, la creciente investigación en RSE en su conjunto logra hacer patente que al margen de los esfuerzos genuinos y valiosos de algunos, en este ámbito se siguen subordinando los legítimos derechos de la sociedad a los intereses económicos a pesar de la grave problemática global reflejada no en los informes periódicos de datos macroeconómicos nacionales y globales o en el desempeño de los mercados de valores, sino en la desigualdad y la pobreza cotidiana que sufre gran parte de la población mundial y que evidencia la necesidad urgente de un cambio de paradigma económico y administrativo.

A partir de lo anterior es no sólo pertinente sino indispensable para estudiosos y profesionales reflexionar si en el fondo no nos estamos alejando de la oportunidad que ofrece la responsabilidad social en ese sentido, como consecuencia de no estar haciendo las preguntas correctas cuando abordamos, debatimos o investigamos sobre el impacto en el corto y largo plazos de la actividad económica en nuestro medio ambiente natural y social, así como acerca de los obstáculos que enfrenta su materialización y la forma de superarlos. Implícito en esta idea yace la exigencia de liberarse de la perspectiva dominante de la empresa como centro del análisis y guía en la configuración y desarrollo del concepto y materialización de la responsabilidad social (Burchell y Cook, 2010), reinstalando como punto central del enfoque la perspectiva de la sociedad y el impacto de la actividad económica sobre ésta, bien hacia alguno de los grupos que la conforman o en su conjunto, sea en forma directa o indirectamente a través de daño a la naturaleza. Debeljak, Krkac y Banks (2011) plantean que un elemento básico para que las corporaciones puedan ser motivadas para transitar de la falta de sinceridad en la responsabilidad social corporativa a una postura auténtica es emplear todo el conocimiento teórico y práctico disponible de las empresas y de los grupos implicados para crear políticas y prácticas de responsabilidad social empresarial transparentes para todos. Como un paso paralelo al cambio de paradigma y como recurso de éste para tener la posibilidad de abandonar esta etapa de irresponsabilidad social empresarial resulta fundamental entonces garantizar que la información exista, sea pertinente y se emplee para la toma de decisiones inherentes a la responsabilidad social. La medición objetiva de los componentes del desempeño de la empresa en la responsabilidad social es, como consecuencia, una necesidad imperiosa para avanzar y contribuir a realizar el potencial transformador que de Bakker, Groenewegen y den Hon (2005) visualizaron en la RSE como campo de estudio firmemente instalado en las Ciencias de la Administración.

REVISIÓN DE LA LITERATURA

Inmersa en esta dinámica económica incierta la investigación sobre la responsabilidad social empresarial (RSE) ha sido prolífica y marcadamente influenciada por la misma dispersión del medio en que se desarrolla. Encontramos así una verdadera amplia gama de acercamientos que intentan ya bien unificar definiciones, aquéllos encaminados a fortalecer una postura en favor o en contra de la responsabilidad social y también habiéndolos críticos hacia el rumbo que ésta podría tomar en un futuro o ya ha tomado.

Desde la que se señala como obra seminal del movimiento contemporáneo de RSE presentada por Bowen (1953) en que plantea como obligaciones de los hombres de negocios adoptar políticas, tomar decisiones y seguir líneas de acción en favor de los objetivos y valores de la sociedad. En total contraste esta postura con la de Friedman (1970) que impone como única responsabilidad de la empresa el incremento de sus utilidades. Pasando por enfoques que buscan dar forma práctica a la RSE como el de Carroll (1991) en el que la responsabilidad abarca expectativas económicas, legales, éticas y discrecionales de la sociedad hacia la empresa; el de Wood (1991) que sienta las bases del desempeño social empresarial (DSE) fundamentándolo en los principios, procesos de respuesta, políticas y resultados observables vinculados con los aspectos sociales de la empresa; el de Freeman (1984) que considera deberes fiduciarios de la empresa hacia los grupos implicados. Vertebrándose en adelante hacia muy diversas líneas de investigación ejemplificadas por la noción de ciudadanía corporativa impulsada por Andriof y McIntosh (2001); Zadek (2001) y Matten y Crane (2005); la búsqueda de correlación entre la RSE y el éxito empresarial emprendida por Waddock y Graves (1997); Swanson (1999); Griffin (2000) y Vogel (2005); o la crítica a la RSE como excusa para hacer negocios como siempre lanzada por Henderson (2001); Palazzo y Richter (2005); Benerjee (2007) y Hanlon (2008).

Johnston (2011) argumenta que el término “responsabilidad social empresarial” debe estar reservado exclusivamente para el proceso de internalización de las externalidades negativas por parte de las empresas, consistente en la identificación y neutralización de los efectos perjudiciales que sus actividades tienen en la sociedad. En este mismo sentido, Carroll y Shabana (2010) aluden al surgimiento de la RSE en sus orígenes como una respuesta a los impactos nocivos de la actividad empresarial hacia la sociedad, siendo el fin de los teóricos y prácticos pioneros contrarrestar a través de la responsabilidad dichos efectos negativos de los negocios y potenciar los positivos. Se desprende por tanto como condición ineludible la identificación efectiva y el conocimiento profundo a través de su medición de los issues sociales-empresariales como vía para reconocer la brecha en el DSE y de esta forma acceder a la oportunidad de corregirlo o mejorarlo a través de acciones empresariales específicas. Wartick y Mahon (1994) precisan que un issue social sólo es relevante para la empresa cuando se torna issue corporativo, definiéndolo como sigue: (a) Una inconsistencia controvertida basada en una o más diferencias en las expectativas (b) que involucra la percepción de los directivos de un cambio en la legitimidad o las percepciones de los implicados en las posiciones de costo/beneficio (c) que ocurren dentro o entre puntos de vista sobre cuál es y/o cuál debe ser el desempeño empresarial o la percepción de los implicados del desempeño empresarial, e (d) implica una resolución real o anticipada que crea impactos presentes o futuros en la organización identificables y significativos. (p. 306).

La medición de la RSE se ha desarrollado primordialmente bajo el concepto de desempeño social empresarial (DSE). Carroll (1979) introdujo este concepto argumentando que la “responsabilidad” implicaba motivación y no era medible y optó por “desempeño” como término operativo. El concepto así creado evolucionó de manera importante a partir del marco de referencia que sobre éste construyó Wood (1991). En un artículo más reciente, después de realizar una amplia y profunda revisión sobre la medición del DSE, la misma autora refiere que no obstante su longevidad el DSE sigue siendo controversial, ambiguo y difícil de investigar; que en buena medida el concepto ha sido equiparado con “hacer el bien” y la búsqueda se ha centrado en la relación estadística entre el desempeño social y el desempeño financiero de

la empresa como una salida para deslegitimar el llamado a la normatividad para los gerentes, siendo estas dos las razones del progreso marginal en la teoría y la medición del desempeño social (Wood, 2010).

METODOLOGÍA

El objetivo del presente estudio es la evaluación del desempeño social de la empresa en términos monetarios/financieros. En virtud de que la investigación involucra la identificación de situaciones o prácticas empresariales factibles de ser calificadas como socialmente responsables/irresponsables con el fin de ser evaluadas en la unidad de estudio mediante el uso de indicadores, la investigación se realizará bajo un enfoque cualitativo. Para alcanzar satisfactoriamente el objetivo planteado en la investigación se considera apropiado un diseño de estudio de casos múltiples, siendo éste transversal en virtud de que los datos son recolectados en un momento específico y su alcance exploratorio con el propósito de abordar la medición de la responsabilidad social empresarial (RSE) desde una nueva perspectiva. La técnica empleada en la recolección de información descriptiva de las situaciones y prácticas empresariales relativas a la responsabilidad es la entrevista semi-estructurada acompañada de la revisión documental de los datos contables y financieros proporcionados a lo largo del proceso. Las preguntas centrales en la entrevista son las siguientes:

Si definimos la RSE en términos del cumplimiento de los ítems específicos del desempeño que se enlistan en la tabla (anexo 1) ¿De cuáles prácticas violatorias de los mismos encuentra puntalmente usted que su organización se vale deliberadamente o no para incrementar su utilidad? Sea tan amable de explicar de la manera más amplia y detallada posible la forma en que la prácticas identificadas por usted tienen lugar en su organización. Sea tan amable de proporcionar información específica sobre las prácticas señaladas que permita cuantificar el beneficio económico que éstas traen a su organización.

RESULTADOS

El reporte de caso elaborado conjuntamente por los participantes y el investigador con base en el protocolo de inmersión en el campo muestra la identificación y la medición de los issues de responsabilidad social empresarial (RSE) particulares de la empresa “A”, así como la evaluación de su desempeño social bajo el enfoque de la presente investigación. La valoración de cada issue identificado se refiere finalmente como porcentaje de la utilidad antes de financiamiento, impuestos, depreciaciones y amortizaciones (EBITDA, por su siglas en inglés) o de la utilidad neta (UN), según sea su efecto.

Reporte de Caso de Estudio de la Empresa “a”

Autopartera multinacional de origen estadounidense que cotiza en la Bolsa de Nueva York (NYSE) con operaciones en los cinco continentes. La planta objeto de estudio genera ingresos anuales superiores a los de 650 millones de dólares con más de 2000 empleados, está ubicada en la región central del país y es una de las 7 plantas del grupo en territorio mexicano. *Comunicación con el empleado/comunicación abierta* La comunicación es una herramienta utilizada por la organización para transmitir metas y estrategias, pero es manipuladora, en el sentido de informar a los trabajadores que las metas no son alcanzadas totalmente. Se comunica que por razones de permanencia en el mercado no es posible sostener económicamente un incremento superior al de la inflación. Basado en esto se hace la revisión de contrato con el sindicato, el cual siente presión de conservar el trabajo para sus agremiados.

Tabla 1: Costo No Incurrido Por Negación de Aumento Real de Salario a Personal Directo

	Con Acumulada	Inflación Con Inflación + 5%
Incremento porcentual	3.947%	8.947%
Salario directo	\$ 3,637,800	\$ 3,812,783
Prestaciones directas	\$ 3,190,600	\$ 3,812,783
Total	\$ 6,828,400	\$ 7,625,567
Incremento a la nómina	\$ 269,517	\$ 797,167
Costo mensual no incurrido		\$ 527,650
Costo anualizado		\$ 6,331,798
		0.37% del EBITDA

Cumplimiento de promesas y reglas acordadas

Los mecanismos de evaluación del desempeño prometen en su mayoría la recompensa al esfuerzo, en la mayoría de los casos para cumplir las expectativas el trabajador, específicamente el personal indirecto y administrativo, incurre en jornadas más largas sin compensación extraordinaria.

Tabla 2: Costo No Incurrido Por Omisión de Pago de Horas Extraordinarias Laboradas Por el Personal

	Pago jornada normal	Exceso	No pagado
Salarios mano de obra directa	\$ 3,637,800	-	-
Salarios mano de obra indirecta	\$ 903,000	18.8%	\$ 169,313
Salarios administrativos	\$ 2,193,000	18.8%	\$ 411,188
Total mensual	\$ 6,733,800		\$ 580,500
Costo no incurrido anualizado			\$ 6,966,000
			0.41% del EBITDA
Análisis de la jornada laboral			
Horas de la jornada normal	8.0		
Horas de la jornada real	9.5		
Horas extraordinarias promedio	1.5		
Porcentaje	18.8%		

Prestaciones

Se define un nuevo contrato donde se establecen prestaciones menos a las del contrato original y se deciden acciones poco éticas como presionar y liquidar a los regidos por el contrato anterior de esa forma el rubro de prestaciones es menos costoso para la organización, aunque cumple con prestaciones de ley.

Tabla 3: Costo No Incurrido Por Disminución Contractual de las Prestaciones Directas al Salario

	Mano De Directa	Obra Mano de Indirecta	Obra Personal Administrativo	Total
Contrato Anterior	\$ 742,000	\$ 173,000	\$ 393,000	\$ 308,000
Contrato Actual	\$ 519,400	\$ 138,400	\$ 334,050	\$ 991,850
Diferencia mensual	\$ 222,600	\$ 34,600	\$ 58,950	\$ 316,150
Costo anualizado	\$2,671,200	\$ 415,200	\$ 707,400	\$3,793,800
				0.22% del EBITDA

capacitación y desarrollo

La capacitación otorgada es únicamente la necesaria para la obtención de certificación de normas por parte de los clientes, dejando de lado la esencia del desarrollo del capital humano.

Tabla 4: Costo No Incurrido Por Déficit En Capacitación de Personal

Inversión empresa “a”	\$ 15,000
Inversión organización promedio en USA*	\$ 468,000
Costo mensual no incurrido	\$ 453,000
Costo anualizado	\$ 5,436,000
*America Learning & Media	0.32% del EBITDA

Seguridad y salud ocupacional

Enfocada totalmente a la administración del índice de riesgo para efecto del IMSS y no a la conciencia social, la organización crea procedimientos para que los trabajadores que tengan algún accidente de trabajo sean referidos a clínicas particulares con la finalidad de evitar la hoja ST7 del IMSS que incrementaría la prima de riesgo.

Tabla 5: Costo No Incurrido Por Manipulación de Prima de Riesgo

	Actual	Actual + 3 puntos
Prima de riesgo	1.0497%	1.3497%
Guarderías	\$ 281,257	\$281,257
Base anual	\$ 337,507,872	\$ 337,507,872
Costo cuotas	\$ 3,542,921	\$ 4,555,445
Costo no incurrido		\$ 1,012,524
		0.06% del EBITDA

Retiro y asesoría por terminación de la relación laboral

Prácticas indecentes de negociación en el cálculo de la liquidación cuando se propone bajo amenazas la aceptación parcial de la indemnización y prima de antigüedad. Con la asesoría legal de bufetes de abogados para disminuir los riesgos de demandas, la organización decide calcular las liquidaciones con el salario nominal en lugar del salario diario integrado como lo marca el art. 84 de la LFT.

Tabla 6: Costo No Incurrido Por Pago de Liquidaciones de Empleados Con Base En Salario Nominal

Antigüedad promedio	5 años
Salario diario nominal promedio	\$600
<i>Vacaciones:</i>	
Días	14
Monto	\$ 8,400
% Prima Vacacional	120%
Monto	\$ 10,080
Días del año	365
<i>Diferencia</i>	\$ 27.62
<i>Aguinaldo:</i>	
Días	32
Aguinaldo	\$ 19,200
Días del año	365
<i>Diferencia</i>	\$ 52.60
<i>Salario Diario Integrado</i>	\$ 680.22
Diferencia salario integrado vs nominal	\$ 80.22
<i>Diferencia %</i>	13.4%
Costo anual por liquidaciones de empleados	\$ 2,377,428
Costo no incurrido	\$ 317,859
	0.02 del EBITDA

Planeación fiscal agresiva

La compañía emplea una estrategia fiscal a través de una holding en un país europeo con tasas impositivas inferiores para reducir su carga fiscal, incrementando así su utilidad neta.

Tabla 7: Utilidad Incremental Por Planeación Fiscal Agresiva

	Sin triangulación	Con triangulación	
	USA	EUX	USA
Ventas	\$ 8,513,700,000	\$ 7,322,900,000	\$ 8,513,700,000
Costos			
Material	\$ 5,772,000,000	\$ 5,772,000,000	\$ 7,322,900,000
Maquila	\$ 975,000,000	\$ 975,000,000	
Margen maquila	\$ 63,700,000	\$ 63,700,000	
Total	\$ 6,810,700,000	\$ 6,810,700,000	\$ 7,322,900,000
Utilidad marginal	\$ 1,703,000,000	\$ 512,200,000	\$ 1,190,800,000
Impuestos			
USA	\$ 681,200,000		\$ 476,320,000
EUX	-	\$ 155,606,360	
Utilidad después de impuestos			
Por país	\$ 1,021,800,000	\$ 356,593,640	\$ 714,480,000
Total	\$ 1,021,800,000		\$ 1,071,073,640
Incremento			\$ 49,273,640
			4.82% de la UN

Tabla 8: Evaluación del Desempeño Social de la Empresa “a”

Impacto	Monto	% del EBITDA
Costo no incurrido por negación de aumento real del salario a personal directo	\$ 6,331,797.77	0.37%
Costo no incurrido por omisión de pago de horas extraordinarias laboradas por el personal	\$ 6,966,000.00	0.41%
Costo no incurrido por disminución contractual de las prestaciones directas al salario	\$ 3,793,800.00	0.22%
Costo no incurrido por déficit en capacitación de personal	\$ 5,436,000.00	0.32%
Costo no incurrido por manipulación de prima de riesgo	\$ 1,012,523.62	0.06%
Costo no incurrido por pago de liquidaciones de empleados con base en salario nominal	\$ 317,858.87	0.02%
Impacto	Monto	% de utilidad neta
Utilidad incremental por planeación fiscal agresiva	\$ 49,273,640.00	4.82%

CONCLUSIONES

La identificación de issues de responsabilidad social empresarial (RSE) medibles en términos monetarios/financieros y su evaluación mediante un indicador constituyen el objetivo planteado para la investigación. Si bien el alcance puede verse limitado en virtud de la dependencia de los participantes y de la accesibilidad a datos duros, el estudio de caso presentado ha demostrado que en cada práctica de las ahí identificadas la empresa busca en mayor o menor medida incrementar su utilidad al no internalizar la totalidad de sus costos. En ese sentido, Young aduce que “el monto neto de utilidades depende de la habilidad de externalizar los costos” (2010, p. 1121), consecuente con la idea de Monks y Minow (2008, p. 15) de que “la estructura corporativa fue diseñada para ser tan vital y robusta que se asemeja a una ‘máquina externalizante’ montada para hacer todo lo pueda para aferrarse a sus ganancias y empujar los costos fuera de su estado de resultados”, además de que “los inversionistas y los directivos se apropian de las utilidades y, hasta el límite de lo posible, imponen los costos a la sociedad en su conjunto” (p. 107).

De este modo, el estudio aporta una vía directamente vinculada a la utilidad para mejorar la responsabilidad social de una empresa al proporcionar un mecanismo de evaluación objetiva del desempeño social puntual en cada issue particular que los integrantes de la organización y grupos de implicados sean capaces de identificar y abordar para corregir la forma en que se genera el beneficio económico e incrementarlo responsablemente. En ello se resume la esencia teórica y práctica de la RSE y su enorme valor. Crouch (2006, p. 2) afirma categóricamente que “la RSE es esencialmente *reconocimiento de las externalidades de la empresa*”, al describir la idea básica de la RSE que la reconcilia con la teoría de las ciencias sociales como aquel comportamiento de la empresa que voluntariamente asume las externalidades producidas por su actividad en el mercado. La identificación de externalidades no tiene un carácter normativo sino una vez que interviene el criterio para señalarlas como negativas o positivas. Bajo cierta perspectiva la particularidad del análisis y la cuestión de fondo se presentan como una contradicción entre la RSE y el objetivo de maximización de las utilidades por parte de la empresa en el sentido de que para reducir la generación de externalidades negativas o incrementar las positivas, la empresa habrá de emprender acciones que la harán incurrir en costos. Las externalidades pueden ser correctamente gestionadas sólo cuando la

organización cuenta con capacidad institucional y mecanismos de gobierno apropiados. El ámbito interno de la organización estará influido favorable o desfavorablemente por el contexto económico, social y político en que esté inmersa y por ende la internalización de externalidades específicas en un momento dado será dependiente del balance de intereses en juego dentro y fuera de la empresa en su conjunto.

ANEXOS

Anexo 1: Tabla de Ítems

<p><i>Dimensión gobierno corporativo</i></p> <ol style="list-style-type: none"> 1. Estructura organizacional 2. Misión o propósito 3. Códigos corporativos 4. Sistemas de administración de grupos implicados e issues sociales <p><i>Dimensión social</i></p> <p><i>Inversionistas</i></p> <ol style="list-style-type: none"> 5. Política general 6. Comunicación y quejas de los inversionistas 7. Apoyo a inversionistas 8. Derechos de los inversionistas 9. Otros issues de los inversionistas <p><i>Empleados</i></p> <ol style="list-style-type: none"> 10. Política general 11. Comunicación con el empleado/comunicación abierta 12. Cumplimiento de promesas y reglas acordadas 13. Compromiso con estándares de justicia 14. Observancia de las normas de decencia 15. Prestaciones 16. Compensaciones y premios 17. Capacitación y desarrollo 18. Planeación de carrera 19. Promoción de la salud 20. Seguridad y salud ocupacional 21. Programa de asistencia al empleado 22. Empleados de tiempo parcial, temporales y por contrato 23. Ausentismo y rotación 24. Permisos 25. Esquemas de cesantía y retiro 26. Guardería y acomodo de la situación familiar 27. Retiro y asesoría por terminación de la relación laboral 28. Mujeres en administración y consejo de administración 	<ol style="list-style-type: none"> 42. Compromiso con estándares de justicia 43. Participación del cliente 44. Observancia de normas de decencia 45. Seguridad del producto 46. Seguridad y salud del cliente 47. Quejas de los clientes 48. Derecho de apelar y emitir quejas 49. Servicios especiales a clientes 50. Derecho de privacidad del cliente 51. Expectativas referentes a los propios principios en las relaciones, derechos y cuidado hacia los clientes 52. No discriminación 53. Otros issues de los clientes <p><i>Proveedores</i></p> <ol style="list-style-type: none"> 54. Política general 55. Dialogo con proveedores/comunicación abierta 56. Poder relativo 57. No discriminación 58. Cumplimiento de acuerdos y relaciones contractuales 59. Expectativas referentes a los propios principios en las relaciones, derechos y cuidado hacia los proveedores 60. Observancia de normas de decencia 61. Compromiso con estándares de justicia 62. Otros issues de los proveedores <p><i>Comunidad</i></p> <ol style="list-style-type: none"> 63. Comunicación abierta 64. Cumplimiento de acuerdos y contratos relacionales 65. Compromiso con estándares de justicia 66. Observancia de normas de decencia 67. Salud pública, actividades relacionadas con la seguridad y protección/salud 68. Inversión social y donaciones 69. Actividades en la comunidad 70. Donaciones en efectivo 71. Donaciones de productos 72. Soborno y corrupción
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29. Empleo o promoción de minorías o mujeres	73. Involucramiento en políticas públicas
30. Empleo de grupos con capacidades diferentes	74. Participación comunitaria
31. Equidad en el empleo y discriminación	75. Donación de servicios de empleados a educación y artes
32. No discriminación	76. Relaciones con la comunidad
33. Trabajo infantil	77. Compromiso con la igualdad de oportunidades y la diversidad
34. Trabajo forzado	78. Apoyo a negocios de minorías
35. Derecho de apelar, emitir quejas y organizarse	79. Prácticas socialmente responsables en el extranjero
36. Participación del empleado	80. Premios por conducta socialmente responsable
37. Relaciones con sindicatos	Competidores
38. Otros issues de empleados y recursos humanos	81. Compromiso con estándares de justicia
<i>Clientes</i>	82. Observancia de normas de decencia
39. Política general	
40. Comunicación con el cliente/comunicación abierta	
41. Cumplimiento de acuerdos y relaciones contractuales	

Anexo 1: Tabla de Ítems (continúa)

<i>Dimensión medioambiente</i>	<i>Medidas contables</i>
<i>Recursos</i>	117. Costos
83. Uso/conservación de energía (fósil y nuclear)	118. Ingresos
84. Uso/conservación de sustancias y materiales	119. Activos (circulante y de largo plazo)
85. Uso del terreno natural	120. Pasivos
86. Uso de agua (subterránea, riego)	121. Capital
87. Energía renovable	<i>Razones financieras</i>
88. Sustancias y materiales renovables	122. Capital de trabajo
89. Agua renovable (agua de lluvia)	123. Razón de circulante
90. Conservación de recursos naturales	124. Razón de liquidez
<i>Desperdicio y emisiones</i>	125. Margen de utilidad
91. Generación de desperdicio (final)	126. Rotación de activos
92. Aguas residuales contaminadas	127. Retorno sobre activos
93. Gases de efecto invernadero distintos al CO2	128. Razón deuda/capital
94. Gases acidificantes	129. Cobertura de intereses
95. Gases que disminuyen el ozono	<i>Indicadores para inversionistas</i>
<i>Cuidado de la Vida</i>	130. Volatilidad de precios de las acciones
96. Uso de sustancias tóxicas y persistentes	131. Valor total de las acciones
97. Bienestar animal	132. Pago de dividendos
98. Sistemas acuíferos y naturaleza	<i>Generadores de desempeño económico</i>
99. Uso de terreno en áreas sensibles	<i>Posicionamiento externo</i>
100. Prevención o reparación de daño al medioambiente resultante del procesamiento de recursos naturales	133. Fuerzas de mercado
	134. Fuerzas competitivas
	135. Fuerzas ambientales
	<i>Recursos internos</i>

<i>Efectos en cadena</i>	136. Logística
101. Administración del ciclo de vida para reducir impactos de productos y servicio sobre el medioambiente	137. Operaciones
102. Reducción de la contaminación proveniente del uso del producto	138. Recursos de liderazgo
103. Eficiencia energética de los productos	139. Recursos financieros
104. Desperdicio entregado para reciclaje y uso posterior	140. Recursos humanos
105. Desperdicio adquirido para reciclaje y uso posterior	141. Recursos de innovación
106. Información a clientes sobre impactos ambientales de productos y servicios	142. Recursos de proveeduría
107. Asesoría a clientes sobre modos de uso amigables con el medioambiente de productos y servicios	<i>Desempeño de la cadena de valor</i>
<i>Otros issues del medioambiente</i>	143. Reducciones de costo de la red
108. Otros issues del medioambiente	144. Acceso de la red al mercado
<i>Dimensión económica</i>	145. Acceso de la red a expertise tecnológica
<i>Valor de mercado</i>	146. Reducción de riesgos de negocios de la red
<i>Generadores de VEA</i>	<i>Externalidades económicas</i>
109. Valor	<i>Externalidades positivas</i>
110. Duración del crecimiento de valor	147. Estabilidad económica
111. Ventas (crecimiento)	148. Uso de proveeduría y servicios locales
112. Margen de operación	149. Empleo/creación de puestos trabajos en la localidad
113. Ventajas fiscales netas	150. Crecimiento económico
114. Capital de trabajo	151. Mejoramiento del ingreso
115. Inversión en activos fijos	152. Inversiones
116. Costos de capital	<i>Externalidades negativas</i>
	153. Inestabilidad económica
	154. Desempleo
	155. Descenso económico
	156. Deterioro del ingreso
	157. Desinversión

Fuente: Dommerholt (2009) bajo el título "Tópicos de Sustentabilidad Derivados de Steg et al (2003), Clarkson (1995), Abbott y Monsen (1977) y Patten (1995)"

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INFLUENCIA DEL LIDERAZGO EN EL LOGRO DE OBJETIVOS DE LA INDUSTRIA RESTAURANtera DEL VALLE DE SAN QUINTÍN

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RESUMEN

Esta investigación surge con la intención de conocer cómo se encuentran los negocios en el Valle de San Quintín, Baja California, México en relación a la forma de ejercer la autoridad por parte de los líderes formales y como ésta se relaciona con el logro de objetivos, considerando que estas variables tienen una influencia significativa en la competitividad de la industria restaurantera de la localidad; para lograrlo se realizó un inventario de los restaurantes de localidad que cumplían con los criterios establecidos y se seleccionó una muestra de ellos para ser investigados. Se diseñaron 2 cuestionarios dado que la perspectiva del trabajador es diferente a la postura gerencial. Dichos cuestionarios se validaron con alfa de cronbach en el programa estadístico SPSS versión 15.0 y se aplicaron 30 cuestionarios a cada nivel de empleados. Los datos fueron tratados en el mismo programa por medio de Anova One Way para determinar la influencia de una variable sobre la otra. Los resultados muestran que las empresas participantes mantienen un liderazgo participativo para mantener a los empleados comprometidos en el avance de las metas fijadas, lo anterior es un punto de partida para encaminar a la microempresa hacia la competitividad frente a la situación que presenta el Valle de San Quintín con el resto del Estado de Baja California, México.

PALABRAS CLAVE: Liderazgo, Objetivos, Competitividad

INFLUENCE OF LEADERSHIP IN ACHIEVING GOALS RESTAURANT INDUSTRY VALLEY SAN QUINTIN

ABSTRACT

This research began with the intention of knowing how are businesses in the Valley of San Quintin, Baja California, Mexico in relation to the manner of exercising authority by the formal leaders and how it relates to the achievement of objectives, whereas these variables have a significant influence on the competitiveness of the restaurant industry of the town; to do an inventory of the restaurants in town that met the established criteria and a sample of them was selected for investigation was conducted. Two questionnaires given to the worker's perspective is different managerial position is designed. These questionnaires were validated with Cronbach alpha in SPSS version 15.0 and 30 questionnaires were applied to each level of employees. The data were treated in the same program using One Way ANOVA to determine the influence of one variable on another. The results show that the participating companies maintain a participatory leadership to keep employees engaged in advancing the goals, the above is a starting point for route microenterprise to competitiveness compared to the situation that presents the Valley of San Quintin with the rest of Baja California, Mexico.

JEL: M12, R10,

KEYWORDS: Leadership, Objectives, Competitiveness

INTRODUCCIÓN

La economía en México es ampliamente sustentada por los microempresarios, es así que el estudio de este sector económico ha tomado un alto relieve. Generalmente los microempresarios suelen iniciar el proyecto por necesidades o gustos personales y a su vez encontrando una fuente de ingresos para su vida personal. Estos empresarios se vuelven líderes en su negocio que conforme va creciendo va aumentando el número de personas empleadas. En México, según datos de la Secretaría de Economía (SE) proporcionados por PROMEXICO, la micro, pequeñas y medianas empresas (PYMES) constituyen un eje primordial en la economía del país y en la creación de empleos. Así mismo se afirma que de acuerdo al Instituto Nacional de Estadística y Geografía (INEGI) existen aproximadamente 4 millones 15 mil unidades empresariales, de las cuales 99.8% son entidades micro y pequeñas que a su vez generan más de la mitad del Producto Interno Bruto y del 72% del empleo en el país.

Lo anterior es una razón fundamental para que todo empresario o líder monitoree constantemente su negocio y se mantenga alerta ante cualquier síntoma de deficiencia ya que es el la persona en la que recae la obligación de velar por el funcionamiento del mismo. En ocasiones un empresario da mayor importancia a las actividades que directamente reditúan dinero dejando a un lado el recurso humano. Sin embargo una empresa se constituye como un sistema, en donde cada uno de sus eslabones puede influenciar en el desarrollo total de la misma. Cada uno de los recursos con los que cuenta una empresa es un eslabón importante para el desempeño de sus actividades, de hecho, sin el talento humano ninguna actividad económica podría ser desarrollada, es ahí donde recae la importancia del líder para guiar a sus empleados en el cumplimiento de las metas de la empresa.

El valle de San Quintín ofrece para los comerciantes o empresarios áreas de oportunidad para desarrollar nuevos negocios, impulsar el crecimiento de los ya existentes. En este poblado apenas se vislumbra la llegada de cadenas comerciales en otros ámbitos, sin embargo, se ha observado que no existen restaurantes sofisticados u organizados profesionalmente, los pocos que existen son producto de la experiencia de los emprendedores del valle, razón por la cual el papel del líder es de suma importancia en el futuro de los mismos. Uno de los recursos que pueden en determinado momento coadyuvar a sus actividades económicas es el recurso humano, la manera en como los dueños de los negocios en San Quintín han aprendido a manejar los restaurantes del valle es tradicional, es decir, el trabajador es solo un empleado con la única obligación de trabajar bajo las ordenes de su patrón, esto llega en ocasiones a crear un ambiente tenso de trabajo y de poca o nula comunicación o empatía, lo cual pudiera afectar el desempeño de los trabajadores ante los clientes de los restaurantes de la zona. Es por eso que este proyecto de investigación tiene como interrogante conocer ¿Cómo influye el liderazgo de los gerentes en el logro de los objetivos de la organización? considerando este punto como inicial para acercarse a un proyecto de competitividad.

REVISIÓN DE LITERATURA

En ocasiones el nivel gerencial no percibe la importancia que tiene la motivación en el elemento humano y por lo tanto, en la consecución de los objetivos organizacionales, y han seguido implementando un liderazgo autocrático como única forma de gobernar a su empresa. Una forma de conocer porque las personas se comportan de cierta manera dentro de la organización es determinando que situación es lo que motiva en ellos una conducta que puede ser deseable o indeseable en su comportamiento organizacional. La motivación en el recurso humano es la fuerza o combinación de fuerzas intelectuales o emocionales que hacen que este se comporte bajo ciertos rasgos. Koontz (1999) afirma es “un término genérico que se aplica a una serie de impulsos, deseos, necesidades, anhelos y fuerzas similares, que los administradores deberán utilizar para que los trabajadores realicen su trabajo encontrando en esa actividad la satisfacción de esos impulsos”.

METODOLOGIA

El valle de San Quintín está situado al sur del municipio de Ensenada, sus principales actividades económicas son la agricultura, pesca, acuicultura, pesca deportiva y actividades comerciales en general. De acuerdo a la Encuesta sociodemográfica y de migración en el valle de San Quintín publicada por El Colegio de la Frontera Norte (COLEF) y el Consejo Estatal de Población de Baja California (CONEPO) en 2003, se registró una población total de 37,793 habitantes. Esta región según este estudio presenta un crecimiento poblacional más acelerado que el promedio estatal, ya que la tasa de crecimiento promedio anual de esta región es de 5.01%, mientras que a nivel estatal es de 4.1%.

Las actividades económicas que se realizan traen como consecuencia que el valle de San Quintín sea visitado por agentes empresariales, comerciales o turistas aumentando así la necesidad de servicios de alimentación. Por lo tanto se considera que a consecuencia de estas actividades económicas surge la demanda de este servicio para los restaurantes ubicados en el valle de San Quintín. Todo comensal espera recibir un servicio y producto de calidad. Debido a lo anterior se identificó una problemática que consiste en responder la siguiente pregunta que guiará el desarrollo de este proyecto de investigación ¿Cómo influye el liderazgo de los gerentes en el cumplimiento de los objetivos de la empresa?, haciendo la previa aclaración que estas dimensiones son punto de partida para evaluar la competitividad de los restaurantes de la zona. La presente investigación científica es tipo descriptivo correlacional estará enfocada en conocer el impacto que tiene el liderazgo en el logro de objetivos de las empresas restauranteras situadas entre Camalú y El Rosario. Para esta investigación se identificó al liderazgo como variable independiente y a logro de objetivos como variable dependiente. El diseño de este trabajo es no experimental, de tipo transversal debido a que se recolectaron datos en un solo momento, es decir, en un tiempo único. (Hernández, Fernández & Baptista, 2005). El propósito fue describir las variables y analizar su incidencia o interrelación en un momento dado.

Debido a que se realizó un sondeo físico de las empresas que se pueden considerar aptas para ser sondeadas se determinó que existen 115 elementos, de los cuales se evaluó a 30 ya que el número de participante de esta investigación se rigió por medio del teorema de límite central. Se agrupó la población por regiones geográficas y posteriormente de cada grupo se seleccionó al azar un 30 por ciento de cada subgrupo dando una muestra aproximada de 30 elementos. Se diseñaron los instrumentos de evaluación para ambos sectores, dado que para medir el liderazgo se investigó al personal del restaurante, desde meseros, cocineros y ayudantes, para medir el logro de objetivos se aplicó un cuestionario a los gerentes o encargados del funcionamiento del mismo.

RESULTADOS Y CONCLUSIONES

Para la realización de esta investigación fue necesario obtener información de los restaurantes que operan en el valle de San Quintín y que cumplen con las condiciones especificadas. Para lo cual se acudió en primera instancia a la Cámara Nacional de la Industria de Restaurantes y Alimentos Condimentados en su sección San Quintín, se encontró que debido a su recién apertura en la localidad aún no cuenta con una base de datos, razón por la cual fue necesario realizar el inventario físico de los restaurantes de la zona que se asemejan a los criterios de muestra. Esta investigación se realizó con la finalidad de conocer cómo influye el liderazgo en el desempeño de los trabajadores y como esto a su vez favorece el logro de objetivos de los restaurantes del valle de San Quintín como punto de partida para que se orienten a la competitividad. Para lo cual se aplicaron dos tipos de cuestionarios, uno para los empleados con la finalidad de conocer cuál es su apreciación en cuanto al liderazgo de sus jefes y otro para conocer que el lado gerencial y el logro de objetivos. Los participantes de esta investigación fueron los 30 gerentes o dueños, así como 30 empleados que pueden incluir meseros, cocineros, lavaplatos, cajeros, etc. Los empleados que desarrollan actividades diversas en los establecimientos participantes son mujeres en su mayoría debido a que solo se encontró un

17% de hombres laborando en este sector. En La Variable de Liderazgo y Motivación Se Incluyeron las Siguientes Preguntas:

- ¿Considera usted que su jefe es competente?
- ¿Recibe explicaciones por parte de sus superiores sobre la forma en que debe usted hacer su trabajo?
- ¿Con que frecuencia es informado sobre los cambios que se harán en la empresa?
- ¿Qué tanto confía en que su jefe le informará sobre los logros de la empresa?
- ¿Su jefe alguna promueve actitudes positivas entre los trabajadores del restaurante?
- ¿Ha recibido algún premio o reconocimiento por realizar su trabajo de manera exitosa?
- ¿Existe en su empresa la confianza para expresar sus ideas u opiniones?

De los cuestionamientos anteriores y de manera descriptiva se encontró que el 63% de las personas creen en la competencia de su jefe, mientras que solo un 53% personas afirman recibir explicaciones de su jefe al momento en el que se le delegan actividades, las personas que representan menos del 50 % afirman a veces recibir informes de los cambios que ésta planeando la empresa. En cuanto a la comunicación vertical el 63% afirma que si la empresa logra sus objetivos ellos serán informados y un 57% informa que su jefe frecuentemente promueve actitudes positivas en sus trabajadores. Casi un 55% afirma que nunca recibe ningún tipo de premio no económico por realizar su trabajo de manera exitosa así como tampoco se tiene la confianza para expresar libremente sus ideas u opiniones.

De acuerdo a esta información se puede apreciar que los empleados desarrollan sus actividades con un nivel bajo de motivación y un nivel medio de liderazgo puesto que ellos si confían en sus superiores, sin embargo, las empresas no se ha tomado en cuenta lo que afirmó Fiedler (1967, citado por Koontz, 2004) en cuanto a que el desempeño de la organización depende del liderazgo y de los atributos de líder. Por lo que sería importante que considere modificar la percepción de los trabajadores en cuanto al liderazgo de sus gerentes ya que de ahí es un punto de partida para que se fortalezca este nivel y puedan apreciarse mayores índices de motivación, ya que según los empleado no hay ningún tipo de motivación por parte de la gerencia con lo que se puede afirmar que tampoco se ha tomado en cuenta lo que Stoner & Freeman (1996) afirman en el sentido de que motivación puede llegar a canalizar y orientar la conducta del empleado en un sentido específico y comprometido con la organización. En La Dimensión De Logro De Objetivos Se Incluyeron Las Siguientes Preguntas:

- ¿Los empleados están informados de las metas de la empresa?
- ¿En este restaurante se suele poner metas?
- ¿Se hace todo lo posible por cumplir las metas propuestas?
- ¿Se informa al empleado sobre el avance de trabajo en el cumplimiento de la meta?
- ¿En este restaurante generalmente siempre se cumple lo que se planea?
- ¿Si alguna vez no ha cumplido su meta, ha analizado por qué no se logró?

Un 60% de los restaurantes afirman trabajar por metas y un 75% de los gerentes afirma que los empleados siempre están enterados de los planes y objetivos de la empresa lo cual beneficia la comunicación vertical en los establecimientos. Más de la mitad de la gerencia afirma hacer todo lo posible por el cumplimiento de los objetivos propuestos incluso mantener informados paso a paso a los empleados sobre el avance que se está teniendo pues los empleados son parte de la empresa y deben estar informados tal y como lo afirma Ortega & Cabrera (2001) cuando el empleado recibe mayores responsabilidades y se le mantiene informado puede tomar decisiones que aumentan la rentabilidad de la empresa así como obtener beneficios personales a través del cumplimiento de las mismas. Además se afirmó que en un 90 % de los casos las metas llegan a ser alcanzadas. Las variables ya indicadas se investigaron en los restaurantes y fueron analizadas con el programa estadístico para las ciencias sociales versión 15.0 para Windows y se realizó un análisis de varianza (ANOVA) de un factor que consiste en determinar el efecto que sobre alguna variable dependiente tiene una variable independiente y discreta.

Tabla 1: Descriptivos Logro_Objetivos_Competitividad

	N	Media	Desviación Típica	Error Típico	Intervalo de Confianza Para la Media Al 95%	Mínimo	Máximo
	Límite inferior	Límite superior	Límite inferior	Límite superior	Límite inferior	Límite superior	Límite superior
Bajo	10	3.7500	.22567	.07136	3.5886	3.9114	4.00
Medio	11	4.0758	.20226	.06098	3.9399	4.2116	4.33
Alto	9	4.2222	.35355	.11785	3.9505	4.4940	4.67
Total	30	4.0111	.32144	.05869	3.8911	4.1311	4.67

El análisis de los promedios o medias muestra que las empresas que cuentan con un alto liderazgo tienen el mayor logro de objetivos en su empresas ($M=4.22$, $D.E.=0.35$), seguidos de aquellas que tienen un liderazgo promedio ($M=4.07$, $D.E.=.20$) mientras que el más bajo logro de objetivos fue manifestado por las empresas que tienen un bajo liderazgo ($M=3.75$, $D.E.=0.22$). Estos datos permiten aceptar la hipótesis que indica que el liderazgo de los gerentes y el apoyo a los empleados influye en el logro de los objetivos.

Tabla 2: Anova Logro_Objetivos_Competitividad

	Suma de Cuadrados	Gl	Media Cuadrática	F	Sig.
Inter-grupos	1.129	2	.564	8.161	.002
Intra-grupos	1.867	27	.069		
Total	2.996	29			

Tabla 3: Comparaciones Múltiples Variable Dependiente: Logro_Objetivos_Competitividad Bonferroni

(I) Liderazgo_Motivacion3g	(J) Liderazgo_Motivacion3g	Diferencia de Medias (I-J)	Error Típico	Sig.	Intervalo de Confianza al 95%	
		Límite inferior	Límite superior	Límite inferior	Límite superior	Límite inferior
Bajo	Medio	-.32576(*)	.11491	.026	-.6191	-.0325
	Alto	-.47222(*)	.12084	.002	-.7807	-.1638
Medio	Bajo	.32576(*)	.11491	.026	.0325	.6191
	Alto	-.14646	.11821	.678	-.4482	.1552
Alto	Bajo	.47222(*)	.12084	.002	.1638	.7807
	Medio	.14646	.11821	.678	-.1552	.4482

* La diferencia de medias es significativa al nivel .05. Para conocer si el liderazgo influye en el logro de objetivos de la empresa se encontró que existen diferencias estadísticamente significativas en el logro de objetivos dependiendo del tipo de liderazgo que ejercen los gerentes de la empresa (alto-medio-bajo) ($F(27)=8.161$, $P=.002$, consultar Tabla 2). La prueba post hoc "que indica que entre que grupos existen diferencias" muestra diferencias entre el nivel bajo de liderazgo de la empresas y aquellos que reportaron medio y alto liderazgo (ver Tabla 3). Se encontró que los empleados se esforzarán más en la realización de las actividades que contribuyen al logro de los objetivos de la empresa dependiendo del tipo de liderazgo que ejerzan sus superiores. En el caso de los restaurantes en San Quintín se encontró que el nivel de liderazgo es aceptable por los empleados por lo tanto la mayoría de los restaurantes cumple con las metas que se establecen, y que a su vez es favorable para el futuro crecimiento de la empresa.

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IDENTIFICACIÓN DE LAS PRINCIPALES CAUSAS QUE IMPULSAN A LAS PERSONAS A LA CREACIÓN DE MICRO EMPRESAS EN MÉXICO

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RESUMEN

El objetivo general del trabajo quedó definido en los siguientes términos: "Identificar las principales causas que impulsan a las personas a la creación de microempresas en México". La estrategia metodológica consistió fue a través de un estudio estadístico descriptivo, buscando especificar las características necesarias para el desarrollo del tema. Entre los principales hallazgos del estudio se encuentra que el 58% de los encuestados manifestaron que fue por razones económicas principalmente que iniciaron sus negocios además de la población encuestada resaltan las mujeres emprendedoras, quienes resultaron ser el 80%, también se encuentra que un 93% del total respondió de manera afirmativa acerca de si su negocio tuvo su origen en algún cambio de importancia en sus vidas. El mayor número de emprendedores se encontró entre los 25 a 55 años de edad siendo el 77%. Una mayoría considerable con el 63% son negocios que están entre 1 a 10 años desde su creación.

PALABRAS CLAVE: Creación de Empresas, Emprendedor, Actividad Empresarial

IDENTIFICATION OF THE PRINCIPAL REASONS THAT STIMULATE TO THE PERSONS AT CREATION OF SMALL BUSINESS IN MÉXICO

ABSTRACT

The general objective of the work was defined in the following terms "Identify the main causes that encourage people to business creation in Tecoman Colima". The methodological strategy consisted of exploratory research technique, descriptive study looking specifically with the properties, characteristics necessary for the development of the subject. The main findings of the study is that 58% of those surveyed said they were primarily for economic reasons who started their business in addition to the population surveyed highlight women entrepreneurs, who turned out to be 80%, also found that 93 % of total responded in the affirmative to whether their business had its origin in a major change in their lives. The largest numbers of entrepreneurs are found between 25 and 55 years of age being 77%. A considerable majority with 63% are businesses that are between 1 and 10 years since its creation.

JEL:

KEYWORDS: Entrepreneurship, Entrepreneur, Business Activity

INTRODUCCIÓN

A las personas que inician un negocio o tienen una idea se les llama emprendedores, quienes toman la iniciativa asumiendo la responsabilidad que esto le representa. Son personas en apariencia son igual a todas las demás; pero tienen la convicción de que pueden hacer la diferencia. Es decir, tienen una idea y la

desarrollan hasta que ésta se ve materializada, sin duda buscan un cambio social ya sea para su beneficio el de su comunidad. En cualquier caso la población cercana obtiene fuentes de empleo, que aumentan la economía de la región y por consecuencia una mejora en la calidad de vida (Covarrubias, 2003). Aunque todas estas personas, se forjan su idea, las causas que las llevan a realizarlas son muy diferentes, pues varían según el entorno donde se han desarrollado, la educación que se recibe, los principios de quien emprende, incluso de quienes lo rodean, con todo esto a su alrededor toma la decisión de iniciar su proyecto e innovar (Silva, 2010). En algunos casos obtienen apoyos gubernamentales o de grupos que se dedican a dar préstamos a pymes, quienes también pueden darles asesorías que les ayuden a desarrollarse y permanecer en el mercado.

Otros creativos asumen su capital de riesgo, desarrollando su idea, con el mismo entusiasmo que los demás, en ambos casos algunos proyectos no se podrán mantener por si mismos mucho tiempo (Góngora Biachil y Madrid Guijarro, 2010). Entender cuál es el impulso que les hace dar ese paso, es el tema al que se atenderá, pues para los que están decidiendo formar un negocio se sentirán motivados para empezar a trabajar en sus proyectos ya que estarán identificados al conocer que hay quien piensa de manera similar y tiene éxito. Es importante evaluar el impacto real de programas de apoyo al emprendimiento en la creación de nuevas empresas, en la generación de empleo y riqueza para las regiones donde se instalan, de manera que se pueda hacer un balance entre los esfuerzos, recursos invertidos, los resultados y beneficios alcanzados (Gómez y Serna, 2010). Por otro lado existe la creación de pequeños negocios informales que les permiten obtener ingresos a muchas personas, si bien no pagan impuestos su presencia da movimiento a la economía nacional (Cerón, Pimentel y Barranco Bravo, 2007).

El presente problema de investigación surge de la necesidad de conocer cuáles son los principales problemas a los que se enfrentan las personas que quieren crear una empresa y conocer cuáles son las causas que las impulsan. De esta forma se aplicó una encuesta para obtener información más fehaciente. De acuerdo a la obra de Bernal (2010), “el planteamiento del problema constituye la construcción de un marco teórico que incluya la definición de la naturaleza del problema, los elementos que lo conforman y su circunscripción”. Por consiguiente, se define el problema a investigar de la siguiente forma: Determinar qué lleva a las personas emprendedoras a tomar la decisión de iniciar su propia empresa, es decir conocer si sus motivaciones son de origen interno o se trata de un ambiente externo que influye en ellas al tomar esta decisión, o si es por cuestión familiar que dan inicio a sus deseos de iniciar un negocio.

En la vida de las empresas los resultados se ven determinados por la utilidad de ahí que siempre se confunda de motivación al logro a motivación de la utilidad. La segunda es simplemente la medida que se tiene de la motivación al logro, pues en el capitalismo esta es la mejor forma de medir el éxito. Existe semejanza entre el interés por la motivación al logro que manifieste una cultura proporciona a preparar a sus niños y el resultado que se obtiene en cincuenta años en lo económico. Esto quiere decir, que en aquellos que inculcaron valores a sus descendientes, encaminados a la motivación al logro como principal estimulante, en alrededor de 40 o 50 años pueden ver los resultados en su economía de manera especial. Debido a las anteriores consideraciones nos surgen las siguientes preguntas de investigación: ¿Cuáles fueron los motivos que los hacen ser un emprendedor?. ¿Cuáles son los principales componentes básicos que se requieren para iniciar un negocio propio?. ¿Quién los apoyó para iniciar su negocio? En el presente estudio los objetivos se generaron en dos apartados. El primer apartado comprende el objetivo general, el cual da origen a todo el trabajo. En el siguiente apartado se muestran los objetivos específicos, en los cuales se desglosan el objetivo general seguido por en el segundo apartado por los objetivos particulares, los cuales intentan acercarnos a lo que es nuestro objetivo general al centrarse en algunas partes de este. El objetivo general de esta investigación fue, Identificar las principales causas que impulsan a las personas a la creación de empresas en México.

Para poder analizar de una manera más a detalle la actividad de los empresarios, los fines de este estudio fueron los siguientes: a). Conocer qué los hace tomar la iniciativa. b). Determinar si actúan por cuenta

propia y por vocación o por necesidad. c). Saber en qué forma influye la sociedad al crear la empresa. d). Qué factores influyen en la necesidad de la creación de empresas. e). De qué manera se financian estos pioneros. Es de suma importancia la indagación de este tema, debido a que se desea dar a conocer detalladamente cuales son las principales causas, ya que en la región no se cuenta con un estudio referente al tema que nos permita identificar a un emprendedor y dotarlo de las herramientas que le permitan mantenerse vigente. Aun cuando el fenómeno de los emprendedores no es reciente, no se cuenta con un estudio de la región que nos sirva de base para poder estimar en qué medida interfieren los diversos factores del entorno social y económico y político, por lo cual es necesario realizar un estudio que determine las causas que llevan a ser emprendedores, y con base a esto poder estimular una cultura de emprendedores que apoye a la comunidad favoreciendo el crecimiento y mejora de la calidad de vida de quienes habitan en esta ciudad.

REVISIÓN DE LA LITERATURA

La primera forma que se utilizó para identificar al empresario fue su condición como propietario de la empresa, sin embargo, a medida que se produjo el desarrollo de las sociedades y la brecha entre propiedad y gestión comenzó a ensancharse y se pusieron más de manifiesto las graves manifestaciones de dicha concepción. Say (1971), considera que para que un empresario tenga éxito debe contar con una rara combinación de cualidades, conocimientos y experiencias, entre las que destacan el buen conocimiento y el entorno, la capacidad de gestión, la experiencia y la disponibilidad de financiación, debido a que la posesión de atributos es difícil. Para Schumpeter (1978), el empresario no es necesariamente el propietario o el gestor, sino la persona – de características y conductas inusuales- que, no acomodándose a la situación establecida, introduce las innovaciones. Entre las habilidades que según Knight (1971), son necesarias para tener éxito como empresario destacan, además de la habilidad en la gestión de la incertidumbre, la confianza en uno mismo, la capacidad para manejar a los hombres, así como la capacidad de decisión. Para Kirzner (1973), los empresarios son así las personas que tienen un gran talento para detectar las oportunidades de negocio y aprender de sus propios errores en este ámbito, además. Contar ciertas cualidades como el liderazgo o la creatividad.

Dependiendo del aspecto del empresario que los diferentes autores consideran como más representativo de actividad, centraran su atención en distintas cualidades para explicar el éxito. De acuerdo a Saco y Mazza (2004), el momento que alguien se plantea la posibilidad de crear un negocio por cuenta propia, lo primero que le hace titubear es si tiene la capacidad para poder asumir los retos que esto genera. Estimulo emprendido Según Saco y Mazza (2004), la falta de recursos, el deseo de valerse por sí mismo, de ser alguien, no encontrar empleo, son razones comunes para colocar las primeras piedras. Saber dónde se está en lo personal y profesionalmente, da el punto inicial para desafiar. Con estas referencias se puede dar una idea general a que enfrentarse y las posibles complicaciones, con lo que se puede tener una idea más clara de lo que se quiere iniciar. Además, según Varela (2001), se deben cuidar los siguientes aspectos: Reunir toda la información posible sobre el área o sector en el cual estará el nuevo negocio, la competencia, lo legal, ubicación y demás. Generar un plan de formación personal para ayudar el espíritu, y obtener así aptitudes pertinentes. La idea es tener un horario propio a ritmo personal, con cursos que permitan la formación dentro del sector al que se busca pertenecer.

Adentrarse, aun mas en el sector, ya sea con lectura de informes, estudios o tratados, o conocer negocios similares al que se busca crear. Madurar la idea, no limitarse las posibilidades. Cuando aún no esté claro, se debe de buscar más información, sobre las áreas de oportunidad que existen de manera minuciosa, hasta que la idea este más clara, actualizada y perfilada a donde se planea realizar. La decisión de crear una empresa y de convertirse en empresario, ha sido explicada por el juego de tres clases de factores. Representa a las características personales de los empresarios, en cuanto afectan a sus aspiraciones, motivaciones, percepciones, habilidades y conocimientos. Hace mención a los rasgos de la organización donde el individuo ha desarrollado previamente su actividad laboral.

Concierne a factores ambientales de orden externo que hacen que el clima social sea más o menos favorable respecto a la decisión en cuestión. Collins y Moore (1964), señalan que los futuros empresarios se caracterizan por sus deseos de independencia y por la dificultad de mantener relaciones de subordinación. Sin embargo, estudios realizados por Boswell (1972), muestran evidencias prácticas inversas. Los individuos con su mayor nivel de educación formal y social, son más expuestos a crear firmas con una probabilidad alta de supervivencia. La explicación de esta evidencia se fija en la educación como activo imprescindible para la formación de una empresa y, sobre todo, presta atención a la relación comprobada entre resultados empresariales y educación del fundador. Tipos de empresario y de empresa Cooper (1978), señala que las principales cuestiones deben ser claras en cuanto al origen, estrategias y resultados de las empresas pequeñas que se encuentran en las primeras fases de su ciclo de vida. Shapero (1975), en diversas obras, sienta los más estables y funcionales conceptos que aplican al momento de desarrollar todo el proceso que implica ser un empresario, de acuerdo con él, “el proceso de creación de empresas” es algo que ocurre en todos los países. Más cada asunto resulta como consecuencia de la actividad de las personas en específico.

Ronstadt (1984), creador de la obra *Entrepreneurship*, hace una recopilación de variados autores, generando el concepto de *perspectiva empresarial*, planteando que se da por entendido que el proceso empresarial es un proceso dinámico, que va más allá de un periodo, que se ve afectado por varias circunstancias y no solo el azar. La sección analizar, no es tan solo el negocio, o el empresario, menos el entorno en el que esta, la parte a analizar es lo que se denomina carrera empresarial, donde intervienen muchos negocios. Las determinantes de la actividad empresarial Según Veciana, (1999), el aumento en la actividad empresarial se ha ligado a los cambios y en la forma en que se desarrolla la actividad de las empresas. El nivel que goce un país en su actividad empresarial, no se explica de manera exclusiva a través de una sola disciplina del conocimiento, ya que existen diversos factores interactuando de forma compleja y relacionándose entre sí. De este modo los estudios económicos se han dedicado como su nombre lo dice a evaluar la influencia de la economía, sus mercados, en cuanto a la psicología y sociología se encargan de temas relacionados con la motivación personalidad, punto de vista colectivo e individual. Storey (1994) y Blanchflower (2000), proponen estudiar la actividad de emprendedores que se da en un país a través del punto de vista de la oferta y la demanda, del mismo modo que se hace con los factores productivos. Desde el punto de vista macro, la oferta está condicionada por las características ya sean demográficas o las que están ligadas a lo que es capital humano. Por cual se puede decir que se trata de un punto de vista laboral, en la que podemos definir la oferta como la actividad emprendedora. En el lado de la demanda de manera contraria, la determinan las oportunidades que su economía ofrece a empresarios para que puedan realizar su actividad.

Los aspectos individuales Los motivos para favorecer a las personas a ser empresarios son muy diversas, por encima de buscar un máximo beneficio. Además la evidencia empírica es poca e incompleta. Existen varios estudios como los de Cross (1981) y Hayter (1997), los cuales dan fe de lo complicado que es explicar las causas que motivan la entrada. Los factores se relacionan, con el grado de satisfacción laboral, el cual es considerado por múltiples empresarios, como uno de los principales motivos por el cual decidieron ser empresarios, pues deseaban mostrar sus habilidades, aceptar el reto de ser su propio jefe. En gran número, los empresarios consideran la rentabilidad con factor muy importante, pero están más preocupados por conseguir grandes beneficios, es decir la probabilidad de conseguir riqueza como resultado de su esfuerzo. Si bien la teoría marca que, tener recursos personales, que de otro modo no serían recompensados de la manera esperada, está entre las principales causas, para echar a andar una empresa (Hayter, 1997). Un empresario en potencia solo se decidirá a crear la empresa para entrar al mercado en caso que detecte una oportunidad para negocio, en la que la recompensa esperada este por encima de otras opciones de inversión, tanto en capital físico como en el humano. Si bien las determina el mercado, en gran medida dependen del perfil propio del individuo (Van Praag, 1995). En realidad depende de dos cosas trascendentales: de un lado que tan rentable se espera que sea; del otro lado, el grado de rechazo al correr riesgos por parte de un posible empresario. La rentabilidad es la que percibe de manera subjetiva el empresario, si bien es afectada por diversas condiciones, la capacidad propia empresarial y contar con activos resultan de especial importancia.

(Bala y Goyal, 1994). En otro caso, no les quedo opción y son empresarios a fuerza, y si las condiciones se lo permiten regresaran a realizar sus actividades para terceros, abandonando lo empresarial por no sentirse atraídos. Esto se da en países sub desarrollados, con economías no tan integradas, sistema de seguridad social por consolidar y baja participación de la mujer aun en su sociedad (Reynolds, Camp, Bygrave, Autio y Hay, 2002).

METODOLOGÍA

La estrategia metodológica consistió fue a través de un estudio estadístico descriptivo, buscando especificar las características necesarias para el desarrollo del tema (Hernández Sampieri, Fernández Collado y Baptista Lucio, 2010). Se aplicaran cuestionarios a los empresarios de un municipio de colima México que fundaron su negocio para poder obtener los resultados para esta investigación. Se determinó el sector de comerciantes al por menor de ropa, calzado y bisutería siendo un total de 190 empresas. La muestra se obtuvo a través de la siguiente fórmula:

$$n = \frac{\lambda^2 PQN}{\varepsilon^2 (N-1) + PQ\lambda^2}$$

Fórmula para determinar la muestra de una población objeto de estudio:

En donde: N: Es el tamaño de la población.

n: Tamaño de la muestra a estudiar.

P y Q=1-P son desconocidos. Se consideró el caso de máxima indefinición: P=Q=0.5.

Es el valor de la distribución normal para un nivel de significación (α) prefijado:

para $\alpha = 0,05$ $\alpha = 0,01$ que supone un nivel de confianza del 95%

Para un $\alpha = 0,1$ que supone un nivel de confianza del 90% $\lambda = 1,64$ $\lambda = 1,96$

ε es el error permitido, suelen manejarse valores 2% o 5%.

De acuerdo con lo anteriormente expresado, al aplicar la formula a los 190 resultados de la población a encuestar, se obtiene que sean 133 los cuestionarios que deben de ser aplicados. De acuerdo con el resultado de la formula se determinó un margen de error del 5%. Esta lista se obtuvo a través del Directorio Estadístico Nacional de Unidades Económicas de México, en la cual se seleccionó como actividad económica el comercio al por menor de productos textiles, bisutería, accesorios de vestir y calzado. El tamaño del establecimiento fue de 0 a 50 trabajadores, el área geográfica fue Colima México.

RESULTADOS

Habiendo concluido con el levantamiento de encuestas, se obtienen los siguientes resultados: Las personas que actualmente poseen pequeñas empresas comerciales, tienen una edad de 25 años en adelante, siendo personas en edad laboral, las edades comprendidas son entre 25 a 35. Las edades dominantes seguidas comprenden entre los 36 a 45 con un 27% y 26% respectivamente. Además resalta el hecho que las mujeres resultan ser quienes deciden iniciar sus propios negocios con un 80% de las personas encuestadas. La mayoría de los encuestados aún están en los primeros años con un 63% entre 1 a 10. El principal motivador tiene que ver con lo económico con un 58% del total de los encuestados. Principalmente consideran que es la atención al cliente como lo básico para tener éxito en lo que al comercio se refiere. El 72% de los encuestados considera contar con un plan de negocio como algo importante antes de emprender; el 35% lo recomienda a quienes quieran iniciar un negocio propio.

En cuanto a estar motivados es básico, pues el 55% de los resultados obtenido así lo ha considerado, aunque el 27% dice que es necesario contar con recursos económicos. Sobre las ocupaciones que desempeñaban antes, 38% eran empleados de pequeñas empresas, 35% estaban en otras actividades como estudiantes o amas de casa. Quienes dejaron sus trabajos por crear un negocio lo hicieron con la intención de obtener un mejor ingreso con un 48% del total de los encuestados, seguido de quienes tenían la intención de ser su propio jefe con el 25% del total. La escolaridad predominante en esta zona fue la de preparatoria con el 39% de la población encuestada, seguida del 23% con estudios de secundaria, quedando en tercer lugar aquellos quienes tienen una licenciatura con el 20%. En si el nivel de estudios de los emprendedores supera la educación básica. Destaca la atención al cliente con el 50% de la preferencia de los encuestados, aunque considera que los demás son de importancia, sin embargo consideran que para permanecer en el negocio se debe cuidar el cómo se trata a los clientes.

En cuanto a contar con un plan de negocios, el 72% afirma que es importante tenerlo, para poder atreverse a iniciar algo por su cuenta. Una minoría con el 28% considera que no es necesario. De quienes dejaron su empleo para iniciar por su cuenta el 48% mencionaron que lo hicieron por tener más ingresos de los que generaba el empleo, 25% dijeron que decidieron ser su propio patrón. Sobre si conocían si obtendrían utilidades el 82% dijeron que se informaron acerca de esto, sus comentarios en este punto son que al ser la venta de ropa un artículo de alta demanda, y que está cambiando de manera constante hay más espacio para que ellos entraran. Argumentaron que habían trabajado en el sector por lo que ya sabían del volumen de ventas. El 97% respondió de manera afirmativa al momento de preguntarles si en sus inicios se sentían capaces de dirigirlo y organizarse, solo 3% manifestó dudas. El 85% de quienes fueron encuestados veía como opción para cambiar su vida en algún aspecto, principalmente en lo económico. El resto 15% manifestó no sentirse atraído por un cambio.

CONCLUSIONES

Una vez interpretados los resultados, se da a conocer si se cumplieron los objetivos del presente estudio. Objetivo general: Identificar las principales causas que impulsan a las personas a la creación de empresas en el municipio de Tecomán Colima. Con base a esta investigación y resultados obtenidos se logró obtener resultados satisfactorios. Esto es, se lograron identificar las causas que impulsan a las personas a la creación de empresas, y la más importante es por razones económicas, seguida del reconocimiento social.

Objetivos Específicos

Conocer que los hace tomar la iniciativa: la principal causa por la que toman la iniciativa de iniciar un emprendimiento según los resultados arrojados fue por obtener más ingresos. Determinar si actúan por cuenta propia o por necesidad: este objetivo resulto ser verdadero, ya que la mayoría de los empresarios encuestados con un 58% contesto que lo hace por necesidad económica. Saber en qué forma influye la sociedad al crear la empresa: de acuerdo con los resultados arrojados en este objetivo, el 35% de los empresarios contestaron que es importante contar con un plan de negocios antes de dar inicio a su proyecto. Qué factores influyen en la necesidad de la creación de empresas: de acuerdo a los resultados arrojados este objetivo es verdadero ya que el motivo que influyen en los empresarios es de carácter económico. De qué manera se financian estos pioneros: Respecto al último objetivo se encontró que usan el capital propio para llevar a cabo el comienzo de su proyecto.

Respecto a la Pregunta de Investigación

¿Cuáles fueron los motivos que los hace ser un emprendedor? La principal causa que los hace emprender es por razones económicas, dejando completamente de lado el reconocimiento social y su autorrealización. ¿Cuáles son los principales componentes básicos que se requieren para iniciar un negocio propio? De acuerdo a los resultados obtenidos, los emprendedores consideran que lo básico para iniciar principalmente

es estar motivado, es decir tener un motivo por el cual quiero formar un negocio, además de tener la determinación para realizar todos los trámites correspondientes. ¿Quién los apoyo para iniciar su negocio? En esta pregunta podemos afirmar que se apoyan en la experiencia propia, y los recursos son provistos por ellos mismos principalmente como se puede observar en la gráfica 9. Por tanto se concluye que este trabajo resulta de interés en virtud que se puede tomar como base para que las autoridades tomen en cuenta que las persona que inician un negocio en Tecomán, consideran que les falta tener información sobre los apoyos que otorga el gobierno, y sobre todo, que inician sus proyectos con recursos propios.

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RESPONSABILIDAD SOCIAL EMPRESARIAL Y LOS PROFESIONALES DE LAS CIENCIAS ECONÓMICO - ADMINISTRATIVAS

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RESUMEN

La Responsabilidad Social Empresarial (RSE) se aprecia desde diferentes posturas como lo es la gubernamental, la académica y la empresarial, y considerando que la RSE está relacionada con la responsabilidad de cada uno de los colaboradores que integran la empresa, para formar una responsabilidad colectiva que represente a la misma; se convierte en un reto para los profesionales de las ciencias económico administrativas que prestan sus servicios en las MIPYME, el estar familiarizados con acciones recomendadas por diferentes dependencias y organismos a favor de la RSE. En el presente trabajo se desarrolla un análisis de los profesionales referidos respecto a su conocimiento e involucramiento con la RSE. La muestra se integra por un grupo de 383 profesionales de las ciencias económico administrativas con actividad profesional vigente, a quienes se les aplicó un cuestionario de 13 preguntas; es importante señalar que la investigación de campo se realizó en una sola etapa, con duración de cuatro semanas; en la primera semana se aplicaron 183 cuestionarios, en la segunda semana se aplicaron 200 cuestionarios. Los resultados muestran cómo las MIPYME donde se encuentran los profesionales referidos, pueden apoyar la realización de prácticas de RSE para apuntalar el cuidado de los recursos naturales y en general el medio ambiente, así como responder a las exigencias de responsabilidad con su entorno. Comprobando el compromiso que los profesionales tienen como integrantes de las empresas con la RSE, e identificando que existen áreas de oportunidad por abordar en esta materia. Señalando también el cumplimiento de "Producción más Limpia" como parte del principio de sustentabilidad de las actividades humanas, en las cuales la economía, el bienestar y el ambiente forman un todo, y están íntimamente vinculados con la RSE.

PALABRAS CLAVE: Responsabilidad Social Empresarial, Profesionales de las Ciencias Económico-Administrativas, Desarrollo Sustentable

ABSTRACT

Corporate Social Responsibility (CSR) is seen from different perspectives such as the government, academia and business, and considering that CSR is related to the responsibility of each of the partners who make up the company, to form a collective responsibility representing the same; it becomes a challenge for professionals administrative economic sciences who serve in MSMEs, being familiar with recommended by different agencies and organizations in favor of CSR actions. In this paper an analysis of professional referrals regarding their knowledge and involvement with CSR develops. The sample was comprised of a group of 383 professionals with current economic administrative sciences profession, who answered a questionnaire of 13 questions; is important to note that the field research was conducted in a single stage, lasting four weeks; in the first week 183 questionnaires, in the second week 200 questionnaires were applied. The results show how MSMEs where the referring professionals, can support the implementation of CSR practices to bolster the protection of natural resources and the environment in general and to respond to the demands of responsibility to the environment. Noting the commitment that professionals have as members of companies with CSR, and identifying areas of opportunity exist to address this matter. Noting also the fulfillment of "Cleaner Production" as part of the principle of sustainability of human activities, in which the economy, welfare and the environment form a whole, and are closely linked to CSR

KEYWORDS: Social Responsibility, Science Professionals Economic-Administrative, Sustainable Development

INTRODUCCIÓN

La responsabilidad de la empresa con su entorno es de suma importancia para el desarrollo de su operación y los integrantes de la empresa forman parte de esa responsabilidad empresarial, conocida actualmente como Responsabilidad Social Empresarial (RSE). Los profesionales de las ciencias económico-administrativas forman parte de la responsabilidad referida y por lo tanto deben responder a la exigencia de estar informados y conocer el tema de RSE; obedeciendo a que los mencionados profesionales en la mayoría de los casos tienen gran injerencia en las decisiones empresariales. Por lo en el presente trabajo se busca conocer el grado de involucramiento que tienen los profesionales ya mencionados con el tema de la RSE y que se está haciendo al respecto de la misma en las empresas donde prestan sus servicios. La investigación se estructura de la siguiente forma: Revisión de la literatura, donde se integra el punto de vista de respecto a al desarrollo sustentable, la RSE y la relación de los profesionales de las ciencias económico-administrativas con los temas mencionados, además de referir las practicas recomendadas por el gobierno mexicano a las empresas, en apoyo al Desarrollo Sustentable y por ende a la RSE. Posteriormente se presenta la metodología utilizada en la revisión de la literatura y para la investigación de campo, posteriormente se presentan los resultados de la investigación de campo, las conclusiones y las referencias bibliográficas.

REVISIÓN DE LA LITERATURA

Desarrollo Sustentable

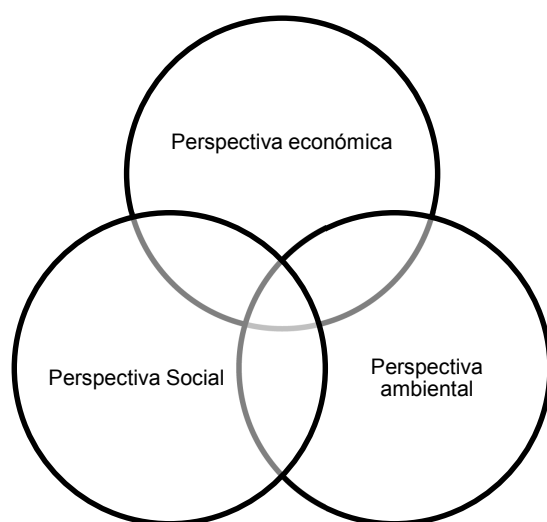
Las últimas décadas, se han caracterizado por el uso excesivo de los recursos naturales, propiciando la destrucción del medio ambiente, situación que es visible con la contaminación del agua, aire, suelo y el peligro de extinción o la desaparición de especies vegetales y animales y el calentamiento global (Vera, Vera y Méndez, 2014). A principios de los años 70 las preocupaciones por el tema del medio ambiente comienzan a tomar fuerza, la Cumbre de Estocolmo de Medioambiente Humano realizada en 1972 y la publicación del libro «Los Límites del Crecimiento» por parte del Club de Roma, también en 1972; constituyen un parte aguas para los temas relacionados con el medio ambiente. En los dos eventos referidos se precisan dos situaciones claras, la primera el deterioro del planeta y la segunda se identifica como causante del deterioro al hombre en lo concerniente a su sistema económico- social (Meadows y Behrens, 1972; Naciones Unidas, 1992).

El problema medioambiental del planeta no es sólo un tema de producción y consumo, es un problema, que pertenece a un conjunto de grandes problemas: como la salud y la pobreza mundial, compuestos por varios factores y elementos comunes interconectados entre sí. Por lo tanto para proponer una solución se debe considerar el conjunto de grandes problemas, con sus factores y elementos para poder lograr alguna mejora (Roome, 2001; Roome y Bergin, 2006). Hay que tener presente que el Desarrollo Sustentable (DS), es más que un problema medio ambiental: es un modelo social que, basándose en el respeto por el ecosistema, busca un nivel de crecimiento y progreso tal para la humanidad que se pueda sostener en el tiempo.

La definición más ampliamente reconocida es la de 1987 por la Comisión Brundtland, donde se establece que es aquel desarrollo que *“busca la satisfacción de las necesidades de la presente generación, sin comprometer la capacidad de las futuras generaciones de satisfacer sus necesidades”* (Brundtland, 1987, p. 8). Esta definición le apuesta a un equilibrio justo entre el actuar de generaciones presentes y futuras. El término de DS se ha mantenido en constante evolución, han surgido diferentes modelos como: Modelo de Stock de Capital del Banco Mundial (Serageldin y Steer 1994), el Modelo de Prisma del DS (Spangenberg

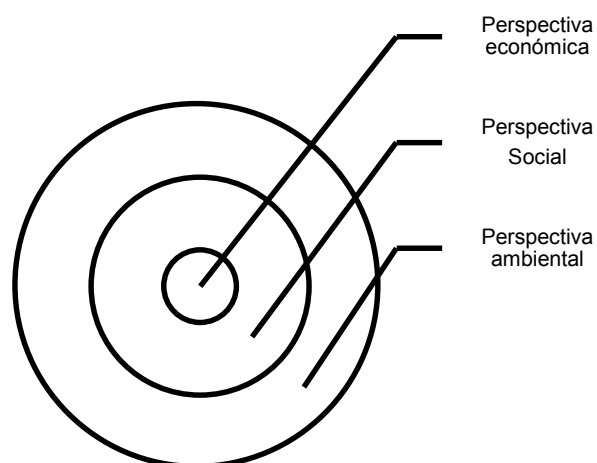
y Boniot, 1998; Valentin y Spangenberg, 2000), el Modelo del Prisma MAIN (Kain, 2003) o el Modelo de Huevo del DS (Guijt y Mosiseev, 2001), el propósito de los modelos referidos es disponer de elementos que permitan un referente para evaluar al DS (Ramírez y Arenas, 2008). Para Ramírez y Arenas (2008), son tres los pilares básicos que entran en combinación para dar vida al concepto de DS: la perspectiva económica, que busca principalmente mantener un crecimiento sostenido de la economía que permita la producción de bienes y servicios para satisfacer las necesidades humanas y den bienestar material a la población; la perspectiva social, que pretende que todos los miembros de la sociedad tengan igualdad de oportunidades de acceso a los recursos y a las oportunidades; y, la perspectiva medioambiental, que reclama que la actividad económica y humana no destruyan el medioambiente, permitiéndole mantener una capacidad regenerativa natural, para apoyar el crecimiento y desarrollo futuro. Lo anterior ha derivado en dos posturas la Sostenibilidad Fuerte y la Sostenibilidad Débil, Figura 1 y 2.

Figura 1: Sostenibilidad Fuerte



Se aprecia en la figura un equilibrio entre las tres perspectivas para lograr una Sustentabilidad Fuerte.

Figura 2: Sostenibilidad Débil



Se aprecia en la figura un desequilibrio entre las tres perspectivas lo que genera una Sustentabilidad Débil.

Continuando con el cuidado del medio ambiente, considerado como una tarea de todos, las MIPYME no pueden permanecer al margen de esa tarea, y parte de sus integrantes son los profesionales de las ciencias

económico-administrativas. Consideramos que el término DS está relacionado con la Responsabilidad Social Empresarial (RSE), que se desarrolla a nivel micro en el quehacer de las empresas (Lozano, 2006).

Responsabilidad Social Empresarial

Bowen, (1953) definió a la RSE la obligación que tienen los directivos empresariales de establecer políticas, tomar decisiones o seguir líneas de acción que sean deseables de acuerdo con los objetivos y valores de la sociedad. La responsabilidad social empresarial (RSE), se utiliza para referirse a la Responsabilidad Social (RS), la cual se debe entender como la existencia de un compromiso con carácter voluntario asumido por las empresas para su desarrollo sostenible (Porto y Castromán, 2006). Por lo que la responsabilidad social se puede entender como un conjunto de mecanismos para el desarrollo limpio que aplican las empresas para minimizar el impacto del desarrollo de su actividad al medioambiente (Lacruz, 2007). El libro verde la Unión Europea (UE, 2001; citado por Porto y Castromán, 2006) define a la RS:

“[...] la integración voluntaria, por parte de las empresas, de las preocupaciones sociales y medioambientales en sus operaciones comerciales y las relaciones con sus interlocutores. Ser socialmente responsable no significa solamente cumplir plenamente las obligaciones jurídicas, sino también ir más allá de su cumplimiento invirtiendo más en el capital humano, el entorno y las relaciones con los interlocutores”.

En México el Centro Mexicano para la Filantropía (CEMEFI), define a la empresa socialmente responsable:

“[...] aquella que tiene el compromiso consciente y congruente de cumplir íntegramente con la finalidad de la empresa tanto en lo interno y lo externo, considerando las expectativas de todos sus participantes en lo económico, social o humano y ambiental, demostrando el respeto por los valores éticos, la gente, las comunidades, el medioambiente y para la construcción del bien común.

Y entiende por Responsabilidad Social (RS): “[...] la conciencia del compromiso y la acción de mejora continua medida y consistente, que hace posible a la empresa ser más competitiva, cumpliendo con las expectativas de todos sus participantes en particular y de la sociedad en lo general, respetando la dignidad de la persona, las comunidades en las que opera y su entorno. (Centro Mexicano para la Filantropía; citado por Porto y Castromán, 2006).

La RSE se apoya de inicio, en la responsabilidad personal, debido a que son las personas quienes deciden respecto a la actuación de la empresa y las relaciones que establezca con clientes, proveedores, acreedores, el gobierno, las autoridades y la comunidad local. Lo «social» en la RSE se deriva del compromiso asumido ante la sociedad por la empresa y por todos los que colaboran con ella, y del deber de dar cuenta del cumplimiento de esas responsabilidades ante los grupos, considerados como las porciones de la sociedad más directamente afectadas por la responsabilidad de la empresa (Argandoña, 2006).

La RSE es entendida de diferentes formas: el modelo antropológico, señala que es una responsabilidad ética, la RSE, entendida como filantropía o acción social, suele responder a las expectativas o demandas sociales, el modelo psicosociológico considera las teorías que Garriga y Melé (2004: 55-57) llaman “políticas”, como el constitucionalismo empresarial, las teorías del contrato social o las que ven la empresa como un “buen ciudadano” en la sociedad. Y las teorías “integrativas” (Gariga y Melé, 2004: 57-60), que pretenden dar orientaciones para dirigir la empresa de una manera responsable ante lo que la sociedad demanda. Ampliando lo anterior en la Tabla 1.

Tabla 1: Teorías de la RSE

Teorías de la RSE	Comentarios
Teoría de la actuación social de la empresa	Hace una compilación de la RSE de 1950 a 1991. Señala la preocupación y sensibilidad acerca del impacto social de la actividad empresarial. Relaciona la conducta responsable con los riesgos y reputación corporativa. Está inspirada en la teoría social.
Teoría del valor para el accionista o Capitalismo fiduciario.	Señala que los aspectos sociales quedan cubiertos, con las restricciones legales y una adecuada política fiscal y social. La prioridad de esta teoría es crear riqueza para los accionistas
Teoría de los grupos implicados	Se inspira en la teoría económica neoclásica. Permite determinar la responsabilidad de la empresa con cada grupo implicado. Considera los derechos y legítimos intereses de los grupos.
Teoría de la ciudadanía empresarial	Se apoya en principios éticos universales. Identifica claramente la relación empresa-sociedad, la empresa es vista como un actor social dentro de la sociedad. Se apoya en la filosofía política.

La Tabla 1 muestra las particularidades que identifican a las actuales teorías de la RSE según.

La información de sostenibilidad o de responsabilidad social se ha abierto camino en las últimas dos décadas como un dispositivo de rendición de cuentas por parte de las empresas con propósito de mejorar su legitimidad ante la sociedad. A partir de la emisión de la Guía para la elaboración de memorias de sostenibilidad, hecha por la Global Reporting Initiative (GRI) en sus tres versiones (1999, 2002 y 2006), este tipo de memorias se ha hecho cada vez más común (Fernández-Chulián y Larrinaga-González, 2007). Al mismo tiempo, los mercados de bienes y de capital han empezado a demandar y a responder a la información de sostenibilidad generada por las empresas. El profesional de las ciencias económico-administrativas como parte integrante de la empresa juega un rol importante en las tareas de RSE y de DS.

Profesional de las Ciencias Económico-Administrativas

Personas o despachos que prestan sus servicios en las empresas como: Abogados, Administradores, Contadores asesores o Consultores; deben estar informados y conocer los temas de DS y RSE para tener una participación de ciudadanos organizados y conscientes de temas como el calentamiento global, la disposición de agua, la deforestación, los patrones de producción y consumo, así como los principios y valores que sustentan a esta sociedad. Reflexionar en nuestros hábitos de consumo y actitudes hacia el cuidado y protección del ambiente en el desarrollo de actividades cotidianas como transportarnos, asearnos, viajar, cocinar o comprar productos, y los impactos de éstas en el ambiente.

En nuestra casa, trabajo, comunidad o escuela podemos iniciar actividades concretas para mejorar el entorno. Para lograrlo necesitamos observar nuestro alrededor e identificar alternativas menos dañinas al ambiente, cambiar conductas y tomar decisiones basadas en el mejoramiento de la calidad de vida. En México la dependencia gubernamental tiene como parte de la Secretaría de Medio Ambiente y Recursos Naturales (SEMARNAT) el Consejo Nacional de Educación Ambiental para la Sustentabilidad cuyas funciones son: Emitir recomendaciones a la Secretaría de la que forma parte sobre: La formulación, aplicación y evaluación de estrategias, políticas, programas, proyectos, estudios y acciones específicas en materia de educación ambiental para la sustentabilidad, las disposiciones jurídicas y procedimientos en

materia de educación ambiental para la sustentabilidad; Vincularse y, en su caso, coordinarse con otros órganos de consulta o espacios de participación ciudadana a fin de propiciar el intercambio de experiencias. Colaborar, con la Secretaría de Educación Pública, para el fortalecimiento de la educación ambiental para la sustentabilidad en el sistema educativo nacional, particularmente en los planes y programas de estudio, los materiales didácticos y la formación docente, y Promover la investigación en materia de educación ambiental para la sustentabilidad. Las actividades de Fomento ambiental propuesta por la SEMARNAT las resumimos en la Tabla 2.

Tabla 2: Propuesta de Actividades Empresariales Para el Fomento Ambiental

Fomento Ambiental					
Fundamento	Conceptos	Actividades			
Leyes Federales y Estatales, Reglamentos del Sector, Diario Oficial, Normas Oficiales Mexicanas, Normas Mexicanas.	Turismo Sustentable	México natural	Especial de turismo sustentable	Mejores prácticas ambientales. Marinas y de campos de Golf	
	Producción y Consumo Sustentable				
	Residuos				
	Energías Renovables	Sistema de Información Energética	Guía de Programas de Fomento de Energías Renovables	Uso eficiente de Energía	Desarrollo de proyectos comunitarios
	Playas Edificación Sustentable Manejo Sustentable de Tierras Calidad del aire				

En la Tabla se observan la fundamentación y los diferentes conceptos considerados para el fomento ambiental; únicamente se presentan las actividades de dos conceptos que son los que se relacionan con las empresas caso de estudio.

Retomando lo anterior es eminentemente necesario que las personas integrantes de las empresas participen en aspectos de DS y RSE por lo que en presente documento nos permitimos trabajar con los profesionales de la ciencias económico-administrativas, para tener información respecto a su conocimiento y familiaridad con los temas referidos, ya que en muchas ocasiones son ellos los que forman parte de la toma de decisiones para el funcionamiento de la empresa.

METODOLOGÍA

El estudio se enfoca a identificar la familiaridad que tienen los profesionales de la ciencias económico-administrativas con la RSE y que desarrollan su actividad laboral en Puebla, México. Considerando como variable de investigación: la Responsabilidad Social Empresarial. El marco muestral se construyó con las unidades y marcos siguientes ver Tabla 3:

Tabla 3: Determinación de la Muestra

Unidad de Análisis	Profesionales de las Ciencias Económico-Administrativas de Puebla, Puebla, México
Tamaño del universo	22000
Tamaño de la muestra	383
Integración de la muestra	Administradores 133, Abogados 30, Contadores 220 total 383
Instrumento	Cuestionario
Integración	
Periodo de aplicación	Enero 2014
Cuestionarios aplicados	383
Cuestionarios respondidos	383

La Tabla muestra la población estudiada y el tamaño de la muestra, los profesionales a quienes se les aplicó el cuestionario fueron contactados por personas conocidas por los investigadores y que son miembros de la comunidad.

Cabe mencionar que la tasa de respuesta obtenida en la aplicación de los cuestionarios fue del 100% de los integrantes de la muestra, contactados en cadena, es decir por personas que tienen conocidos o familiares profesionales de las ciencias económico-administrativas en ejercicio, por lo que los 383 cuestionarios resultantes al obtener la muestra fueron respondidos; como se muestra en la Tabla 2.

Operacionalización de Variables

La Operacionalización de variables se realiza en la Tabla 4, considerando que la RSE comprende un compromiso consciente y congruente de cumplir íntegramente con la finalidad de la empresa tanto en lo interno y lo externo, considerando las expectativas de todos sus participantes en lo económico, social o humano y ambiental, demostrando el respeto por los valores éticos, la gente, las comunidades, el medioambiente; para la construcción del bien común.

Tabla 4: Operacionalización de Variables

Variable	Subvariable	Indicadores	Parámetros	Instrumento
Responsabilidad Social Empresarial	Conocimiento de la RSE	Conocimiento	Si - No	Cuestionario (Pregunta 1)
	Relación de la profesión con la RSE	Información	Si - No	Cuestionario (Pregunta 2)
	Actividades de la empresa a favor de la RSE	Información	Si - No	Cuestionario (Pregunta 3)
	Relación con proveedores	Compra de insumos-pagos	Si - No	Cuestionario (Pregunta 4)
	Relación con trabajadores	Pago de remuneraciones	Si - No	Cuestionario (Pregunta 5)
	Utilidades	Obtención de utilidades	Si - No	Cuestionario (Pregunta 6)
	Contribución al gasto público	Pago de impuestos	Si - No	Cuestionario (Pregunta 7)
	Seguridad Social	Pago de cuotas al Instituto Mexicano del Seguro Social (IMSS)	Si - No	Cuestionario (Pregunta 8)
	Vivienda	Pago de aportaciones al Instituto Nacional de la Vivienda para los Trabajadores (INFONAVIT)	Si - No	Cuestionario (Pregunta 9)

	Otros beneficios Respeto por derechos laborales a los trabajadores	Si - No	Cuestionario (Pregunta 10)
	Dueños de la empresa Pagos de utilidades	Si - No	Cuestionario (Pregunta 11)
	Intereses a cargo Pago de la empresa	Si - No	Cuestionario (Pregunta 12)
	Medio ambiente Prácticas empresariales	Si - No	Cuestionario (Pregunta 13)

Esta tabla muestra la operacionalización de las variables, como se midieron y el instrumento utilizado.

La aplicación de los cuestionarios es el instrumento utilizado para la obtención de información la recolección de datos fue por cuota; asignándole a cada encuestador que aplicará un determinado número de cuestionarios. Así como la observación in situ. Todo el levantamiento de campo se realizó durante el mes de enero 2015. Para determinar el tamaño de la muestra se utilizó la siguiente fórmula:

$$n = \frac{Z^2 p q N}{N e^2 + Z^2 p q} \quad (1)$$

Donde:

n=?

e= 5%

N = la población = 22000 profesionales

Z = nivel de confianza 95%=1.96

p = 0.50

q = 1-.50

Sustituyendo los valores en la fórmula tenemos:

$$n = \frac{(1.96)^2 (0.50)(1-0.50)(22000)}{(22000)(0.05)^2 + (1.96)^2 (0.50)(1-.50)} = 383 \quad (3)$$

La aplicación de cuestionarios fue en una sola etapa en el mes de enero 2015, con duración de cuatro semanas.

RESULTADOS

Previo a la aplicación del cuestionario se utilizó una pregunta filtro para tener la certeza de que la persona era profesional de las ciencias economico-administrativas. De la aplicación del cuestionario, se obtuvieron los resultados que a continuación se presentan por medio de la Tabla 5.

Tabla 5: Resultados del Levantamiento de Campo

Variable	Subvariable	Indicadores	Parametros	Resultados En %	Total
	Conocimiento de la RSE	Conocimiento	Si	84	100%
			No	16	
	Relación de la profesión con la RSE	Información	Si	97	100%
			No	3	
	Actividades de la empresa a favor de la RSE	Información	Si	57	100%
			No	43	
	Relación con proveedores	Compra de insumos-pagos	Si	81	100%
			No	6	

Responsabilidad Social Empresarial	Relación con trabajadores	Pago de remuneraciones	No contesto	13	100%
			Si	86	
			No	8	
	Utilidades	Obtención de utilidades	No contexto	7	100%
			Si	73	
			No	14	
	Contribución al gasto público	Pago de impuestos	No contexto	13	100%
			Si	93	
			No	0	
	Seguridad Social	Pago de cuotas al Instituto Mexicano del Seguro Social (IMSS)	No contexto	7	100%
			Si	86	
			No	11	
	Vivienda	Pago de aportaciones al Instituto Nacional de la Vivienda para los Trabajadores (INFONAVIT)	No contexto	3	100%
			Si	89	
			No	8	
	Otros beneficios a los trabajadores	Respeto por derechos laborales	No contexto	3	100%
			Si	63	
			No	31	
	Dueños de la empresa	Pagos de utilidades	No contexto	6	100%
			Si	58	
			No	34	
	Intereses a cargo de la empresa	Pago	No contexto	8	100%
			Si	50	
			No	42	
	Medio ambiente	Prácticas empresariales	No contexto	8	100%
			Si	37	
			No	60	
			No contexto	3	

Esta tabla muestra la familiaridad de los profesionales de las ciencias economico administrativas con la RSE y la actividad de la empresa a favor de esta.

Como se aprecia en la Tabla de resultados los profesionales de las ciencias economico administrativas, tienen conocimiento de la RSE. También se observa, que los profesionales referidos consideran que su profesión esta relacionada con la RSE. Notamos además que las empresas donde se desempeñan los encuestados si realizan prácticas de RSE. Es notoria la relacion con proveedores y trabajadores a quienes se les considera como grupos de atención en materia de RSE. De acuerdo con una de las posturas de la RSE la empresa obtiene utilidades que de hecho es uno de los objetivos de toda persona que emprende con una empresa. Responsablemente se observa la contribucion al gasto público con el pago de impuestos, misma responsabilidad que se nota en materia de seguridad social en el aspecto salud , así como en la vivienda. En las entidades donde laboran los profesionales es evidente el cumplimiento con las obligaciones laborales a favor de los trabajadores. Así mismo los dueños de las empresas participan de las utilidades de la misma, viendo una retribucion a su inversion. Las empresas también consideran el retribuir a otros grupos que les apoyan como pueden ser acreedores con el pago de intereses. Finalmente es importante el resultado que se presenta en la parte final de la Tabla, donde con poca presencia en el resultado pero ya se aprecia la disposicion de las empresas a favor del medio ambiente que es responsabilidad de todos.

CONCLUSIONES

Las prácticas empresariales tradicionales, tienen una exigencia al cambio, las empresas deben incluir en su actuar cotidiano sus acciones a favor de la RSE y con ello contribuir al DS, las acciones de RSE, no son algo aislado, nacen de diferentes entes privados y también de gobierno. México al igual que otros países realiza esfuerzos por concientizar y hacer participar a los ciudadanos y a las empresas en actividades a favor

del medio ambiente. Y los profesionales de las ciencias económico – administrativas no pueden permanecer aislados y no participar en esa nueva práctica empresarial. La SEMARNAT y otras entidades de gobierno tienen bien clara su tarea de cuidar y preservar el medioambiente y apoyar a las empresas y a sus integrantes a realizar un cambio a favor de la comunidad en todos aspectos. La validación del trabajo se efectuó mediante los resultados obtenidos en la investigación de campo al tener un acercamiento con los profesionales referidos y percatarnos que están familiarizados con la RSE, pero sobre todo quedar en el entendido que las profesiones involucradas en el trabajo, las cuales en apariencia no se relación con la RSE, juegan un papel importante en las decisiones de las empresas debido a que ellos participan de alguna forma y la RSE es una tarea de todos los integrantes de la empresa para con la comunidad e inicia por la responsabilidad personal. También es importante resaltar que independientemente del enfoque de la RSE los integrantes de la empresa y la empresa misma siempre tendrán un compromiso con la comunidad en la que se encuentren. Podemos decir que no es necesario ser una empresa considerad como peligrosa o contaminante para trabajar con procesos limpios y/o energías renovables. La responsabilidad social de la emprsas va más allá de considerar únicamente aspectos de contaminación, entraña un compromiso moral con la sociedad. Finalmente concluimos que no importa el tamaño, el giro o la localización geográfica únicamente se necesita disposición para contribuir RSE.

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TRANSMISIÓN DE CONOCIMIENTOS EN EMPRESAS CON PROFUSO EMPLEO DE MANO DE OBRA UN ANÁLISIS COMPARATIVO

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RESUMEN

El trabajo desarrolla un análisis de las particularidades existentes en la transferencia de conocimientos tácitos en el trabajo desarrollado por las personas (Trabajadores directos) que prestan sus servicios en la industria maquiladora en las MIPYME localizadas en Tehuacán y los que trabajan en los talleres de esferas en Chignahuapan, ambos municipios del estado de Puebla, México y las redes de conocimiento interorganizacionales-sectoriales como facilitadoras de la referida transmisión. Para apreciar de forma precisa coincidencias y desigualdades en las dos zonas de estudio con vivencias similares en lo que respecta al trabajo manual. Con la metodología de un muestreo a conveniencia de los investigadores y por cuota, se aplicaron cuestionarios a 383 trabajadores de la maquila y 100 trabajadores de los talleres de esfera para obtener información de fuentes primarias. Además de la observación in situ. Los resultados del trabajo de campo proporcionan información, respecto de la forma de transmisión de conocimiento entre los dos grupos lo que permite apreciar que mientras en el primer grupo son los compañeros quienes juegan el rol principal en la referida transmisión en el segundo grupo es la familia y precisar qué tipo de conocimiento se transmite entre ellos además de: datos generales, condiciones laborales como: salario, prestaciones y trato apropiado, así como beneficios económicos. Y como adicional a lo que se maneja por los expertos en el tema se considera en la transmisión del conocimiento la voluntad o interés por parte del receptor.

PALABRAS CLAVE: Trasmisión de Conocimientos, Redes de Conocimiento

ABSTRACT

The paper develops an analysis of the specific situation in the transfer of tacit knowledge in the work done by people (Direct workers) who serve in the maquiladora industry in MSMEs located in Tehuacan and those working in areas workshops Chignahuapan, both municipalities in Puebla, Mexico and interorganizational networks-sectoral knowledge as facilitators of that transmission. To appreciate precisely matches and inequalities in the two areas experiences with similar study with respect to manual labor. With the methodology of a convenience sample of researchers and fee, questionnaires were applied to 383 workers maquila and 100 workers sphere workshops for information from primary sources. In addition to in situ. Los result of fieldwork observation provide information regarding the mode of transmission of knowledge between the two groups allowing appreciate that while in the first group are the companions who play the main role in the aforementioned transmission in the second group is the family and specify what kind of knowledge is transmitted between them besides: general data, working conditions and salary, benefits and appropriate treatment and economic benefits. And in addition to what is handled by experts in the field is considered in the transmission of knowledge will or interest by the receiver.

KEYWORDS: Transmission of Knowledge, Knowledge Networks

INTRODUCCIÓN

El conocimiento es muy difícil de definir al igual que la transmisión del mismo. Existen diferentes posturas referentes al tema de conocimiento y a su transmisión, en este trabajo nos enfocamos al conocimiento tácito que predomina en el trabajo manual y referimos quien juega el papel de transmisor principal en los grupos estudiados, el de trabajadores de la maquila y el de trabajadores de los talleres de esfera. Se consultó información de varios autores para integrar el marco conceptual del tema para finalmente inclinarnos por las aportaciones de Nonaka y Takeuchi, (1994) para apoyar los resultados del trabajo de campo y aportando un elemento a la transmisión; la voluntad o interés del receptor para la obtención de resultados exitosos producidos por la transmisión. Y así poder identificar las diferencias en la transmisión de conocimientos existentes en los dos grupos estudiados. Y la intervención de las redes de conocimiento.

La investigación se estructura de la siguiente forma: Revisión de la literatura, donde se conceptualiza el término conocimiento y se integran algunos puntos de vista respecto a la transmisión de conocimientos, se aborda a las redes sociales o de conocimiento como apoyo en la transmisión del mismo. Posteriormente se presenta la metodología utilizada en la revisión de la literatura y para la investigación de campo, dando paso a presentar los resultados de la investigación de campo, las conclusiones y las referencias bibliográficas.

REVISIÓN LITERARIA

Transmisión de Conocimientos

Es muy común escuchar hablar de conocimiento, esa situación común se complica al tratar de definirlo. Para (Nooteboom, 2001) el conocimiento es un bien intangible mucho más complejo que la simple información o la tecnología, el conocimiento requiere de portadores sociales y se expresa no solamente en medios explícitos, principalmente se expresa en agentes humanos, estructuras organizacionales, rutinas y culturas locales, por lo que se puede decir que una parte importante del conocimiento se transmite en forma tácita. El conocimiento no se refleja por medio de un manual o instructivo de forma inmediata, se va adquiriendo por medio de la observación de rutinas de trabajo y posteriormente por la imitación hasta llegar al dominio. El conocimiento tácito está estrechamente ligado al capital humano.

Algunos autores lo describen utilizando el concepto de *know how* (saber hacer), que implica un conjunto de técnicas y conocimiento que están incluidos en la naturaleza humana y que por lo tanto están dispersos y divididos (Nelson, 2000). Otros autores coinciden en que el *know how* reside en grupos, redes o regiones y localidades. En los años cincuenta (Polanyi 1958; citado por Nelson, 2000) sostenía que una parte del conocimiento humano era articulado, es decir que podía ser descrito y comunicado en forma de lenguaje, mientras que otros aspectos de este conocimiento son tácitos, no fácilmente explicables en palabras o en símbolos. (Macdonald, 1992; Imai, 1991), Señalan que el conocimiento implica intercambio de información. No existe una definición unificada de transmisión de conocimiento, algunos autores asocian la transmisión con la con la aplicación del conocimiento adquirido previamente a situaciones diferentes o nuevas (McKeough, 1995) o bien a la guía con la que se apoya a otra persona para que pueda resolver su problema de la mejor manera (McKeough, 1999), aprendizaje individual que depende de las características de cada individuo y de su interacción con su ambiente (Strach y Everett, 2006).

Hace casi 20 años, Nonaka identificó el conocimiento tácito y modeló junto a su colega Takeuchi su transformación en conocimiento explícito como parte del proceso SECI (Socialización, Externalización, Combinación, Internalización; Nonaka y Takeuchi, 1994), el que define como clave en la búsqueda de un desempeño superior. De acuerdo a Nonaka y Takeuchi, se caracteriza el conocimiento tácito como: Altamente personal, difícil de formalizar y comunicar, parcialmente formado por habilidades técnicas (lo

que se ha dado en llamar *know-how*) y por dimensiones cognitivas: modelos mentales, creencias y perspectivas tan arraigadas que a la persona no le resulta fácil expresarlas.

<http://www.innmentor.com/2013/02/25/el-conocimiento-tacito-introduccion/> Se distinguen dos tipos conocimientos en la transmisión y utilización: el codificado o formal y el tácito. El codificado no necesita ser exclusivamente teórico, pero requiere ser suficientemente sistemático para ser escrito o guardado (Gibbons *et al*, 1994; citado por Vera, Martínez, Vera y Anzaldo, 2015). Se expresa en publicaciones, patentes y manuales, entre otros. Se puede decir que el conocimiento codificado, es el resultado del conocimiento tácito que se cataloga y agrupa bajo esas formas. El conocimiento para su transmisión se hace a través de redes de comunicación (Quandt, 2000).y se marcan diferencias entre el conocimiento tácito y el explícito.

Conocimiento Tácito: es un conocimiento muy personal y difícil de plantear a través del lenguaje formal y, por lo tanto, difícil de transmitir y compartir con otros. Tiene sus raíces en lo más profundo de la experiencia individual, así como en los ideales, valores y emociones de cada persona.

Conocimiento Explícito: aquel que puede expresarse a través del lenguaje formal; con palabras y números, y puede transmitirse y compartirse fácilmente, en forma de datos, fórmulas científicas, procedimientos codificados o principios universales. Se expresa normalmente en algún soporte físico (libros, CD ROMS, imágenes). Nonaka y Takeuchi (1994) señalan que en el proceso de comunicación del conocimiento se presentan modos de conversión entre el conocimiento tácito y el explícito, donde: Existen cuatro formas de conversión de conocimiento cuya interacción constituye el motor del proceso de creación de conocimiento (Nonaka y Takeuchi, 1994) Tabla 1.

Tabla 1: Formas de Conversión del Conocimiento

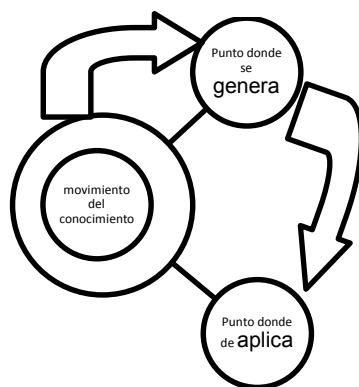
La Socialización	La Exteriorización	La Combinación	La Interiorización
Proceso de adquirir conocimiento tácito a través de compartir experiencias por medio de exposiciones orales, documentos, manuales, entre otros. Este conocimiento se adquiere principalmente a través de la imitación y la práctica. La socialización se inicia con la creación de un campo de interacción, el cual permite que los miembros de un equipo compartan sus experiencias y modelos mentales. Produce lo que los autores llaman conocimiento armonizado.	Proceso de convertir conocimiento tácito en conceptos explícitos, haciéndolo comprensible para otros miembros de la empresa. Supone la interacción del individuo y del grupo, requiere de técnicas que ayuden a expresar este conocimiento tácito a través de lenguaje figurativo, en forma de analogías, metáforas y lenguaje visual.	Es de sistematizar conceptos en un sistema de conocimiento. El conocimiento explícito se sintetiza y formaliza de manera que cualquier miembro de la empresa pueda acceder a él. Para que esta etapa se complete es preciso capturar e integrar nuevo conocimiento explícito, difundir el conocimiento explícito con presentaciones y conferencias por ejemplo. Y procesarlo para hacerlo más accesible.	Proceso de incorporación de conocimiento explícito en conocimiento tácito a través de aprender haciendo, que analiza las experiencias adquiridas en la puesta en práctica de los nuevos conocimientos y se incorpora en las bases de conocimiento tácito de los miembros de la organización en forma de modelos mentales compartidos o prácticas de trabajo.

La tabla muestra las diferencias entre las cuatro formas de conversión del conocimiento propuestas por (Nonaka y Takeuchi, 1994)

El contenido del conocimiento creado por cada forma de conversión es, naturalmente distinto (Nonaka y Takeuchi, 1994) El conocimiento tácito no está disponible en forma de texto se alberga en las cabezas de quienes trabajan en procesos particulares de transformación o el que está incluido o personificado en un contexto organizativo particular (Gibbons *et al*, 1994; citado por Casas, 2003); está contenido en habilidades y que por tanto puede ser copiado, está contenido en las personas y es difícil de ser transferido. Implica un proceso de aprendizaje continuo por los individuos (Quandt, 2000). Senker y Faulkner (1996) señalan que el conocimiento tácito se pronuncia en el conocimiento personal que ha sido adquirido a través de la educación formal o de la experiencia. Por sus características el conocimiento tácito no puede expresarse en forma impresa y se adquiere por la experiencia siendo incorporado en las personas por medio del contacto entre las mismas, la observación y la imitación de tareas o rutinas. El conocimiento tácito, es aquel que aun poseyéndolo difícilmente se puede explicitar. Es subjetivo y está basado en la experiencia

personal y fuertemente ligado a la acción de los individuos en un contexto determinado. Sabemos más de lo que podemos contar, y todo lo que sabemos es difícil expresarlo en palabras o datos (Arbonies y Calzada, 2004). Diversos autores como Bartlett y Ghoshal (1989), Teece (1998), Argote (1999), Gupta y Govindaranjan (2000) y Minbaeva (2005); concuerdan en que la transmisión del conocimiento es la aplicación de conocimiento previamente adquirido a nuevas situaciones de aprendizaje. La transmisión de conocimiento involucra el movimiento del conocimiento desde su punto de generación a su punto de aplicación. Figura 1.

Figura 1: Transmisión del Conocimiento



Como se aprecia en la figura el conocimiento se mueve de su origen a su aplicación.

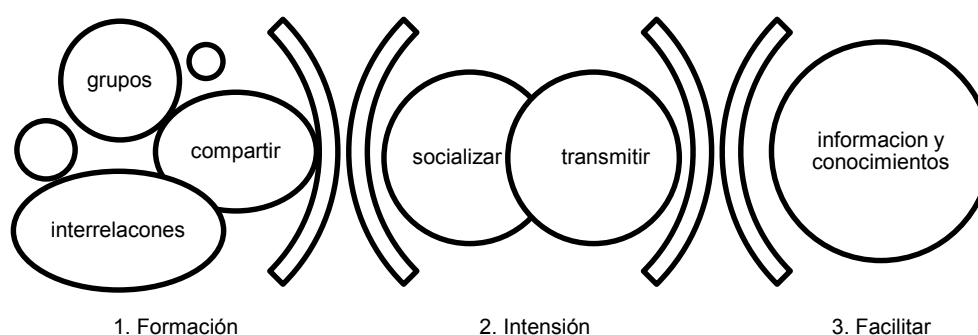
Perez, (2008) señala que la transferencia puede verse aquejada por problemas sintácticos, el conocimiento que recibe la persona no es igual al de la persona que lo posee y transmite, semánticos cuando la persona receptora del conocimiento no entiende adecuadamente y pragmáticos cuando el conocimiento transmitido no funciona con el resultado esperado. La efectividad de la transmisión se relaciona a la fuente con la unidad receptora (Galbraith, 1990). A las consideraciones anteriores adicionamos la voluntad o interés de las personas por aceptar la transmisión del conocimiento tácito. La transferencia de conocimientos se hace más dinámica y factible con las redes sociales interorganizaciones-sectoriales, factor indispensable de la actividad empresarial, y que es a través de éstas como se puede tener acceso a diferentes recursos, entre otros a diferentes conocimientos. Considerando la transmisión del conocimiento desde dos escenarios: el primero de ellos en el trabajo desarrollado en las fábricas maquiladoras; el segundo el trabajo desarrollado en los talleres de esfera navideña. El conocimiento es un factor clave en la actividad empresarial y la dificultad está en transmitirlo en lo que respecta a quienes se transmite la información y habilidades para lograr resultados positivos.

Redes de Conocimiento

Actualmente las redes de conocimiento se constituyen como las máximas expresiones del individuo en su rol de productor de conocimientos y por la necesidad de intercambiar y socializar lo que aprende y lo que crea, a partir de la interacción social como parte de un contexto muy particular (Prada, 2005). Las redes de conocimiento tienen diferentes definiciones. Casas (2001) define que las redes implican tanto la formación de redes profesionales y de entrenamiento, como de redes de difusión y transmisión de conocimientos o de innovaciones, que estarían dando lugar a la formación de espacios regionales de conocimiento. Para Seufert (2003; citado por Prada, 2005), las redes de conocimiento son redes que fundamentalmente se establecen entre los individuos, los grupos y las organizaciones donde no solamente son importantes las relaciones bilaterales, sino la integridad de las actividades desempeñadas por la propia red de conocimientos. Castellanos (2004; citado por Prada, 2005) define a una red de conocimiento como una comunidad de

personas que, de modo formal o informal, ocasionalmente, a tiempo parcial o de forma dedicada, trabajan con un interés común y basan sus acciones en la construcción, el desarrollo y la socialización de conocimientos. Royero (2005), en un contexto social y dinámico, las redes de conocimiento son interacciones humanas en la producción, almacenamiento, distribución, transferencia, acceso y análisis de los conocimientos producidos por la investigación o por el propio interés individual o colectivo por compartir información y conocimiento a través de cualquier medio. Prada (2005) define a la red como un conjunto de elementos tecnológicos, normativos, culturales y sociales dirigidos a facilitar la interacción de individuos interesados en ciertas áreas temáticas con el fin de socializar e incrementar el conocimiento tácito de cada partícipe y por ende el de las organizaciones. Con base en lo anterior proponemos como definición de red de conocimiento la integración de grupos con un interés común, para facilitar la interacción y transmitir y compartir conocimientos. Retomando las definiciones de redes se puede identificar diferentes acciones grupales tendientes a un propósito, primero se forman e interrelaciona para compartir, posteriormente socializar y transmitir de forma más fácil información y conocimientos Figura 2.

Figura 2:



En la figura se aprecia que las redes se forman con la intención de facilitar el acceso a la información y conocimientos

Con la anterior figura podemos apreciar la relación entre las redes y la transmisión de conocimiento así como la importancia de ellas para que se facilite la transmisión.

METODOLOGÍA

El estudio se enfoca a identificar las diferencias y particularidades existentes en la transferencia de conocimientos en los trabajadores de la maquila y los trabajadores de los talleres de esfera navideña en las MIPYME localizadas en Tehuacán y Chignahuapan Puebla, México. Considerando como variable de investigación: la transmisión de conocimientos y la intervención de las redes de conocimiento en la transmisión. La determinación de la muestra se construyó con las unidades y marcos siguientes ver Tabla 2:

Tabla 3: Determinación de la Muestra

Unidad de Análisis	Trabajadores de la Industria Maquiladora En Tehuacán Puebla, México	Trabajadores de los Talleres de Esfera En Chignahuapan Puebla, México
Tamaño del universo	6000	15000
Tamaño de la muestra	383	100
Instrumento	Cuestionario	Cuestionario
Periodo de aplicación	Enero 2014	Marzo 2014
Cuestionarios aplicados	383	100
Cuestionarios respondidos	383	100

La Tabla muestra la población estudiada y el tamaño de la muestra, de los trabajadores de maquila y de los talleres de esfera.

Cabe mencionar que la tasa de respuesta obtenida en la aplicación de los cuestionarios fue del 100% de los integrantes de la muestra, contactados en cadena, es decir por personas que tienen conocidos o familiares profesionales, lo anterior acompañado de un recolección de información por cuota.

Operacionalización de Variables

La Operacionalización de variables se realiza en la Tabla 4 y 5 considerando por separado a los trabajadores de la maquila, respecto de los trabajadores de talleres de esfera. Debido a que los indicadores que utilizamos son característicos de cada actividad, sin embargo los parámetros son iguales, y el instrumento utilizado fue el mismo.

Tabla 4: Operacionalización de Variables Trabajadores de la Maquila

Variable	Subvariable	Indicadores	Parámetros	Instrumento
Transferencia de conocimientos	Tipo de conocimiento	Ensamblado Costura Deshebrado Planchado Empacado	Se adquirió No se adquirió	Cuestionario (Pregunta 10)
	Forma en que se adquirió el conocimiento	Observación Capacitación en casa Capacitación en el taller Iniciativa personal	Se adquirió No se adquirió	Cuestionario (Pregunta 6)
	Tiempo en que se adquirió el conocimiento	Tiempo	Menos de 1 año 1-2 años 2-5 años Más de 5 años	Cuestionario (Pregunta 9)
	Personas que apoyaron para adquirir conocimientos	Familiares Amigos Compañeros de trabajo Instructor	Si apoyaron No apoyaron	Cuestionario (Pregunta 8)
	Facilidad y agilidad en el conocimiento adquirido	Relación con el facilitador del conocimiento	Si facilitó y agilizó No facilitó y agilizó	Cuestionario (Pregunta 13)

La tabla muestra la operacionalización de la variable transmisión de conocimientos para los trabajadores de la maquila

Tabla 5: Operacionalización de Variables Trabajadores de Talleres de Esfera

Variable	Subvariable	Indicadores	Parámetros	Instrumento
Transferencia de conocimientos	Tipo de conocimiento	Globo	Se adquirió	Cuestionario (Pregunta 10)
		Metalizado	No se adquirió	
		Decorado		
		Empacado		
	Forma en que se adquirió el conocimiento	Observación	Se adquirió	Cuestionario (Pregunta 6)
		Capacitación en casa	No se adquirió	
		Capacitación en el taller		
	Tiempo en que se adquirió el conocimiento	Iniciativa personal		Cuestionario (Pregunta 9)
		Tiempo	Menos de 1 año	
			1-2 años	
			2-5 años	
	Personas que apoyaron para adquirir conocimientos	Familiares	Más de 5 años	Cuestionario (Pregunta 8)
		Amigos	Si apoyaron	
		Compañeros de trabajo	No apoyaron	
	Facilidad y agilidad en el conocimiento adquirido	Instructor		Cuestionario (Pregunta 13)
		Relación con el facilitador del conocimiento	Si facilitó y agilizó No facilitó y agilizó	

La tabla muestra la operacionalización de la variable transmisión de conocimientos para los trabajadores de los talleres de esfera.

La aplicación de los cuestionarios es el instrumento utilizado para la obtención de información la recolección de datos fue por cuota; asignándole a cada encuestador que aplicará un determinado número de cuestionarios. Así como la observación in situ. Todo el levantamiento de campo se realizó durante el mes de enero 2014. Para determinar el tamaño de la muestra se utilizó la siguiente fórmula para los trabajadores de la maquila:

$$n = \frac{Z^2 p q N}{N e^2 + Z^2 p q} \quad (1)$$

Donde:

n=?

e= 5%

N = la población = 6000 trabajadores

Z = nivel de confianza 95%=1.96

p = 0.50

q = 1-.50

Sustituyendo los valores en la fórmula tenemos:

$$n = \frac{(1.96)^2(0.50)(1-0.50)(6000)}{(6000)(0.05)^2 + (1.96)^2(0.50)(1-.50)} = 383 \quad (3)$$

La aplicación de cuestionarios fue en una sola etapa en el mes de enero 2014, con duración de cuatro semanas para los trabajadores de la maquila. La determinación de la muestra para los trabajadores de los talleres de esfera fue a conveniencia debido a que en el mes de marzo hay poca actividad en los talleres. La aplicación de cuestionarios fue en una sola etapa en el mes de marzo 2014, con duración de cuatro semanas para los trabajadores de los talleres de esfera.

RESULTADOS

Los resultados obtenidos de los trabajadores de la maquila y de los talleres de esfera navideña se presentan en forma comparativa tomando como base para la comparación a los trabajadores de la maquila. El perfil

del trabajador se puede definir con base en los resultados que muestra la Tabla 4 como: sexo, edad, escolaridad y tamaño de familia, relacionados con las preguntas 1, 2,3 y 4.

Tabla 4: Perfil del Trabajador

Concepto	Indicador	(%) Trabajadores de Maquila Tomados Como Base Para la Comparación	(%) Trabajadores de Talleres	Diferencias En %
Género (1)	Femenino	52	62	10
	Masculino	48	38	- 10
Edad (2)	Menos de 18	1	8	7
	18-29	63	34	-29
	30-35	19	30	11
	36-40	15	15	-
	Más de 40	2	13	11
Escolaridad (3)	Primaria	31	52	21
	Secundaria	51	11	-40
	Técnico	2	15	13
	Otros	3	6	3
	No estudio	13	16	3
Tamaño de familia (4)	1 a 2	21	16	-5
	3 a 4	41	46	5
	5 a 6	26	19	-7
	7 a 8	12	19	7

Esta tabla muestra el perfil del trabajador comparando a los trabajadores de los talleres de esfera navideña con los de la maquila y sus diferencias.

Como se observa en el perfil del trabajador predomina en los talleres el trabajo femenino, respecto a la maquila; en edad la presencia más fuerte en ambos casos es de trabajadores entre 18 y 29 años, la escolaridad en los trabajadores de la maquila es secundaria y en los talleres de esfera es de primaria y respecto al tamaño de la familia es mayor el número de integrantes de la misma en los talleres que en la maquila.

Tabla 5: Antigüedad de los Trabajadores En la Actividad

Antigüedad en el	Menos de 1 Año	1-2 Años	2-5 Años	6 A 10 Años	Más de 10 Años	Total
Oficio (5)						
Maquila	27%	36%	19%	6%	12%	100%
Talleres de esfera	11%	18%	35%	23%	13%	100%
Diferencias	16%	18%	16%	17%	1%	

La Tabla refleja respecto a la pregunta 5 los mas altos porcentajes en el rango de 1 a 2 años para los trabajadores de la maquila y 2 a 5 años para los trabajadores de los talleres.

Se nota mayor permanencia en el trabajo por los trabajadores de los talleres que por los trabajadores de la maquila. Los resultados de las preguntas 6, 7, 8, 9, 12, 13 y 14 se presentan en la Tabla 6. Los resultados predominantes que se aprecian en la Tabla 6, nos permite ver que al trabajador de la maquilas le es transferido el conocimiento por los compañeros de trabajo y a los trabajadores de los talleres por familiares, el lugar de trabajo en ambos es la maquila o el taller, el incremento de la transmisión de conocimientos se manifiesta igual que en el inicio trabajadores de la maquila por compañeros y trabajadores de talleres por familiares. Respecto al tiempo de aprendizaje es más rápido en la maquila que en los talleres, y la diversidad de conocimientos transmitidos cuenta más con la participación de los compañeros en la maquila y de familiares en los talleres.

Tabla 6: Resultados de la Transmisión de Conocimientos

Concepto	Parametro	Trabajadores de la Maquila Comparación	Trabajadores de los Talleres %	de Diferencias
Inicio del Aprendizaje del ofico (6)	Familiar en casa	35	57	22
	En el trabajo	63	34	-29
	Algun amigo	1	8	7
	Otro	1	1	-
Lugar de trabajo (7)	Maquila-taller	84	76	-8
	Domicilio	16	24	8
Incremento de la Transmisión del conocimiento (8)	Familiar en casa	30	58	28
	En el trabajo	65	34	-31
	Algun amigo	5	8	3
	Otro	0	0	-
Tiempo de aprendizaje (9)	Menos de 1 mes	40	24	-16
	1 a 2 meses	32	21	11
	2 a 5 meses	20	29	9
	6 a 12 meses	8	21	13
	Mas de 1 año	0	5	5
Diversidad de conocimientos Transmitidos (12)	Familiar	31	61	30
	Compañeros de trabajo	65	35	-30
	Forma distinta a las anteriores	4	4	-
Relación previa con la persona que le transmitió el conocimiento (13)	Si	33	69	36
	No	67	31	-36

La Tabla presenta resultados que ratifican de quienes se reciben los conocimientos como se señala en las preguntas 6,8 y 12, puntualizado que es de los compañeros para los trabajadores de la maquila y de familiares para los trabajadores de los talleres.

Finalmente se nota existencia de una relación previa con el facilitador por los trabajadores de los talleres y no por los trabajadores de la maquila. Relacionando los resultados con las variables encontramos lo que se presenta en la Tabla 8.

Tabla 8: Relación de Resultados Con las Variables de Investigación

Variable	Subvariable	Trabajadores de la Maquila Resultados	Trabajadores de los Talleres de Esfera Resultado
Transferencia de conocimientos en el Trabajo en la maquila y en los talleres de esfera navideña	Tipo de conocimiento	Costura es el conocimiento más adquirido seguido del ensamblado.	Decorado es el conocimiento más adquirido seguido del globo.
	Forma en que se adquirió el conocimiento (Quien lo transfirió)	La forma en que se inicia con la transmisión del conocimiento actividades de la maquila en las mismas maquiladoras con los compañeros de trabajo	La forma en que se inicia con la transmisión del conocimiento en la elaboración de esfera en el domicilio con los familiares.
	Tiempo en que se adquirió el conocimiento	Concluimos con base en las respuestas que el tiempo de aprendizaje va desde 1 mes hasta 1 año	Concluimos con base en las respuestas que el tiempo de aprendizaje va desde 1 mes hasta 1 año
	Personas que apoyaron para adquirir conocimientos	Las personas que participan de forma intensa en la transmisión de conocimientos son los compañeros de trabajo y en segundo lugar los familiares.	Las personas que participan de forma intensa en la transmisión de conocimientos son los familiares y en segundo lugar los compañeros de trabajo.
	Facilidad y agilidad en el conocimiento adquirido	Las respuestas indican la inexistencia de una relación previa con la persona que transmitió el conocimiento, pero aun así se llevó a cabo la transmisión.	La actividad en a que se tiene mayor dificultad de aprendizaje es el globo, seguida del decorado.

Esta tabla muestra los resultados obtenidos en la aplicación de los cuestionarios, relacionado con las variables y podemos mencionar que es notable la transmisión de conocimientos tácitos respecto a las diferentes actividades involucradas en el trabajo en la maquila y en los talleres de esfera navideña, entre compañeros de trabajo y familiares respectivamente.

CONCLUSIONES

Las actividades manuales, dentro de la diversidad de conocimientos, que exigen se transmitan está el conocimiento tácito. El conocimiento tácito, tal y como lo señalan diversos autores está íntimamente relacionado con el individuo. No es fácil de transmitir debido a la ausencia de documentos, manuales, CD u otros apoyos. Es necesario en la Transmisión una intensa participación del receptor y el transmisor, la observación y la práctica. Pero ineludiblemente lo más importante para una transmisión exitosa de conocimientos es la voluntad e interés del receptor. El trabajo, en primer lugar nos accedió a confirma la transmisión de conocimientos en las dos muestras elegidas. Y que el conocimiento del trabajo en la maquila, se inicia y madura con los compañeros de trabajo, trabajo de elaboración de esfera navideña se aprende en el seno familiar, y se perfecciona en la misma familia y en los talleres. Con lo que se logra el objetivo del trabajo: identificar la participación de las redes de conocimiento como facilitadoras en la transmisión de conocimiento en la actividad artesanal de elaboración de esfera navideña. Situación que adicionalmente es apoyada como ya se mencionó por la existencia de la red social. Comentada Que es uno de los enfoques que autores como los referidos en la revisión de la literatura abanderan como herramienta que facilita y agiliza la comentada transmisión de conocimientos.

Apoyando lo anterior con una propuesta de dimensiones de la red, en la que intervienen actores que no se han manejado de forma frecuente, en estudios de redes. Lo anterior nos permite sumar un caso diferentes a los ya realizados en materia de transmisión de conocimientos y hacer notar la importancia de las redes sociales como facilitadoras del proceso, que si bien existen otros enfoque respecto a la transmisión de conocimientos, nosotros nos enfocamos en la red social o de conocimientos, ya que es algo natural y espontaneo que surge como resultado de las relaciones de convivencia entre los seres humanos. En ambos casos el perfil del trabajador concuerda con la población que predomina en las pequeñas provincias de los distintos estados de México. Para cerrar las conclusiones marcamos que las redes de conocimiento facilitan el intercambio y la transmisión de conocimientos tácitos, no codificados por medio de experiencias y guía en el desarrollo de actividades, atendiendo a la confianza entre los actores que intervienen. Como futuras investigaciones se abren las oportunidades para explorar aspectos como hasta donde las actividades estudiadas realizan prácticas sustentables en su ejecución.

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ESTRATEGIAS ADMINISTRATIVAS PARA QUE LAS PYMES AGROINDUSTRIALES DE LIMON EN EL ESTADO DE COLIMA, MEXICO EXPORTEN COMPETITIVAMENTE

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RESUMEN

En la actualidad, el mercado doméstico e internacional exige altos estándares de calidad, es por esto, que las PyMES que realizan actividades de exportación se ven en la necesidad de cumplir con ellos, para cubrir las necesidades de sus clientes. Así, el presente estudio ha utilizado un enfoque cualitativo para identificar las estrategias administrativas, operativas y externas que han contribuido o limitado la exportación de las PyMES agroindustriales exportadoras de limón, del estado de Colima. Se tomaron 5 casos de estudio de PyMES, a partir de la experiencia de los propios empresarios. El estudio toma como referencia el marco teórico de Ansoff (1965), utilizado y adaptado por Okpara y Wynn (2007). Okpara y Wynn (2007), proponen una clasificación de los tipos de decisiones necesarias para iniciar y mantener un negocio exitoso, y analizan los problemas comunes que enfrentan los empresarios en las pequeñas y medianas empresas, clasificándolos en: operativos, administrativos y externos, que involucran el acceso a la tecnología, la baja demanda y la infraestructura. El Estado de Colima cuenta con una posición estratégica de gran potencial en recursos naturales. Para realizar la investigación se consideran los municipios de Tecomán, Manzanillo y Colima, donde se localizaron las empresas que participan en el mercado internacional.

PALABRAS CLAVE: Empresas Pymes, Empresa Agroindustriales, Mercado Doméstico E Internacional

ADMINISTRATIVE STRATEGIES FOR THE LEMON AGROINDUSTRIALES SMEs IN THE STATE OF COLIMA, MEXICO exported COMPETITIVELY

ABSTRACT

At present, domestic and international market demands high quality standards, which is why that SMEs engaged in export activities are in the need to comply with them, to meet the needs of its customers. Thus, the present study used a qualitative approach to identify administrative, operational and external strategies that have contributed or restricted the export of agro-exporting SMEs lemon, state of Colima. Five case studies of SMEs were taken from the experience of the entrepreneurs themselves. The study draws on the theoretical framework of Ansoff (1965) used and adapted by Okpara and Wynn (2007). Okpara and Wynn (2007) propose a classification of the types of decisions required to initiate and maintain a successful business, and analyze the common problems faced by entrepreneurs in small and medium enterprises, and classified as: operational, administrative and external, involving access to technology, low demand and infrastructure. The State of Colima has a strategic position of great potential in natural resources. To conduct the research are considered the municipalities of Tecomán, Manzanillo and Colima, where companies involved in the international market were located.

KEYWORDS: SME Companies, Agro-Business, Domestic and International Market

INTRODUCCION

Hoy en día, la tarea emprendida por las Pequeñas y Mediana Empresas (PyMES) es de indiscutible relevancia, no solo por la generación y su contribución a la creación de empleo, sino porque ello deriva en la consolidación y estabilidad de la riqueza doméstica de las regiones de un país. Aunado a ello, considerando su participación en el desarrollo socioeconómico de las zonas en donde se ubican. Desde esta perspectiva Okpara y Wynn (2007) afirman que los pequeños y medianos negocios son considerados como la fuerza motriz del crecimiento económico, la creación de empleo y la disminución de la pobreza en los países emergentes. En términos económicos, cuando un empresario de la pequeña y mediana empresa crece, genera más trabajo, porque demanda mayor mano de obra. Además, sus ingresos se incrementan, y logra con esto, mayor rentabilidad, lo cual contribuye, en mayor medida, a la formación del producto interno bruto (Okpara & Wynn, 2007). Con todo ello, lo que aportan a la economía de un país, las PyMES enfrentan una serie de dificultades que limitan su estabilidad a largo plazo y progreso. Previas investigaciones indican que la tasa de mortalidad de los pequeños y medianos negocios es mayor en los países emergentes que en los países desarrollados (Arinaitwe, 2006).

En ese sentido, las pequeñas empresas deben desarrollar estrategias específicas de corto y largo plazo para protegerse de la mortalidad, dado que iniciar una pequeña o mediana empresa involucra un nivel de riesgo y, sus probabilidades de permanecer más de cinco años son bajas (Sausser, 2005). En México, las micro, pequeñas y medianas empresas (PyMES), constituyen la columna vertebral de la economía nacional por los acuerdos comerciales que ha tenido México en los últimos años y asimismo, por su alto impacto en la generación de empleos y en la producción nacional. De acuerdo con datos del Instituto Nacional de Estadística, Geografía e Informática (INEGI), en México existen aproximadamente 4 millones 15 mil unidades empresariales, de las cuales, 99.8% son PyMES que generan 52% del Producto Interno Bruto (PIB) y 72% del empleo en el país. Por la importancia de las PyMES, es sustancial instrumentar acciones para mejorar el entorno económico y apoyar directamente a las empresas, con el propósito de crear las condiciones que contribuyan a su establecimiento, crecimiento y consolidación, (PROMEXICO, 2015). Los beneficios sociales y económicos de las PyMES, se miden por su dinamismo y la posibilidad de crecimiento, ya que absorben una porción importante de la población económicamente activa, y su modo de operar puede adaptarse a las nuevas tecnologías. Asimismo este sector no reinvierte sus utilidades para la mejora de equipo o técnicas de producción y por su naturaleza carecen de personal especializado y capacitado, por lo que no ofrecen sueldos competitivos.

En algunos casos los controles de calidad son mínimos o inexistentes, además de que carecen de financiamiento adecuado y oportuno. En este aspecto la Secretaría de Economía a través de la Subsecretaría de la pequeña y mediana empresa ofrecen apoyos a la exportación a través del programa de oferta exportable Pyme, cuyo objetivo es impulsar y facilitar la incorporación y comercialización de éstas a la actividad exportadora para el fomento de la internacionalización de las empresas mexicanas. La consultora IQOM indicó que 33 mil pequeñas y medianas empresas contribuyen con el 5% del total de las exportaciones, con ventas anuales al extranjero por menos de 10 millones de dólares en cada caso, un porcentaje bajo si se considera que el 99.8% de las unidades económicas pertenecen al sector de las PyMES. El mayor flujo de exportación de estas empresas se dirige hacia los Estados Unidos, por tamaño las macro empresas envían a este destino el 81% de sus mercancías, las grandes 79%, las medianas 74%, y las pequeñas el 77%. (IMECE, 2014). De modo que, el desempeño competitivo tendrá impacto sobre la evolución económica, social, institucional y cultural de las sociedades que las albergan, razón para dedicar este artículo al entendimiento de las estrategias administrativas que consolidan a las PyMES agroindustriales exportadoras. Objetivo general: Identificar y proponer estrategias administrativas para que las PyMES agroindustriales de limón del estado de Colima exporten competitivamente. Hipótesis de investigación: Las estrategias

administrativas de las PyMES agroindustriales exportadoras de productos derivados del limón, utilizadas por estas firmas han consolidado su actividad exportadora en el mercado internacional.

REVISION DE LITERATURA

La estrategia es un aspecto clave para el éxito y rentabilidad de la empresa (Chandler, 1962 y Ansoff, 1965). El éxito de la implantación de la estrategia, dependerá, por una parte, de factores de tipo interno, tales como, la forma de operar del empresario en su entorno, de las propias capacidades del empresario y de los recursos humanos de la empresa, y por otra, de factores externos, como, evolución del ciclo económico, posición de la competencia y oscilaciones de la demanda (Thompson y Strickland, 1993). El reto administrativo estratégico de la empresa viene definido por una serie de factores que determinan la consecución de los objetivos fijados, unos de naturaleza exógena al estratega que se encuentra en un medio político, económico y social (entorno genérico) que no controla y en el que se enfrenta a unos rivales o competidores. Sirve a unos clientes y opera con unos proveedores (entorno específico); y otros que hacen referencia a factores endógenos de la organización y representan la escala de objetivos y los recursos y capacidades de los que se disponen (AECA, 1999).

En relación con la actitud del propietario/gerente, Kotey y Meredith (1997), evalúan en las pequeñas empresas industriales la relación entre el valor personal del propietario/gerente, las estrategias que adoptan y el rendimiento de su empresa, confirmando una asociación entre estrategia y rendimiento. Indican que las empresas con altos rendimientos son proactivas en la orientación estratégica y el propietario exhibe valores empresariales, mientras que las empresas con bajo rendimiento son reactivas y los propietarios exhiben valores más conservadores. En cuanto a la importancia de los factores externos, Kotha y Nair (1995), examinan, en empresas japonesas de industria de maquinaria, el papel que juegan las estrategias y el entorno económico con la rentabilidad y crecimiento de la empresa, encontrando un impacto positivo del cambio tecnológico en el crecimiento de la empresa. Asimismo, Miles et al. (2000), presenta un estudio que describe la relación entre la posición estratégica, la estructura organizativa y los niveles de rendimiento de pequeñas empresas en entornos estables y dinámicos.

Matsuno y Mentzer (2000), examinan el papel que juega el tipo de estrategia como alternativa para moderar la relación entre la orientación del mercado y el rendimiento de la empresa. Para ello utilizan la tipología de Miles y Snow (1978) y encuentran que las empresas que siguen estrategias defensivas consiguen una mayor rentabilidad económica al incrementar el nivel de orientación del mercado, que las empresas que siguen estrategias exploradoras o analizadoras. Sin embargo, las empresas con estrategia defensiva muestran peores resultados en cuota de mercado y crecimiento de ventas. Mientras que Kotabe y Duhan (1993), tras identificar clusters estratégicos en el mercado japonés, no encuentran una relación directa entre la posición estratégica de la empresa y su rentabilidad. Por otra parte, Olson y Bokor (1995), señalan, que el rápido crecimiento de las jóvenes y pequeñas empresas está influenciado por la interacción de la planificación formal (proceso de la estrategia “formulación e implantación”) y la innovación de producto o servicio (contenido de la estrategia “tipo de decisión”).

Existen estudios que ponen de manifiesto que la planificación estratégica no es una práctica común entre las pequeñas empresas (Robinson y Pearce, 1984; Sexton y Van Auken, 1985). La relación entre la planificación estratégica formal y el rendimiento financiero en las empresas pequeñas ha sido examinada por diversos autores. Por una parte, determinados estudios encuentran una relación positiva. Robinson (1982), encontró que las pequeñas empresas que emplearon consultores para apoyar la planificación estratégica, rindieron mejor que las empresas que no lo hicieron. Bracker, Keats y Pearson (1988), concluyeron que las pequeñas empresas electrónicas que contrataron un sofisticado plan estratégico obtuvieron un mejor rendimiento que las empresas que no planificaban. A similares conclusiones llegan Hahn y Powers (1999). Otros estudios han puesto de manifiesto una relación positiva entre la planificación estratégica formal y el rendimiento financiero en las pequeñas empresas (Shuman, 1975; Jones, 1982; y

Bracker y Pearson, 1986). Contrariamente, otros investigadores han concluido que no existe una relación significativa (Kallman y Shapiro, 1978; Orpen, 1985; Shrader et al., 1989 y Watts y Ormsby, 1990), y sugieren que el valor de la planificación se diluye por factores como el entorno de incertidumbre, la experiencia de la gerencia y la fase de desarrollo de la empresa.

En un modelo dinámico de formación de la estrategia (AECA, 1999), la planificación estratégica formal coexiste con un proceso estratégico emergente en el que las decisiones y acciones estratégicas son tomadas al margen del sistema formal de planificación (Mintzberg y Waters, 1985). Las cambiantes condiciones del reto estratégico (factores exógenos y endógenos) van a determinar en cada momento el tipo de estrategia a implantar, más planificada o por el contrario más emergente. El control de la información de naturaleza estratégica también puede resultar una importante fuente de ventaja competitiva de las PyMES. Julien et al. (1996), señala que esta ventaja competitiva se concreta en términos de estrategia (empresas proactivas), de estructura (redes de información) y culturas empresariales adoptadas. Brown y Gatian (1995), examinan como la implantación de un sistema de información estratégica en una empresa conlleva una ventaja competitiva a largo plazo, y encuentran que las empresas que invierten en sistemas de información estratégica, consiguen, por un lado, una reacción favorable en el mercado de valores al anunciar que sus empresas utilizan un sistema de información estratégica, y por otro, un mayor crecimiento y rentabilidad económica. Si se trata de relacionar factores estratégicos y éxito empresarial, nos encontramos con trabajos como los de Huck y McEwen (1991), Luck (1996) y Camisón (1997), que resaltan la importancia de la planificación estratégica, de utilizar determinadas prácticas de dirección y gestión, de la capacidad de respuesta de la empresa a los requerimientos del entorno y de la adopción por la empresa de un enfoque estratégico como elementos claves del éxito empresarial. En relación a las PyMES y el comercio exterior de México, de acuerdo a la información oficial (SE, 2010) disponible que a continuación se presenta, pone de relieve la escasa participación de estos estratos empresariales en el comercio exterior mexicano. Como se observa en el cuadro 1, es muy pequeño el número de empresas exportadoras.

Cuadro 1: Empresas de Exportación y Porcentaje de Participación

Tamaño de la Empresa	% de Contribución
Grande	51.8
Maquiladoras	41.5
Pequeña y mediana	6.7
Total	100.0

Fuente: elaboración propia a partir de datos de SE (2014).

Comparada la participación en el sector exportador de la Pyme nacional con otros países, se observa en el cuadro 2, que los esfuerzos de penetración de estos estratos empresariales en los mercados internacionales contrastan grandemente con las estadísticas encontradas en otros países.

Cuadro 2: Análisis Comparativo de la Participación de las PYMES Mexicanas Con la de Otros Países En las Exportación

País	% de las Pymes
México	6.7
Canadá	9.3
Argentina	10.0
USA	31.4
España	40.0
Italia	40.0

Fuente: elaboración propia a partir de datos de SE (2014).

En el caso de México se deduce que las pequeñas empresas, conjuntamente con las medianas son las que contribuyen con el 6.7% del total exportado; Son pocas las grandes empresas mexicanas y sin embargo contribuyen con el 51.8% de nuestras ventas al exterior; Las maquiladoras participan con un gran número

y porcentaje de exportación (41.5%), mostrando la dificultad que existe para elaborar una política uniforme de promoción para asegurar su permanencia en México, así como la vulnerabilidad de nuestro país cuando las maquiladoras salen hacia otros países; y Existe un amplio potencial de crecimiento de su contribución a las exportaciones; en el largo plazo podrían hacerlo como ahora lo hacen en los otros cinco países mencionados.(SE, 2014).

En un estudio realizado (Dussel Peters, 2000:23 y 27) se muestran las exportaciones de los principales 10 capítulos de exportación a EEUU, mismos que al ser analizados revelan que prácticamente no hay productos elaborados por las MyPES, en virtud de que se refieren a maquinaria, aparatos y material eléctrico, grabadoras, automóviles, tractores, reactores nucleares, calderas, aparatos mecánicos, combustibles, minerales, aceites minerales, prendas y complementos de vestir, muebles, legumbres y hortalizas, manufactura de fundición, entre otros. Fácilmente se detecta que son productos de alta tecnología e intensivos en capital, atributos que es difícil hallar en las micro empresas mexicanas, razón por la cual raras veces pueden producirlos y, no se diga exportarlos directamente en grandes cantidades.

Indirectamente tampoco pueden exportar, porque nuestras exportaciones se caracterizan por tener un alto contenido de insumos y partes importadas aspecto que limita la participación de las MYPES en su encadenamiento productivo al sector. De ahí que la estimación mostrada en párrafos anteriores, hecha por la Secretaría de Economía, de que participan junto con las empresas pequeñas y medianas, con un 6.7% del total, puede interpretarse que se refiere a la mediana empresa, preferentemente, (Dussel Peters, 2002).

Se concluye diciendo que las actividades de exportación, en gran medida corresponden al sector manufacturero, bujía de su crecimiento, el que se apoya en unas cuantas empresas mexicanas (312) y en las maquiladoras (3,436), las cuales enfrentan problemas de alta dirección en el diseño de estrategias de venta y de carácter técnico para generar, ampliar o consolidar sus encadenamientos con las MYPES del país, motivo por el que éstas contribuyen modestamente en nuestras ventas al exterior, (SE, 2014).

METODOLOGIA

La investigación realizada ha utilizado un enfoque cualitativo del estudio de casos múltiples, bajo un enfoque holístico, para identificar las estrategias administrativas para que las pequeñas y medianas empresas agroindustriales exporten competitivamente en el estado de Colima, México. El estudio comprendió la identificación de 18 casos; 13 de ellos fueron eliminados por no ser empresas exportadoras. Derivado de este selectivo se realizaron 5 casos de estudio de pequeñas y medianas empresas ubicadas en el estado de Colima, México, los cuales fueron suficientes para responder a las preguntas de investigación, basados en la saturación teórica de los casos. El criterio para seleccionar estas firmas: a) empresas que tengan de uno hasta 50 trabajadores para las pequeñas y para las medianas de 51 a 250 trabajadores. Además se han considerado dentro de la población de empresarios PyME a aquellos que: b) se encuentran activamente involucrados en la operación agroindustrial de exportación, dirigidas ya sea como gerentes o los mismos dueños, y c) generan empleo para sí mismos y para otras personas.

Para operacionalizar la definición de empresario PyME, se consideraron cuatro criterios: a) tener una empresa que opere formalmente al momento del estudio, con el objeto de solo considerar a los negocios formales; b) que sus negocios tengan diez años o más de funcionamiento formal, con el objetivo de distinguir oportunidades de compromisos de largo plazo con el mercado exportador; c) trabajar tiempo completo en su empresa; La recopilación de datos se efectuó mediante entrevistas semiestructuradas llevadas a cabo durante el segundo semestre de 2014. Estas se realizaron en campo, en las mismas empresas de los empresarios, y fueron grabadas y transcritas. Se utilizó una guía general de preguntas que fue previamente validada por académicos y personas expertas en el tema. Se usó la clasificación de preguntas cualitativas (seis tipos) empleada por Mertens (2005), y las recomendaciones y el orden de formulación empleados por Hernández, et al (2010). El enfoque que utiliza la recolección de datos sin medición numérica para descubrir o afinar preguntas de investigación en el proceso de interpretación es el cualitativo

(Hernández et al., 2009). Este enfoque fue utilizado, siguiendo a Grinnel (1997) y Creswell (2005), porque permitió captar las experiencias del tipo de empresarios involucrados, recolectó las experiencias de los empresarios a través de las entrevistas y permitió desarrollar una investigación cualitativa en las Firms de los empresarios. Se emplearon tres tipos de fuentes de evidencia: la observación directa, las entrevistas en profundidad y los documentos diversos, siendo las segundas las más empleadas. Se realizaron visitas de campo a los negocios de los empresarios y se observó directamente la rutina diaria a través de la cual estos gestionaban sus negocios. La información fue procesada mediante el software Atlas ti. Para el análisis individual de los casos, de acuerdo con Hernández et al. (2009), se siguieron tres fases con el objetivo de encontrar elementos comunes. La primera fase consistió en cargar las transcripciones de las entrevistas en el software Atlas, útil para el proceso de análisis.

Valor práctico: Se encara principalmente a la participación y opinión de las empresas que están exportando sus productos agroindustriales en función de los dos enfoques antes mencionados. Esto deja el antecedente para en una futura investigación proponer estrategias para su mejora continua.

RESULTADOS

En el estado de Colima, la Agroindustria es la actividad productiva con mayor participación en el total de las exportaciones registradas. Es fuente de ingresos para los más de 3200 productores que se dedican a esta actividad y, de la cual se generan 20 mil jornales cada día, aproximadamente. Esta actividad es un gran generador de otras actividades como en los sectores de servicios, transportes, comercio, etc. Es el Estado con mayor creación de empleos en el sector Agroindustrial, proporcionalmente con su número de habitantes, (SEDER, 2014). De acuerdo a la lista que nos proporcionó el Consejo Estatal de Productores de Limón (COEPLIM, 2014), de los 1,300 productores que existen aproximadamente en el estado de Colima y que están registrados ante COEPLIM, se seleccionaron 18 empresas que han realizado actividades de exportación, de las cuales se aplicó la investigación a 5 empresas que actualmente continúan exportando. Esto, como consecuencia de la plaga Huanglongbing, mejor conocida como HLB, que desde el 2012 afectó el cultivo de las plantas del limón en todo el estado de Colima, y por ende, las actividades de producción y exportación de las empresas productoras, redujo su participación en el mercado internacional. Los resultados de los casos estudiados fueron resumidos y organizados sobre la base del análisis transversal de estratos. A partir de la investigación realizada, y considerando los diversos modelos existentes para el desarrollo de las pequeñas y medianas empresas (PyMES), se han identificado tres factores: administrativos, operativos y externos, los cuales han consolidado la actividad exportadora de la Agroindustria colimense.

Factores Administrativos

Dentro de los factores administrativos que han consolidado la actividad exportadora de las PyMES colimenses, los temas identificados más importantes tienen relación con la gestión de recursos humanos, aspectos contables y financieros, la administración propia de sus negocios y la capacitación. En lo que respecta a las Pequeñas empresas, en su mayoría de tipo familiar, en relación a dirección de la misma cuando otra persona suple al dueño de esta, muchas veces no cuenta con una preparación y capacitación adecuada. Asimismo, de acuerdo con los empresarios, pareciera que estos tienen como objetivo común obtener utilidades en el menor tiempo posible sin una visión de largo plazo, la gestión de recursos humanos influye en la estabilidad de la actividad exportadora. Por otro lado la capacitación a sus trabajadores solo se realiza al inicio del vínculo laboral y los aspectos motivacionales están simplemente relacionados con los pagos extras por cumplimiento del trabajo.

Respecto a los aspectos contables y financieros, la adecuada administración financiera constituye uno de sus principales retos. La falta de preparación en estos aspectos, unida al nivel de informalidad de muchas de sus operaciones, genera que no cuenten con respaldo suficiente para sus operaciones financieras. La

contabilidad es relevante para cumplir con los compromisos tributarios; estas llevan un control de los ingresos y egresos en sistemas mecanizados.

Factores Operativos

Dentro de estos, los factores identificados que favorecen la consolidación en el mercado exportador de las PyMES tienen relación con aspectos de mercadeo, establecimiento de precios, control de la producción y control de inventarios. A partir de la investigación realizada, se aprecia que, desde el inicio de los negocios de los empresarios y en el transcurrir de los años, las PyMES perciben que la competencia los obliga a desarrollar estrategias que les permitan permanecer en el mercado. Estas están relacionadas con mejoras en la calidad del producto, estrategias de diferenciación, segmentación de mercado y políticas de precio, aspectos que constituyen los principales retos para su permanencia en el mercado internacional.

Factores Externos

Entre estos factores, los de mayor incidencia aluden a la corrupción, informalidad y tecnología. Los menos mencionados y de menor incidencia se refieren a temas relacionados con la competencia y el Estado. En relación con el tema de la corrupción, muchos de estos empresarios que operan en el mercado internacional se enfrentan a las comisiones extras que tiene que pagar para que su mercancía sea despachada sin contratiempos, generando un sobre costo en sus productos que finalmente reduce su ganancia, y muchos de ellos se ven obligados a aceptar estas prácticas desleales. Esto genera a su vez que no puedan demostrar ante las entidades financieras su movimiento real y no puedan acceder a mejores condiciones crediticias en tasas de interés y mayores montos, esto sucede principalmente en las pequeñas empresas, no así en las medianas. El Estado es definitivamente un aliado, “como un mal necesario” comentó un empresario, en la mayoría de los casos referente a los estímulos a la exportación (apoyos), estos, si se les otorga a las PyMES después de 6 a 12 meses de haberlos solicitado. Mientras, tendrán que financiarse con capital propio o ajeno, este último a tasas de interés muy elevadas, lo que reduce considerablemente sus ganancias. También, los empresarios de las PyMES perciben que el Estado ha tenido una actuación pasiva frente al crecimiento de las firmas, específicamente desde su percepción el Estado no cumple su rol de promotor, no brinda capacitación y no promueve su formalización. El acceso a la tecnología, así como la fuerte competencia del mercado, fueron factores también mencionados por los empresarios. Respecto a lo primero, tal acceso es bastante limitado en relación con su giro de negocio o con la gestión administrativa de sus empresas. Otro factor importante es la competencia, lo cual ha sido resaltado por los empresarios PyME como una categoría importante en sus retos para desarrollarse en el mercado y crecer.

CONCLUSIÓN

El objetivo principal de esta investigación fue determinar a través de las experiencias de los empresarios, las estrategias administrativas condicionantes tanto internas como externas que determinan la participación de las PYMES agroindustriales en las en el mercado internacional de los 10 municipios del Estado de Colima en el periodo 2011-2014. Desde esta perspectiva y en base a la experiencia de estos empresarios se busca la manera de proponer estrategias ya validadas desde el esquema de Ansoff, (1965) y con la asertividad de Okpara y Wynn (2007), que proponen una clasificación de los tipos de decisiones necesarias para iniciar y mantener un negocio exitoso, para que los que no exporten mejoren su competitividad en sus firmas, esto será necesario: - Comprender que no es suficiente implementar las políticas tomando en cuenta los segmentos empresariales; es decir, la fase del ciclo de vida en la que se encuentran las empresas, sino también se debe considerar que todos los sectores (industria y comercio) son diferentes y se deben especificar los apoyos de financiamiento y capacitación.

Fortalecer la vinculación con el sector educativo a fin de generar tecnología propia acorde a sus características y necesidades, así como propiciar la innovación necesaria en todos los sectores de la PYME. - Mejorar las regulaciones sobre todo en materia de competencia dado que existen monopolios que no se

han logrado erradicar y que compiten en ventaja frente a la PYME mexicanas. Capacitar a verdaderos consultores de la PYME, pues la mayoría intentan implementar en las empresas modelos que han sido creados para las empresas grandes de otros contextos culturales y económicos, mismo que al no ser adaptados antes corren el riesgo de fracasar. De acuerdo a información proporcionada por parte de la Secretaría de Economía, las Pequeñas y Medianas Empresas siempre han sido de gran importancia para el país. Cabe mencionar que a partir de los años 80's el sector agroindustrial comenzó a tener un gran auge y un crecimiento económico en el Estado de Colima; sin embargo, fue hasta los años 90's que comenzó a explotarse dicho sector, y es así como las empresas emprendieron la actividad agroindustrial, citando las exportaciones de diferentes productos colimenses como es el limón, el coco y sus derivados, el café, melón, sandía y plátano, por mencionar algunos; tratando así de sobresalir y dándole la importancia económica al Estado de Colima. Ello obligó a buscar mecanismos para identificar las estrategias administrativas que han consolidado su incursión al mercado internacional. Como se pudo observar, en esta investigación de campo se corrobora la hipótesis planteada en la que se analizó específicamente las estrategias administrativas que están utilizando y han logrado impulsar a las PYMES agroindustriales del estado de Colima a incursionar con éxito permanente en el mercado internacional.

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TIPO DE CAMBIO Y DETERMINANTES DE LAS EXPORTACIONES EN PERIODOS DE VOLATILIDAD FINANCIERA EN LA ZONA DEL TRATADO DE LIBRE COMERCIO DE NORTEAMÉRICA

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RESUMEN

Desde la implementación del Tratado de Libre Comercio para Norteamérica o TLCAN, las naciones que la conforman han experimentado choques económicos y financieros adversos, a partir de la crisis financiera de 2008 se incrementó la volatilidad del tipo de cambio real en varias naciones, seguida por literatura que se refiere al papel de las depreciaciones como fuente de competitividad de las exportaciones, el objetivo de esta investigación no experimental cuantitativa, y correlacional descriptiva se centra en una aproximación metodológica para evaluar si existe una relación estadísticamente significativa entre el tipo de cambio y otras variables que podrían afectar las exportaciones los países miembros del TLCAN, para lo cual se utiliza un modelo GARCH (p,q). Los resultados sugieren que el tipo de cambio real del yuan chino, el ingreso de los Estados Unidos y las importaciones chinas a la zona son las variables que mejor explican el comportamiento de las exportaciones las naciones que conforman el acuerdo comercial.

PALABRAS CLAVE: TLCAN, Tipo de Cambio Real, Exportaciones, Competitividad

EXCHANGE RATE AND DETERMINANTS OF EXPORTS IN PERIODS OF FINANCIAL VOLATILITY IN THE NORTH AMERICA FREE TRADE AGREEMENT ZONE

ABSTRACT

Since the implementation of the North America Free Trade Agreement or NAFTA, the nations that comprise it have experienced adverse economic and financial shocks, since the 2008 financial crisis, the volatility of the real exchange rate has increased in several nations and it has been followed by emerging literature about the role of depreciation as a source of export competitiveness, The objective of this non-experimental, quantitative, descriptive and correlational research focuses on a methodological approach to assess whether there is a statistically meaningful relationship between exchange rate and other variables that could affect the exports of NAFTA countries, for which a GARCH (p, q) model will be used. The results suggest that the real exchange rate of the chinese yuan , the income of the US and chinese imports made by the region are the variables that best explain the behavior of exports of NAFTA members.

JEL: F02, F15, F31, F53, G15

KEYWORDS: NAFTA, Exchange Rate, Exports, Competitiveness

INTRODUCCIÓN

La zona que abarca el Tratado de Libre Comercio para Norteamérica (TLCAN) que entró en vigor en enero de 1994, está constituida por los territorios de Canadá, Estados Unidos y México, el producto nacional bruto de esta región tuvo un valor en 2013 de 19,356 mil millones de dólares, representando la zona comercial

más grande del mundo, puesto que las variables financieras y económicas son muy diferentes entre los países miembros, los resultados que se han obtenido a partir de su integración son sujetos de un amplio debate. A diferencia de los países de la zona del Euro, los integrantes del TLCAN no tienen una política monetaria unificada, cada nación cuenta con su propia moneda y sus propias autoridades monetarias, lo que da lugar a cambios entre el tipo de cambio real de las divisas de los 3 países, La crisis financiera mundial que inició a finales de 2008 ha traído desequilibrios monetarios y comerciales que han afectado de manera diferente a las naciones de esta región, ocasionando en el caso de Canadá una contracción de su economía en el año 2009 del 1.8%, para Estados Unidos la caída fue del 2.8% mientras la economía mexicana experimentó un retroceso del 6.5%, del mismo modo el tipo de cambio de las 3 naciones experimentó altas fluctuaciones siendo para el dólar canadiense del 33.7% respecto al dólar estadounidense, el dólar estadounidense ha fluctuado en un 30% respecto al euro y en un 36% respecto al yen, por su parte el peso mexicano ha fluctuado en un 32% respecto al dólar estadounidense trayendo como consecuencia que las empresas exportadoras de la zona del TLCAN hayan tenido que cambiar sus políticas de inversión, financiamiento y metas corporativas.

Las investigaciones relacionadas al tema de la competitividad en el sector exportador, han considerado diferentes variables que impactan en la misma, no obstante a raíz de la volatilidad cambiaria mundial se han vuelto a presentar en los últimos años estudios científicos en los cuales el valor del tipo de cambio y el costo de los insumos continúa siendo una variable estadísticamente significativa para explicar el desempeño de las exportaciones, no obstante otros estudios continúan reconociendo que existen otras variables estadísticamente significativas que explican el volumen de las exportaciones como lo son: el ingreso mundial, el ingreso de los Estados Unidos, el ingreso de la zona comercial en que se encuentra la nación, los diferenciales de inflación, el tipo de cambio real de las divisas respecto al dólar u otras monedas con las que realizan importantes flujos comerciales y el tipo de cambio de los países competidores. Esta investigación no experimental, cuantitativa y correlacional descriptiva, tiene como objetivo determinar el impacto que las variables financieras y económicas han tenido sobre el desempeño de las exportaciones de las naciones miembros del TLCAN a partir de la crisis financieras del 2008 hasta septiembre de 2014, para lo cual se utilizara un modelo GARCH (p,q) el cual es recomendado para realizar estimaciones en series de tiempo que presentan alta volatilidad para determinar la significancia de cada variable independiente. El presente documento se encuentra organizado del siguiente modo: En la sección de revisión de literatura se presenta aquella que sustente el caso. En la sección marco contextual se dará información estadística relevante al estudio. En la metodología se propondrá el modelo a utilizar así como las inferencias estadísticas. Los resultados refieren los hallazgos del estudio, En las conclusiones se especifican las contribuciones y limitaciones del trabajo.

REVISIÓN DE LA LITERATURA

La implementación de elementos competitivos que favorezcan a las empresas y a las naciones juegan un papel altamente importante en la mayoría de las economías del mundo orientadas al sector exportador e integradas al comercio internacional (Organisation for Economic Co-operation and Development ([OECD], 2009).

Competitividad y Globalización

La competitividad ha sido un elemento estratégico que requieren tanto las empresas como las naciones para tener éxito en los mercados mundiales, ésta ha cobrado gran importancia desde que inició la apertura comercial que inició a finales del siglo pasado dando lugar al fenómeno denominado globalización, Ketels (2010) argumenta que la situación económica y financiera mundial que se derivó de la crisis de 2008 originó que muchos países alrededor del mundo se encuentren examinando la manera de reactivar el crecimiento económico, en países altamente integrados a la economía mundial estos esfuerzos se enfocan en crear condiciones que permitan incrementar la colocación de bienes y servicios domésticos en los mercados

globales mediante el impulso a la competitividad de las exportaciones. Desde la entrada en vigor del acuerdo comercial para norteamérica en 1994, el comercio entre las 3 naciones participantes se ha incrementado para el año 2012 en un 279% contabilizando un total de 1,2 trillones de dólares estadounidenses. La mayoría de las investigaciones de los últimos años sugieren que la competitividad es una variable que impacta directamente el desarrollo social y económico de las naciones, no obstante lo afirmación anterior Atkinson (2013) afirma que no existe entre los autores un acuerdo respecto el modo en que se pueda medir la competitividad puesto que ante la diferentes aproximaciones metodológicas el concepto se convierte muy ambiguo y objeto de debates.

La competitividad se puede analizar desde el punto de vista macroeconómico y microeconómico. donde el nivel macroeconómico tiene una relación con el desempeño de la economía respecto a otras naciones siendo las variables más comúnmente utilizadas para su medición agregados económicos y financieros como son: la balanza comercial, balanza de pagos, el tipo de cambio nominal y real, las tasas de interés, inversión en infraestructura y costo de la mano de obra, incluyendo también variables cualitativas como son el nivel de actividad científica y tecnológica del país, los resultados de las instituciones en el campo de la investigación y desarrollo y la transparencia gubernamental. (Esser, Hillebrand, Messner y Meyer-Stamer, 1994), Dentro del ámbito microeconómico la competitividad se estima en base al desempeño de variables entre las que se cuentan: la participación del mercado, indicadores de productividad, costos, márgenes de ganancia y/o beneficios netos, existiendo elementos cualitativos como la investigación y las estrategias gerenciales.

Tipo de Cambio Real y Exportaciones

El tipo de cambio real estima los precios de los bienes expresados en una moneda común y es uno de los indicadores que han sido utilizados para medir los cambios en la competitividad entre naciones (Turner y Van't Dack, 1993). Al igual que otras variables analizadas para estimar la competitividad, tampoco existe un acuerdo sobre el efecto del tipo de cambio real sobre el nivel de exportaciones de una nación. Analizando diferentes monedas, periodos de tiempo, y elasticidad de las exportaciones, autores como Serenis y Paul (2008), Huchet Bourdon y Korinek (2011) y Qiug, Yi y Yingke (2013), afirman que la depreciación del tipo de cambio no es un elemento que aporte competitividad a las exportaciones de las naciones, principalmente en periodos de volatilidad cambiaria, puesto que esta únicamente se incrementa para un pequeño número de productos y por un periodo muy corto de tiempo.

No obstante Baldwin y Krugman (1989) sostienen que únicamente una depreciación muy alta en el tipo de cambio puede tener una influencia real en el desempeño de las exportaciones, como consecuencia de los costos hundidos ya existentes, Berman y Berthou (2006) afirman que debido a las imperfecciones en los mercados financieros de las naciones emergentes la depreciación del tipo de cambio real conduciría a una respuesta muy pequeña sobre el volumen de exportaciones, por otra parte Berthou (2008) argumenta que la apreciación del tipo de cambio real reduce el valor de las exportaciones, estimando que una apreciación del 10% ocasiona una disminución en las exportaciones del 6.8% en las naciones utilizadas como muestra, En este sentido, Berger y Martin (2011) concluyen que un elemento clave para el incremento en la competitividad de las exportaciones de China ha sido el tipo de cambio subvaluado, además Sato, Shimizu, Shrestha y Zhang (2013) hacen un análisis del mercado japonés y coreano de 2005 al 2013, y encuentran que la apreciación del yen disminuyó las exportaciones de varias industrias de esa nación con excepción del sector automotriz, mientras que la apreciación del won coreano no solo ocasiono una pérdida de competitividad en varias industrias, sino que también disminuyó el valor de las exportaciones del sector automotriz, en ese orden de ideas Cheung y Sengupta (2013) llegan a la conclusión que la apreciación de la rupia ha tenido un impacto significativamente negativo sobre el nivel de exportaciones de India, sugiriendo que las autoridades monetarias deberían evitar la apreciación de la moneda,

Breve Marco Contextual

En el año 2013 el principal destino de las exportaciones canadienses fueron los Estados Unidos de América, contabilizando un 75% del total de las mismas, porcentaje que ha venido disminuyendo desde un 82% en el 2006, por otra parte las importaciones de Canadá provienen mayoritariamente de los Estados Unidos representando en 2013 un 51% de las mismas. En relación al comercio con México, las exportaciones canadienses a dicha nación han representado desde 2006 únicamente el 1% del total de las mismas, mientras que las importaciones provenientes de esa nación se han incrementado muy poco al pasar de 4% en 2006 a un 5% en 2013. Es importante señalar la importancia del mercado chino ya que del total de las importaciones canadienses el 11% provienen de dicha región, por su parte solo el 4% del total de las exportaciones de Canadá tienen como destino la economía de China.

Estados Unidos continúa siendo el mercado más grande del mundo con un sector exportador e importador más diversificado que el canadiense el cual recibe el 19% de las exportaciones estadounidenses y que muestra una tendencia descendente ya que en 2006 representaban el 22%, con respecto a su vecino del sur el 14% de las exportaciones tienen como destino México, las importaciones del mercado estadounidense provienen en un 16% de Canadá y en un 12% de México. También se puede apreciar la importancia que la economía China ha tomado en el mercado estadounidense ya que las importaciones desde esa nación representaban en 2013 el 20% del total de las mismas superando a las provenientes de Canadá y México, pero exportando solo un 8% cifra por debajo de los bienes que tienen como destino sus otros dos socios comerciales del TLCAN. Analizando la situación de México se puede observar una alta dependencia con el mercado estadounidense el cual recibió en el 2013 el 79% de las exportaciones mexicanas, cifra que ha disminuido en un 6% desde 2006, mientras que únicamente el 3% las exportaciones tienen como destino Canadá. Esta fuerte relación comercial también se puede observar analizando el valor de las importaciones ya que el 49% de las mismas provienen de Estados Unidos, mientras que solo un 1% proviene de Canadá. La importancia del mercado chino también se puede apreciar en México donde el 16% de las importaciones provienen de esa nación, pudiendo solo exportar el 2% del total (Instituto Nacional de Estadística y Geografía [INEGI], 2013).

Es importante resaltar que tanto el mercado canadiense como el mexicano tienen un fuerte factor de dependencia con la economía estadounidense principalmente como destino de sus exportaciones, no obstante en la región del TLCAN el mercado chino ha cobrado gran importancia llegando en varios casos a desplazar en el comercio a los países miembros de acuerdo comercial norteamericano. A partir del año 2007 comenzó en los Estados Unidos un incremento en la volatilidad de algunas variables financieras, situación que se agudizó en 2008 desencadenando una crisis financiera y económica a nivel global, ocasionando una importante caída de los precios de las acciones en los mercados de valores, quiebras bancarias, inestabilidad en el comportamiento de los precios de los metales, volatilidad cambiaria, desempleo y el descenso en los precios de muchas de las materias primas (León y De la Rosa, 2010). Durante el primer trimestre de 2009 el valor de las exportaciones mundiales se ubicó 34,8% por debajo del nivel más alto alcanzado durante el primer semestre de 2008 (Ocampo, 2009).

METODOLOGÍA

Este estudio tiene como finalidad analizar los efectos que la variación en el tipo de cambio real de las monedas de Canadá, Estados Unidos y México tienen sobre las exportaciones de dichos países en periodos de volatilidad cambiaria, para lograr este objetivo se realizarán pruebas econométricas para determinar si el cambio en el valor de las exportaciones de los países anteriormente mencionados es consecuencia de las variaciones en el tipo de cambio real de sus respectivas divisas, además se incluyen otras variables que podrían explicar el comportamiento de las exportaciones de la región del TLCAN como los son el ingreso de los Estados Unidos, el ingreso mundial, el ingreso de China, las exportaciones de China a los países del TLCAN y el tipo de cambio real del yuan chino durante el periodo de 2007 a 2014.

Especificación Empírica del Modelo

Las variables a utilizar en esta investigación abarcan el periodo 2007-2014, la información fue obtenida de las bases de datos de INEGI y del Banco Mundial. Para verificar la existencia de relaciones estadísticamente significativas entre las variables independientes y el valor de las exportaciones se utilizará una versión del modelo GARCH (1,1) el cual al modelar la varianza, permite determinar si la variación de una variable incluida en ese modelo tiene efectos sobre la variable dependiente. El modelo que se utilizará para validar la relación anteriormente comentada es el siguiente:

$$\begin{aligned}
 (1) \quad xcan_t &= a_b + b_{ix} xcan_{t-1} + \eta_t \\
 (2) \quad \sigma_t^2 &= \phi_t + \alpha_i \eta_{t-1}^2 + \beta_i \sigma_{t-1}^2 + \gamma_i dc_{t-1} + \delta_i yua_{t-1} + \zeta_i wor_{t-1} + \theta_i iusa_{t-1} + \iota_i imex_{t-1} + \kappa_i chn_{t-1} + \lambda_i impchn \\
 (3) \quad xusa_t &= a_b + b_{ix} xusa_{t-1} + \eta_t \\
 (4) \quad \sigma_t^2 &= \phi_t + \alpha_i \eta_{t-1}^2 + \beta_i \sigma_{t-1}^2 + \gamma_i usd_{t-1} + \delta_i yua_{t-1} + \zeta_i wor_{t-1} + \theta_i ican_{t-1} + \iota_i imex_{t-1} + \kappa_i chn_{t-1} + \lambda_i impchn \\
 (5) \quad xmex_t &= a_b + b_{ix} xmex_{t-1} + \eta_t \\
 (6) \quad \sigma_t^2 &= \phi_t + \alpha_i \eta_{t-1}^2 + \beta_i \sigma_{t-1}^2 + \gamma_i mxn_{t-1} + \delta_i yua_{t-1} + \zeta_i wor_{t-1} + \theta_i iusa_{t-1} + \iota_i ican_{t-1} + \kappa_i chn_{t-1} + \lambda_i impchn
 \end{aligned}$$

Donde:

$xcan_t$ Es el valor de las exportaciones canadiense; $xusa_t$ es el valor de las exportaciones estadounidenses y $xmex_t$ Es el valor de las exportaciones mexicanas en el periodo t . a_b Es el término constante. $xcan_{t-1}$ Es el valor de las exportaciones canadiense; $xusa_{t-1}$ es el valor de las exportaciones estadounidenses y $xmex_{t-1}$ es el valor de las exportaciones mexicanas en el periodo $t-1$.

η_t Es el término de error aleatorio.

σ_t^2 Es la varianza condicional, es decir, aquella pronosticada por la información de períodos anteriores.

ϕ_t Es el término constante del modelo de la varianza.

$\alpha_i \eta_{t-1}^2$ Es el término ARCH e indica el efecto del mismo sobre el modelo.

$\beta_i \sigma_{t-1}^2$ Es el término GARCH indica el efecto del mismo sobre el modelo.

γ_i Es el coeficiente del tipo de cambio real del dólar canadiense y del peso mexicano para las ecuaciones 2 y 6; δ_i es el coeficiente del tipo de cambio real del dólar estadounidense respecto para la ecuación 4.

dc_{t-1} Es el tipo de cambio real del dólar canadiense, usd_{t-1} es el tipo de cambio real del dólar estadounidense, mxn_{t-1} es el tipo de cambio del real del peso mexicano, todos los tipos de cambio se encuentran en el periodo $t-1$.

δ_i Es el coeficiente del tipo de cambio real del yuan chino.

yua_{t-1} Es el tipo de cambio real del yuan chino en el periodo $t-1$.

ζ_i Es el coeficiente del ingreso mundial.

wor_{t-1} Es el valor del ingreso mundial en el periodo $t-1$.

θ_i Es el coeficiente del ingreso de los Estados Unidos para las ecuaciones 2 y 6 y el del ingreso canadiense en la ecuación 4.

ι_i Es el coeficiente del ingreso de México para las ecuaciones 2 y 4 y del ingreso canadiense para la ecuación 6. $iusa_{t-1}$ Es el valor del ingreso de Estados Unidos en el periodo $t-1$. $ican_{t-1}$ Es el valor del ingreso de Canadá en el periodo $t-1$. $imex_{t-1}$ Es el valor del ingreso de México en el periodo $t-1$. κ_i Es el coeficiente del ingreso de China. chn_{t-1} Es el valor del ingreso de China en el periodo $t-1$. λ_i Es el coeficiente de la importaciones chinas realizadas por Estados Unidos y México en la ecuación 2; por Canadá y México en la ecuación 4 y por Canadá y Estados Unidos en la ecuación 6. $Impchn$ Es el valor de las importaciones chinas realizadas por Estados Unidos y México en la ecuación 2; por Canada y México en la ecuación 4 y por Canadá y Estados Unidos en la ecuación 6. El valor de cada variable se encuentra expresado como $\ln p_{t+1} - \ln p_t$. Estadísticamente existe la posibilidad de que el efecto de las variables independientes no se presente en el mismo periodo de tiempo, sino en algún momento posterior por lo que para capturar esa posibilidad las ecuaciones 1, 3 y 5 se amplía de la siguiente manera:

$$x_{t+1} = a_b + b_t r_{t-1} + \eta_t, \text{ con } i = -1, 0, 1, 2, \dots \quad (3)$$

Este estudio no pretende pronosticar el valor de las exportaciones de los países seleccionados, sino determinar que variables independientes tienen un comportamiento estadísticamente significativo sobre el valor de las exportaciones por lo que el enfoque recae en el valor y la significancia de los coeficientes γ , δ_t , ζ_t , θ_t , κ_t , ι_t y λ_t .

Hipótesis

El valor del tipo de cambio real tiene un impacto sobre el volumen de las exportaciones en tiempos de volatilidad cambiaria

$$H_{01}: |\gamma_t| \neq 0; \delta_t = \zeta_t = \theta_t = \iota_t = \kappa_t = \lambda_t = 0$$

Cuando el valor del tipo de cambio real es la única variable que tiene un impacto sobre el valor de las exportaciones, el coeficiente estimado del tipo de cambio real debe ser estadísticamente significativo y distinto a cero, mientras que el resto de las variables deben ser iguales a cero. En todas las estimaciones el coeficiente del término GARCH (β_t) debe ser significativo, lo cual indica que la estimación del modelo mediante el proceso GARCH es la adecuada.

RESULTADOS

Se procede a realizar las pruebas LM y White, con la finalidad de determinar la presencia de autocorrelación y heteroscedasticidad. Los resultados obtenidos muestran la existencia de ambos elementos, estimándose con el procedimiento GARCH (1,1).

Tabla 1: Resultados Econométricos del Modelo del Valor de las Exportaciones de Canadá

A	Γ_t	Δ_t	Z_t	Θ_t	I_t	K_t	Λ_t
0	0.23 (0.45)	0.43 (2.08)*	0.26 (2.08)*	0.36 (2.21)*	0.57 (0.34)	0.14 (0.25)	-0.76 (-4.01)**
1	0.81 (0.57)	0.13 (2.16)*	0.50 (1.75)*	0.17 (2.65)*	0.92 (0.55)	0.93 (0.34)	-0.72 (-4.14)**
2	0.32 (0.38)	0.65 (0.26)	0.43 (0.02)	0.24 (0.56)	0.88 (0.26)	0.33 (0.35)	-0.91 (-0.33)

* significativo al 5%, ** significativo al 1%. El dato entre paréntesis bajo el coeficiente es el valor del estadístico Z; A=número de adelantos.

Tabla 2: Resultados Econométricos del Modelo del Valor de las Exportaciones de Estados Unidos

A	Γ_t	Δ_t	Z_t	Θ_t	I_t	K_t	Λ_t
0	0.91 (0.66)	0.43 (2.29)*	0.60 (4.12)**	0.07 (0.39)	0.14 (0.45)	0.20 (2.11)*	-0.17 (-4.03)**
1	0.47 (0.42)	0.29 (3.11)*	0.31 (2.55)*	0.26 (0.06)	0.27 (0.58)	0.51 (2.54)*	-0.22 (-3.02)*
2	0.09 (0.13)	0.34 (0.08)	0.17 (0.19)	0.23 (0.11)	0.53 (0.71)	0.19 (0.01)	-0.91 (-0.44)

* significativo al 5%, ** significativo al 1%. El dato entre paréntesis bajo el coeficiente es el valor del estadístico Z. A=número de adelantos.

Tabla 3: Resultados Econométricos del Modelo del Valor de las Exportaciones de México

A	Γ_t	Δ_t	Z_t	Θ_t	I_t	K_t	Λ_t
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0	0.22 (1.11)	0.34 (2.31)*	0.26 (0.43)	0.36 (4.24)**	0.04 (0.07)	0.16 (0.37)	-0.23 (-2.47)*
1	0.37 (0.03)	0.05 (0.77)	0.13 (0.33)	0.39 (2.33)*	0.27 (0.21)	0.57 (0.70)	-0.44 (-2.35)*
2	0.34 (0.09)	0.11 (0.72)	0.45 (0.01)	0.91 (0.23)	0.17 (0.71)	0.37 (0.05)	-0.54 (-0.33)

* significativo al 5%, ** significativo al 1%. El dato entre paréntesis bajo el coeficiente es el valor del estadístico Z; A=número de adelantos.

No obstante de ya haberse cumplido poco más de 20 años de la creación de este bloque comercial, el análisis econométrico muestra resultados mixtos en cuanto a las variables que tienen un efecto sobre el valor de las exportaciones. Los resultados obtenidos muestran efectos diferenciados para cada uno de los países utilizados en la muestra, siendo el tipo de cambio real del yuan chino la única variable que tiene un efecto estadísticamente significativo sobre las exportaciones de los países miembros del TLCAN, de modo que una apreciación de esta moneda incrementa el volumen de las mismas. Al analizar el tipo de cambio real de las monedas de Canadá, Estados Unidos y México no se observa que el comportamiento de las mismas tenga una afectación sobre el volumen de las exportaciones de dichas naciones. Ha sido fuente de debates intensos el hecho de que el yuan ha sido altamente controlado por las autoridades monetarias para mantenerlo depreciado, no obstante pareciera que las fuerzas económicas tanto internas como externas han obligado al estado a apreciar la moneda pudiendo ser un elemento clave que explique la caída en las tasas de crecimiento, que aunque son superiores a la media mundial, son bajas al compararlas con las que se presentaban en periodos anteriores.

El ingreso de los Estados Unidos es una variable que explica el nivel de exportaciones tanto de Canadá como de México, esto como consecuencia de que un alto porcentaje del total de las mismas tienen como destino el mercado estadounidense, no obstante la economía mexicana se ve más afectada ante desaceleraciones o recesiones en los Estados Unidos al carecer de un mercado interno altamente desarrollado situación que no ocurre con Canadá, por su parte el ingreso de México y de Canadá no es una variable estadísticamente significativa que explique el desempeño de las exportaciones estadounidenses debido a que esta economía cuenta con una mayor diversificación de las mismas. Sin embargo el ingreso mundial sí tiene consecuencias sobre el comportamiento de las exportaciones tanto de Estados Unidos como de Canadá, aunque el primer país tiene una mejor diversificación de sus exportaciones, una afectación económica mundial impacta a la venta de sus productos en el resto del mundo, el coeficiente del ingreso mundial para México carece de significancia ya que como se comentó anteriormente su alta dependencia de los Estados Unidos tiene efectos comerciales sobre el mercado mexicano únicamente cuando hay variaciones económicas en los Estados Unidos.

Es importante señalar que a pesar de la integración económica de estas naciones, únicamente el comportamiento de la economía estadounidense tiene un efecto sobre el desempeño de las exportaciones de sus dos socios comerciales, además los resultados no presentan evidencia de que el comportamiento de Canadá o México afecten a sus otras dos contrapartes, debido al poco incremento que se ha presentado en el comercio bilateral entre esas dos naciones. Si bien la economía china se ha convertido en una potencia exportadora, el comportamiento del ingreso de ese país parece no tener un efecto importante sobre las exportaciones de los miembros de TLCAN, de hecho existe en la actualidad un déficit comercial en la que los miembros de la zona comercial importan más de lo que exportan a la República Popular China, los resultados econométricos indican que durante el periodo analizado la desaceleración de esa economía no tiene un efecto estadísticamente significativo sobre las exportaciones de las naciones que conforman el TLCAN, por el contrario las exportaciones chinas a Canadá, Estados Unidos y México ha traído consecuencias comerciales entre esas naciones las cuales han dejado de importar mercancía de sus socios comerciales debido a una mayor entrada de los productos chinos.

La República Popular China se ha convertido en un competidor muy importante dentro de la economía mundial, llegando a desplazar las exportaciones de otras naciones, mucho se ha debatido y escrito y sobre

las supuestas condiciones desleales con las que China ha logrado incrementar sus niveles de competitividad, pero puesto que muchas naciones de la economía mundial, incluida la estadounidense, siguen dependiendo de costos bajos, cabe la posibilidad de que las exportaciones chinas seguirán siendo un competidor a tomar en cuenta al momento de la toma decisiones empresariales.

CONCLUSIONES

Los beneficios o perjuicios que pudo haber traído el acuerdo comercial sobre las naciones miembros del TLCAN son sujetos de fuertes debates, sin llegar a algún acuerdo conclusivo, no obstante cabe resaltar que la economía estadounidense sigue siendo un importante motor de la economía mundial y por ende de las exportaciones de sus socios comerciales, no obstante la misma se enfrenta a un reto importante respecto a la competencia con las exportaciones chinas, ya que estas han afectado de manera negativa el comercio con sus socios comerciales en Norteamérica. El tipo de cambio real del yuan chino se presenta como un elemento fundamental que explica el comportamiento de las exportaciones estadounidenses, situación que se repite con sus socios comerciales.

El tipo de cambio real de dólar canadiense no parece ser una variable que tenga un efecto sobre las exportaciones canadienses, a pesar como se ha mencionado con anterioridad, un alto porcentaje de las mismas tienen como destino los Estados Unidos, lo cual es precisamente la razón por lo que el ingreso de ese país sea un elemento que explique el volumen de la exportaciones, al igual que en el caso de Estados Unidos el tipo de cambio del yuan chino ha impactado a las exportaciones de dicha nación hacia las naciones miembros del TLCAN, el ingreso de México no es una variable que sea determinante de la exportaciones canadienses. Similar al caso canadiense, las exportaciones mexicanas no son dependientes del tipo de cambio del peso mexicano respecto al dólar estadounidense, de hecho las principales variables que parecen impactar el volumen de las exportaciones mexicanas es el ingreso de los Estados Unidos y el valor de las importaciones chinas realizadas por sus socios comerciales, no se aprecia una política que permita aprovechar los acuerdos comerciales que tiene con otras naciones, ya que las exportaciones siguen siendo muy dependientes de los Estados Unidos, lo cual implica un riesgo muy grande cuando alguna nación como China compite en el mercado estadounidense.

Si bien esta zona comercial no ha implementado una moneda única, no queda claro los beneficios que podría traer ésta, ya que si bien se evitarían las fluctuaciones que presenta principalmente el peso mexicano tras la experiencia europea, las grandes diferencias económicas que tiene México respecto a sus otros dos socios, además la debilidad económica y financiera a la que enfrenta esta nación a partir del último semestre del 2012 no crean las condiciones para poner ese tema sobre la mesa de discusiones. Este trabajo tiene como limitante el no incluir el periodo de depreciación y volatilidad que ha presentado el peso mexicano a partir de diciembre de 2014, lo cual podría cambiar los resultados obtenidos, también carece de un análisis más profundo de la demanda de productos de las naciones estudiadas por parte de sus socios comerciales. Se recomienda en trabajos posteriores incluir el periodo de depreciación y volatilidad del peso mexicano para estimar si este ha tenido un efecto significativo ya sea de corto o largo plazo en las exportaciones de este país así como construir una función de demanda de productos de las economías analizadas dentro de la zona comercial. Cómo se comentó anteriormente éste trabajo se desarrolla durante un periodo en que los mercados financieros han sido muy volátiles, por lo que no se podría inferir que los resultados den la misma información en situaciones de estabilidad económica y financiera.

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DIAGNOSTICO PARA QUE LOS PRODUCTORES DE PAPAYA DEL ESTADO DE COLIMA EXPORTEN COMPETITIVAMENTE

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RESUMEN

El estado de Colima, en México se identifica por la producción de frutas tropicales como la papaya, tópico principal de esta investigación. La papaya es uno de los principales cultivos en la región, más sin embargo la comercialización nacional e internacional no se realiza de una manera competitiva, por ello surge el interés de realizar esta investigación que permita diagnosticar áreas de mejora para lograr exportaciones más competitivas. Para llevar a cabo esta investigación se diagnosticaron las 4 principales empresas que son productoras y exportadoras de papaya como fruta fresca en el estado de Colima, a las cuales se les aplicaron encuestas y entrevistas a una muestra representativa de su personal, se consideró además la información documental y de campo proporcionada por los organismos gubernamentales y asociaciones estatales que documentan estudios sobre diversos tópicos relacionados con la producción de papaya. Una vez diagnosticada, estructurada y analizada la información, se pretende mediante esta investigación proponer estrategias que permitan a los productores de papaya del estado de Colima exportar competitivamente, e incentivar a los productores que aún no exportan a incursionar en el ámbito exportador.

PALABRAS CLAVE: Diagnostico, Competitividad, Exportación, Productor

DIAGNOSIS FOR PRODUCERS OF PAPAYA IN THE STATE OF COLIMA GET EXPORTED COMPETITIVELY

ABSTRACT

The State of Colima, in Mexico is identified by the production of tropical fruits such as papaya, main topic of this research. Papaya is one of the main crops in the region, however the national and international marketing is not performed in a competitive way, therefore arises the interest of this research that allow diagnosis areas for improvement to make competitiveness exports. To carry out this research were diagnosed the 4 main companies that are producers and exporters of papaya as fresh fruit in the State of Colima, on this companies were applied surveys and interviews with a representative sample of its staff, and also, were considered the documentary and information field provided by government agencies and State association, documenting studies on several topics related to the production of the fruit of papaya. Once diagnosed, structured and analyzed the whole information, with the results of this research we will propose strategies that enable the producers of papaya in the State of Colima export competitively, and encourage producers who still are not exported to start in the exporting business.

JEL: F10, F13, Q17

KEYWORDS: Diagnosis, Competitiveness, Exports, Producer

INTRODUCCIÓN

En la actualidad los productores de papaya en el estado de Colima no cuentan con el suficiente activo para promover sus productos a mercados extranjeros, es por eso que necesitan de algún tipo de financiamiento o apoyo económico que los ayude a lograr su objetivo; hoy en día existen créditos que ofrece el gobierno pero los requisitos a cumplir son innecesariamente burocráticos y tediosos aparte de que muchas veces estos mismos están fuera del alcance de los productores por el simple hecho de no tener los suficientes recursos. La finalidad de haber tomado el tema de la competitividad de la producción de papaya en el estado de Colima, es porque se encuentra en un posicionamiento privilegiada geográficamente, su ubicación le permite gozar todo tipo de climas, y comercialmente limita con el mercado más grande del mundo y tiene conexiones marítimas que le permiten acceder tanto a Europa como al Oriente. Así pues, las posibilidades para el desarrollo y comercio de productos agroalimentarios parecen ilimitadas. Esta estrategia, supone la creación de una nueva organización por parte de una agrupación de empresas independientes, a menudo fabricantes o productores de un mismo tipo de productos o complementarios de la Papaya, que participan de la sociedad pero no pierden su personalidad propia como productores ni su estructura específica de administración.

No hay fusión de compañías, ya que éstas participan en la nueva organización que las agrupa a través de un acuerdo comercial mediante el cual delegan exclusivamente las actividades relacionadas con el proceso de exportación de sus productos de la Papaya. En momentos de apertura y globalización, los agrónomos del estado de Colima, deben buscar nuevas fronteras, que abran posibilidades de crecimiento y expansión, solo de esta forma se logrará la vinculación de la empresa al comercio de las naciones del mundo y constituir una fuerza económica que sirva como motor de empuje de los procesos de exportación en el estado de Colima (SAGARPA, 2013). Las empresas agroindustriales suelen ser empresas que disponen de recursos económicos limitados, aun así, ante un mundo fuertemente competitivo, esto no debe afectarlas y es preciso utilizar todas las herramientas posibles para realizar de una mejor forma su proceso de gestión; una de ellas es la correcta implementación y uso de los sistemas de información en la empresa. El análisis de la agroindustria tiene una gran importancia, no sólo por su objetivo de generar conocimiento que permita identificar la problemática que afecta a las empresas agroindustriales, sino también, porque permite articular la visión administrativa con la de los sistemas de información (SAGARPA, 2013). Al contar con el flujo de efectivo necesario los pequeños productores ya no dependerían de un comercializador y la mayoría de ellos podría incursionar en mercado extranjero exportando su producto, y de esta manera tener un incremento significativo de dinero en su empresa.

¿Cuáles son las estrategias de recursos humanos para que los productores de papaya del estado de Colima exporten competitivamente?, el estado de Colima ha ido ganando cada vez mayor terreno en el mercado internacional de la papaya con respecto a sus competidores, manteniéndose como primer exportador y segundo productor mundial. Entre otras razones, parte del éxito de éste cultivo en el estado son las condiciones atmosféricas, pluviales y de suelos ideales con las que se cuentan. El estado de Colima ocupa el primer lugar nacional en exportación de papaya, al vender al extranjero el 40% del total de su producción, principalmente a Estados Unidos y Canadá.

Es tanta la calidad de la papaya que se produce en el estado de Colima que muchos países aparte de los países vecinos se han interesado mucho en el mercado que se desarrolla aquí, tales como Rusia, Alemania y Japón. ¿Cuál es el impacto de las estrategias de producción en las actividades de exportación de los productores de papaya del estado de Colima? ya que Existen pérdidas post-cosecha que se producen a lo largo de la cadena de abastecimiento de la papaya, desde el momento de la recolección en los campos de cultivo hasta el embalaje, almacenamiento, y transporte todo esto causa grandes pérdidas económicas a los productores y en parte esto se debe a la combinación de infraestructura y medios logísticos deficientes y malas prácticas agrícolas, y falta de conocimiento post-cosecha. ¿Cómo impactan las estrategias de comercialización en las actividades de exportación de los productores de papaya del estado de Colima?, para que la papaya llegue en óptimas condiciones a su destino final, se debe de tener ciertos cuidados

durante su cadena productiva, que garanticen la calidad de la fruta al consumidor final y para ello se necesita maquinaria especial que ayuda en el proceso, hoy en día los productores colimenses llegan a tener pérdidas de miles de pesos en mermas del producto, y esto se debe a falta de infraestructura, para un buen manejo de la fruta. ¿Cómo impactan las estrategias logísticas en las actividades de exportación de los productores de papaya del estado de Colima?, en la actualidad algunos productores de papaya en el estado de Colima no cuentan con el suficiente activo para promover sus productos a mercados extranjeros, es por eso que necesitan de algún tipo de financiamiento o apoyo económico que los ayude a lograr su objetivo; hoy en día existen créditos que ofrece el gobierno pero los requisitos a cumplir son innecesariamente burocráticos y tediosos aparte de que muchas veces estos mismos están fuera del alcance de los productores por el simple hecho de no tener los suficientes recursos. Al contar con el flujo de efectivo necesario los pequeños productores ya no dependerían de un comercializador y la mayoría de ellos podría incursionar en mercado extranjero exportando su producto, y de esta manera tener un incremento significativo de dinero en su empresa. ¿Cuál es el impacto que produce el financiamiento gubernamental en las actividades de exportación de los productores de papaya en el estado de Colima?.

REVISIÓN LITERARIA

El presente trabajo tiene se basa en la teoría de Michael Porter, el cual es una autoridad global reconocida en temas de estrategia de empresa, desarrollo económico de naciones y regiones, y aplicación de la competitividad empresarial a la solución de problemas. Según Porter (2002) “La ventaja competitiva es la estrategia competitiva es la búsqueda de una posición favorable dentro de una industria, donde se lleva a cabo la competencia.” Su finalidad es establecer una posición rentable y sustentable frente a las fuerzas que rigen la competencia en la industria. La selección de la estrategia competitiva se funda en dos aspectos centrales: el primero es el atractivo de los sectores industriales desde la perspectiva de la rentabilidad y de los factores que depende. El segundo son los factores de la posición competitiva que se ocupa dentro de un sector industrial. Una excelente posición competitiva puede desempeñarse en una industria tan pobre que no sea rentable y de poco le servirán los esfuerzos tendientes a mejorar su posición. La ventaja competitiva nace fundamental del valor que una empresa lograr crear para sus clientes y que supera los costos de ello.

Porter establece teorías e innovaciones importantes en la cadena de valor, y el modelo de las cinco fuerzas; en la primera menciona que las actividades primarias están apoyadas o auxiliadas por las también denominadas actividades secundarias: Abastecimiento: almacenaje y acumulación de artículos de mercadería, insumos, materiales. Infraestructura de la organización: actividades que prestan apoyo a toda la empresa, como la planificación, contabilidad y las finanzas. Dirección de recursos humanos: búsqueda, contratación y motivación del personal. Desarrollo de tecnología, investigación y desarrollo: generadores de costes y valor. Y en la segunda de las Cinco Fuerzas Porter propone un marco de reflexión estratégica sistemática para determinar la rentabilidad de un sector en específico, normalmente con el fin de evaluar el valor y la proyección futura de empresas o unidades de negocio que operan en dicho sector. Cada modelo es estructurado bajo la eficacia y eficiencia de las cinco fuerzas.

METODOLOGÍA

En la presente investigación se utilizó el tipo de muestreo discrecional o también llamado muestreo por juicio, este es un método de muestreo no probabilístico lo cual quiere decir que es una técnica en la cual las muestras se recogen en un proceso que no brinda a todos los individuos de la población iguales formas de ser seleccionados, luego entonces, ya que nuestra población no es lo suficientemente amplia ni existen muchas variables al respecto, los sujetos a los cuales se les hizo la investigación, fueron seleccionados con base al conocimiento y criterio profesional basándose en el conocimiento sobre la población y el comportamiento así como de las características que se están estudiando. El tipo de muestreo se realizó de la siguiente manera; dentro de la asociación de "Coepapaya" se encuentran activos 39 productores de papaya que están ubicados en el estado de Colima y solo cinco de ellos son los que tienen la capacidad de

exportación y por lo tanto realizan tal actividad, de ahí se partió para iniciar las encuestas y la investigación de campo y de esta forma terminar con dicha investigación y analizar los resultados.

Diseño de instrumento de recopilación de información. El instrumento de recopilación de información será una encuesta que consta de 41 preguntas, (2 abiertas y 39 de opción múltiple) en dónde se pretenden identificar las principales problemáticas que actualmente merman la exportación de la papaya colimense. Nuestro criterio de muestreo fue seleccionar únicamente a los productores que exportaban al extranjero que fueron 5 empresas en total.

RESULTADOS

En el presente informe se podrán observar los resultados que se obtuvieron de la investigación que se realizó a los productores de papaya del estado de Colima, que han implementado estrategias de comercialización y que además han incursionado en el sector exportador. Con los resultados de esta investigación se puede dar a conocer los beneficios obtenidos a base de la actividad de exportar, así como el impacto económico que se ha obtenido los productores agroindustriales. Se realizó la investigación correspondiente, con todos los datos obtenidos y se hace la interpretación obteniendo los siguientes resultados: El 100% de las empresas que se encuestaron consideran que tienen a su personal capacitado, el 100% de las empresas considera que su personal se siente motivado al momento de realizar sus actividades laborales, el 80% de las empresas considera que el trabajo en equipo es una de las herramientas fundamentales para mejorar las habilidades del personal en la empresa mientras que el 20% restante considera que también lo es la dinámica en grupo, el 100% de las empresas encuestadas dice que si se capacita aún más al personal el proceso de exportación sería más eficaz, el 75% de las empresas considera que tener un curso de plan de negocios mejorarían la actividad exportadora como también un curso de investigación de mercado con 25% , siendo descartados los cursos de inocuidad y tramites al comercio exterior. El 100% de las empresas obtienen los recursos para la producción y exportación de manera propia, el 100% de las empresas encuestadas considera que es suficiente su producción para satisfacer la demanda del mercado exportador.

En cuanto a porcentaje de exportación la mayor parte de las producción de las empresas se exporta al extranjero un 80% de la producción total y el resto sólo exporta el 20% de su producción, hablando de mercancías no aprovechada el 90% de las empresas dice que el 15% de su producción total no es aprovechada mientras que el 10% de las empresas dice que un 25% de su producción no es aprovechada, 70% de las empresas tiene a la venta a costo dicha producción no aprovechada, 20% se da a donación y el 10% es utilizada para la pastura, el 80% de las empresas considera que sus infraestructura y equipamiento es apropiado para manejar suficiente capacidades de producción mientras que el 20% restante piensa que no es apropiado su infraestructura y equipamiento. El 100% de las empresas considera necesario industrializar su producción, el 100% de las empresas encuestadas cuentan con certificados de calidad de la producción, el 60% de las empresas cree que las plagas y enfermedades son los principales limitantes en la producción de la papaya en el estado de Colima. Actualmente los diferentes canales de distribución que más se utilizan con 80% productor- consumidor y el 20% con productor, empaque, mayorista, detallista, para el sector agroindustrial de la papaya todo el año se produce la misma cantidad de papaya lo que quiere decir es que todo el año es bueno, el 100% de las empresas ha considerado en diversificar su producto.

CONCLUSIONES

Con lo antes mencionado , se puede tener como conclusión que el sector exportador de papaya del estado de Colima es considerado un potencial para el desarrollo de este producto, y que la mayor parte de sus estrategias para colocar su producto se encuentra en sus propios recurso, ya que por parte de los productores reciben apoyo por parte del estado, pero para este sector el verdadero éxito en incursionar en el mercado exportador de su producto lo realizan con esfuerzo propio, por otro lado la planeación y el establecimiento de un programa que les permita realizar un plan de negocios exitoso para incursionar en

el mercado extranjero, es una demanda que mantienen la mayoría de los productores de papaya, por otro lado la demanda de industrialización de este producto ya que es un producto perecedero, tiene como efecto el poder aprovechar toda la producción, puesto que en este ramo el mercado es exigente en cuanto a las características de la mercancía y se desaprovecha para la comercialización mucho producto que al ser industrializado ayudaría a recibir ingresos a las empresas ya que se pierde un gran porcentaje de este producto por no cumplir con los requerimientos del mercado, aun cuando se considere que se encuentra en buen estado, con lo que se comprueba que se tiene un sector para aprovechar en el área de exportación y en el mercado nacional que se puede potencializar.

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CULTURA ORGANIZACIONAL Y TIC'S EN LAS ORGANIZACIONES DE EDUCACIÓN SUPERIOR

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RESUMEN

Para las organizaciones se ha convertido en una necesidad la incorporación de las tecnologías de la información y la comunicación (TIC's). Las instituciones de educación no han sido la excepción. Las modalidades de educación semipresencial y a distancia, que empezaron a ser implementadas alrededor de los años 90 del siglo pasado (Garrido y Michelli, 2004), exigieron la adopción de las TIC's en sus procesos de producción de conocimiento y aprendizaje. El uso de internet, videoconferencias, tutoriales, software colaborativos, software multimedia hasta plataformas como el blackboard se convirtieron en práctica cotidiana. Sin embargo, después de más o menos 20 años de la proliferación de estas nuevas tecnologías, se desconoce si los docentes de la modalidad presencial han incorporado el uso de las TIC's en los procesos de producción de conocimiento y aprendizaje. Se parte del supuesto que la cultura organizacional es la variable clave en promover este proceso de cambio. El objetivo es indagar hasta que punto la cultura organizacional del personal académico de la Facultad de Ciencias de la Comunicación (FCC) de la Benemérita Universidad Autónoma de Puebla (BUAP) influyó en la adopción de las TIC'S en la modalidad presencial. Se aplicó una estrategia cuantitativa desarrollando un modelo de regresión lineal entre las variables comportamientos habituales y el uso de las TIC's.

JEL: M14, O33

PALABRAS CLAVE: Cultura Organizacional, TIC'S, Modalidad De Educación

ABSTRACT

For organizations it has become a necessity the incorporation of information and communication technologies (TIC's). Educational institutions are no exception. Modalities blended and distance education, which began to be implemented around the 90s of last century (Garrido and Michelli, 2004) demanded the adoption of TIC's in their production processes of knowledge and learning. The use of internet, video, tutorials, collaborative software, multimedia software to platforms like blackboard became everyday practice. However, after about 20 years of the proliferation of these new technologies, it is unknown whether teachers in the presential modality have incorporated the use of TIC's in the processes of knowledge production and learning. It is assumed that organizational culture is the key variable in promoting this process of change. The aim is to investigate to what extent the organizational culture of the Faculty of Communication (FCC) of the Autonomous University of Puebla (BUAP) influenced the adoption of TIC'S in the presential modality. A quantitative strategy was applied to develop a model of linear regression between the variables organizational culture and the use of TIC's.

KEYWORDS: Organizational Culture, TIC'S, Education Modality

INTRODUCCIÓN

Para muchas organizaciones, la incorporación de nuevas tecnologías, particularmente las relacionadas con la información y la comunicación, ha sido la diferencia entre mantener o mejorar su posición en el mercado o bien desaparecer. Las organizaciones dedicadas a los servicios de educación no han sido la excepción.

Las modalidades de educación semipresencial y a distancia, que empezaron a ser implementadas alrededor de los años 90 del siglo pasado (Garrido y Michelli, 2004), exigieron la incorporación de las TIC's (Tecnologías de la información y de la comunicación) en sus procesos de producción de conocimiento y aprendizaje. Asimismo, con razón o sin ella, los modelos educativos tradicionales de la modalidad presencial, fueron incorporando cada vez con mayor intensidad estas nuevas tecnologías, desde el uso de internet, videoconferencias, tutoriales, software colaborativos, software multimedia hasta plataformas como blackboard que incluye una amplia línea de productos para apoyar los procesos mencionados. Después de más o menos 20 años de la proliferación de estas nuevas tecnologías en los modelos educativos de las instituciones de enseñanza, los resultados son diversos. No existen estadísticas o valoraciones cualitativas que demuestren los beneficios de haber incluido estas nuevas herramientas tecnológicas o esta especie de "magia".

Ciertamente, los factores que han incidido en los resultados obtenidos son de naturaleza muy diversa, sin embargo, uno de los aspectos a los que con mayor frecuencia se responsabiliza de los buenos o malos resultados es a la cultura organizacional, sin tener en cuenta, como lo menciona Varela (en Santos, 2003), que más que la cultura, lo que hay que analizar son los comportamientos habituales no casuales, es decir, aquellos comportamientos que de alguna manera siguen pautas", que manifiestan desde los directivos de primer nivel hasta los mandos medios y personal operativo. En esta perspectiva, el objetivo de la presente investigación es indagar hasta que punto la cultura organizacional del personal académico de la Benemérita Universidad Autónoma de Puebla contribuyó a la adopción de las TIC'S y las nuevas formas de trabajo correspondientes en el marco del Modelo Universitario Minerva (en adelante MUM). El trabajo está dividido en tres partes. En la primera se explica la estrategia metodológica aplicada; en la segunda parte se hace una revisión de la literatura sobre cultura organizacional, las TIC's en la educación y el modelo universitario Minerva; en la tercera parte se realiza el análisis de los resultados del estudio de campo, aplicando un modelo de regresión; en la tercera parte se proponen algunas conclusiones.

METODOLOGÍA

En un primer momento se realizó una investigación documental sobre la cultura organizacional, el Modelo Universitario Minerva y las TIC's en la educación. Posteriormente se aplicó una encuesta al personal académico de la Facultad de Ciencias de la Comunicación, que consistió en administrar un cuestionario compuesto por 44 ítems, con escala de Likert y con una alpha de Cronbach de 0.85. Los ítems están distribuidos en 5 categorías: Barreras materiales para el uso de las TIC's, Barreras no materiales para el uso de las TIC's, Oportunidades para el uso de las TIC's, Elementos de diseño para el uso de las TIC's, Años de antigüedad en la institución y uso de las TIC's en el trabajo docente. Con esta información se llevó a cabo un análisis correlacional con la finalidad de determinar hasta que punto existía una relación estadísticamente significativa entre las primeras cinco categorías y el uso de las TIC's en el trabajo docente.

REVISIÓN DE LA LITERATURA

La Cultura Organizacional

La palabra cultura actualmente tiene un significado polisémico, se mueve en un contínuum, donde en un extremo se encuentra el significado restringido del concepto y en el otro el significado antropológico. El concepto restringido tiene su origen en el siglo XVI, en Inglaterra y Francia donde la cultura era entendida como una realización del espíritu humano –no como algo ligado a una particularidad nacional- y percibe una relación de mutua dependencia entre el desarrollo de las artes, las letras y las ciencias y el avance de la civilización en su aspecto tanto económico como el que se refiere al refinamiento de las costumbres (Martínez, 1997). Continuando con Martínez (Ídem), se tiene que en Alemania es donde surge el significado antropológico de cultura. La palabra cultura es utilizada en plural y contrapone una cultura del pueblo que es la auténtica, a la cultura educada (o cultura de los letrados) que es artificiosa y epidérmica. Esta nueva

propuesta buscaba principalmente reivindicar aquella cultura que estuviera más enraizada no solo en la gente común, sino en un territorio susceptible de convertirse en nación y que no representase logros individuales, de hombres capaces de dirigirse con sus obras o sus hallazgos a la humanidad entera, sino una identidad colectiva. Es entre estos dos extremos del concepto de cultura donde se ubica la cultura organizacional con una clara tendencia hacia el concepto restringido, y que matiza su relación con la tecnología¹. Sobre la relación tecnología y cultura, aunque desde dos perspectivas distintas, Leslie White, Julian Steward, y Schein entre otros (citado en Dávila y Martínez, 1999) plantean que son los cambios tecnológicos los que ocasionan las modificaciones en la cultura. Por su parte los trabajos recientes sobre ciencia, tecnología y sociedad cuestionan este planteamiento lineal y reconocen la necesidad de entender a la tecnología como una construcción social. Enfoques más recientes como el de Hughes (1996) plantean que la tecnología, ahora traducida como sistema sociotécnico puede ser motor o receptor de los cambios socioculturales que la rodean.

La cultura organizacional, entendida como un sistema históricamente enraizado de ideas compartidas, suposiciones, creencias, valores y patrones de comportamiento relacionados, que un grupo de personas aprenden a lo largo del tiempo como resultado de sus experiencias colectivas, y que enseñan a los recién llegados como la manera correcta de razonar y comportarse; se crea con la interacción de las variables y en ello inciden factores de orden político, económico, histórico y psicológico, y en consecuencia no es algo estático Baba, Falkenburg y Hill (1997). También ha analizado la relación entre tecnología y cultura. En esta línea de análisis, se esgrimió desde un principio que la cultura organizacional se podía dirigir a objetivos específicos previamente planeados, por lo que dicha cultura se convirtió en algo que las organizaciones poseían y que podía utilizarse (Dávila y Martínez, 1997).

Schein, (citado por Dávila y Martínez, Ídem), Hofstede (1999) y Baba (1997), solo por mencionar a tres de ellos, fueron partidarios de esta idea materialista determinista, donde los artefactos tecnológicos tienen la cualidad de ser los motores del cambio, en el sentido de que su modificación supone un cambio de valores y, a más largo plazo, los supuestos que integran la cultura. No obstante, Baba y sus colaboradores (1997), señalarían que la tecnología por sí misma no puede ser el impulsor principal del cambio cultural, puesto que aquella está considerablemente limitada por la cultura. En México y en otros países se han realizado algunos trabajos que han abordado la relación tecnología y cultura, sin embargo, de acuerdo a Santos y Díaz (2003 en Santos, Josefa, Ídem) uno de los problemas principales es que ha habido una confusión entre cultura y dispositivos habituales, lo que ha impedido identificar la capacidad o disponibilidad hacia la innovación tecnológica de estas unidades organizacionales.

Santos y Díaz (Ídem), manifiestan que expresiones como “por una cultura del agua”, “por una cultura del ahorro”, “por una nueva cultura laboral”, “por una nueva cultura tecnológica”, dan por supuesta una relación -esquemática y falsa-, entre cultura y comportamientos: si se modifica la cultura entonces los comportamientos cambiarán en el mismo sentido. Se propone en estas expresiones una relación de causalidad unidireccional de una a los otros. Al atenderlas con más detalle se encuentra que en realidad más que referirse a la cultura aluden, las dos primeras, al desarrollo e inculcación de hábitos y actitudes: al hábito de un uso racional del agua y al hábito de ahorrar recursos económicos. Las otras dos expresiones remiten a la implantación y operación de normas y nuevas formas organizacionales que regulen las relaciones obrero-patronales y una actitud positiva hacia las nuevas tecnologías.

Del mismo modo que la relación entre creencias y acciones, la de cultura y comportamientos no es, no puede ser siempre, simétrica. Así como no se pueden inferir creencias a partir de acciones en todos los casos, tampoco se puede concluir que quienes tienen los mismos comportamientos comparten entonces la

¹ Se entenderá por tecnología al conjunto de conocimientos, habilidades y materiales necesarios para modificar el orden de algún conjunto de formas de energía o para lograr una conversión de energía (Adams, 1983: 31, en Santos, Josefa, coordinadora, 2003).

misma cultura. Por ello Varela (1997), introduce en este punto la distinción entre cultura y dispositivos habituales como realidades diferentes. Los dispositivos habituales se refieren “a comportamientos habituales, no casuales, pues el interés del analista social no está en los actos únicos y esporádicos sino en los comportamientos que de alguna manera siguen pautas” Siguiendo este razonamiento de Díaz y Santos (op. cit.), se considerará que en una organización cuando un trabajador o directivo – dueño ingresa en ella, más que asimilar la cultura organizacional –y de manera inmediata- y comportarse en consecuencia, lo más probable es que su comportamiento esté alineado con la misión y los objetivos de la firma a partir de una decisión estratégica –que le permite desarrollar aptitudes, competencias, hábitos, técnicas-, sin que por ello se requiera como condición *sine qua non* la de incorporar la cultura de la organización.

El Modelo Universitario Minerva (MUM)

Actualmente la educación superior en México está fuertemente influida por fenómenos estructurales de carácter internacional, estos han marcado las políticas educativas que el Estado mexicano impone a las Instituciones de Educación Superior (en adelante IES). Con lo anterior nos referimos a: la globalización, el neoliberalismo y la sociedad del conocimiento. Los fenómenos anteriormente señalados han incidido en la organización y reorganización de la educación superior mexicana a través de políticas educativas instrumentadas por el Estado y que han respondido a las exigencias de organismos educativos y económicos a nivel mundial. Estas políticas han partido de la convicción de que las IES tienen la fuerza real para contribuir exitosamente en la preparación de profesionales e investigadores que demanda el nuevo orden mundial. Dentro de los organismos educativos y económicos que han tenido una mayor incidencia respecto a lo que debe ser el nuevo modelo de educación superior, se encuentra La Organización de las Naciones Unidas para la Educación, la Ciencia y la Cultura (UNESCO), EL Banco Mundial (BM), La Organización para la Cooperación y el Desarrollo Económico (OCDE) y el Consejo Internacional para el Desarrollo de la Educación (CIDE)².

En el caso particular de la Benemérita Universidad Autónoma de Puebla, donde la vida académica tenía como su eje rector al Proyecto Fenix, era evidente la necesidad de realizar un análisis que pusiera al descubierto sus debilidades y fortalezas, para de esta forma definir las estrategias necesarias y suficientes que permitieran enfrentar con éxito las amenazas y las oportunidades del nuevo orden mundial, nacional y local. Resultado de este análisis, en 2007 empezó a construirse con la colaboración de toda la comunidad universitaria un nuevo modelo universitario, el Modelo Minerva. El modelo resultante se estructuró a partir de los siguientes elementos: El modelo educativo, la estructura curricular, el modelo de integración social, el modelo de regionalización, la investigación y la gestión y administración. Atendiendo específicamente a la propuesta de la estructura curricular para el nivel superior, ésta en el plano tecnológico enfatiza desarrollo de habilidades en el uso de la tecnología, la información y la comunicación, así como la educación para la investigación y la adquisición de lenguas extranjeras. Lo cual se refuerza en las llamadas unidades didácticas y en los llamados ejes transversales, donde una vez más se señala la importancia del desarrollo de habilidades en el uso de la tecnología, la información y la comunicación y de la educación para la investigación.

En esta serie de aspectos mencionados, es de destacar la importancia que se otorga al desarrollo de habilidades para el uso de las TIC'S, en los estudiantes, pero que en “automático” impactaba en los profesores. Sobre todo, en el entendido y como dentro de la misma propuesta del MUM se reconocía: *“Cualquier reforma de los planes y programas solamente puede realizarse a través de las decisiones de los profesores involucrados en cada programa educativo. La responsabilidad en el aprendizaje de los estudiantes corresponde al conjunto de profesores que participa en cada programa, quienes tendrán que tomar las decisiones pertinentes para garantizar un aprendizaje de calidad. Las reformas tendrán al*

² Para ver con detalle las propuestas de estas organizaciones consultar: Fundamentos Modelo Universitario Minerva, Benemérita Universidad Autónoma de Puebla, 2007, Puebla, México.

Modelo Universitario Minerva como referencia o guía, pero las decisiones prácticas que de ahí se derivan, deberán ser tomadas por los directamente involucrados en el proceso de enseñanza-aprendizaje". A lo cual habría que agregar la necesaria capacitación que el MUM exigía a los docentes, lo que desde luego también se reconocía como una prioridad. *"Será de gran importancia la creación de un nodo Institucional de Formación y Capacitación Universitaria que atienda las necesidades derivadas del modelo en los principales actores de la vida universitaria: docentes, directivos y administrativos"*. Si a esto se agrega, que además una de las estrategias que se consideraba más importante para ejecutar el modelo en el escenario académico era implantar el concepto de planeación educativa y el trabajo colegiado, el panorama para varias de las unidades académicas no era nada claro. Sobre todo, para aquellas donde el uso de las TIC's, hasta ese momento había sido promovido muy poco. A lo cual habría que sumarle, una planta académica experta pero con varios años a cuestas y por lo mismo con algunos hábitos sobre la práctica docente muy arraigados que se presumía se contraponían con las nuevas exigencias del MUM.

TIC'S En la Educación

La incorporación de las TIC's en los procesos de producción de conocimiento en las instituciones de educación superior, se puede decir, que tiene sus antecedentes en la declaración de Bologna (1999), donde se sentaron las bases para la creación del Espacio Europeo de Educación Superior (EEES) conforme a principios de calidad, movilidad, diversidad y competitividad. La implantación del EEES significó para los docentes y estudiantes modificar sus procesos de enseñanza – aprendizaje mediante el desarrollo de nuevos planes de estudio y el uso de nuevas metodologías docentes. En estas reformas jugaron un papel sumamente importante las TIC's (Bosco, 2005; De Pablos, 2007, en Ferro, Martínez y Otero, 2009) como recursos didáctico, como objeto de estudio, como elemento para la comunicación y la expresión, como instrumento para la organización, gestión y administración educativa, y/o como instrumento para la investigación. De acuerdo a Bartolomé (1997, en Ferro, et al., Ídem), las TIC's vinieron a promover una nueva visión del conocimiento y del aprendizaje afectando a los roles desempeñados por las instituciones y los participantes en el proceso de enseñanza – aprendizaje, a la dinámica de creación y disseminación del conocimiento y a muchas de las prioridades de las actuales inquietudes curriculares. Una de las aportaciones más significativas de las TIC's es la eliminación de las barreras espacio – temporales a las que se ha visto condicionada la educación presencial y a distancia (Cañellas, 2006). Desde esta perspectiva se asume que el aprendizaje se produce en un espacio físico no real (cibespacio), en el cual se tienden a desarrollar interacciones comunicativas mediáticas. Además, ha supuesto un incremento de la capacidad decisional del alumnado sobre su proceso de aprendizaje, al contar con mayores posibilidades para seleccionar y organizar su currículum formativo (Salinas, 1998, 1999). Esta alternativa de formación flexible, encarna el principio de la educación centrada en el estudiante, no basada en el docente.

Como resultado, y esto es lo más importante para el quehacer docente, el profesor acusará implicaciones en su preparación profesional, pues se le va a requerir, en su proceso de formación –inicial o de reciclaje–, ser usuario aventajado de recursos de información. Junto a ello, necesitará servicios de apoyo de guías y ayudas profesionales que le permitan participar enteramente en el ejercicio de su actividad. Continuado con Salinas (2004), subraya lo importante de tener presente que, como cualquier innovación educativa, estamos ante un proceso con múltiples facetas: en él intervienen factores políticos, económicos, ideológicos, culturales y psicológicos, y afecta a diferentes planos contextuales, desde el nivel del aula hasta el del grupo de universidades. El éxito o fracaso de las innovaciones educativas depende, en gran parte, de la forma en la que los diferentes actores educativos interpretan, redefinen, filtran y dan forma a los cambios propuestos. Las innovaciones en educación tienen ante sí como principal reto los procesos de adopción por parte de las personas, los grupos y las instituciones (las cosas materiales y la información son, desde luego, más fáciles de manejar y de introducir que los cambios en actitudes, prácticas y valores humanos). Actualmente, muchas instituciones de educación superior, aunque desde luego, con resultados distintos, han tratado de modificar sus modelos educativos e incorporar en la cotidianidad de los procesos de educación el uso de las TIC's. Muchos de estos cambios desde luego cabalmente justificados, como el uso de los simuladores,

que permiten en poco tiempo probar diferentes alternativas de solución medianamente complejas o el uso de educación a distancia que permite a mucha gente tener acceso a la educación superior, y ni se diga del uso de las poderosas bases de datos que (en muchos casos subutilizadas) que nos ponen de manera inmediata ante un universo inagotable de información. Sin embargo, también debemos de reconocer que en varios casos la incorporación de las TIC's, la promoción de nuevas propuestas pedagógicas derivadas de las TIC's (en ocasiones sin haber pasado por un proceso de validación o de reflexión sobre sus posibles beneficios) se han incorporado más por esnobismo que por su significancia en la práctica educativa. Solo a manera de un simple ejemplo, cabe preguntarse ¿qué beneficio sustancial puede aportar una serie de slides en power point, en vez de la cátedra tradicional en una charla sobre el concepto de empresa o en una cátedra sobre como plantear un problema de programación lineal o en una práctica médica donde lo que interesa es desarrollar las habilidades propias de un cirujano?

Análisis de los Resultados

El trabajo de campo se realizó en la Facultad de Ciencias de la Comunicación de la Benemérita Universidad Autónoma de Puebla. Esta unidad académica tiene una planta docente compuesta por un total de 43 profesores, de los cuales 18 son hora – clase, 9 son profesores de medio tiempo y 16 son profesores de tiempo completo. Se tomó una muestra de 15 profesores, seleccionados aleatoriamente, a quienes se les aplicó el cuestionario referido en la metodología. El tamaño de la muestra se determinó de la manera siguiente:

$$n = \frac{k^2 pqN}{e^2(N-1) + k^2 pq}$$

Donde:

Tabla 1: Determinación del Tamaño de Muestra

N	k	e	p	q
Tamaño de la población	Nivel de confianza	Error muestral	Probabilidad de éxito	Probabilidad de fracaso
43	95%	10%	50%	50%

El modelo de regresión utilizado fue el siguiente:

$$Y = B_0 + B_1X_1 + B_2X_2 + B_3X_3 + B_4X_4 + B_5X_5$$

Donde las X representan las variables independientes y la Y la variable dependiente como se indica en la tabla 2. La tabla 2 muestra las respuestas dadas por los docentes de la FCC al cuestionario aplicado. También en esta tabla se señala las variables independientes y la variable dependiente. Los resultados de los cuestionarios se capturaron en una hoja de Excel y se aplicó un análisis de regresión múltiple con la finalidad de definir cuales de las categorías mencionadas observaban una relación estadísticamente significativa con el uso de las TIC's en el trabajo docente.

Tabla 2: Respuestas de los 15 Cuestionarios Aplicados

	Barreras No Materiales	Barreras Materiales	Oportunidades	Elementos de Diseño	Años de Antigüedad En La FCC	Uso de las TIC'S En el Trabajo Docente
Docente	X1	X2	X3	X4	X5	Y
1	2	3	3.53	3.67	7	3.67
2	2.2	3.36	3.53	3.77	6	3.83
3	3.4	3.36	3.23	4	3	4
4	2.4	2.9	3.92	3.88	16	3.83
5	2.8	2.36	3.53	3.77	8	3.5
6	4.4	4.09	3	5	7	5
7	4.2	3.9	2.23	5	5	4.33
8	3.8	3.09	2.92	3.88	8	4.16
9	3.4	3.18	2.84	3.77	11	3.83
10	3.6	3.54	3.15	4.22	12	4.16
11	2.8	3.54	3.38	4.55	4	4.66
12	3.8	3.63	3.53	4.66	15	4.16
13	4.6	3.63	2.07	3.55	5	2.66
14	2.2	3.36	3.53	3.77	6	3.83
15	4.4	4.09	3	5	7	5

Fuente: elaboración propia con datos del trabajo de campo, junio – julio 2014

Las pruebas de significancia incluyeron las hipótesis que se muestran en la tabla 3.

Tabla 3: Hipótesis Nulas y Alternativas

Hipótesis Nulas	Hipótesis Alternativas
Ho: B1 = 0	Ha: B1 ≠ 0
Ho: B2 = 0	Ha: B2 ≠ 0
Ho: B3 = 0	Ha: B3 ≠ 0
Ho: B4 = 0	Ha: B4 ≠ 0
Ho: B5 = 0	Ha: B5 ≠ 0

Fuente: elaboración propia, verano 2014

La tabla 3, muestra las hipótesis nulas y las hipótesis alternativas que se propusieron en las pruebas de significancia. Estas pruebas, son extraordinariamente relevantes para la investigación realizada, pues es a partir de ellas que se determina si existe una relación estadísticamente significativa entre la variables independientes correspondientes y la variable dependiente.

Tabla 4: Estadísticas de la Regresión

Resumen del Análisis de Regresión	
Estadísticas de la regresión	
Coefficiente de correlación múltiple	0.878538783
Coefficiente de determinación R ²	0.771830393
R ² ajustado	0.608852103
Error típico	0.354669078
Observaciones	13

Lo más significativo de la tabla 4 son los valores del coeficiente de correlación y del coeficiente de determinación. El primero de ellos tiene un valor de 0.878538783, lo que indica una intensidad adecuada de la asociación lineal entre las variables independientes y la variables dependiente. El segundo tiene un valor de 0.771830393, lo que permite afirmar que los datos tienen un buen ajuste al modelo de regresión lineal.

Tabla 5: Prueba de Significancia Con el Estadístico “F”

	Grados de Libertad	Suma de Cuadrados	Promedio de los Cuadrados	F	Valor Crítico de F_{α}
Regresión	5	2.978576608	0.595715322	4.735786536	0.032879498
Residuos	7	0.880531084	0.125790155		

Total	12	3.859107692
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La tabla 5 muestra el valor del estadístico “F”, que al compararse con el valor crítico de “ F_{α} ” a un nivel de significancia del 5%, nos permite concluir que la regresión entre las variables es significativa. Esto es así porque $F > F_{\alpha}$, por lo cual se rechaza H_0 . En otras palabras, desde una perspectiva global, los coeficientes de las variables independientes tienen cierta influencia en el comportamiento de la variable dependiente.

Tabla 6: Prueba de Significancia Estadístico “T”, y Coeficientes de las Variables Independientes

	Coeficientes	Error Típico	Estadístico T	Probabilidad	Inferior 95%	Superior 95%	Hipótesis
Intercepción	-1.25128165	1.842657729	-0.67906352	0.518911891	-5.60847480	3.105911497	
Variable X1	-0.00698381	0.267382268	-0.02611919	0.979891278	-0.63924240	0.625274784	se acepta Ho
Variable X2	0.063046767	0.39982708	0.157685085	0.879157166	-0.88239404	1.008487575	se acepta Ho
Variable X3	0.43039545	0.429651475	1.001731579	0.349835792	-0.58556884	1.446359746	se acepta Ho
Variable X4	0.934771956	0.331011776	2.823983991	0.025626361	0.152053483	1.717490429	se rechaza Ho
Variable X5	-0.02046473	0.031511259	-0.64944204	0.536772395	-0,09497702	0.05404755	se acepta Ho

La tabla 6 es complemento de la tabla 5, ella muestra los coeficientes de las variables independientes correspondientes al modelo de regresión lineal utilizado. La importancia de estos coeficientes, radica en que nos dicen cual de las variables independientes tienen una relación estadísticamente significativa con la variable dependiente. Observando la tabla 6 se tiene que la única variable independiente que tiene una relación significativa con la variable dependiente es la variable 4. Esto es así por que al comparar la probabilidad correspondiente a la variable X4, resulta ser menor al nivel de significancia del 5%. Por lo tanto, se rechaza H_0 . Este resultado final confirma que la variable X4, que en el cuestionario aplicado corresponde a lo que se denominó elementos de diseño, y que incluye la intención y comportamiento habitual de los profesores sobre aspectos como: integrar tecnologías en forma transversal en el currículo del programa; incluir asignaturas asociadas al aprendizaje instrumental de la tecnología; incluir asignaturas asociadas al uso metodológico y didáctico de las tecnologías; insertar tecnologías en las cuatro etapas de la formación docente: general, especialidad, profesional y práctica; la factibilidad de la apropiación de tecnologías mediante planes piloto para integrarlas a los planes de formación; desarrollar investigación para el diseño de modelos de observación/evaluación de las aplicaciones y los aportes a la formación inicial docente del uso de la tecnología; contar con asesoría para proyectos de instalación de tecnología para innovar en las estrategias (metodológica, didáctica, etcétera) en nuevos modelos de formación de docentes; y contar con asesoría para el desarrollo de nuevos modelos de formación inicial docente con usos de TIC's como el e-learning.

Tiene un relación estadísticamente significativa con los usos de las TIC's en el trabajo docente.

Llevado esto al plano de la cultura organizacional, se tiene que la opinión vertida por los docentes sobre los ítems mencionados, permite presumir que hay una serie de ideas y actitudes positivas, es decir se observan comportamientos habituales a favor de la incorporación de las TIC's en los planes y programas de estudio de la FCC. Esto ha conducido al uso cotidiano de estas herramientas tecnológicas en sus procesos de producción de conocimiento.

CONCLUSIONES

Retomando el objetivo que guió esta investigación, se puede decir que se encontraron algunos indicios de que algunos comportamientos habituales de los profesores de la FCC, influyeron positivamente en la incorporación de las TIC's en sus procesos cotidianos de producción de conocimiento. Sin embargo, no se encontró una evidencia significativa estadísticamente hablando, sobre aspectos de la cultura organizacional como reconocimiento a los docentes por el uso de las TIC's, el apoyo de la administración central y de la unidad académica en capacitación en TIC's o un convencimiento absoluto sobre los beneficios de incorporar las TIC's en las prácticas docentes. En este sentido, y recordando la propuesta de Santos y Díaz (op. cit.), no es posible afirmar que la cultura organizacional haya obstaculizado o facilitado el uso de las TIC's en los procesos de producción de conocimiento en la FCC. Lo que se puede decir, es como lo señala Varela (op. cit.), que hay algunos comportamientos habituales observados en algunos de los profesores de FCC que promueven y favorecen la adopción de las TIC's en la docencia. Esto se refleja en el uso de la computadora, video proyector, blogs, webs, foros, redes sociales, revistas electrónicas, bases de datos, etcétera.

Un aspecto relevante de esta investigación es que no se encontraron en México investigaciones semejantes, es decir, de tipo cuantitativo. Algo más o menos similar es un trabajo realizado por López (2007) en el periodo 2004 y 2007 en la Facultad de Medicina de la Universidad de Guadalajara, en el que se analizó el uso de las TIC's en el programa de médico cirujano y partero, aplicando un cuestionario a 72 alumnos de diversos ciclos de la carrera. En el ámbito internacional un trabajo semejante es el de Park, Ribière y Schulte (2004) quienes intentaron probar si había una correlación positiva entre la implementación exitosa de las tecnologías de gestión del conocimiento y los atributos culturales (confianza, compartir información libremente, trabajo en equipo y desarrollo de amistades en el trabajo) para esa organización. Finalmente, hay que subrayar, coincidiendo con algunos de los hallazgos de Park, Ribière y Schulte (Ídem), que con un simple cuestionario no es posible dar cuenta de la relación TIC's y cultura organizacional, es necesario agregar a todo esto una metodología cualitativa que pudiera incluir la historia de la organización, así como aplicar un cuestionario similar a directivos y estudiantes.

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LA VALIDACIÓN ELECTRÓNICA EN LAS OPERACIONES DE COMERCIO EXTERIOR EN MANZANILLO, COLIMA, MÉXICO

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RESUMEN

La investigación, tiene como objeto analizar el proceso de validación electrónica del pedimento como elemento previo al despacho aduanero en el comercio exterior. Donde los importadores, exportadores, y agentes aduanales emplean un sistema electrónico aduanero; amparando las mercancías mediante una declaración denominada pedimento. Éste tiene que pasar por un proceso de verificación. La falta de infraestructura, equipo y capacitación traen consigo diversos factores que no permiten agilizar los procesos aduaneros. El puerto de Manzanillo se coloca como el puerto de mayor flujo de mercaderías en el pacífico mexicano, el uso de sistemas electrónicos de validación da certeza y hacen fluir el intercambio de información entre los importadores, exportadores, agentes aduanales y la autoridad aduanera. La presente investigación busca conocer los efectos derivados de la validación electrónica de las operaciones de comercio exterior. Para la realización de la investigación se analizó la información documental y de campo visitando a los agentes aduanales y asociaciones, así como importadores, exportadores y sus representantes. Esta investigación se realizó con el firme propósito de conocer las áreas de oportunidad y proponer mejoras a los usuarios de la validación electrónica en las operaciones de comercio exterior.

PALABRAS CLAVE: Comercio Exterior, Validación, Importador, Exportador, Pedimento

ELECTRONIC VALIDATION AND IT'S IMPACT ON FOREIGN TRADE OPERATIONS ON MANZANILLO, COLIMA, MEXICO

ABSTRACT

The research aims to analyze the process of electronic validation of goods declarations as a previous element in foreign trade operations. Where importers, exporters and customs brokers, employ an electronic system on customs authority; supporting through the goods declaration. This document has to go through a verification process. Inadequate infrastructure, computer system and training, bring different factors that prevent streamline customs processes. The port of Manzanillo is known as the best port in the Mexican Pacific on containers movement, the use of electronic systems in validation gives certainty and information exchange between importers, exporters, customs brokers and customs authority. This research seeks to understand the effects of electronic validation of foreign trade operations. For this research, we applied surveys, interviews visiting customs agents and associations as well as importers and exporters and their representatives even field information, all the information was analyzed. This research was conducted with the firm intention of knowing the opportunity areas and with the results, propose improvements to the electronic validation users on foreign trade.

JEL: F10, H29, K20, M16

KEYWORDS: Foreign Trade, Validation, Importer, Exporter, Goods Declaration

INTRODUCCIÓN

El Puerto de Manzanillo, Colima es el número uno a nivel nacional en el manejo de contenedores de diversas mercancías, y realiza un significativo volumen de operación en cuanto a despachos aduaneros de mercancías que provienen de diversas partes del mundo, el cual por lo anterior se posiciona dentro de los puertos más importantes del mundo, situándose en el cuarto lugar dentro del ranking de puertos de contenedores de América Latina y el Caribe 2013 de la CEPAL, posición que ha ganado con esfuerzo y dedicación, para la mejora continua de toda la comunidad portuaria. Debido al gran movimiento de mercancías que se realizan en el Puerto de Manzanillo, Colima, y las fallas que se suscitan en los despachos aduaneros, nace la necesidad de dar a conocer los motivos por los que las operaciones de comercio exterior sufren de demoras y gastos conexos al tardar en ser despachadas para llegar a su destino final. Tomándose en cuenta que se utilizan ciertos sistemas electrónicos para el despacho aduanero de mercancías que se importan a nuestro país y que exportan desde el mismo, se pretende el estudio de los mecanismos de validación electrónica y para esto, es necesario buscar las principales causas de las interrupciones que se dan en la elaboración de un despacho electrónico exitoso. El objetivo general de esta investigación es definir los efectos que se deriven de utilizar el sistema de validación empleado por las autoridades aduaneras identificando los motivos por los cuales se generan dichos efectos para así proponer acciones de mejora que permitan agilizar el despacho aduanero.

El puerto de Manzanillo ubicado en el estado de Colima, es considerado como puerto de clase mundial y a su vez el puerto número uno en movilización de carga contenerizada a nivel nacional, este posicionamiento se ha fortalecido gracias a la participación conjunta de los distintos actores del comercio exterior, quienes contribuyen con sus operaciones de una manera más ágil dentro del despacho aduanero de las mercancías, lo cual se puede apreciar desde el inicio de una operación de comercio exterior con la participación de un Agente Aduanal, quien es aquella persona física autorizada por la Secretaría de Hacienda y Crédito Público, mediante una patente para poder llevar a cabo el despacho de mercancías de comercio exterior, el cual, es contratado por un importador o exportador para que en su nombre y representación dirija dicho proceso, éste proceso requiere tener veracidad de la información asentada en los documentos correspondientes para el despacho aduanero, esto motivo la autorización por parte del servicio de administración tributaria a las confederaciones de agentes aduanales así como a las asociaciones nacionales de empresas que utilizan los servicios de apoderados aduanales para prestar los servicios de prevalidación electrónica lo cual consiste en comprobar que los datos asentados en el pedimento, estén dentro de los criterios sintácticos, catalógicos, estructurales y normativos antes de presentar el pedimento validado definitivamente ante la aduana, para dar seguimiento con el proceso de validación el cual consiste en la verificación y aprobación de la información transferida por la empresa prestadora del servicio de prevalidación. (Trejo Vargas, 2006, pp. 219–226)

REVISIÓN LITERARIA

De conformidad con lo previsto por el artículo 16-A de la ley aduanera, la prevalidación consiste en la autorización otorgada por parte del servicio de administración tributaria, a favor de las confederaciones de agentes aduanales y a las asociaciones nacionales de empresas que utilicen los servicios de apoderados aduanales para que comprueben que los datos asentados en el pedimento estén dentro de los criterios sintácticos, catalógicos, estructurales y normativos y acrediten su solvencia moral y económica, así como estar al corriente del cumplimiento de sus obligaciones fiscales en los términos que establezca el reglamento de la propia ley aduanera. En efecto, la validación electrónica del pedimento, se refiere a la comprobación constatación de que esos datos sean correctos tanto en su aspecto formal como en su aspecto sustancial, esto es que efectivamente se ajusta en todas y cada una de sus fases a lo señalado por los diferentes ordenamientos legales aplicables, en el entendido de que si estos no se ajustan a estas exigencias, las autoridades aduaneras se encuentran en la posibilidad de sancionar e impedir en su caso las operaciones aduaneras que no cumplan con todos los requisitos arancelarios y no arancelarios.

El agente aduanal deberá realizar el pedimento de importación validándolo primeramente con un prevalidador que corre a cargo de organismos empresariales, en México existe alrededor de 20 entidades prevalidadoras quienes habrán de revisar sistemáticamente y minuciosamente los pedimento, a fin, de que estos no presenten errores; para que el mismo pueda entonces, enviar la operación aduanera hacia el validador de la aduana que está concentrando a través del sistema automatizado aduanero integral (SAAI), esto le permite al Estado, llevar un registro y a su vez autorizar que las mercancías se sometan al despacho aduanero, en concreto, una vez que se ha comprobado no solamente la existencia del cumplimiento de estos catálogos, electrónico, sino que además el importador/exportador cumpla con los requisitos legales para efectuar su operación.

El SAAI revisa la posible obligación de presentar permisos, la tasa arancelaria, la tasa del impuesto al valor agregado y demás contribuciones, a fin de asegurarse, electrónicamente, de que el agente y apoderado aduanal están presentando el despacho aduanero cumpliendo con todos los requisitos. Si el SAAI da firma, es decir si valida el pedimento, entonces el agente aduanal puede proceder al pago de los impuestos al comercio exterior y demás atribuciones como se acordó, se hace en forma electrónica y, entonces, presentar mercancías ante el modulo aduanero.

METODOLOGÍA

Tomando en cuenta que quienes importen o exporten mercancías están obligados a declarar, presentando un documento en las formas oficiales aprobadas por la secretaría de Hacienda denominado pedimento, el cual requiere de la confirmación de los sistemas de la validación y prevalidación para continuar con el proceso del despacho aduanero, dichos sistemas consisten en comprobar que los datos asentados en el pedimento se encuentren dentro de los criterios sintácticos, catalógicos, estructurales y normativos. Con la incorporación de dichos sistemas utilizados en el despacho aduanero se estima que se han presentado efectos en las operaciones de comercio exterior.

Por lo anterior, surgen las cuestiones siguientes: ¿Cuáles son los procesos a través de los cuales se prestan los servicios de la validación electrónica de datos de las operaciones de comercio exterior de los agentes aduanales?, ¿Cuáles son las afectaciones que se generan a las operaciones de comercio exterior que realizan los agentes aduanales derivadas de la validación electrónica del pedimento?, ¿Cuáles son los beneficios que se generan a las operaciones de comercio exterior que realizan los agentes aduanales derivadas de la prestación de los servicios de la validación electrónica de datos?, ¿Cuál es la percepción que sobre la prestación de los servicios de la validación electrónica del pedimento tienen los agentes aduanales? ¿Qué acciones de mejora se pueden aplicar para facilitar y agilizar los servicios de la validación y prevalidación en el despacho aduanal? Con los cuestionamientos ya planteados se pretenden, con el apoyo de la investigación, analizar los efectos de la validación y prevalidación en las operaciones de comercio exterior.

La presente investigación tendrá un enfoque mixto, lo que representan un conjunto de procesos sistemáticos, empíricos y críticos de investigación e implican la recolección y el análisis de datos cuantitativos y cualitativos, así como su integración y discusión conjunta, para realizar inferencias producto de toda la información recabada y lograr un mayor entendimiento del fenómeno bajo estudio. (Hernández Sampieri, Fernández Collado, & Baptista Lucio, 2010) Lo anterior, en virtud de que por una parte se recolectan y analizan datos para dar respuestas a las preguntas de investigación planteadas, auxiliándose para lo anterior de la estadística simple y las mediciones numéricas. Y por otro lado se obtiene información a través de análisis documentales. Así mismo, se presenta una recolección de datos sin medición numérica para descubrir o afinar preguntas de investigación en el proceso de interpretación. La población de agentes aduanales que promueven el despacho de mercancías en el puerto de Manzanillo, Colima es de 125, tomando como referencia el informe presentado en Diciembre de 2013 por la Asociación de Agentes Aduanales del Puerto de Manzanillo Colima, A.C., (AAPUMAC).

Para determinar el tamaño de la muestra se procedió conforme a la siguiente fórmula:

$n = ?$ n = Muestra o número de encuestas

$N = 12$ N = Tamaño de la población

$Z = .96 + 1 = 1.96$ Z = Coeficiente de nivel de confianza

$P = 50\%$ P = Probabilidad de éxito

$Q = 50\%$ Q = Probabilidad de fracaso

$e = 4.9\% (0.049)^2$ e = Margen de error

$$n = \frac{z^2 \cdot P \cdot Q \cdot N}{(N - 1) e^2 + Z^2 \cdot P \cdot Q}$$

$$n = \frac{(1.96)^2 \cdot (0.5) \cdot (0.5) \cdot 125}{(125 - 1)(.049)^2 + (1.96)^2(0.5)(0.5)}$$

$$n = \frac{3.8416 \cdot 0.5 \cdot 0.5 \times 125}{124 (.0024) + 3.8416 (0.25)}$$

$$n = \frac{120.05}{.2976 + .9604}$$

$$n = \frac{120.05}{1.258}$$

$$n = 95$$

RESULTADOS

De acuerdo a nuestras preguntas de investigación, en su mayoría las agencias aduanales manejan de 20 a 49 operaciones por semana aproximadamente, en mayoría conocen el proceso de los servicios de validación. Considerado los resultados obtenidos en las encuestas, se pudo observar que se generan afectaciones derivadas de la prevalidación en menos del 50% de las operaciones de comercio exterior, considerando que las principales afectaciones son principalmente las fallas en el sistema o que este se encuentre lento y no arroje las firmas, ocasionando pérdida de tiempo y demoras en el despacho. En cuanto al servicio de validación en su mayoría de las agencias se ven afectadas en un 25% de sus operaciones y solo el 58% de los encuestados conoce que las principales afectaciones originadas por: fallas en el sistema por falta de actualización, lo cual ocasiona retrasos o incidencias en el despacho lo que genera se incrementen los gastos por concepto de almacenajes y demoras.

Asi mismo, el 72% de las agencias aduanales que consideran que se obtiene beneficios por este servicio, de los cuales destacan que es una forma de sistematizar la información en relación del particular a la autoridad así como también se disminuye el número de errores generando mayor confiabilidad y más posibilidades de tener un despacho exitoso. Un 78% de las agencias aduanales encuestadas consideran que sistema de validación que se emplea para este servicio es apropiado. De lo anterior se desprende que los usuarios tienen una percepción buena del servicio. Finalmente, dentro de las mejoras propuestas por los encuestados podremos señalar: la actualización tecnológica y de base de datos.

CONCLUSIONES

El fin de esta investigación fue determinar la existencia de efectos de la validación electrónica del pedimento en las operaciones de comercio exterior y así identificarlos. Una vez considerada a una muestra significativa de las agencias aduanales del puerto de Manzanillo, México; como empresas que reciben estos servicios. A través de la información recabada de las encuestas aplicadas en las distintas agencias, se delimitaron los efectos más relevantes en las operaciones con el uso de dichos sistemas electrónicos. Una vez demostrado lo anterior, se obtuvo que el uso de los prevalidadores empleado en las agencias aduanales en el puerto de Manzanillo son una herramienta para la eficacia y rapidez de los despachos de mercancías. Además con el uso del sistema de validación se integran los beneficios al despacho ya que sirve como un

segundo filtro empleado por la autoridad aduanera. Se obtuvo como resultado que los principales beneficios otorgados con estos sistemas es la detección de errores en los datos asentados en los pedimentos, y con se disminuye los procesos realizados en el despacho ya que se tiene conocimiento de los errores y su ubicación así es más fácil corregirlos. También se disminuyen los gastos de almacenajes, demoras y rectificaciones.

Además, la presente investigación nos permitió conocer la percepción de los usuarios los cuales se encuentran satisfechos con el sistema de validación brindada por la autoridad aduanera. Las afectaciones que se generan a las operaciones de comercio exterior que realizan los agentes aduanales derivadas de la prestación de los servicios de la validación electrónica de datos son: las fallas en el sistema, lentitud o saturación del sistema, retrasos en la entrega de resultados de validación; lo que origina ocasionando pérdida de tiempo y demoras en el despacho, las cuales se traducen en afectaciones operativas y en algunos casos en económicas. De la información antes mencionada se brindaran las siguientes recomendaciones para la mejora de los sistemas analizados en nuestro proyecto de investigación las cuales son: actualización tecnológica y de la base de datos de dicho sistema, y en la capacitación de personal aduanero que emplea este servicio; así también brindar asesoría sobre este sistema a los usuarios.

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OBSTÁCULOS A LOS QUE SE ENFRENTAN LOS ASEGURADOS, PARA LA OBTENCIÓN DE UNA PENSIÓN POR CESANTÍA EN EDAD AVANZADA Y VEJEZ, DEL SEGURO SOCIAL EN MÉXICO

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RESUMEN

El presente artículo describe los obstáculos a los que se enfrentan las personas que fueron aseguradas por el Instituto Mexicano del Seguro Social mayores de sesenta años para ejercer su derecho a solicitar una pensión por cesantía en edad avanzada y vejez. Se analizan los artículos que regulan el seguro de pensión por cesantía y vejez conforme a las Leyes del Seguro Social de 1973 y 1997, logrando identificar los artículos que limitan tal derecho. Se describe la situación económica que guarda el Instituto Mexicano del Seguro Social, como limitante que se contrapone y restringe el derecho a la pensión por cesantía y vejez, como el responsable de garantizar tal derecho. También se analiza el cómo influye en los índices de pobreza, la situación de los trabajadores desempleados mayores de sesenta años que carecen del acceso a la seguridad social. Así mismo se culmina realizando un análisis de los principales hallazgos encontrados durante la investigación.

PALABRAS CLAVES: Pensión, Seguro Social, Cesantía en Edad Avanzada y Vejez

OBSTACLES TO WHICH THE INSURED, TO OBTAIN A PENSION FOR UNEMPLOYMENT IN ELDERLY AND OLD AGE, THE SOCIAL INSURANCE IN MEXICO FACE

ABSTRACT

This article describes the obstacles that people who were insured by the Mexican Social Security Institute over sixty years to exercise their right to a pension for unemployment in old age and old age face. Articles governing unemployment insurance and old age pension under the Social Security Acts 1973 and 1997, achieving identify articles that limit such rights are analyzed. The economic situation that keeps the Mexican Social Security Institute, which opposes as limiting and restricting the right to unemployment and old age pension, as responsible for ensuring that right is described. It also discusses the influences how poverty rates, the situation of over sixty unemployed workers who lack access to social security. Also culminates with an analysis of the main findings during the investigation.

JEL: K1, K31, K34

KEYWORDS: Pension, Social Security, Unemployment in Aging and Old Age

INTRODUCCIÓN

La correlación que se tiene actualmente entre los diversos obstáculos que impiden a los trabajadores que no se encuentran laborando, ejercer su derecho a una pensión por cesantía en edad avanzada y vejez así como la desigualdad que existe en las leyes del Seguro Social de 1973 y 1997 entre los trabajadores que cotizan y los que no cotizan, impiden en su totalidad el acceso a la seguridad social. En México los sistemas de seguridad social sufren una deficiente actuación al no cumplir con su objetivo principal, el de garantizar una vida digna a los trabajadores y sus beneficiarios. Así mismo las condiciones económicas que vive el país, dificultan aún más a los trabajadores mayores de sesenta años a incorporarse a la población económicamente activa, pues tienen diversos factores en su contra como la edad, la incorporación de los jóvenes al campo laboral y diversas situaciones económicas y desempleo.

Actualmente de acuerdo a cifras del Consejo Nacional de Evaluación de la Política de Desarrollo Social (CONEVAL) existen en México al cierre del año 2012 la cantidad de 71.8 millones de personas que no tienen acceso a la seguridad social, de los cuales 4 millones de personas son mayores de 65 años. De acuerdo a información del Seguro Social existen 7,581,447 personas que cuentan con sesenta años de edad en condiciones de obtener una pensión por cesantía en edad avanzada y vejez, el único inconveniente es que actualmente no tienen un empleo formal y por lo tanto no figuran en los índices de empleo y pobreza del país. Éste grupo de personas no pueden ejercer su derecho a la seguridad social y por lo tanto no ejercen su derecho a obtener una pensión, teniendo como inconveniente el que sus derechos para solicitar la pensión no se encuentran vigentes de acuerdo a lo que se establece en las propias leyes de seguridad social.

Las fuentes consultadas fueron la Ley del Seguro Social de 1973, la Ley del Seguro Social de 1997, El informe de la medición de la pobreza en México del año 2012 presentado por el Consejo Nacional de Evaluación de la Política de Desarrollo Social (CONEVAL), se analizó una nota informativa emitida por el Instituto Mexicano del Seguro Social (IMSS) sobre el impacto financiero que se generaría a las finanzas del instituto de otorgar una pensión por cesantía en edad avanzada al grupo de personas en estudio y también se analizó los informes del IMSS al Ejecutivo Federal y al Congreso de la Unión sobre la situación financiera que guarda el instituto al año 2010.

METODOLOGÍA

La investigación que se realizó es de enfoque cuantitativo, el diseño del estudio es de tipo descriptivo y se realiza un análisis exploratorio sobre los artículos de la Ley del Seguro Social de 1973 y 1997 así como también de la situación económica que guarda el Instituto Mexicano del Seguro Social.

RESULTADOS

Análisis de las Leyes de Seguridad Social

La Ley del Seguro Social de 1973 contempla el seguro de cesantía en edad avanzada y vejez, y define a la cesantía como la situación que se genera en el asegurado que quede privado de trabajo remunerado después de los sesenta años de edad y a la vejez cuando la situación de desempleo se dé después de los sesenta y cinco años de edad. La situación de contingencia por cesantía en edad avanzada y vejez, amparada por la Ley del Seguro Social, obliga al Instituto Mexicano del Seguro Social (IMSS) a otorgar al asegurado las prestaciones siguientes:

Se le otorgara una pensión por cesantía en edad avanzada y vejez, consistente en una cantidad de dinero determinada con base en sus semanas cotizadas.

El asegurado recibirá asistencia médica, ésta se otorgará conforme al seguro de enfermedades y maternidad. El derecho a la asistencia médica será para el pensionado, así como para la esposa y a falta de ésta, la concubina siempre y cuando haya hecho vida marital durante los cinco años anteriores al trámite de pensión, del mismo derecho gozará el esposo de la asegurada que haya sido pensionada o a falta del esposo el concubino, siempre y cuando haya hecho vida marital durante los cinco años anteriores al trámite de la pensión y tenga una situación de invalidez. también tendrán derecho a la asistencia médica los hijos del pensionado o pensionada, siempre y cuando sean menores de dieciséis años o mayores de veinticinco años cuando realicen estudios en planteles del sistema educativo nacional o no puedan valerse o mantenerse por sí mismos, debido a una enfermedad crónica, defecto físico o psíquico, hasta en tanto persista la incapacidad que padecen. Así mismo recibirán asistencia médica el padre y la madre del pensionado siempre y cuando vivan en el hogar de éste y siempre y cuando dependan económicamente también. Las asignaciones familiares y ayudas asistenciales, consisten en ayuda por carga familiar y se concederán a los beneficiarios del pensionado, ésta ayuda consiste en un porcentaje sobre su pensión conforme a lo siguiente: Para la esposa o concubina del pensionado, el 15 por ciento de la cuantía de la pensión.

Para cada uno de los hijos menores de dieciséis años del pensionado el diez por ciento de la cuantía de la pensión Si el pensionado no tuviera esposa o concubina ni hijos menores de dieciséis años se concederá una asignación del diez por ciento para cada uno de los padres del pensionado, si dependieran económicamente de él. Si el pensionado sólo tuviera un ascendiente con derecho al disfrute de asignación familiar, se le concederá una ayuda asistencial equivalente al diez por ciento de la cuantía de la pensión.

Para la Ley del Seguro Social de 1997, existe cesantía en edad avanzada, cuando el asegurado quede privado de trabajos remunerados a partir de los sesenta años de edad y vejez a partir de los sesenta y cinco años. Dentro de los requisitos que establece ésta Ley para tener el acceso a una pensión por cesantía en edad avanzada y vejez, menciona que el asegurado debe tener reconocidas un mínimo de Mil doscientas cincuenta cotizaciones semanales. Si no tuviera las cotizaciones semanales requeridas, el asegurado podrá optar por dos situaciones:

*Seguir cotizando hasta cubrir las mil doscientas cincuenta semanas requeridas.
Retirar el saldo de su cuenta individual en una sola exhibición.*

Si el asegurado tuviera un mínimo de setecientas cincuenta semanas, solamente tendrá derecho a las prestaciones en especie del seguro de enfermedad y maternidad que consiste principalmente en la asistencia médico quirúrgica. Las contingencias que ampara la Ley del Seguro Social de 1997, son prácticamente las mismas que se establecen en la Ley de 1973. Es importante mencionar que la Ley del Seguro Social de 1997 establece el otorgamiento de asignaciones familiares y ayuda asistencial al pensionado, pero en la ley no se contempla cuanto recibirá el pensionado por estos rubros, aunado que en la Ley de 1973 si lo establece textualmente. Los asegurados que reúnan el requisito de las mil doscientas cincuenta semanas cotizadas y hayan cumplido los sesenta años de edad, podrán disponer de su cuenta individual con el objeto de disfrutar de una pensión de cesantía en edad avanzada conforme a lo siguiente:

*Contratar una renta vitalicia con la institución de seguros de su elección, siempre y cuando el monto que les sea otorgado sea mayor a la pensión garantizada que más adelante describe.
Efectuar retiros programados con cargo a su cuenta individual.*

Derecho a Pensión Mínima Garantizada Conforme a la Ley del Seguro Social De 1997

La pensión mínima garantizada, se encuentra contemplada en la Ley del Seguro Social de 1997 y es aquella que el Estado Mexicano asegura a quienes reúnan mil doscientas cincuenta semanas cotizadas y cuyos saldos en sus cuentas individuales no sean suficientes para tener una pensión, sus recursos acumulados en su cuenta individual resulten insuficientes ya sea para contratar una renta vitalicia o un retiro

programado que les asegure un disfrute de una pensión garantizada y un seguro de sobrevivencia para sus beneficiarios. El monto mensual de la pensión mínima garantizada, es equivalente a un salario mínimo del Distrito Federal cantidad que se deberá actualizar anualmente conforme al Índice Nacional de precios al consumidor para garantizar el poder adquisitivo de dicha pensión. Los beneficios de la pensión mínima garantizada también se otorgan a los beneficiarios del pensionado en el momento que fallezca, bajo los siguientes términos:

La pensión a la viuda o viudo del asegurado se otorgará en un noventa por ciento sobre la que estuviera gozando el pensionado al fallecer. La pensión del huérfano de padre o madre se le otorgará un monto equivalente al veinte por ciento de la pensión que el asegurado estuviese gozando al fallecer, si el huérfano lo fuera de padre y madre, se le otorgará en las mismas condiciones una pensión igual al treinta por ciento de la misma base. Si no existieran beneficiarios con derecho a pensión, como son la esposa o esposo e hijos, ésta se otorgará a los ascendientes que dependían económicamente del pensionado fallecido por una cantidad equivalente al veinte por ciento de la pensión que el asegurado estuviese gozando al fallecer.

El Gobierno Federal cubrirá la pensión mínima garantizada con sus propios recursos, complementarios a la cuenta individual correspondiente. Cuando se agoten los recursos de la cuenta individual del asegurado, la administradora de fondos para el retiro notificará al instituto para que éste siga otorgado la pensión mínima garantizada. Una vez agotados los recursos de la cuenta individual del asegurado, la pensión por cesantía en edad avanzada será cubierta directamente por el IMSS con recursos que para tal efecto le deba otorgar el Gobierno Federal.

Conservación y Reconocimientos de Derechos Ley de 1973

Los asegurados que dejen de pertenecer al régimen del seguro obligatorio, derivado de que ya no se encuentran en una relación laboral, conservarán los derechos que tuvieron adquiridos para el otorgamiento de pensiones, entre ellas la pensión por cesantía en edad avanzada y vejez, y por lo tanto tendrán derecho a que se les reconozcan sus semanas cotizadas, por un periodo igual a la cuarta parte del tiempo cubierto por sus semanas cotizadas, éste periodo se contará a partir de la fecha de su baja como trabajador asegurado. Así mismo el asegurado que haya dejado de estar sujeto al régimen obligatorio del seguro social y reintgrese a laborar, se le reconocerán a su reintgreso sus semanas cotizadas conforme a lo siguiente:

Si el asegurado interrumpió el pago de sus cotizaciones por un periodo no mayor de tres años, se le reconocerán inmediatamente todas sus cotizaciones semanales en el momento de su reintgreso. Si las cotizaciones se interrumpen por un periodo mayor de tres años pero no de seis, se le reconocerán sus cotizaciones cuando a partir de su ingreso haya cubierto como un mínimo de veintiséis semanas de cuevas cotizaciones. Si el asegurado reintrega después de seis años de haber interrumpido sus semanas cotizadas, éstas se reactivarán cuando reúna cincuenta y dos semanas reconocidas en su nuevo aseguramiento.

Conservación y Vigencia de Derechos Ley de 1997

En cuanto a la conservación y vigencia de derechos para efectos de solicitar una pensión por cesantía en edad avanzada y vejez, la Ley de 1997 no contempla nada al respecto, solo bastará que el asegurado reúna las mil doscientas cincuenta semanas cotizadas, tenga los recursos suficientes en su cuenta individual para el otorgamiento de una renta vitalicia y el seguro de supervivencia y además tenga cumplidos los sesenta años de edad o sesenta y cinco años respectivamente. En el caso de no tener los recursos necesarios en la cuenta individual para el otorgamiento de la pensión por cesantía o vejez, tendrá derecho a solicitar la pensión mínima garantizada.

Conforme a lo que se ha analizado, el asegurado que desee tramitar su pensión por cesantía en edad avanzada y vejez, puede hacerlo conforme a lo establecido por la Ley del Seguro Social de 1973 o 1997, así se señala en el artículo Tercero transitorio de la Ley del Seguro Social de 1997 en el cual se menciona

que los asegurados inscritos con anterioridad a la fecha de entrada en vigor de ésta Ley, así como sus beneficiarios, al momento de cumplirse, en términos de la Ley de 1973 que se deroga, los supuestos legales o el siniestro respectivo para el disfrute de cualquiera de las pensiones, podrán optar por acogerse al beneficio de dicha Ley o al esquema de pensiones establecido en la ley de 1997. Así mismo en su artículo cuarto transitorio establece que el Instituto Mexicano del Seguro Social estará obligado a calcular estimativamente el importe de la pensión que le tocaría recibir el asegurado para cada uno de los regímenes a efecto que puedan decidir lo que a sus intereses convenga.

Obstáculos Para Tramitar la Pensión Por Cesantía En Edad Avanzada y Vejez

Se han analizado las dos leyes del Seguro Social con respecto al seguro de cesantía en edad avanzada y vejez, cada una de las Leyes establece ciertos requisitos para que los asegurados puedan solicitar su pensión. De acuerdo a cifras de la Dirección de Incorporación y Recaudación del Instituto Mexicano del Seguro Social, existen actualmente 7,581,447 sujetos que cuentan con sesenta años de edad y reúnen las quinientas semanas cotizadas, requisito establecido en la Ley de 1973, los cuales podrían ser sujetos del beneficio de una pensión por cesantía establecido en dicha Ley. Conforme al artículo tercero transitorio de la Ley del Seguro Social de 1997 los asegurados inscritos con anterioridad a la fecha de entrada en vigor de la Ley de 1997 podrán optar por acogerse a los beneficios establecidos en dicha Ley o al esquema de pensiones establecidos en la Ley de 1973. De ésta situación se deriva que el asegurado puede escoger bajo qué Ley desea para que se le determine su pensión.

Como ya se ha mencionado existen personas que conforme a la Ley de 1973 cuentan con quinientas semanas cotizadas pero por alguna razón al cumplir los sesenta años de edad no se encontraban cotizando al seguro social, por lo que ello conlleva a que sus derechos no se encuentren vigentes y por lo tanto no reúnan lo contemplado por el artículo 182 referente a la conservación y reconocimientos de derechos; ya que de acuerdo a este artículo solo conservarán vigencia sus derechos por un periodo igual a la cuarta parte del tiempo cubierto por sus cotizaciones semanales contadas a partir de la fecha de su baja. En el caso de un asegurado que cotizó quinientas semanas solo conservará la vigencia de sus derechos durante aproximadamente dos años y medio, si durante este periodo no ejerce o solicita su derecho a la pensión por cesantía no podrá hacer su solicitud de pensión puesto que no se encuentran vigentes sus derechos respecto a sus semanas cotizadas. Si la interrupción de sus cotizaciones no excede de seis años, se reanudarán sus derechos a partir de las veintiséis semanas nuevas cotizadas. Si ha dejado de laborar por más de seis años tendrá que cotizar por lo menos cincuenta y dos semanas para reactivar sus derechos. Es así que necesariamente el asegurado que tiene cumplidos los sesenta años o sesenta y cinco años de edad y reúne las 500 semanas cotizadas pero no se encuentran vigentes sus derechos, no podrá tramitar su pensión por cesantía en edad avanzada y vejez, conforme a la Ley del Seguro Social de 1973.

Tendrá que ingresar a laborar, en donde lo inscriban en el Seguro Social y así empezar a cotizar para que se reactiven sus derechos de semanas cotizadas. Ésta situación se complica a un más derivado de los índices de desempleo que se tiene actualmente en México, de acuerdo a información del Instituto Nacional de Estadística y Geografía (INEGI) existen actualmente 2,746,235 personas desempleadas. Así mismo la Ley del Seguro Social de 1997, como se ha analizado anteriormente, establece que uno de los requisitos para lograr obtener una pensión por cesantía en edad avanzada y vejez es menester reunir mil doscientas semanas cotizadas y haber cumplido los 60 años de edad o sesenta y cinco años respectivamente, por lo que el grupo de asegurados que empezó a cotizar con la Ley de 1973 pudieran no reunir el requisito de mil doscientas cincuenta semanas cotizadas, y por lo tanto no tienen ningún derecho a percibir una pensión bajo la Ley de 1997, quedando con ello aún más desprotegido con ésta ley para efectos del derecho a la seguridad social.

CONCLUSIONES

Tanto la Ley del Seguro Social derogada (Ley 73) como la Ley del Seguro Social publicada el 21 de diciembre de 1995, y que entro en vigor el 1° de julio de 1997 (Ley 97), establecen supuestos y requisitos para el caso de asegurados que dejen de cotizar al régimen del seguro obligatorio y reingresen a éste, a fin de que sus derechos adquiridos a pensiones se conserven y se reconozcan. Sin embargo, cabe precisar que en la Ley de 1973, las disposiciones sobre conservación de derechos adquiridos para los sujetos que dejaron de pertenecer al régimen obligatorio y los requisitos para el reconocimiento del tiempo cubierto por sus anteriores cotizaciones, corresponden a las pensiones en los seguros de invalidez, vejez, cesantía en edad avanzada y muerte, en el caso de la Ley 97, dichas disposiciones corresponden únicamente a las pensiones en el seguro de invalidez y vida.

De los preceptos relativos al régimen de pensiones previsto en la Ley de 1997, así como del régimen de conservación y reconocimiento de derechos previsto en la Ley de 1973 como en la Ley de 1997 se deriva lo siguiente: Primero, que los asegurados inscritos con anterioridad a la Ley de 1997, tienen el derecho de optar entre el régimen de pensiones establecido en la Ley derogada de 1973 o bien optar por el nuevo sistema de pensiones con base en la Ley de 1997. Segundo, Los asegurados que cotizaron bajo el régimen contemplado en la Ley de 1973, para poder ejercer su derecho a una pensión entre uno u otro régimen, necesariamente deben estar inscritos en el régimen obligatorio o bien encontrarse dentro el periodo de conservación de derechos. Tercero, los asegurados que cotizaron bajo el régimen de la Ley de 1973 que se encuentran dados de baja en el régimen obligatorio y hubiera expirado el periodo de conservación de derechos pensionarios para que se les reconozca el tiempo cubierto por sus cotizaciones anteriores, necesariamente deben empezar a cotizar por un periodo de 26 o 52 semanas. Como se ha analizado se afecta negativamente a los asegurados en el IMSS que actualmente ya no se encuentran cotizando, encontrándose simultáneamente bajo los siguientes supuestos:

Son asegurados que estuvieron cotizando al seguro social Son asegurados que cotizaron en los términos de la Ley de 1973 la cual se encuentra derogada. Cumplen las quinientas semanas cotizadas necesarias para obtener una pensión por cesantía bajo la Ley de 1973. Dejaron de pertenecer al régimen obligatorio al quedarse sin empleo. Expiró el periodo de conservación de derechos que adquirieron conforme a la Ley de 1973. Actualmente se encuentran en situación de desempleo y sin la posibilidad de reingresar al régimen obligatorio que les posibilite el reconocimiento de sus derechos a una pensión conforme a la Ley de 1973.

Por consiguiente los asegurados que hayan cumplido los sesenta años y se encuentren bajo los supuestos antes mencionados no podrán gozar del derecho a una pensión por cualquiera de los regímenes pensionarios que establecen ambas Leyes y por consecuencia tampoco podrán gozar en su caso de una indemnización o devolución de sus aportaciones realizadas cuando cotizaban. De mantenerse el articulado de las Leyes analizadas, como lo están al día de hoy, significaría que se les estaría negando el derecho a un ingreso digno por pensión a un gran número de personas que en su momento cotizaron al seguro social, cuyo ingreso sería necesario para hacerle frente a todos los problemas económicos y de salud que se generan en la vejez tanto para ellos como para sus beneficiarios.

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COMPORTAMIENTO DE LOS INGRESOS DEL MERCADO NACIONAL Y EXTRANJERO EN LA IMMEX DE LA FRONTERA NORTE DE MÉXICO

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RESUMEN

La situación económica global enfrenta cambios, economías desaceleran su crecimiento y otras avanzan y consolidan su posicionamiento en el mundo, México como economía emergente, ha apostado parte de su crecimiento a la Industria Maquiladora de Exportación, ésta se ha convertido en uno de los bastiones generadores de Inversión extranjera Directa, generación de empleo y bienestar para las zonas en las que se van posicionando. La frontera Norte de nuestro país ha ido desarrollado sus capacidades productivas por medio de la IMMEX, por lo que es necesario realizar un análisis acerca de los ingresos obtenidos del mercado nacional y el mercado extranjero, tomando en cuenta bases de datos oficiales y análisis estadísticos que nos permiten evidenciar el posicionamiento de los estados de la frontera norte y las aportaciones de los ingresos provenientes del mercado nacional y el mercado extranjero, con el fin de conocer el impacto de la industria maquiladora en este rubro y su desarrollo en cada estado.

PALABRAS CLAVE, Industria, Frontera, Ingresos

BEHAVIOR OF INCOME OF DOMESTIC AND FOREIGN MARKET IN IMMEX OF THE BORDER NORTHERN OF MEXICO

ABSTRACT

The global economic situation facing changes , economies slow their growth and other moving in and consolidate its position in the world , Mexico as an emerging economy , has staked part of its growth to the Manufacturing Industry, it has become a pillar generators direct foreign investment , job creation and prosperity for the areas where they are positioning . The northern border of our country has developed its production through IMMEX capabilities, so it is necessary to make an analysis of the revenue from the domestic market and foreign market, taking into account official databases and statistical analysis allow us to establish a clear criterion of the positioning of the states of the northern border and the contributions of revenues from the domestic market and overseas market. Also knowing the impact of the industry in this category and its development in each state.

JEL F10, L60,

KEY WORDS: Industry, Border, Income

INTRODUCCION

La economía global ejerce presión al interior de los países, las economías emergentes se ven forzadas a atraer mayor inversión extranjera directa para generar beneficios económicos y sociales al interior de cada una de ellas; para México la Industria Maquiladora de Exportación y de Servicios (IMMEX) ha

representado la oportunidad de lograrlo, a partir de la década de los años 60, México se vio forzado a cambiar su economía cerrada, centrada en la sustitución de importaciones por una economía que poco a poco abriría la puerta a nuevos mercados. La crisis de mano de obra a costos bajos en el mundo provocó que las empresas transnacionales (de capital japonés y estadounidense) salieran de sus países de origen con la finalidad encontrar lugares que les permitieran reducir los costos de producción e incrementar su capacidad de distribución.

La IMMEX ha sido evaluada de distintas maneras, por el personal ocupado, los salarios que genera, las exportaciones que aporta a la balanza comercial, entre otros aspectos, sin embargo es necesario conocer que ingresos provenientes del mercado extranjero y del mercado nacional tiene cada uno de los estados de la frontera norte, para lograrlo se hizo una búsqueda de información estadística en bases de datos oficiales que nos permitieron establecer criterios para posicionar a cada estado de la frontera norte en la generación de ingresos. Este artículo comprende información general del nacimiento de la frontera norte, la importancia de la IMMEX en México, en el apartado de metodología se profundiza acerca de los datos estadísticos y bases de datos utilizadas que permiten llegar a las conclusiones generales de la investigación. Para orientar la investigación se generó la siguiente pregunta de investigación: ¿Qué estado de la República mexicana ubicado en la frontera norte genera el índice de ingresos más significativo provenientes del mercado extranjero y del mercado nacional?

REVISIÓN DE LITERATURA

Antecedentes de la Maquiladora En México

Una definición de maquila o Empresa Maquiladora de Exportación (EME) la concibe como una entidad que ensambla, manufactura, procesa o repara materiales temporalmente importados por el país receptor para su eventual reexportación o envío a su país de origen (Mendiola, 1999)

En México la Industria Maquiladora de Exportación, nace a mediados de la década de los sesenta, como una respuesta económica al encarecimiento de la mano de obra que tuvo lugar en Japón y Estados Unidos, en el año de 1965 se establece la Política de Fomento a la Industria Maquiladora de Exportación en el norte del país; con la instrumentación del Programa de Industrialización de la Frontera Norte (PIF), por parte del Gobierno Federal. (INDEX, Consejo Nacional de la Industria Maquiladora y manufactura de Exportación, 2014)

El PIF fue producto del desarrollo de las zonas de procesamiento de exportaciones (ZPE), la tendencia hacia la manufactura en el exterior durante los años sesenta fue una respuesta a la disminución de la ganancia de las plantas manufactureras en los países industrializados. La idea de ubicar algunos procesos manufactureros en el extranjero, en zonas donde los costos de mano de obra fueran menores, tenía el propósito de aumentar la rentabilidad de las operaciones. En términos generales, las ZPE realizaron actividades de ensamblaje para las corporaciones transnacionales como parte del entonces incipiente fenómeno de la producción compartida mundial o internacional. Esta práctica de dividir la producción manufacturera en distintos países surgió en respuesta a las diferencias en los salarios entre los países industrializados y los menos desarrollados. También se consolidó a partir de las innovaciones tecnológicas que dieron lugar a considerables reducciones tanto en los costos como en los tiempos del transporte y las comunicaciones. (Dowglas, 2003)

El programa permitía la importación de materias primas y componentes originales, así como también los bienes de capital, todos estarían libres de impuesto a la importación, la única actividad autorizada era el ensamble de materias primas e insumos y la posterior reexportación como productos terminados, gozarían de este beneficio siempre y cuando permaneciera en zonas francas, mientras estuvieran en México. (Dowglas, 2003)

Con este programa, las empresas maquiladoras se responsabilizan de crear fuentes de empleo, vigorizar la balanza comercial del país a través de una mayor aportación neta de divisas; contribuir a una mayor integración industrial de valor agregado, y al fortalecimiento de las cadenas productivas regionales; generar comunidades productivas y de aprendizaje mediante la capacitación de los trabajadores; así como impulsar el desarrollo y la transferencia de tecnología en la país; y por supuesto, incrementar la competitividad de la industria en el entorno nacional e internacional. (INDEX, Consejo Nacional de la Industria Maquiladora y manufactura de Exportacion, 2014)

En 1966, se formaliza el programa y se construye el primer parque industrial en Ciudad Juárez, Chihuahua, el cual atrajo una empresa maquiladora dedicada a la manufactura de televisores; en 1968 se funda el segundo parque en el municipio de Nogales, Sonora, con una empresa cuyo giro de actividad fue la manufactura de plásticos.

Para 1973, surgieron más parques industriales a lo largo de la frontera norte de México, destacando el estado de Baja California con 102 empresas distribuidas en los municipios de Ensenada, Mexicali, Tecate y Tijuana; en orden de importancia le siguió el estado de Tamaulipas con 56 industrias, distribuidas en los municipios de Nuevo Laredo, Reynosa y Matamoros. En Sonora se instalaron 40 empresas; además del municipio de Nogales se incorporaron Agua Prieta y San Luis Río Colorado, y en el estado de Coahuila se instalaron 12 industrias en los municipios de Acuña y Piedras Negras. (INDEX, Consejo Nacional de la Industria Maquiladora y manufactura de Exportacion, 2014).

La frontera Norte y la industria de Maquiladora:

La concentración de la manufactura en el centro del país y la sustitución de importaciones era una estrategia de protección en México, para hacerle frente a la competencia externa. El principal centro manufacturero se concentró en torno al Distrito Federal. Otros centros, muy localizados y de menor tamaño relativo, se ubicaron en las ciudades de Guadalajara y Monterrey. Asimismo, es necesario mencionar que en el centro del país hubo una importante diversificación de la industria manufacturera que se orientó principalmente a satisfacer las necesidades del mercado interno. (Mendoza, 1999)

Las industrias con las tasas de crecimiento promedio anual más aceleradas en la región fronteriza fueron textiles, instrumentos de precisión, confitería, enseres menores y las industrias de equipo de informática. Cabe destacar que mientras algunas industrias de la región tuvieron un considerable crecimiento, sus similares en el resto del país retrocedieron. Tal es el caso de las industrias de instrumentos de precisión, de autopartes, de muebles metálicos y la de maquinaria y equipo, entre otras. Estos indicadores demuestran una notable restructuración de las tendencias del empleo en México en el período. Más aún, aunque la región norte presentó una expansión importante en ciertas industrias orientadas al mercado interno, la gran mayoría de éstas se relaciona con las actividades de las empresas transnacionales orientadas a la exportación. (Mendoza, 1999)

México se ha ido posicionando satisfactoriamente en el mercado internacional, debido a las estrategias implementadas en la operación de las empresas maquiladoras, su nivel de competitividad ha ido evolucionando en el transcurso de los años. Las exportaciones de bienes se han diversificado logrando ubicar al sector manufacturero dentro de las actividades que generan más divisas al país por sus exportaciones y la gran variedad de productos que se producen.

De acuerdo a lo señalado por Dussel (2003, cit. En Gómez, 2004), el desarrollo de la maquila en México está sustentado en tres elementos principales: La proximidad geográfica con Estados Unidos, los bajos costes salariales Mexicanos y el favorable régimen fiscal aplicado a la actividad maquiladora, que le permitía eludir el pago de aranceles a la importación en (México y Estados Unidos) del IVA y del impuesto sobre la renta. Según los datos de la Secretaría de Economía en México (SECON, 2014), El gobierno ha

impulsado a través de los años este sector, con el fin de desarrollar una industria más competitiva y dinámica, así como también se ha propuesto fortalecer los vínculos entre el mercado interno y el externo, permitiendo con ello el desarrollo de cadenas productivas, por lo que será indispensable que la planta productiva nacional tenga acceso a los mejores insumos y maquinaria a nivel mundial, a precios competitivos.

De acuerdo a las cifras del Instituto Nacional de Estadística y Geografía INEGI (Enero Noviembre del 2014) en la balanza comercial de México las exportaciones que generó el sector manufacturero en el año 2014, ascienden a 307,115.09 millones de dólares, esto posiciona a este sector en el primer generador de exportaciones de México. A partir de la firma del Tratado de Libre Comercio de América del Norte (TLCAN), la manufactura y por ende las empresas maquiladoras de exportación son una fuente generadora de divisas para el país, sin excluir el número de empleos que ha generado sobre todo en los estados fronterizos y la capacitación constante al personal que labora en ellas. La consolidación de este tipo de actividades en el mundo, ofrece a los países en desarrollo una buena opción para que a través de las operaciones de subcontratación internacional, sus productos compitan en los mercados externos. La dinámica que ha mostrado la Industria Maquiladora de Exportación en México, obedece a la demanda creciente de los mercados externos, y a los resultados de la política económica interna, que ha impulsado la creación de enclaves industriales para la exportación; asimismo, esta dinámica se ha visto reforzada por la instrumentación de un programa fiscal, aduanero y administrativo. (SECON, 2014) La actividad maquiladora de exportación en el país ha adquirido importancia, puesto que ha permitido a México tener un desarrollo tecnológico, una participación creciente en los mercados internacionales y una capacitación constante para los trabajadores que se emplean en este tipo de industrias.

Industria Manufacturera, Maquiladora y de Servicios de Exportación (IMMEX)

A finales de 2006 la Secretaría de Economía instrumenta el Programa de la Industria Manufacturera, Maquiladora y de Servicios de Exportación (IMMEX), con el cual las unidades económicas que cumplen con los requisitos para aprovechar las prerrogativas que ofrece, obtienen autorización para elaborar, transformar o reparar bienes importados temporalmente con el propósito de realizar una exportación posterior y/o brindar un servicio de exportación. El Programa IMMEX integra a los extintos Programas para el Fomento y Operación de la Industria Maquiladora de Exportación, y el de Importación Temporal para Producir Artículos de Exportación (PITEX), que reunían a un importante grupo de unidades económicas cuya actividad generaba un monto significativo de divisas para el país.

Este programa es un instrumento de fomento a las exportaciones, mediante el cual se permite a los productores de mercancías destinadas a la exportación o empresas que prestan servicios destinados a la exportación, importar temporalmente diversos bienes (materias primas, insumos, componentes, envases y empaques, así como maquinaria y equipo) para ser utilizados en la elaboración de productos de exportación, sin cubrir el pago del impuesto general de importación, del impuesto al valor agregado y de las cuotas compensatorias, en su caso. (SECON, 2014) A fin de gozar de los beneficios de un programa IMMEX, la empresa deberá registrar ventas anuales al exterior por un valor superior a 500,000 dólares de los Estados Unidos de América, o su equivalente en otras divisas, o bien, facturar productos de exportación cuando menos por el 10% de sus ventas totales. En la tabla 1 se muestra el monto de los ingresos alcanzados por los establecimientos con Programa IMMEX, éstos se ubicaron en 325,978 millones de pesos en el décimo mes de 2014, de los cuales 59.3% correspondió a ingresos provenientes del mercado extranjero y el 40.7% restante lo aportó el mercado nacional. Del total de los ingresos, el 95.3% se generó por actividades manufactureras y el 4.7% por las no manufactureras.

Tabla 1: Ingresos de Establecimientos del Programa IMMEX

**INGRESOS DE LOS ESTABLECIMIENTOS
CON PROGRAMA IMMEX DURANTE OCTUBRE 2014^{p/}**
(Millones de pesos corrientes)

Ingresos	2013	2014	Estructura porcentual	
			2013	2014
Totales	299,239	325,978	100.0	100.0
Manufactureros	285,613	310,690	95.4	95.3
No manufactureros	13,626	15,289	4.6	4.7
Mercado nacional	122,477	132,782	40.9	40.7
Mercado extranjero	176,762	193,197	59.1	59.3

En esta tabla se muestran los resultados de los ingresos totales de manufactura, no manufactura, mercado nacional y mercado extranjero en los años 2013 y 2014. Fuente: Instituto Nacional de Estadística y Geografía INEGI, Enero del 2015

El análisis presentado por el consejo Nacional de la Industria Maquiladora (INDEX) llamado: Índice de la Industria Maquiladora y Manufacturera de Exportación BASE-INDEX, muestra que en agosto del 2014, Guanajuato fue el estado que nuevamente presentó el índice más alto, alcanzando un nivel de 171.41, con un crecimiento mensual de 1.9%. Este estado obtuvo tasas de aumento de dos dígitos en cada uno de los componentes del índice, destacando los ingresos provenientes del extranjero con un avance de un 27.2% anual. Por otra parte, el incremento mensual más grande se presentó en el estado de Sonora, entidad que registró un índice de 115.02 puntos en agosto, con un avance mensual de 2.88%, impulsado principalmente por el personal ocupado, el estado con un desempeño más bajo en el índice fue Yucatán, con 76.81 puntos en el mes de agosto, debido a que cada uno de los componentes que conforman el índice presentaron disminuciones. Cabe mencionar que Coahuila fue el estado que tuvo el mayor retroceso en agosto, con una disminución de 5.97%, afectando su posición en el ranking.

Tabla 2: Estados Con Mejor Desempeño En Ingresos Totales

Estados De Mejor Desempeño y Su Participación Como Porcentaje de Ingresos Totales		
Índice base entidad	Índice por 2014	% de ingresos totales Nacionales más Extranjero
Guanajuato	171.41	7.56%
Querétaro	164.52	4.58%
Durango	154.74	0.54%
San Luis Potosí	138	14.50%
Coahuila	138	14.50%

En esta tabla se muestran los estados de la república que obtuvieron los mejores ingresos totales (suma de los ingresos nacionales más extranjeros), se puede observar que solamente un estado de la frontera Norte tiene participación como uno de los más destacados a nivel nacional (Coahuila) Fuente: Base Index, febrero del 2015

En la tabla 3. Se muestran los estados de la república, su tasa de crecimiento en un promedio de 36 meses, así como su escala y proporción de ingresos totales, podemos observar que los estados de la frontera norte se encuentran ubicados en dos secciones, en el apartado B, el cual tiene un índice de crecimiento que varía entre 0.500% - 0.749% se encuentran los estados de Coahuila, Chihuahua, Sonora y Baja California, mientras que en la zona C, con una variación entre 0.250% y 0.499%, se ubican los estados de Tamaulipas y Nuevo León. En el último año, los estados del centro del país: Durango, Guanajuato y Querétaro, se han posicionado como entidades con un promedio de crecimiento en los ingresos totales mayor a uno por ciento, por lo cual se les colocó dentro de la escala A+, mientras que los estados de la Frontera norte como Coahuila, Chihuahua, Baja California y Sonora se posicionan en la escala B (0.500% a 0.749%), Nuevo León es el único estado que se posiciona en la zona C de la escala (0.250% a 0.499%). (INDEX, Consejo Nacional de la Industria Maquiladora y manufactura de Exportación, 2014)

Tabla 3: Tasa de Crecimiento Base Índice 2014

Estado	Tasa de Crecimiento Promedio En 36 Meses	Escala	Proporción de Ingresos Totales
Durango	1.27%	A +	0.57
Guanajuato	1.12%	A +	7.46
Queretaro	1.002%	A +	4.66
San Luis Potosi	0.72%	B	3.05
Coahuila	0.713%	B	13.27
Otras Entidades Federativas	0.708%	B	7.35
Chihuahua	0.650%	B	3.99
Sonora	0.621%	B	4.83
Baja California	0.530%	B	3.53
Estado de México	0.497%	C	10.13
Tamaulipas	0.417%	C	4.41
Veracruz	0.400%	C	2.74
Nuevo León	0.279%	C	15.46
Aguascalientes	0.269%	C	3.65
Jalisco	0.425	D	5.37%
Puebla	0.011%	D	6.84%
Yucatan	-0.121%	D -	0.28%
Distrito Federal	-0.242%	D -	2.40%

Esta tabla muestra el posicionamiento de los Estados de la República Mexicana, por tasa de crecimiento promedio en 36 meses, escala en la que se ubican y proporción de ingresos totales. Fuente: Base Índice, febrero del 2015.

Al interior de la industria mexicana, la manufactura sigue siendo el sector más dinámico que actúa como catalizador de la industria en general. En el mes de noviembre, el sector manufacturero presentó una tasa de crecimiento anual de 5.31% (la más significativa respecto a los demás sectores de la industria en México), y una variación mensual de 0.71%. Asimismo, la construcción experimentó un incremento de 5.03% en relación al mismo mes del año anterior, mientras que la minería exhibió un deterioro en su desempeño, con una disminución anual de 5.71%. Dentro de la industria manufacturera, los subsectores que presentaron un mayor dinamismo respecto al mismo mes del año 2013 fueron la fabricación de prendas de vestir, la fabricación de maquinaria y equipo y la fabricación de accesorios, aparatos eléctricos y equipo de generación de energía eléctrica. Mientras que la industria química y la industria del papel mostraron el mayor deterioro en su desempeño en comparación al mismo periodo del año anterior.

METODOLOGIA

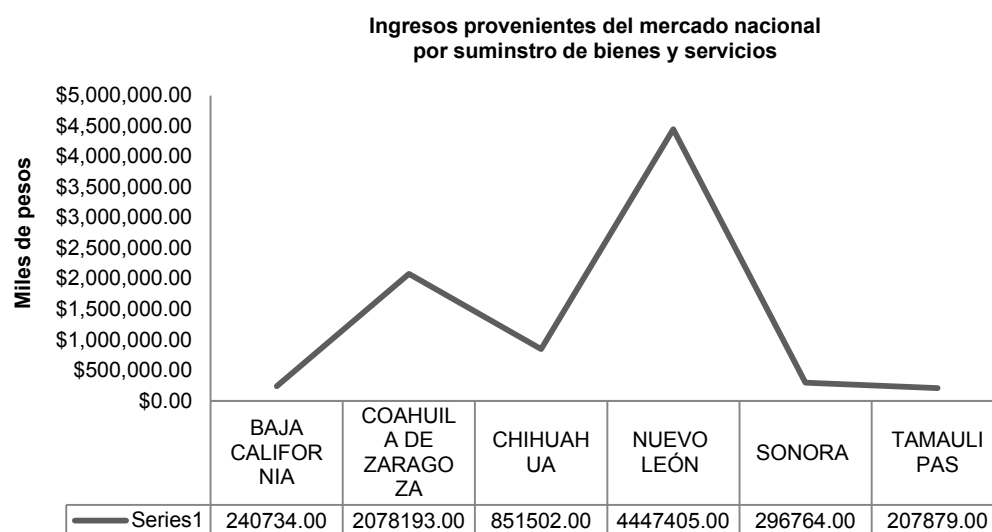
Para desarrollar esta investigación se utilizaron bases de datos y referencias bibliográficas, a fin de sustentarla con las aportaciones de las investigaciones desarrolladas referentes al tema, por ello esta investigación se define como documental, la cual conlleva un procedimiento científico, un proceso sistemático de indagación, así como la recolección, organización, análisis e interpretación de información o datos en torno a un determinado tema. Las fuentes utilizadas fueron consultas bibliográficas, así como

también fuentes impresas en las que se incluyen: revistas, periódicos, artículos y otros documentos. También fuentes electrónicas, tales como revistas y periódicos en línea y páginas Web.

RESULTADOS

Para efectos de la investigación se tomaron en cuenta los datos generados por el INEGI, en un periodo que comprende desde el año 2007 hasta el 2014, este lapso de tiempo comienza en el 2007 ya que es la fecha en la que el instituto nacional de geografía y estadística generó estadísticas con empresas registradas ante el programa PITEX, el cual evolucionó a IMMEX como se ha comentado anteriormente. En este sentido, en el periodo del 2007 al 2014 el estado con mayores ingresos provenientes del mercado nacional es Nuevo León, este estado percibió más ingresos en los años 2007 con el 45% de la participación total de la frontera norte, así como también en el año 2010 con el 44%, el 2011 y 2012 con el 52%, 2013 con 55%, y 2014 con 42% sin embargo dentro del Ranking del consejo Nacional de la Industria Maquiladora, este estado tuvo en un periodo de 36 meses un crecimiento por debajo de los estados de Coahuila, Chihuahua, Baja California y Sonora.

Figura 1: Ingresos Provenientes del Mercado Nacional Por Suministro de Bienes y Servicios

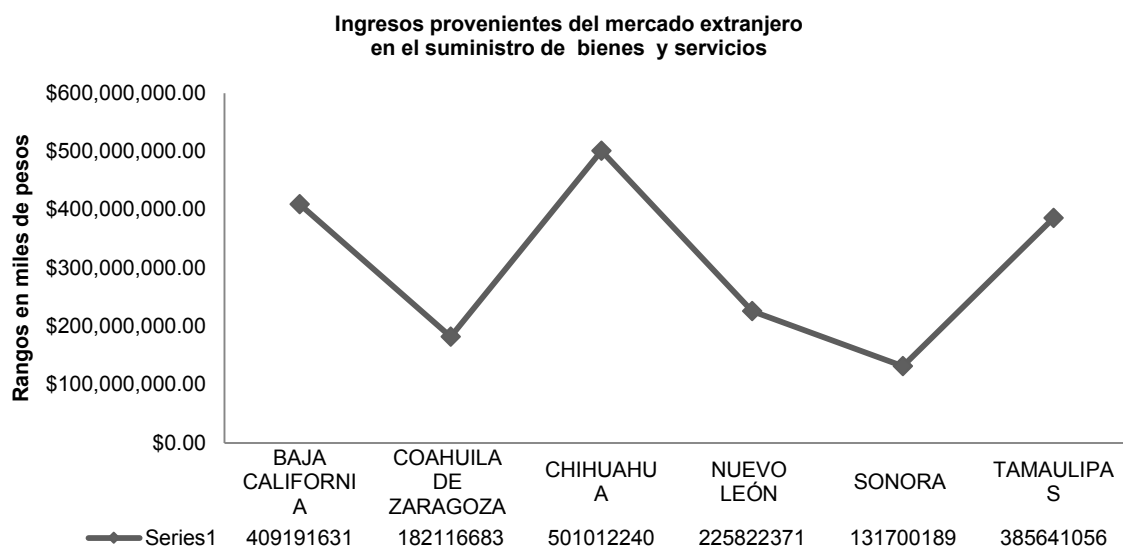


En esta figura se observa la posición de cada uno de los estados que componen la Frontera Norte, en cuanto a los ingresos totales provenientes del mercado Nacional por suministro de bienes y servicios, en el periodo 2007-2014, de acuerdo a la información que genera por fuentes oficiales, las cantidades son Miles de pesos Mexicanos. Fuente: Elaboración propia a partir de los datos de INEGI, febrero del 2014

En un análisis por entidad federativa, se encontró que Coahuila fue el estado que percibió más ingresos anuales en los periodos 2008 y 2009 con un 45% del total de los ingresos de la frontera norte, y se ubicó en el segundo lugar en la atención de ingresos provenientes por el suministro de bienes y servicios del mercado nacional en demás años del periodo objeto de estudio. Chihuahua se posiciona en tercer lugar, mientras mantiene sus ingresos entre el 6 y el 13 % en el periodo, siendo los años 2007 y 2014 los que generaron más ganancias con el 12 y el 13% respectivamente. Mientras tanto Baja California se encuentra en tercer lugar, ya que mantuvo en los años 2010, 2011, 2012, 2013, 2014 solo el 3% de ingresos de la frontera norte, en el año 2007, el 9%, en el año 2008 6% y 2009 el 6%. Sonora ocupa el quinto lugar, sin embargo, es el estado con menores ingresos en el periodo, en los años 2007 al 2010 tuvo ingresos del 1%, en el 2011 y 2012 generó solo el 3%, mientras que en el año 2013 se observa un ligero incremento al 4%, ya para el año 2014 se incrementó al 7%. Tamaulipas se ubica en último lugar, baja sus ingresos en los años más recientes (2012, 2013 y 2014) a tan solo el 2 y el 3%, mientras que en el año 2007 eran del 9%,

2008 8%, 2009 7% y 2010 bajo a 3%. Al referirnos a los ingresos provenientes del mercado extranjero en el suministro de bienes y servicios, la distribución es completamente diferente, ya que el estado de chihuahua es el que mantiene una constante con más del 20% del total de los ingresos en la Frontera Norte.

Figura 2: Ingresos Provenientes del Mercado Extranjero En el Suministro de Bienes y Servicios



En esta figura se observa la posición de cada uno de los estados que componen la Frontera Norte, en cuanto a los ingresos totales provenientes del mercado extranjero en suministro de bienes y servicios, en el periodo 2007-2014, de acuerdo a la información que genera por fuentes oficiales, las cantidades son Miles de pesos Mexicanos. Fuente: Elaboración propia a partir de los datos de INEGI, febrero del 2014

En el caso de los ingresos provenientes del suministro de bienes y servicios del mercado extranjero, el posicionamiento de los estados es completamente diferente al resultado del mercado nacional, ya que el estado de Chihuahua es quien mantiene los ingresos más altos de la frontera norte, en los siete años del periodo en análisis ocupa el primer lugar con rangos constantes entre el 26 al 29%. Baja California se mantiene constante en el segundo lugar con una participación que oscila del 22 al 23%, en los siete años analizados. Tamaulipas se posiciona en tercer lugar, mientras que el estado de Nuevo León cae al cuarto lugar, Coahuila se ubica en el quinto y el estado de Sonora se encuentra en último lugar.

CONCLUSIONES

La actividad manufacturera en México se ha convertido en un factor de crecimiento económico y social, que desde sus inicios surgió por las necesidades externas de una economía desarrollada (Estados Unidos), tales como disminuir sus costos de producción y consolidar su expansión. La industria manufacturera en nuestro país, se ha ido convirtiendo en el principal generador de ingresos, así como también en detonante del desarrollo de las regiones en las que se ha ubicado. Para una economía emergente como México, este generador de desarrollo representa la oportunidad de crecimiento para algunas entidades, tal como es el caso de los estados de la frontera norte, en donde se ha ubicado desde sus inicios la industria maquiladora.

Respondiendo la pregunta de investigación: “¿Qué estado de la República mexicana ubicado en la frontera norte genera el índice de ingresos más significativo provenientes del mercado extranjero y del mercado nacional?” se encontró que al analizar la situación general que guarda la industria maquiladora de la frontera, en el rubro de los ingresos del mercado nacional por suministro de bienes y servicios, se observa que la concentración de estos ingresos es constante en un solo estado, Nuevo León. Si bien es cierto, esta

En el año 2014 el estado de Nuevo León recibió inversión extranjera por un monto de 5,709 millones de dólares con inversiones provenientes de Corea de Sur, Países Bajos, Estados Unidos entre otros. Este indicador es muestra del liderazgo que tiene este Estado en la producción en serie y el dinamismo industrial que genera sinergia al interior de la entidad para los proveedores locales. Los estados que marcan un estancamiento en la generación de ingresos provenientes del mercado nacional son los estados del noroeste del país (Sonora y Baja California), situación que podría ser ocasionada por la conveniencia que otorga al sector industrial, el corredor logístico que se ha generado, entre los estados ubicados geográficamente en el centro del país (como por ejemplo Guanajuato, Jalisco, Veracruz); siendo Guanajuato el estado con mayor desempeño en la generación de ingresos provenientes del mercado nacional). Estas entidades utilizan la infraestructura y la cercanía de la frontera noreste como parte de la estrategia logística en proveeduría y reexportación. Ver mapa 1.

The map shows Mexico and surrounding regions. The Yucatán population is represented by a cluster of circles in the Yucatán Peninsula, with arrows pointing to Los Angeles, San Diego, and San Jose. The Gulf of Mexico population is represented by a cluster of circles along the Gulf coast, with arrows pointing to Houston, Dallas, and San Antonio.

(ITESM, 2015) Respondiendo a la pregunta de investigación se concluye que Al hablar de los ingresos provenientes del mercado extranjero en el suministro de bienes y servicios, se concluye que el posicionamiento favorece al estado de Chihuahua, con un porcentaje constante del 20% en las operaciones del periodo. Chihuahua es uno de los pioneros en la industria maquiladora en México, su posicionamiento ha referido su especialización por la industria automotriz, aeroespacial y electrónica, su ubicación geográfica al centro de la frontera norte de México y su corredor logístico Sinaloa-Chihuahua-Texas-Nuevo México, permiten la movilización eficiente de las mercancías terminadas y de los insumos, convirtiendo este Estado en un aliado estratégico en logística para la distribución de mercancías en territorio estadounidense. De la presente investigación se podrían derivar nuevos temas de estudio, como por ejemplo la creación del corredor logístico del centro de México hacia el noreste de la frontera norte, así como también un estudio a profundidad de la caracterización de la industria en cada entidad que compone la frontera de México con Estados Unidos.

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RASGOS Y ROLES DEL LÍDER CORPORATIVO EN TIEMPOS DE CRISIS ECONÓMICA

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RESUMEN

El presente trabajo de investigación se realizó con el objetivo de identificar los rasgos y roles más prevalecientes de los líderes de empresas puertorriqueñas, clasificadas como Mejores Patronos de Puerto Rico, en tiempos de crisis económica. La metodología utilizada es una cualitativa descriptiva con diseño de estudio de caso múltiple para obtener una percepción más compleja y profunda del tema objeto de estudio. Los resultados del estudio muestran que la conceptualización vigente es que el líder eficiente es aquel que consigue mover al grupo a la consecución de la meta. Que la credibilidad del líder de este momento histórico, está centrada en el modelaje de los valores, entre los cuales destacaron la honestidad. El estudio muestra que los rasgos más sobresalientes entre este grupo de líderes están asociadas a la empatía, al optimismo, acceso a la información, a la proactividad y la creatividad. Estos rasgos guardan relación con un estilo de liderazgo transformacional, el cual es entendido como necesario ante las situaciones asociadas con la crisis financiera que impacta las empresas puertorriqueñas.

PALABRAS CLAVE: Liderazgo, Rasgos del Líder, Roles del Líder, Crisis Económica y Puerto Rico

CORPORATE LEADER'S TRAITS AND ROLES IN TIMES OF ECONOMIC CRISIS

ABSTRACT

This research was conducted with the aim of identifying the most prevalent traits and roles of the leaders of Puerto Rican companies, classified as Best Employers in Puerto Rico, in times of economic crisis. The methodology used is a descriptive qualitative study with multiple design for a more complex and profound perception topic under study case. The study results show that the current conceptualization is that the effective leader is one who gets to move the group to achieve the goal. Although, that the credibility of the leader of this historical moment is focused on the modeling of values, including honesty highlighted. The study shows that the most salient features among this group of leaders are associated with empathy, optimism, access to information, proactivity and creativity. These features are related to transformational leadership style which is understood as necessary in situations associated with the financial crisis impacting the Puerto Rican business.

JEL: G00, M19, M20, M190

KEYWORDS: Leadership, Leader's traits, Leader's roles, Economic crisis and Puerto Rican

INTRODUCCIÓN

El ambiente actual de negocios es cambiante y dinámico en respuesta a varios factores, entre los que se encuentran: la competencia global de los mercados, los rápidos cambios tecnológicos, la desregulación, los equipos virtuales y los movimientos en la fuerza laboral, entre otros. Estos acontecimientos, en muchos países capitalistas, ha producido crisis en el sector económico en diferentes sectores de la población (Kaufmann, Vrontis, Czinkota, y Hadiono, 2012; Pardey, 2007). Como respuesta a los cambios y las crisis,

las empresas se han visto obligadas a transformarse para ser cada vez más proactivas y competitivas. Esto implica la necesidad de que las personas que las conforman asuman rápidamente los nuevos retos, sean más eficientes y capaces de liderar para el logro de los objetivos y metas de la organización (Gandossy, Greenslade y KaoPardey, 2008; Castro, Miquilena y Peley, 2006). Aunque el logro de los objetivos organizacionales depende de una enorme cantidad de factores, la literatura señala que el liderazgo es considerado como uno de los elementos cruciales en la implementación e inicio de cualquier transformación (Chan y Drasgrow, 2001; Carss, 2010), además, de que resulta decisivo para alcanzar resultados extraordinarios (Bass, 1985). Por otro lado, el cambio hacia un nuevo paradigma, en el que refleja el paso de un planteamiento administrativo racional tradicional, que recalca la estabilidad y el control a uno que valora el mismo. La atribución de facultades y las relaciones, requieren que los administradores también sean líderes eficaces frente a los fenómenos sociales y tecnológicos que se proyectan (Gandossy, et al., 2008; Daft, 2008; Spector, 2000).

REVISION DE LITERATURA

Tradicionalmente, se define un líder como la persona a cargo de influir en las actitudes, ideas, sentimientos y conductas de otras personas (Daft, 2008; Spector, 2000). Rost y Baker (2000) definen liderazgo como una relación de influencia que ocurre entre los líderes y sus seguidores, mediante el cual las dos partes pretenden llegar a cambios y resultados reales que reflejen los propósitos que comparten (p.14). Por otro lado, Castro, et al. (2006, p. 83) lo define como “un fenómeno de interacción social que se manifiesta en todos los grupos de cualquier organización, en el cual el líder eficiente es aquél que logra resultados exitosos al dirigir a los seguidores”. Ambas definiciones señalan varios elementos básicos del liderazgo, entre los que se destacan los siguientes: a) implica *influencia*, lo que significa que la relación entre las partes no es *pasiva ni coercitiva* y; b) tienen la *intención* de realizar *cambios*, y éstos reflejan los *propósitos compartidos* entre los líderes y sus seguidores con el logro de las metas de la organización.

Esto concuerda con los resultados de varios estudios con enfoques cuantitativos en los que muestran que existe una relación positiva entre ciertos tipos de liderazgo y los resultados organizacionales (Bass, 1999; Gardner y Avolio, 1998; Howell y Costley, 2001; Sosik, Potosky y Jung, 2002; Walumbwa, Wang, Lawler y Shi, 2004; Bass y Riggio, 2006; Pedraja, Rodríguez y Rodríguez, 2008; Gandossy, et al., 2008; Kaufmann, et al., 2012; Darvish y Pour, 2013). A pesar de las contribuciones intelectuales, al momento del estudio, no encontramos estudios cualitativos ni conceptualización que analice con profundidad cómo los rasgos y roles de los líderes está asociado al éxito de la empresa en tiempos de crisis económica. La mayoría de los estudios previos sobre este tema en Puerto Rico han estado enfocados en evaluar los elementos del liderazgo de forma cuantitativa y no en analizar la posible relación de forma inductiva, descriptiva y cualitativa de los rasgos y roles de los líderes en momentos de crisis económica.

El término crisis económica hace referencia a la percepción de la situación financiera mundial que tuvo lugar, desde el 2008, en los Estados Unidos. Entre los principales factores causantes de la crisis están: los altos precios de las materias primas, amenazas a las fuentes alimentaria mundial, una elevada inflación planetaria y la amenaza de una recesión en todo el mundo; así como una crisis crediticia, hipotecaria y de confianza en los mercados. El mundo en general ha caído en una profunda recesión; esta a su vez se define como dos trimestres consecutivos de decrecimiento económico. Según algunas fuentes, se esperaba que la crisis pudiera finalizar en el 2010 pero aún sigue vigente (<http://www.buenastareas.com/ensayos/Crisis-Economica-Mundial-2008/1295979.html>; Naciones Unidas, 2014).

Puerto Rico no ha sido la excepción en afrontar crisis económica tanto en el sector gubernamental como privado. Por ejemplo, los empresarios en nuestro país han liderado con la quiebra de cuatro instituciones bancarias que resultaron en la desaparición de \$12 mil millones de activos; al incremento del déficit comercial de los Estados Unidos con China, según el Instituto de Política Económica, que ha conllevado la pérdida de sobre 20,000 mil puestos de trabajo. Desde la perspectiva de recursos humanos, la situación

financiera en Puerto Rico ha tenido consecuencias en: la disminución de la fuerza laboral, un congelamiento de los programas de recompensas y beneficios otorgados a los empleados y en muchos casos el despido de empleados. Por ejemplo, la tasa laboral en el año 2010 se redujo en un 35%, una de las tasas más bajas en veinte años, mientras la fuerza laboral en el 2014 se ha disminuido con un total de 987,000 puestos de trabajo (Negociado de Estadísticas del Trabajo, 2014).

Anzorena (s.f.) señala que “en los momentos de crisis e incertidumbre, cuando los manuales para lograr el éxito demuestran su volatilidad, cuando los caminos conocidos no necesariamente conducen al destino deseado y nuestras brújulas nos indican que no siempre hay que ir al norte, emerge con claridad y nitidez la importancia del liderazgo”. Por tal motivo, las tareas de los líderes radican en facilitar la adaptación (desarrollar nuevas prácticas, no sólo implementar las mejores), aceptar el desequilibrio (inducir cambios) y generar más liderazgo (dar oportunidades a los colaboradores de liderar proyectos)” (Montelli, 2009, citado en De Bella, 2009). “Entre otras prácticas, Hadden, (2009, citado en De Bella, 2009) recomendó llevar a cabo encuestas a los empleados para dirigir las estrategias de recursos humanos, definir claramente la misión de la compañía y asegurarse de que todos la comprendan, desarrollar la interacción y conciencia social, eliminar políticas y procedimientos innecesarios, mantener las acciones de capacitación del personal a pesar de la crisis, generar esquemas de trabajo más flexibles, comunicar con transparencia y pasar más tiempo con los empleados”.

Hoy día, para enfrentar los grandes retos globales y económicos, las empresas necesitan de ejecutivos y gerenciales con ciertos rasgos de liderazgo entre los que debe estar incluida la adaptación a los cambios y a las limitaciones que impone a sus empresas una economía en recesión. Si integramos al estudio de las empresas nacionales estadounidenses exitosas elementos básicos del liderazgo mencionado por Rost, et al. (2000) y Castro, et al. (2006) podríamos contestar las siguientes preguntas: *¿Qué rasgos de liderazgo prevalecen más en los ejecutivos y gerenciales de empresas nativas exitosas? y ¿cuáles son los roles que suelen asumir estos ejecutivos en tiempos de crisis económica?* Este artículo aborda estas preguntas mediante los hallazgos de grupos focales realizados a ejecutivos y gerenciales de tres empresas nacionales reconocidas como entre los Mejores Patronos del país, según los estudios auspiciados por la empresa Hewitt Associates.

METODOLOGÍA

El enfoque metodológico utilizado es uno cualitativo descriptivo con diseño de estudio de caso múltiple para obtener una percepción más compleja y profunda del tema de estudio. El uso de esta metodología, permitió el estudio intensivo y profundo de diversos aspectos de un mismo fenómeno (Lucca y Berrios, 2009). Los participantes del estudio son ejecutivos y gerenciales de tres empresas puertorriqueñas. La selección de estas tres empresas permitió a los investigadores diversas perspectivas para explorar y documentar una unidad de análisis manejable que describa los rasgos y roles más predominantes en empresas exitosas en tiempos de crisis económica. La composición sociodemográfica de los participantes del estudio es la siguiente: a) *Género*: cinco de los participantes son varones y cinco féminas; b) *Edad*: tres se encuentran entre el grupo de 30 a 39 años de edad, seis entre 40 a 49 años de edad, y uno entre la categoría de 50 a 59 años de edad; c) *Nivel académico*: cinco poseen Bachillerato (4-Administración de empresas; 1-Ciencias Sociales), cuatro poseen Maestría en Administración de Empresas, y uno posee Juris Doctor; d) *Puesto*: dos son Presidentes, uno es Vice-Presidente, dos son Gerentes de Operaciones, y cinco Gerentes de Recursos Humanos; e) *Años de experiencia en el puesto*: seis poseen entre 5 a 10 años de experiencia, dos poseen entre 11 a 15 años, y dos sobre 20 años de experiencia en el puesto.

Para la recopilación de datos se utilizó la técnica cualitativa de grupo focal (Lucca, et al., 2009). Se organizaron tres grupos focales constituido por ejecutivos y gerenciales de las tres empresas participantes, con el propósito de obtener una amplia gama de información y poder constatarla. El proceso se estableció de manera sistemática para poder categorizar los hallazgos y responder a las preguntas de investigación. Se

utilizaron múltiples fuentes para la recopilación de la información para triangular la misma y cumplir con el criterio de totalidad o visión holística que se contempla en un estudio de caso múltiple (Lucca et al., 2009). Las fuentes para la recopilación de los datos fueron: la revisión de literatura, el análisis de documentos y la entrevista semi-estructurada de un grupo focal influida por las experiencias y opiniones de los participantes. Los datos de las entrevistas y documentos fueron analizados mediante el modelo de análisis cualitativo de Harry F. Wolcott (1994, citado en Lucca et al., 2009). “Este modelo consta de tres componentes principales: la *descripción*, el *análisis* y la *interpretación*” (p. 484). La técnica analítica general fue leer primero los datos de los temas que surgen de inducción en relación con las áreas claves examinadas en el estudio. Las definiciones de liderazgo, los rasgos y roles de liderazgo fueron algunas de las áreas claves examinadas. Como resultado, revisamos los datos mediante códigos deductivos basado en la literatura relacionada con el liderazgo, sus rasgos y roles en tiempos de crisis económica. Ejemplos de los códigos deductivos incluyen: *eficiente logro de resultados, al dirigir seguidores, relación de influencia con propósito compartido, pretende y logra cambios y otros rasgos, al igual que rol del líder en tiempos de crisis*.

RESULTADOS

Para contestar las preguntas de investigación se desarrollaron varias categorías respecto a los hallazgos de los grupos focales, estas son: conceptualización y rasgos de un líder, rasgos presentes en los ejecutivos entrevistados, al igual que el rol del líder en tiempos de precariedad económica. A continuación presentaremos las respuestas de los ejecutivos de cada compañía en las categorías antes mencionadas desde la literatura. La Tabla 1 resume las categorías y los rasgos identificados en relación con ellas en la conceptualización que realizaron los y las participantes respecto a lo que entienden como un(a) líder. La tabla está seguida por citas representativas de uno o más rasgos de estas conceptualizaciones. Además, describe las respuestas ofrecidas por las personas entrevistadas al solicitarle expusieran su definición de un/a líder.

Tabla 1: Conceptualización de Líder Desde la Noción de Rasgos

Categorías	Eficiente Logro de Resultados, al Dirigir Seguidores	Relación de Influencia Con Propósito Compartido	Pretende y Logra Cambios	Otros Rasgos
RASGOS	Logra resultados Tiene seguidores Da dirección Desarrolla a través de la participación	Es modelo Proyecta seguridad Es confiable y honesto/a Sus metas y objetivos son comunes al grupo	Facilita Innova	Demuestra pasión en lo que hace Buenas destrezas de comunicación Posee competencia técnica y se mantiene al día en temas relacionados a su rol y funciones Disciplina para corregir Demuestra valentía, humildad y firmeza

Bajo la categoría *eficiente logro de resultados, al dirigir seguidores* destacamos las siguientes citas: “...aquella persona que hace que las cosas ocurran o ayuda a otros para que las cosas ocurran. Por lo regular, un líder tiene seguidores, este, tiene gente que lo apoya” (Compañía A). “Es una persona que lleva su equipo de trabajo a lograr las metas dándole dirección y participación en los procesos y en las decisiones que se vayan a tomar” (Compañía B). “Darle a la persona su espacio, una persona que se vaya desarrollándose en su propio rol para que sea más efectivo” (Compañía C). Estas son algunas citas que reflejan la categoría *relación de influencia con propósito compartido*:

“Yo creo que un líder es una persona que es seguido por el grupo que dirige no porque lo hayan puesto en la posición sino porque inspira esa confianza y ese respeto” (Compañía C). “Es una persona que puede lograr llevar a un grupo de personas a un fin común o a unos objetivos comunes en una organización o un grupo” (Compañía B). “O sea, si la gente entiende lo que tú estás viendo y hacia dónde tú quieres llegar, ellos entonces pueden comprarlo, estar de acuerdo y montarse en el bote y ahí empiezan todos a remar, pero si no saben ni pa’ donde vamos sino lo puedes comunicar” (Compañía B). “Un líder es una persona que irradia unos rasgos de seguridad en lo que va a ejecutar que hace que un grupo de personas le siga. Y tiene un tal alto grado de confiabilidad también para un grupo, que modela, que las cosas que realiza ese grupo las tome a bien y las siga” (Compañía A). Entre las citas categorizadas como *pretende hacer cambios* encontramos: “Líder es aquel que va a facilitar que los procesos se den” (Compañía A). La Tabla 2 resume los rasgos de liderazgo identificados en los ejecutivos entrevistados cuando respondieron: ¿Qué rasgos entiende usted que lo distingue a usted como líder? ¿Qué rasgos usted posee que usted entiende que lo distingue como un líder? y otros desprendidos de la narrativa de los participantes durante el restante de la entrevista.

Tabla 2: Rasgos de Liderazgo Presentes En Ejecutivos Entrevistados

Categorías	Hallazgos
<i>Eficiente logro de resultados, al dirigir seguidores</i>	Participativos: comunican abiertamente y escuchan Fomentan y reconocen aportaciones y talentos de otros líderes y de empleados Procuran el contacto con empleados Anticipan y planifican Accesibles Demuestran empatía y aportan a la vida de sus seguidores/as
<i>Relación de influencia con propósito compartido</i>	Sus metas y objetivos son comunes al grupo Se involucran en los proyectos Entusiastas Se adaptan a empleados Modelan valores y estilos que desean fomentar
<i>Pretende y logra cambios</i>	Facilitan y enseñan Innovadores Flexibles
<i>Otros rasgos</i>	Demuestran pasión en lo que hacen Poseen competencia técnica y se mantiene al día en temas relacionados a su rol y funciones Asertivos Optimistas Reconocen que tienen empleados que pueden saber más que ellos Casual e informal Cumplen acuerdos y promesas Conciencia del impacto de su rol

Los siguientes párrafos presentan varias citas bajo la categoría *eficiente logro de resultados, al dirigir seguidores*. De la Compañía A destacamos las siguientes citas, las cuales reflejan lo participativo: “Pero siempre se presentan los resultados. Ellos saben todo el tiempo en dónde están y por dónde van y qué les falta para llegar. O sea, la información se comparte en todos los niveles”. “Pero eso ha permitido que el empleado se sienta que es escuchado, en este caso por el dueño y presidente”. Esta cita refleja el aspecto *participativo* de la Compañía B: “Que entiendo que nosotros lo hacemos mucho, y es que con una completa transparencia y una comunicación abierta a todo el mundo, ya sea en reuniones anuales, en reuniones con grupos, de todas las políticas de todos los procedimientos y del porqué de las cosas. De la Compañía C: “Permitir la participación y generación de ideas de ese grupo de personas que se reporta a mí para poder entonces lograr ese objetivo departamental que, de alguna manera, apoyan las estrategias empresariales.” “Me gusta también, darle la participación a ellos que me brinden sus ideas para ver cómo compaginamos, como hacemos de la idea del grupo la que va hacer exitosa para realizarlo.

De la Compañía A, cómo *anticipan, planifican y aportan a la vida de sus seguidores*: “Y esa parte pues a ello, entendieron que también venía un proceso, un proceso económico, pues que ya uno lo venía venir, pero de qué manera podíamos ayudar a que esas economías personales de cada uno de los individuos que trabaja con nosotros se cayera”. La Compañía C también demostró rasgos de *anticipar y planificar*: “Es importante estar preparado, uno prepararse y demostrarle a los empleados que hay situaciones difíciles, pero juntos podemos lograrlo.” Como parte de la categoría *relación de influencia con propósito compartido* en la Compañía C, se observó el disfrute por compartir los objetivos: “Me gusta comunicar con mis compañeros de trabajo cuáles son mis objetivos, cuáles son mis ideas”.

En la Compañía A, se encontró citas con énfasis cómo se *involucran y adaptan a sus empleados*: “Entiendo que son características bien importantes porque, porque si tú te quedas obviamente en un escritorio y no sales y no conoces lo que está en el ‘field’, pues tener la capacidad de poder hacer múltiples tareas simultáneamente, pero sin perder de perspectiva a dónde quieres llegar, entiendo son cosas bien importantes en un líder”. “Entonces, para tú poder llegar a ese grupo, uno ir con una corbata e ir con manga larga, uno pone una pared, entonces, al haber esta informalidad, ellos se sienten parte del grupo. En parte, se sienten aceptados y pueden llegar a uno de una manera más directa sin tanto protocolo”.

La compañía B también compartió el asunto de *involucrarse con proyectos y empleados*: “Y características que tengo diferente, yo soy el tipo de líder que me enrolló las mangas y me meto con los muchachos a hacer el trabajo y “lead by example” en todos los aspectos.” “El mantener contacto en el “field” ir allá, si ven cosas las discutimos y tratamos de manejarlo, lo hablamos, nos reunimos yo creo que en parte eso nos ha ayudado.” La Compañía C también lo demuestra: “Me gusta enrollarme las mangas y trabajar con ellos, estar presente con ellos, envolverme en los asuntos que son críticos y me gusta compartir.” La siguiente cita de la Compañía C demuestra el rasgo de *modelar valores y estilos que desean fomentar*: “Me gusta dar el ejemplo; un ejemplo de compromiso, de que las cosas hay que hacerlas dentro del tiempo y tratar de ayudarlos para que se consigan los objetivos.”

En la Compañía A facilitan y enseñan, como parte de la categoría de *pretender/lograr cambios*: “Yo le cuento anécdotas personales, que por ejemplo, la primera vez que yo me senté frente a una PC, yo decía el poder humano y la mentalidad humana es más grande que una máquina, así que yo ya la puedo dominar a ella y no ella a mí, y ahí es cómo perderle el miedo, y entonces cómo llevarlos a que le pierdan el miedo y comiencen a usarlo”. “Claro está, pero de la mano, porque nos convertimos en sus facilitadores para que el proceso se dé”. Entre la categoría *otros rasgos* está el cumplir promesas y la conciencia del impacto de su rol: “Cumplimos con nuestras promesas, si ésto fue lo que se acordó esto es lo que se cumple” (Compañía A). “Cualquier cosa que yo diga dentro de la empresa ocasiona alegría, tristeza o preocupación puedo afectar el sueño de una persona, puedo afectar su estado de ánimo, puedo afectar hasta su matrimonio solamente con un comentario o una opinión”. “Yo no tengo opinión, ni ella ni ella tienen opinión porque lo que ellas digan es ley para mucha gente y afecta a esas personas”. “Y basado en esa responsabilidad que uno tiene, puede ser cualquiera, pero lo que uno dice afecta la vida de otra persona” (Compañía A).

“En mi caso, siempre lo hablábamos, cuando vayas a una planta dar una sonrisita siempre porque ellos están pendientes a todo tu “body language” y escuchan todo, así que eso es importante” (Compañía A) Entre los *otros rasgos* encontramos *competencia técnica y humildad*. Las siguientes citas de la Compañía B las demuestran respectivamente: “Saber mucho del tema, hace que otros quieran seguirte y te respetan porque saben que como “peers”: del contenido técnico él sabe”. “Muchas veces pueden saber mucho más, técnicamente, que tú de ese tema.” La Tabla 3 resume el rol que asumieron los ejecutivos de las tres empresas, durante tiempos de crisis económica. En la primera columna están los hallazgos y en la segunda, ejemplos de citas para elaborar cada hallazgo.

Tabla 3: Rol del Líder En Tiempos de Crisis

Hallazgos	Citas
Comunicar abierta y constantemente la situación económica de la compañía y el racional de las decisiones tomadas	<p>“Bueno, por ejemplo, ahora mismo estamos trabajando una estrategia de comunicar a las personas de que (Compañía B) está bien, está mejorando.” “Obviamente, pasando las crisis que han pasado en los últimos dos años y estamos buscando la manera de decirle a nuestros empleados de que vamos bien.” “Y si algo está mal, pues uno también lo puede decir: “mira, este cliente está cerrando pero tenemos esperanza con este otro, y que sepan lo que está ocurriendo.” “Yo creo que lo más que desespera es el desconocimiento. “Si yo te digo que el cliente principal está cerrando proyectos, pero te lo digo yo y te comunico lo que estamos haciendo van a estar mucho más tranquilo a que no sepa nada.”</p> <p>“Mira este año perdimos (X) millones, pues perdimos (X)... mira se lo decimos.” Compañía C</p> <p>“Como les digo, todos los días se sabe dónde estamos en números y todos los empleados se enteran.” Compañía A</p> <p>“Vemos que hay una crisis nos sentamos primero los directores a desarrollar esa infraestructura y la empezamos a comunicar completamente.” Compañía B</p>
Tomar decisiones administrativas considerando balance entre la necesidad económica y los intereses, necesidades y preocupaciones de empleados	
Usar anécdotas personales y analogías para comunicar mensajes que incluyan balance de la realidad y optimismo	<p>“Vamos todos juntos a remar y nosotros vamos a estar al frente diciendo si vamos bien o vamos mal.” Compañía B</p>
Acercarse a empleados	<p>“En el caso mío estar en el “field” como los recursos.” “Están las cosas difíciles tenemos que buscar otros “venues”, otros clientes, en vez de ir a otros lugares, pero yo no puedo dejar de visitar o darme la vuelta en el “field”, en el tipo de compañía que somos parte cultural somos de los que estamos ahí con ellos.” Compañía B</p>
Ofrecer dirección	<p>“Vamos todos juntos a remar y nosotros vamos a estar al frente diciendo si vamos bien o vamos mal.” (Compañía B)</p>
Identificar nuevas formas de realizar y lograr resultados / enfoque en oportunidades	<p>“Tenemos que estar en actitud positiva, reinventando, reaprendiendo nuevamente, buscando nuevas ideas, inventando, qué podemos hacer, cual es la combinación de productos más atractivos para el público para seguir adelante.” Compañía A</p> <p>“Nos hemos enfocado en las oportunidades, qué podemos ver dentro del proceso y no enfocarnos en lo que es la dificultad de la crisis económica.” Compañía A</p>
Mantener imagen de la compañía, velar por buenas relaciones con clientes y calidad de productos/servicios	<p>“Vamos para delante, esto va bien, remodelamos la tienda en la medida que se puede, se le cambia la imagen, se le envían rótulos nuevos, uniformes nuevos fue un gran impacto también.” “Esa campaña de nuevos uniformes gustó mucho.” Compañía A</p> <p>“Pagar a tiempo, el crédito.” “Eso es tu confianza, eso es tu nivel de confianza.” “Número uno, si tú no tienes un nivel de confianza con tus suplidores ni con tus empleados tú lo perdiste todo.” Compañía A</p>
Involucrarse en las tareas de empleados	<p>“Lo que pasa es que él está en todas las bases.” “El presidente es una persona que está en todas las bases.” Compañía A</p>
Reconocer ajustes que deben realizar en términos de estilos gerenciales, en lo personal y en mensajes que comunican	<p>“Obviamente, yo cogí el cantazo económicamente primero que nadie y todos tenían que saber que si yo soy el líder yo tenía que dar el ejemplo.” “Todavía tengo el mismo carro desde hace 13 años, no hay lancha no hay casa de playa, yo se los cantaba así mismo.” Compañía B</p> <p>“Nosotros enlistamos todo; plan médico era el 100%, celular.” “Básicamente listamos en el presupuesto todo lo que tú puedas eliminar antes de tocar el salario, sabiendo que reducirle el salario a todos era una versus sacar a varios de la plantilla.” Compañía B</p>

CONCLUSIÓN

Los participantes de estos grupos focales, conceptualizan un liderazgo caracterizado por los rasgos de: proveer dirección, facilitar la participación, conseguir credibilidad de sus seguidores, disciplina, asertividad y accesibilidad. Estas competencias son confirmadas a través del logro de resultados, de acuerdo a los objetivos y metas preestablecidas. Dicho de otra manera, la conceptualización vigente es que el líder eficiente es aquel que consigue mover al grupo a la consecución de la meta, al proveer dirección, disciplina, ser participativo, accesible, asertivo y tener credibilidad con sus empleados. Ahora bien, en momentos de crisis, los mejores líderes son aquellos que construyeron una base de confianza (Hayes y Perry, 2011). Estos autores sostienen que para desarrollar confianza los líderes necesitan comunicarse abierta y honestamente, con frecuencia, en adición a manejar las expectativas de manera adecuada. Nuestra muestra confirma la importancia del desarrollo de confianza a través de comunicación abierta, honesta y con un manejo adecuado de las expectativas. Los tres grupos de ejecutivos, cuyas empresas fueron impactadas por una crisis económica, destacaron la comunicación honesta y abierta, como parte de su rol en tiempos de crisis.

De hecho, los tres presidentes de las compañías, manifestaron entre sus rasgos el comunicar abierta y honestamente a sus empleados. Los tres tenían diversas formas de comunicarse directamente con su empleomanía, para compartir lo que estaba pasando y mantener expectativas claras.

Paternotte (2006) sostiene que un líder que ha ganado la confianza de su equipo demuestra los siguientes atributos: cuidado, confianza en sí mismo y seguridad. El atributo de cuidado hace alusión a un estilo de interacción consistentemente seguro para los demás, por ende, genera un ambiente positivo en el cual todas las personas pueden expresarse abiertamente y ser escuchadas. Los tres grupos de ejecutivos entrevistados mencionaron rasgos acordes con este atributo, como por ejemplo: la empatía, el optimismo y el acceso a la información. El tercer atributo expuesto por Paternotte (2006) es el de seguridad. Este implica que el líder tiene como prioridad el asegurar una dirección futura para su grupo, establece metas y sabe cómo lograrlas. Además, logra llevar la visión respecto al por qué es importante llegar a ese futuro con energía. Los ejecutivos de nuestra muestra incluyeron definiciones del liderazgo, manifestaron rasgos y ejercieron un rol en tiempos de crisis, conforme con este atributo, entre ellos: logra resultados, da dirección, proyecta seguridad, posee metas y objetivos comunes al grupo, demuestra pasión en lo que hace, son innovadores, poseen competencia técnica y se mantiene al día en temas relacionados a su rol y funciones. En adición, demostraron la proactividad asociada a realizar los ajustes necesarios para asegurar el futuro de la compañía.

Otro concepto importante es el liderazgo empresarial (Siddiqui, 2007). De acuerdo al autor, este concepto incluye comportamientos en pro de los intereses de la organización para el crecimiento de todas las personas involucradas y el logro del propósito propuesto. El autor menciona varios rasgos asociados, por ejemplo, considerar a empleados, habilidad de motivar, capacidad de ganar y mantener confianza, inteligencia orientada a la acción, necesidad de logro, flexibilidad-adaptabilidad, entusiasmo al aceptar responsabilidad e innovación. La confianza vuelve a repetirse como rasgo relevante y añade otros rasgos presentes en los tres grupos de ejecutivos de nuestro estudio. Según Siddiqui (2007) autores anteriores argumentaron que la efectividad empresarial puede ser medida por el desempeño de la organización. Las organizaciones representadas en nuestro estudio han tenido un excelente desempeño, por lo que podemos concluir que sus líderes demuestran efectividad empresarial. Además sus narrativas manifestaron rasgos consistentes con el liderazgo empresarial. El liderazgo empresarial facilitó que estos grupos de ejecutivos pudieran adaptarse a los cambios requeridos por la precariedad económica, mantener la calidad de sus productos o servicios y proteger la mayor cantidad de empleos posible. En otras palabras, lograron el mejor balance entre el capital fiscal y el humano. Demostraron ser excelentes agentes de cambio con la flexibilidad, innovación y capacidad de transmitir mensajes con visión, sin dejar de incluir a sus equipos en el proceso.

En conclusión, el reto del liderazgo ejecutivo durante tiempos de precariedad fiscal, según las personas entrevistadas, requiere construir confianza y comportamientos a favor de los intereses de la organización y todos sus miembros. El liderazgo en tiempos de crisis requiere de rasgos relacionados a estos dos elementos, desde comunicación honesta hasta acciones totalmente innovadoras. Quedan varios temas a elaborar en investigaciones futuras: liderazgo en crisis, liderazgo empresarial, desarrollo de confianza y la capacidad de las organizaciones para reinventarse y mantenerse en contextos de crisis económica.

RECOMENDACIONES

Asignar más recursos a los centros de investigación en este tema.

Fortalecer el liderazgo gerencial en las características que este estudio menciona de manera cognitiva, emocional y conductual.

Continuar identificando estrategias exitosas y divulgarlas en el mundo empresarial como una forma de responder a una economía más solidaria.

Repetir investigaciones similares con otras empresas puertorriqueñas y foráneas, sobre todo en países, que han sobrevivido crisis económicas con impacto mundial.

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COMPORTAMIENTO ORGANIZACIONAL Y MOTIVACIÓN

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RESUMEN

El comportamiento organizacional va directamente relacionado con las actividades que marca el proceso administrativo, mismo que inicia con las políticas y procedimientos instituidos para tal efecto. Esta ponencia se centra en una investigación de tipo empírica cualitativa que se realizó a estudiantes de educación superior analizando a algunos de ellos con la idea de conocer que tanto influye el comportamiento organizacional en la motivación al desarrollar actividades profesionales que contribuyan al incremento de la productividad empresarial. La muestra fue delimitada en 60 estudiantes de Licenciatura en Contaduría Pública, fundamentada en una investigación realizada por Plascencia (2013), en este artículo se utiliza únicamente la categoría referente a motivación de 11 categorías que incluye la investigación total, esto con el objetivo de identificar si de alguna forma influye el comportamiento organizacional con la motivación de los integrantes de una organización y con ello propiciar un liderazgo efectivo y motivar a los involucrados en una determinada estructura organizacional a dar mejores resultados en beneficio de la permanencia de la organización y con ello conservar sus fuentes de empleo.

PALABRAS CLAVE: Educación, Comportamiento, Organización, Motivación y Liderazgo

ORGANIZATIONAL BEHAVIOR AND MOTIVATION

ABSTRACT

Organizational behavior is directly related to the activities marking the same administrative process that begins with the policies and procedures established for this purpose. This paper focuses on a qualitative empirical research type held education superior students analyzing some with the idea of meeting both organizational behavior influences the motivation to develop professional activities contributing to increased business productivity. The sample was defined in 60 students Degree in Accounting, based on research by Plascencia (2013), this article only uses the category concerning motivation of 11 categories including full investigation, this in order to identify if somehow influences organizational behavior with the motivation of the members of an organization and thereby promote effective leadership and motivate those involved in a particular organizational structure to give better results for the permanence of the organization and thus retain sources of employment.

JEL: A19, D10, D2, M14, M59

KEYWORDS: Education, Behavior, Organization, Motivation and Leadership

INTRODUCCIÓN

El mundo de los negocios es impactado por los requerimientos de la globalización, que son de tipo económico, políticos, sociales y culturales, por ello, cada vez se presentan mayores exigencias tanto en el ámbito empresarial como en la administración pública en cuanto al logro de sus metas y objetivos trazados,

de tal manera que aun con estos requerimientos de origen externo, se genere una eficaz integración de sus recursos humanos, materiales, financieros y tecnológicos para con las metas trazadas por organización y los fines que persigue. La necesidad de delegar cada vez se torna en una gran responsabilidad que recae en los dirigentes empresariales que es enfocada mayormente y por lo general en la búsqueda de elegir al mejor candidato lo más eficientemente posible, lo que hace necesario dar una mayor importancia a la actividad de saber integrar un verdadero espíritu de equipo de trabajo, como un objetivo primordial de toda empresa, que oriente en todo momento al logro de una mayor productividad y con ello beneficiar a los que están invirtiendo su capital con la idea de lograr sus sueños de maximización de la riqueza si es el caso, considerando además que, de los capitales más importantes invertidos en una organización, el capital humano es el más valioso, sin embargo el más delicado y el que en un momento determinado mayores conflictos genera en forma interna y externa a nivel empresarial.

Las organizaciones empresariales son un detonador de riqueza así como en la generación de nuevas fuentes de empleo, que permiten motivar la disminución de las condiciones de pobreza y pobreza extrema de la población en general. Identificándose como un problema y área de oportunidad lo observado en algunos estudiantes de educación superior, en cuanto a su percepción acerca de que tanto influye el liderazgo en la motivación y la utilización de la información financiera con el objetivo de lograr elevar la productividad empresarial. Analizando el planteamiento del problema anterior y el entorno empresarial en general y de acuerdo a resultados planteados en investigación realizada por Plascencia (2013), nos podríamos plantear los siguientes cuestionamientos: ¿Será que debido a una baja motivación del personal esto impactara en forma negativa en la productividad empresarial? o bien ¿La falta de motivación y una baja autoestima influirá en la disminución de la productividad? De lo anterior se genera una hipótesis:

El comportamiento organizacional influye en la alta motivación en los integrantes de una empresa impactando directamente en el incremento de la productividad empresarial. Este artículo gira y se fundamenta en torno a una investigación que se realizó con estudiantes de educación superior por Plascencia (2013), y se adaptaron 6 preguntas de la encuesta aplicada a 60 estudiantes, utilizando únicamente 1 categoría de estudio que fue la referente a liderazgo y motivación de 11 totales que contenía la encuesta cuestionario de la investigación realizada por Plascencia (2013), con el objetivo general después de formulada la hipótesis de identificar que tanto influye la motivación en el comportamiento organizacional en las empresas para elevar la productividad y con ello propiciar el liderazgo efectivo motivando a los involucrados de una determinada estructura organizacional.

Al investigar las definiciones de las palabras clave y de acuerdo al diccionario de la real academia española (2013) por motivación se entiende que los individuos colectivamente comparten un objetivo que les beneficiará y de que tratan de conseguir con apoyo solidario, clima organizacional como el conjunto de circunstancias en que se vive y por liderazgo el mismo diccionario de la Real Academia Española infiere que liderazgo se entiende como el conjunto de acciones que se efectúan por una o varias personas para que otras realicen una tarea o propósito y líder es una persona que cuenta con ciertas cualidades de personalidad, magnetismo, percepción que es capaz de influir en otros para provocar que su conducta se oriente en una determinada dirección

REVISIÓN DE LITERATURA

Existe diversa literatura que habla acerca de la motivación y el impacto en el comportamiento organizacional mencionando a continuación algunos autores que comentan lo siguiente: Chiavenato (2007) define a la cultura organizacional como “El conjunto de hábitos y creencias establecidos por medio de normas. Valores, actitudes y expectativas que comparten todos los miembros de la organización” continua el autor considerando que “El nuevo imperativo es desarrollar el liderazgo en las organizaciones. Así, es fundamental identificar y desarrollar a personas excepcionales, capaces de llevar a la organización hacia el nuevo siglo. Es vital crear a líderes de líderes, y el secreto del éxito estará cada vez más en las personas”

El autor define de manera general que “motivo es todo aquello que impulsa a la persona a actuar de determinada manera o que da origen, por lo menos, a una determinada tendencia, a un determinado comportamiento”. Gareth Jones y Jennifer George (2010) Definen al liderazgo como “El proceso por el cual una persona ejerce influencia sobre los demás, inspira, motiva y dirige sus actividades para ayudarlos a alcanzar los objetivos del grupo o de la organización” asimismo clasifica a la motivación de la siguiente manera: “La motivación puede provenir de dos fuentes, intrínseca y extrínsecas. El comportamiento con motivación intrínseca es un comportamiento que alguien exhibe por el valor que tiene en sí; en este caso la motivación tiene como fuente la exhibición del comportamiento mismo, y la motivación proviene de realizar el trabajo en sí”.

El comportamiento con motivación extrínseca es aquel que se exhibe para obtener recompensas materiales o sociales, o bien para evitar un castigo; las consecuencias del comportamiento son la fuente de la motivación, no el comportamiento en sí. Christopher y Smith (1989), comentan que en el competitivo mundo de hoy, el éxito de las empresas depende en gran medida de la capacidad de sus líderes para infundir en el equipo un espíritu de triunfo, las actividades colectivas despiertan y desarrollan en las personas la capacidad de inspirar, organizar y anticipar, y de esta manera se acrecientan las habilidades personales, al tiempo que se fomenta la cohesión de grupo y motiva a las personas a responsabilizarse de sus propias acciones, con el objeto de obtener el máximo a cada miembro del grupo desde el nivel más bajo hasta los niveles más altos de la jerarquía corporativa.

Comentan los autores que la capacitación se relaciona con el liderazgo igual que con el aprendizaje, el liderazgo tiene que ver con el poder, las personas y las metas. Significa adquirir seguidores; esto es, persuadir a las personas a hacer lo que sus líderes quieren que hagan, de preferencia incluso que sientan gratitud hacia esos mismos líderes por darles la oportunidad de hacerlo, y simultáneamente animarlos a adquirir nuevas habilidades y pericia para fijar sus propias metas de logro de las tareas fijadas por sus líderes. Mencionan los mismos autores que liderazgo significa también enseñar a las personas a aceptar sus responsabilidades por sus propias acciones, para que los líderes puedan delegar más y más a sus seguidores mientras ellos avanzan, expresamente por el camino del poder. La capacitación puede formar a los líderes en potencia al demostrarles la relación causa-efecto, entre el líder y la conducta, el seguidor y la respuesta y el logro de las tareas. Sin duda algunos líderes carismáticos nacen, no se hacen y no es necesario enseñarles nada acerca de los usos del poder; pero los autores están convencidos de que la mayoría de quienes queremos o necesitamos convertirnos en líderes debemos ser capacitados en un conjunto básico de habilidades. Comentan los autores que en el campo organizacional y en una sociedad con una alta tecnología, los empleados llegan al liderazgo por rutas relativamente estrechas y especializadas. Pueden iniciar como contadores, programadores, trabajadores sociales, analistas de sistemas, maestros, vendedores, técnicos, enfermeras o en cualquier otro puesto, si tienen éxito en los campos que escogieron, más tarde o más temprano se les promoverá a un nivel gerencial; y por lo general un puesto gerencial implica la necesidad de liderazgo.

No todos los líderes son gerentes y los gerentes no necesariamente deben ser líderes (pueden administrar una serie de cuentas, por ejemplo), no obstante, los nuevos gerentes con frecuencia tienen que adquirir una variedad de habilidades interpersonales que probablemente casi no hayan necesitado antes, y las cuales pueden incluso haber evitado con anterioridad, como el uso del poder, el manejo de conflictos, la negociación en pequeños grupos, y la evaluación de la respuesta y actuación de los seguidores de acuerdo con el criterio definido por objetivos específicos. Más aun, en el mundo de hoy que se ha convertido en un mundo enorme, muchos líderes organizacionales pueden encontrar que operan en contextos multiculturales donde el inglés es un idioma internacional y la conducta del líder debe adecuarse a muchas diferencias culturales. Los líderes tienen que mantener un balance eficaz entre el poder y los sentimientos de las personas y la necesidad de resolver problemas, cumplir con las fechas límite y lograr objetivos. Puede ser que los estilos de liderazgo de algunos individuos se desequilibre a través de las exigencias de sus personalidades sus antecedentes profesionales y otros factores psicológicos o logísticos, por ejemplo los

líderes que se encienden temperamentalmente con las acciones de trabajo en un problema hacia la solución del mismo pueden elegir participar más que dirigir, incluso, cuando delegar pudiera estimular más madurez y motivación en sus seguidores. Así, algunos líderes encuentran difícil dejar libres a sus subordinados, otros líderes pueden involucrarse en forma personal con su equipo de trabajo, pasando por alto las habilidades relevantes de los miembros, otros tienen una necesidad de poder muy fuerte. El liderazgo tiene que ver con el aumento de la motivación y la madurez de los seguidores, por tanto todo lo que los líderes hagan con respecto a su equipo de trabajo debe ser dirigido a vencer la pasividad y desarrollar la responsabilidad por su propio aprendizaje.

Hersey y Blanchard (1977) una conducta de liderazgo lo llaman los autores como una “alta orientación a la tarea y baja a la relación” y esta orientación variara dependiendo de los integrantes de un equipo de trabajo, y dependiendo del rol que les este delegado en su función. Flores (1988), menciona que el liderazgo es un conjunto de acciones que se efectúan por una o varias personas para que otras realicen una tarea o propósito, un líder es una persona que tiene ciertas cualidades de personalidad, magnetismo, percepción que es capaz de influir en otros para provocar que su conducta se oriente en determinada dirección. Continúa el autor mencionando que el líder posee un fuerte sentido de la situación, una visión total del problema analizado, también es firme en sus creencias, determinante por sobre todas las cosas en sus convicciones, el líder posee un gran poder de decisión, determinación marcada, capacidad para entender la conducta de los demás e interpretar sus deseos y expectativas.

Concluye el autor con que la más notable característica del líder es la convicción que impulsa sus acciones que hace que tenga más fuerte motivación que los demás. Mendoza, García y González (2012), Hoy en día cada vez son las más las empresas que se enfrentan a retos de adaptación, cambios de ámbito mundial en las sociedades, los mercados y la tecnología les están obligando a aclarar sus valores, desarrollar nuevas estrategias y aprender nuevas formas de funcionar. Y la tarea más importante para los líderes, en vista de tales desafíos es movilizar a todos los empleados de la organización para trabajar en la adaptación. Comentan además los autores que a pesar de la importancia creciente que tiene el liderazgo para el éxito de las empresas, las experiencias laborales de la mayoría de los empleados muestran el desencanto y la frustración de estos ante sus líderes que no parecen entenderlos o tratar de mostrar interés por ellos. No obstante algunas empresas han demostrado de manera consistente su capacidad para convertir a las personas en líderes-gestores destacados, el impacto de la falta de reconocimiento, orientación y guía de su líder es más fuerte cuando el trabajador siente que no tiene autonomía a la hora de realizar sus funciones. Flores (1998), la autoestima y el auto concepto son determinantes en la vida el aceptarse a sí mismo con cualidades y defectos permite, estar en condiciones de ser empático y relacionarse con los demás en forma efectiva. Es importante el manejar un auto concepto positivo para siempre estarse esforzando en el sí y nunca en el no, y en el hacer las cosas bien desde la primera vez.

Medina (1993) comenta “estoy convencido de que no existe el nivel de incompetencia; lo que falta es capacidad de adaptación”. El mundo actual de los negocios exige hoy más que nunca adaptarnos a la realidad, a un mercado totalmente competitivo en el que cada día ingresen productos de mayor calidad a un precio menor, también comenta el autor que lo anterior es una mega tendencia de cara al siglo XXI; solamente los productos de mayor calidad aseguran su permanencia en el mercado, por lo que renunciar a ser una empresa de calidad es renunciar al futuro. De la misma manera el autor comenta que México irrumpe en los nuevos mercados de alta competencia, por esto requiere de una generación de empresarios que tengan conocimientos profundos sobre cómo organizarse y adaptarse para alcanzar el éxito; que vivan cada día el compromiso de constituir, mediante la producción de riqueza, un país más justo y equitativo; que sean emprendedores e impulsen la calidad como su principal ventaja competitiva siempre se ha deseado saber el cómo se puede ser un emprendedor exitoso y tiene que ver con el problema de la falta de competencias y habilidades para desarrollarse eficazmente como emprendedores.

METODOLOGÍA

Se pretendió dar solución a la problemática encontrada mediante un estudio desde una perspectiva cualitativa a cuantitativa siguiendo un rigor metodológico de un estudio etnográfico educativo que incluyo varios instrumentos para darle cientificidad entre los cuales se encuentran observación y encuesta cuestionario fundamentada en investigación realizada por Plascencia (2013). Esta investigación se fundamenta en resultados vertidos en esa investigación únicamente de la categoría de liderazgo y motivación, con la aplicación del instrumento encuesta cuestionario según diseño de Solomon (1949), Hernández Sampieri (2010), Con la idea de identificar la percepción de la muestra. En el diseño de estudio se consideró que la combinación de metodologías es lo más viable en un trabajo de investigación Pencing (1964), West Lecon (1988) asimismo el paradigma que orienta a la observación y confiabilidad de la aplicación del cuestionario encuesta Bisquerra (1988), siguiendo las recomendaciones de estos autores en lo relacionado a la investigación y la combinación de metodologías de cuantitativa a cualitativa. La metodología de investigación que se aplicó y que oriento en el camino crítico que se siguió durante el tratamiento de la presente investigación fue con el objeto de que se someta a comprobación lo planteado en las hipótesis, que lleven a dar solución a la problemática encontrada de que tanto influye la motivación en el comportamiento organizacional con el objetivo de lograr desarrollarse eficazmente y elevar la productividad empresarial. Se aplicó la encuesta a la muestra seleccionada que fueron los 60 estudiantes de educación superior, y consistió en un cuestionario tipo encuesta que contenía 28 preguntas abiertas y cerradas, con la interrelación e interpretación de datos dirigidos a la comprobación de hipótesis.

RESULTADOS

Al analizar los resultados, de acuerdo al objetivo general planteado que considero identificar que tanto influye la motivación en el comportamiento organizacional en las empresas para elevar la productividad y con ello propiciar un liderazgo efectivo motivando a todos los involucrados en una determinada estructura organizacional. Se observa de acuerdo a los hallazgos identificados y al interpretar el instrumento encuesta cuestionario utilizado, como los resultados más relevantes obtenidos los que se mencionan a continuación:

Hallazgos Encontrados

Fueron diversos los hallazgos encontrados e interpretados entre los cuales se encuentran los siguientes: La muestra refirió que debido a los bajos sueldos se encuentran desmotivados para desarrollar todo su potencial y con ello elevar la productividad empresarial. La muestra considera que el tener una alta autoestima te apoya para ser un buen administrador. También infieren que se favorece una falta de motivación de todos los integrantes de una empresa debido a que consideran que el liderazgo es más efectivo si como empleados tuviesen más conocimiento acerca de los planes de la empresa y ello los motivaría a dar mejores resultados. La muestra considera que el tener una alta autoestima te apoya para ser un buen administrador. No consideran La inflación, devaluación, entorno macroeconómico y otros factores externos como agentes detonadores de su baja motivación no dando una importancia representativa a estos indicadores. Para todos los encuestados sería más fácil tomar decisiones para ejercer el liderazgo, si percibieran mejores ingresos. Por otra parte la muestra considera que si los ingresos son bajos se sienten desmotivados y baja su autoestima por lo cual no sienten deseos de mejorar ni ellos mismos ni dar un valor agregado a las empresas. También infieren que el liderazgo y la motivación constante ayuda a los directivos a tomar las decisiones adecuadas para mantener a la empresa en un alto nivel de competitividad. Lo que los orienta a tener aptitudes positivas para la toma de decisiones.

Discusion

De acuerdo al objetivo general en donde se considero identificar que tanto influye la motivación en el comportamiento organizacional en las empresas para elevar la productividad y con ello propiciar un

liderazgo efectivo en una determinada estructura organizacional. Analizando los hallazgos encontrados se observa que la motivación y el liderazgo influyen en la productividad empresarial y en el comportamiento organizacional, polarizando en ambos sentidos y en forma positiva propiciando un liderazgo efectivo y en forma negativa ubicando a los integrantes de una organización con un comportamiento de pobres resultados debido en forma determinante según afirma la muestra estudiada a los pocos ingresos salariales obtenidos, propiciando con ello una desmotivación laboral y una probable baja autoestima para seguirse desarrollando y en consecuencia contribuir a que las organizaciones mejoren. Considerando que es probable que si las organizaciones involucrarán a su personal en sus planes y proyectos en general, estos se motivaría a dar mejores resultados, debido principalmente a que no se sienten afectados por los indicadores macroeconómicos, lo que lleva a que estas afirmaciones básicamente se propician por los bajos sueldos percibidos lo que provoca una falta de motivación y en consecuencia ser personas que se encuentran laborando probablemente con una baja autoestima.

LIMITACIONES ENCONTRADAS

Es probable que en las organizaciones no se estén percatando acerca de las formas en que influye el liderazgo para la toma de decisiones con el elemento humano con el que cuentan, debido a que no se estén considerando la motivación y los sueldos como un factor agente de cambio positivo y mejora que pudiese influir en el aumento de la productividad organizacional. Debido al análisis de los resultados, hallazgos y limitaciones encontradas se puede decir que: Se comprueba la Hipótesis 1 que dice:

El comportamiento organizacional influye en la alta motivación en los integrantes de una empresa impactando directamente en el incremento de la productividad empresarial. Esta hipótesis muestra una correlación importante entre la motivación el liderazgo y el comportamiento organizacional que se genera en las empresas, elevando o bien disminuyendo su productividad, asimismo los datos vertidos muestran que sí se propicia una desmotivación, motivada principalmente por los bajos ingresos que perciben los empleados en las organizaciones y ello influye en el liderazgo, en forma positiva si va acompañado de buenos salarios o aceptables elevando la motivación y autoestima del personal y en forma negativa al desmotivar y bajar la autoestima del personal si estos sueldos son bajos. Todos los datos presentados a este respecto, así como el presente análisis, llevan a concluir que: la Hipótesis 1 queda confirmada. En cuanto a los hallazgos no calculados no se efectuaron cambios significativos tanto en el planteamiento del problema como en las hipótesis.

CONCLUSIONES

Concluyendo que una vez sometida a comprobación la hipótesis a través de un análisis preliminar y descriptivo, y habiendo también analizado las implicaciones y hallazgos no calculados, se reporta como conclusión que efectivamente el liderazgo y la motivación influyen en la cultura organizacional de una empresa. Es importante que las organizaciones tomen conciencia acerca de lo que está sucediendo y el impacto de los bajos sueldos y de cómo este hecho repercute en toda una estructura organizacional y el comportamiento del personal en general. Actualmente las organizaciones en México, y en otros países del mundo se encuentran trabajando en formas de mejora continua que permitan manejar una adecuada responsabilidad social, motivado principalmente por los requerimientos de un recurso humano cada vez más preparado, los incrementos de la población y el egreso de cada vez de más profesionistas, por parte de las universidades tanto públicas como privadas, dan un resultado probable de que se esté ubicando a las organizaciones en una situación de ventaja en cuanto a la demanda y oferta laboral de candidatos a ocupar puestos vacantes. Aunado a ello la migración constante provoca una ventaja competitiva a las organizaciones sobretodo en franjas fronterizas de la república mexicana, sin embargo es importante considerar la correlación que da como resultado baja de autoestima propiciada principalmente por los bajos sueldos percibidos y escasa oportunidad de mantener la motivación adecuada para los líderes de las organizaciones para ejercer un liderazgo efectivo.

Situación que para los líderes, se debe de estar tornando complicada, debido a que el elemento humano con el que cuenta se encuentra desmotivado para dar un valor agregado a la actividad desarrollada debido principalmente a lo siguiente. Los bajos sueldos desmotivan a los empleados, impidiéndoles desarrollar todo su potencial y con ello elevar la productividad empresarial. Una alta autoestima apoya para ser un buen administrador motivando a los subordinados. Se favorece un clima de alta motivación para dar mejores resultados de todos los integrantes de una organización al conocer acerca de los planes de la empresa. El impacto de los indicadores del entorno macroeconómico tan cambiantes y otros factores externos no son agentes detonadores de una baja motivación y del personal en una organización lo perciben como un hecho normal de vida. La toma de decisiones para ejercer un liderazgo efectivo sería más sencilla si el personal percibiera mejores ingresos. Si los ingresos son bajos el personal se siente desmotivado y baja su autoestima por lo cual no mejoran ni ellos y en consecuencia tampoco dan un valor agregado a las organizaciones. El liderazgo y la motivación constante auxilian a los directivos a tomar las decisiones adecuadas para mantener a la empresa en un alto nivel de competitividad. Lo que los orienta a incrementar sus aptitudes para la toma de decisiones.

Futuras Investigaciones

Es importante dar continuidad a la presente investigación debido a que probablemente las empresas no consideran que la motivación se refleja en el comportamiento organizacional e influye en la toma de decisiones como un impacto en la buena o mala motivación de los integrantes de una organización. También es probable que no estén considerando que los bajos sueldos influyen en una baja productividad. Considerando para futuras investigaciones una nueva investigación que involucre dos nuevas palabras que son la responsabilidad social, por ejemplo:

Comportamiento organizacional, motivación y responsabilidad social en las organizaciones.

En donde se involucrará por qué? las empresas no perciben que si incrementan los salarios se les incrementara la productividad.

Probablemente sí se motiva al personal en las organizaciones sin embargo si los salarios son bajos persiste la desmotivación y la baja autoestima en una organización, lo que no favorece un buen clima organizacional.

También se podría investigar acerca de la motivación y los sueldos como un factor agente de cambio positivo y mejora que pudiese influir en el aumento de la productividad organizacional.

Con esto sería necesario involucrar al sector empresarial directamente con la finalidad de difundir también los resultados obtenidos en la presente ponencia.

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EL TERRITORIO COMO FACTOR DE LA COMPETITIVIDAD DE EMPRESAS AGRICOLAS EN EL VALLE DE SAN QUINTIN, BAJA CALIFORNIA, MEXICO

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RESUMEN

En ésta investigación se presenta un análisis de la dimensión de territorio como factor de la competitividad de las empresas agrícolas del valle de San Quintín, Baja California, México, la relación entre ubicación geográfica y competitividad se ha ido desarrollando de tal manera que los empresarios deben considerar sus ventajas y oportunidades territoriales que les permitan implementar estrategias para mejorar su competitividad y sumarse a las tendencias mundiales hacia la globalización. México es el principal exportador de tomate en el mundo, Baja California es el segundo productor nacional después de Sinaloa, y el valle de San Quintín es el principal productor del Estado, por lo que identificar las ventajas competitivas del territorio permitiría a los empresarios implementar acciones que potencialicen su competitividad.

PALABRAS CLAVES: Competitividad, Territorio, Actividad Económica Regional

THE TERRITORY AS A FACTOR OF COMPETITIVENESS OF AGRICULTURAL ENTERPRISES IN THE VALLEY OF SAN QUINTIN, BAJA CALIFORNIA, MEXICO

ABSTRACT

In this research an analysis of the extent of territory as a factor in the competitiveness of agricultural enterprises Valley San Quintin, Baja California, Mexico, the relationship between geographic location and competitiveness has developed so presented that employers must consider their advantages and territorial opportunities to implement strategies to improve their competitiveness and join the global trend towards globalization. Mexico is the largest exporter of tomato in the world, Baja California is the second largest domestic producer after Sinaloa, and the valley of San Quintin is the main producer of the state, which identify the competitive advantages of the territory would allow employers to implement actions potentializing competitiveness.

JEL: M20, R58

KEY WORDS: Competitiveness, Territory, Regional Economic Activity

INTRODUCCIÓN

El territorio en la zona agrícola del Valle de San Quintín ha jugado un papel primordial en el desarrollo de las actividades económicas, al facilitar el transporte de los productos agrícolas hacia el extranjero, principal destino de la producción agrícola, alcanzando el 90% de la producción para exportación (SAGARPA 2013).

REVISIÓN LITERARIA

Es necesario definir el territorio como, una agrupación de relaciones sociales siendo el área de encuentro de las relaciones de mercado y las formas de regulación social, que determinan formas de organización de la producción, habilidad en los procesos innovadores y pautas de cambio técnico que conducen a una diversificación de la producción y sus técnicas, no exclusivamente sobre la base de costo relativo de los factores productivos, determinando con ello diferentes senderos de desarrollo empresarial (Tkachuk, 2004). De acuerdo con Canzanelli (2009), existen dos factores para que productos y servicios de un determinado territorio pueden ser más deseables de otros para los mercados. El primero integrado por los factores de proximidad, para ciertos tipos de bienes como: producción agro-pecuaria, ciertos servicios a la población, producción típica, entre otros. El segundo integrado por los factores de diferenciación, para productos y servicios difícilmente imitables, para los cuales la venta depende de la capacidad de pago de los usuarios y de los hábitos y la filosofía en los consumos.

Tomando en consideración las definiciones anteriores se hace necesario ubicar territorialmente la investigación que se realiza actualmente, refiriéndose al territorio como factor de competitividad en las empresas agrícolas del Valle de San Quintín, Baja California, México, así como las políticas gubernamentales que consideran las acciones hacia un desarrollo sostenible. Los estudios realizados sobre la competitividad de las empresas agrícolas particularmente las hortícolas, manifiestan que el sector agrícola en el valle de San Quintín presenta grandes retos para mantener y mejorar la competitividad, atendiendo las recomendaciones de calidad, sanidad e inocuidad exigidas por el actual mercado internacional (Avendaño, 2006).

METODOLOGIA

La presente investigación se realiza en el Valle de San Quintín se encuentra localizado al sur del municipio de Ensenada, Baja California, México, tiene como límites: al norte el paralelo 31°19' 36" que pasa por el poblado de San Vicente y continua al Ejido Pai Pai; al este la Sierra de San Pedro Mártir y el Mar de Cortés; a 115°56'33" de longitud oeste. Es la localidad más poblada del extremo sur del estado. Se analizó la información existente sobre la competitividad territorial, las estrategias y políticas gubernamentales que pueden ser implantadas para mejorar la situación de las empresas agrícolas de la región. En lo que se refiere a la población de estudio que pueden ser beneficiadas con la ejecución de acciones estratégicas tendientes al desarrollo sostenible de la región, procede señalar que la unidad de estudio son las empresas agrícolas del Valle de San Quintín, Baja California, México. La población se ha determinado de acuerdo con la información proporcionada por el INEGI en Censo Económico 2009, a la información que proporcionada por el gobierno del estado de Baja California, SAGARPA, a la Secretaría de Fomento Agropecuario y a la obtenida del recorrido de la región que nos permitirá la realización de un catálogo de empresas agrícolas.

RESULTADOS

Los resultados obtenidos son como evidencia primordial que las estrategias seguidas hasta la fecha por las empresas agrícolas, se han basado en el aprovechamiento de la demanda existente de la producción agrícola en el mercado internacional y en un segundo plano el mercado nacional. Las estrategias que deben implementarse en la región son facilitar la creación de agroclusters que puedan potencializar sus ventajas competitivas, la agrupación del sector le daría la fortaleza necesaria para actuar como bloque y beneficiarse mutuamente en sus actividades. Promover los beneficios de la creación de los agroclusters fomentaría su

crecimiento y concientizaría a los empresarios en la necesidad de alianzas estratégicas beneficiosas para los involucrados.

CONCLUSIONES

Cualquier esfuerzo hacia el logro de un desarrollo sostenible, debe realizarse partiendo de las ventajas competitivas que brinda el territorio, considerando la innovación en los sistemas productivos, con el propósito de elevar el nivel de empleo y la calidad de vida de una región, esto no podría ser aprovechado en plenitud si las planeaciones estratégicas se hacen de manera centralizada a nivel nacional, sin considerar las características particulares de la zona. Debe ser un esfuerzo conjunto entre los diferentes actores que participan en el desarrollo local considerando el entorno.

Por lo anteriormente expuesto se puede concluir que al hablar de desarrollo sustentable en una región, debemos considerar que los elementos que propician su presencia, deben estar encaminados en un mismo sentido, las políticas gubernamentales, la tecnología, las empresas, el respeto al medio ambiente, una sociedad incluyente que se comprometan con la conservación y buen uso de los recursos limitados, que las actividades económicas desarrolladas propicien la eficiencia en el aprovechamiento de los recursos y se fomente el cuidado del ambiente. Implementar políticas específicas que conlleven al desarrollo sustentable, considerando estrategias que les permitan a las empresas, la inversión en tecnología que facilite ese desarrollo y que se trabaje en conjunto para la conservación del entorno.

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DIAGNÓSTICO DE SATISFACCIÓN DE LOS USUARIOS DEL DEPARTAMENTO DE SERVICIOS ESCOLARES DE LA “ESCUELA SUPERIOR DE AGRICULTURA DEL VALLE DEL FUERTE”.

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RESUMEN

En el presente trabajo se presentan los datos relacionados con el diseño, construcción y validación del instrumento que mide la percepción de los usuarios (alumnos) del servicio que reciben por parte del departamento de servicios escolares de dicha institución perteneciente a la Universidad Autónoma de Sinaloa en la ciudad de Juan José Ríos, Sin. El instrumento se diseñó en base a Parasuraman, A., Zeithaml, V. & Berry, L. (1992) y modificado por Cronin & Taylor (1994). Lo conforman 22 Ítems que evalúan las cinco dimensiones: elementos tangibles, confiabilidad, capacidad de respuesta, seguridad y empatía. Para su validación se realizaron dos procesos; primeramente fue sometido a un proceso de validación de constructo, donde por medio de la opinión de expertos se obtuvo la viabilidad del instrumento. Posteriormente, para obtener la confiabilidad del instrumento, se realizó un estudio piloto, cuyos resultados fueron de un coeficiente Alpha de Cronbach con un valor de 0.949. Concluyendo que el instrumento cuenta con la validez y confiabilidad necesaria para medir a la población estudiada.

PALABRAS CLAVES: Satisfacción, Instrumento de Validación, Percepción, Calidad En Los Servicios

SATISFACTION USER'S DIAGNOSTIC OF THE SCHOLAR SERVICES DEPARTMENT OF THE “ESCUELA SUPERIOR DE AGRICULTURA DEL VALLE DEL FUERTE”

ABSTRACT

In this work the data related to the design, construction and validation of an instrument that measures the perception of users (students) of service received by the student services department of that institution in the Autonomous University of Sinaloa presents City of Juan José Ríos, Sin. The instrument is designed based on Parasuraman, A., Zeithaml, V. & Berry, L. (1992) and modified by Cronin & Taylor (1994). It is made 22 items that evaluate the five dimensions: tangibles, reliability, responsiveness, assurance and empathy. Two processes for validation were performed; was first subjected to a process of construct validation, where through expert opinion viability of the instrument was obtained. Subsequently, for the reliability of the instrument, a pilot study was conducted, the results were a Cronbach Alpha coefficient with a value of 0.949. Concluding that the instrument has validity and reliability needed to measure the population studied.

JEL: I; I2; I20; I29

KEYWORDS: Satisfaction, Instrument Validation, Perception, Quality Services

INTRODUCCIÓN

La interacción del cliente con el servicio, uno de los fenómenos más importantes en el ámbito de los servicios dada la inseparabilidad entre la producción y el consumo, ha sido raramente examinada como variable moderadora. La variable de satisfacción puede medirse a través de un solo ítem, si bien la postura más generalizada es la utilización de una escala multi-atributo para capturar su verdadera naturaleza comentan San Martín, Collado & Rodríguez (2008). La presente investigación hace uso del modelo SERVPERF Cronin & Taylor (1992) para medir la percepción de los alumnos con respecto a los servicios prestados por parte del departamento de servicios escolares. La satisfacción depende en parte de la motivación de los alumnos, cuando el alumno se encuentra inconforme acerca de un servicio solicitado su percepción al servicio será de una baja calificación en cuanto a la calidad.

Este estudio se lleva a cabo en la Escuela Superior de Agricultura del Valle del Fuerte, con el diagnóstico se encontrara información suficiente para tomar decisiones que benefician tanto al personal del departamento de servicios escolares como a los alumnos para que ellos recomienden los servicios ofrecidos por el departamento. Desafortunadamente la mayoría de estudios sobre la satisfacción del usuario se ha dirigido a medir el funcionamiento de los sistemas de búsqueda y recuperación de información y el recurso obtenido y no a los servicios. Estos autores identifican un término que aparece constantemente asociado a la satisfacción es la calidad en general y más específicamente a la calidad de los servicios. Nejati & Nejati (2008) citado por Hernández (2011). El objetivo general de la presente investigación es: analizar la satisfacción de los usuarios con el servicio brindado por el personal del departamento de servicios escolares de la Escuela Superior de Agricultura del Valle del Fuerte-Universidad Autónoma de Sinaloa. Con el propósito de lograr dicho objetivo se establecieron los siguientes objetivos específicos:

Analizar todos los elementos tangibles de atención en los que interactúa el personal del departamento con los alumnos de la institución. Conocer el nivel de confiabilidad percibida por los alumnos del personal del departamento de la institución Analizar la capacidad de respuesta percibida por los alumnos del personal del departamento de la institución Medir la percepción de seguridad de los alumnos con el servicio del departamento de servicios escolares. Identificar la empatía percibida por los alumnos hacia el personal del departamento de servicios escolares. Conocer la calidad percibida del servicio brindado a los alumnos en el departamento de servicios escolares.

Este estudio se justifica debido a que hoy en día las instituciones educativas y otras organizaciones deben prestar vital importancia a la satisfacción directa de sus usuarios o consumidores, dado a que estas existen para satisfacer las necesidades de los mismos. Son varios estudios que aplican la comparación entre las expectativas y la percepción a través de las dimensiones del trabajo de investigación: elementos tangibles, confiabilidad, capacidad de respuesta, seguridad y empatía, en ellos se muestra como la percepción supera a las expectativas del servicio. De esta manera esta investigación parte de la percepción de los usuarios. Por medio del diagnóstico se pretende analizar los resultados arrojados por la investigación de campo, las cuales permitirá conocer e identificar posibles áreas de oportunidad y a su vez, reforzar aquellas áreas que funcionan correctamente buscando la mejora continua en cada uno de sus procesos ya sea de atención del cliente o al interior del departamento. Las preguntas de investigación en el estudio son las siguientes:

¿Cuál es la percepción de los alumnos de los elementos tangibles de la institución?

¿Cuál es el grado de confiabilidad que los alumnos perciben acerca del servicio que les ofrece el departamento?

¿Cómo perciben los alumnos la capacidad de respuesta del personal del departamento de servicios escolares?

¿Cuál es la percepción de los alumnos en cuanto a la seguridad del departamento de servicios escolares?

¿Cuál es la empatía del personal del departamento de servicios escolares que perciben los alumnos?

¿Cuál es la calidad percibida en el servicio brindado por el personal del departamento de servicios escolares a los alumnos?

La sección de metodología de esta investigación describe el instrumento a utilizar así como también la metodología de muestreo. El instrumento se basó principalmente en la adaptación del modelo Servperf al objeto de estudio como antes se mencionó analizando las dimensiones del modelo de Servqual que son: elementos tangibles, confiabilidad, capacidad de respuesta, seguridad y empatía. Para finalizar se utilizaron todos los datos recabados para tener una amplia perspectiva del funcionamiento, lo cual mediante los análisis permite proyectar estrategias de mejora e identificar debilidades que permitan convertirlas en áreas de mejora. Para cerrar con la discusión final que permitirá contrastar los resultados encontrados con descubrimientos a investigaciones similares.

REVISIÓN LITERARIA

La satisfacción del usuario supone una valoración subjetiva del éxito alcanzado por el sistema de información, y puede servir como elemento sustitutivo de medidas más objetivas de eficacia que, a menudo, no están disponibles. Podemos considerar que la satisfacción es un indicador blando, con un marcado componente subjetivo, porque está enfocado más hacia las percepciones y actitudes que hacia criterios concretos y objetivos. En cierta manera, la satisfacción proporciona una valoración sobre la visión del sistema que tienen sus usuarios, más que sobre la calidad técnica de los mismos, y puede conducir a situaciones en las que, si un sistema de información es percibido por sus usuarios como malo, deficiente o insatisfactorio, constituirá para ellos un mal sistema de información. Por lo que la visión del usuario será determinante para el éxito o fracaso de un sistema de información. Rey (2000) Numerosos estudios acerca de la satisfacción demuestran que los usuarios satisfechos comunican su experiencia positiva a tres personas, mientras que los insatisfechos relatan su experiencia negativa a entre once y trece personas (Kotler et.al. 1999:297) citado en Vogt (2004). Por ello existen hasta cuatro veces más probabilidades de crear una imagen negativa que de generar una positiva.

Orientar y satisfacer al usuario es muy importante, ya que un cliente satisfecho es el mejor instrumento de promoción y la mejor campaña de imagen. Vogt (2004) Un cliente satisfecho con un servicio está más dispuesto a volver a usarlo en el futuro y recomendarlo a otros posibles clientes (Oliver, 1980). Esto sin duda alguna es aplicable a los servicios que ofrece el departamento de la ESAVF dado a que el servicio que reciben los alumnos y padres de familia por parte del personal al ser satisfactorio y de calidad permite que estos queden satisfechos y los tramites sean más rápidos y de igual manera los recomienden con otros alumnos y al estar conformes compartan buenas referencias de la institución.

La implementación de las certificaciones y el cumplimiento de requisitos de las normas que implementan acciones correctivas y preventivas en el departamento de servicios escolares contribuyen a la mejora de los servicios. Mendoza (2009) Los autores Jiménez, Terriquez & Robles (2011) citados por Abarca, et al (2013) dicen que la satisfacción del estudiante refleja la eficacia de los servicios académicos y administrativos y lo mismo con las unidades de aprendizaje, con las interacciones con su profesor y compañeros de clase, así como con las instalaciones y el equipamiento. La propuesta de la investigación de los autores Gil, et al (2005) pretende identificar y medir los elementos que contribuyen a explicar el valor del servicio y como éste incide en la satisfacción del cliente, dirigiendo la investigación hacia las experiencias que ocurren en un encuentro de servicio.

La satisfacción es el resultado de un proceso valorativo. Cuando una persona expresa estar satisfecha o no con respecto a algo, está emitiendo un juicio de valor a partir de un proceso de evaluación, que tanto en el plano objetivo como en el de su reflejo en la conciencia se sustenta en la unidad de lo cognitivo y lo afectivo: es decir, transcurre en un proceso de construcción de significados y sentidos personales. Gentó, Vivas (2003) El autor Herrera, A. (1998) citado por Espinosa, J. (2008) define a un instrumento de medida como la técnica o conjunto de técnicas que permiten la asignación numérica a las magnitudes de la propiedad o atributo ya sea por comparación con las unidades de medida o para provocar y cuantificar las manifestaciones del atributo cuando éste es medible sólo de manera indirecta. Un instrumento debe satisfacer tres exigencias básicas: a) detectar 'la señal' sin interferencia y, en especial, sin intervención del operador. La operación de medida es la interacción objeto de medida-instrumento, por tanto el interés no es ya el objeto de medida sino el complejo objeto-instrumento, b) no provocar reacción en el objeto de medida o, de ser así, tal reacción debe ser calculable, c) basarse en supuestos determinados sobre la relación entre la propiedad y el efecto observado.

Cualquier instrumento de recolección de datos debe resumir dos requisitos esenciales: validez y confiabilidad. Con la validez se determina la revisión de la presentación del contenido, el contraste de los indicadores con los ítems que miden las variables correspondientes. Se estima la validez como el hecho de que una prueba sea de tal manera concebida, elaborada y aplicada y que mida lo que se propone medir. Ruiz, M. (2011) Hernández et al (2010), indican que la confiabilidad de un instrumento de medición se refiere al grado en que su aplicación repetida al mismo sujeto u objeto, produce iguales resultados. Los autores Baechle y Earle (2007) indican que la validez es el grado en que una prueba o ítem de la prueba mide lo que pretende medir; es la característica más importante de una prueba. Al definir el término fiabilidad, los autores argumentan que es la medida del grado de consistencia o repetitividad de una prueba. Una prueba tiene que ser fiable para ser válida, porque los resultados muy variables tienen muy poco significado. Existen diferentes procedimientos técnicos para la estimación de la consistencia interna, el más general es el Alpha de Cronbach el cual se define como la intercorrelación promedio de un universo de reactivos o de todas las posibles partes en las que se puede dividir el instrumento. El procedimiento técnico para la estimación del Alpha de Cronbach se basa en una sola aplicación del instrumento a un solo grupo de examinados, lo cual se debe a que la estimación de la confiabilidad se hace sobre el contenido representado en el conjunto de elementos que constituyen el instrumento y no en variaciones del tiempo de aplicación o en los conjuntos de elementos (ítems) aplicados Espinosa, J. (2008).

Descripción del área de estudio: La población objetivo de esta investigación son los alumnos de la ESAVF de la ciudad de Juan José Ríos, Ahome, Sinaloa. Su ubicación del plantel es Calle 16 Av. Japaraquí S/N C.P. 81110. Juan José Ríos, Ahome, Sinaloa, México. Se estudiarán todos los alumnos actualmente inscritos en los nueve semestres, tomando una muestra representativa para captar la percepción que tienen estos del servicio que brinda el departamento de servicios escolares de esta unidad académica.

Tipo de estudio

El enfoque de este estudio es cuantitativo, debido a que busca especificar propiedades, características en la población de estudio. La investigación cuantitativa nos brinda una gran posibilidad de réplica y un enfoque sobre puntos específicos de los fenómenos, además de que facilita la comparación entre estudios similares. Hernández, R., Fernández, C. y Baptista, M. (2010) El alcance de estudio es descriptivo porque se pretende describir las características de la calidad en el servicio del departamento de servicios escolares y la percepción de los usuarios, en este caso los alumnos. Busca especificar las propiedades, las características y los perfiles de personas, grupos, comunidades, procesos, objetos o cualquier otro fenómeno que se someta a un análisis. Además es útil para mostrar con precisión los ángulos o dimensiones de un fenómeno, suceso, comunidad, contexto o situación. Hernández, R., Fernández, C. y Baptista, M. (2010) El tipo de diseño del estudio es no experimental ya que no se realizara manipulación sobre las variables a analizar y transversal por qué solamente se medirán en una ocasión y en un periodo determinado para la determinación del

objetivo de estudio. En un estudio no experimental no se genera ninguna situación, sino que se observan situaciones ya existentes, no provocadas intencionalmente en la investigación por quien la realiza. En la investigación no experimental las variables independientes ocurren y no es posible manipularlas, no se tiene control directo sobre dichas variables ni se puede influir sobre ellas, porque ya sucedieron, al igual que sus efectos. Hernández, R., Fernández, C. y Baptista, M. (2010) Los diseños de investigación transaccional o transversal recolectan datos en un solo momento, en un tiempo único. Su propósito es describir variables y analizar su incidencia e interrelación en un momento dado. Es como tomar una fotografía de algo que sucede. Hernández, R., Fernández, C. y Baptista, M. (2010)

Determinación del tamaño de la muestra: De acuerdo con Hernández, R., Fernández, C. y Baptista, M. (2010) en la mayoría de los estudios se utilizan muestras para obtener información de la población o universo, esto debido a una economía de tiempo y recursos y, definen la muestra como un subgrupo representativo de la población. Existen dos tipos de muestras, la probabilística y la no probabilística, la diferencia entre ambas es que en la primera todos los elementos de la población tienen la misma probabilidad de ser elegidos y para los resultados de los estudios que utilizan este tipo de muestras permite la generalización de las características de la población, mientras que en las muestras no probabilísticas. Los autores mencionan que la elección de los elementos no depende de la probabilidad, sino de causas relacionadas con las características de la población o de quién hace la muestra. Hernández, R., Fernández, C. y Baptista, M. (2010) La fórmula utilizada para determinar el tamaño de la muestra es la siguiente:

$$n = \frac{N * Z_{\alpha}^2 * p * q}{d^2 * (N - 1) + Z_{\alpha}^2 * p * q}$$

Al momento de reemplazar la formula con nuestros valores de estudio, está determinada de la siguiente manera: $n = (1,498) (1.96)^2 (0.5 (1 - 0.05)) / .03^2 (1,498 - 1) + (1.96^2 (0.05 (0.95))) =$
Por lo tanto el tamaño de la muestra es de 179

Población

Población o universo Conjunto de todos los casos que concuerdan con determinadas especificaciones. Es preferible entonces establecer con claridad las características de la población, con la finalidad de delimitar cuáles serán los parámetros muestrales. Hernández, R., Fernández, C. y Baptista, M. (2010) La población a estudiar son los 1498 alumnos que actualmente están inscritos en la Escuela Superior de Agricultura del Valle del Fuerte en el periodo 2014-2015. Nuestra población comprende a todos los alumnos pertenecientes de cada semestre desde el primer semestre hasta el noveno semestre.

Tamaño Muestra- Piloto

Como parte del proceso para el desarrollo de la encuesta del estudio, se realizó una prueba piloto de un primer instrumento, el cual consta de 26 ítems los cuales se acompañan de una escala de Likert para recoger las percepciones de los alumnos. Se tomó una muestra para el piloto del instrumento de 36 alumnos de la población, donde serán categorizados por cada semestre, en este caso 7 alumnos por semestre. Posteriormente para la continuidad del estudio se tomara una muestra representativa de la población con un promedio de 179 cuestionarios a aplicar. La elección de la muestra es probabilística. Las muestras probabilísticas son aquellos subgrupos de la población en el que todos los elementos de ésta tienen la misma posibilidad de ser elegidos. Hernández, R., Fernández, C. y Baptista, M. (2010)

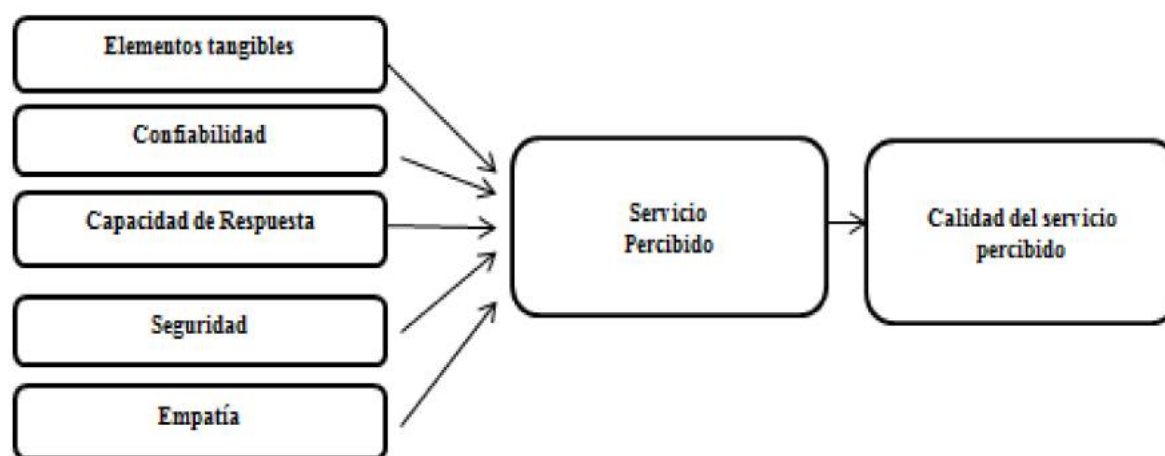
Descripción de la muestra: La presente investigación consta de una muestra piloto la cual se aplica de 36 cuestionarios que se aplicarán a los alumnos, dichos cuestionarios se categorizaran de acuerdo al semestre

de los alumnos, como anteriormente se mencionó 4 alumnos por semestre partiendo de los 9 semestres que cursan los alumnos en la licenciatura.

Instrumento de medición: El objetivo del instrumento de este estudio es obtener datos para conocer el nivel actual de satisfacción de los usuarios sobre el servicio brindado por el departamento de servicios escolares de la ESAVF. Se describirá en este apartado el diseño y estructura del instrumento de medición que se utilizará para recabar la información del estudio. De los 22 ítems de la escala SERVPERF se tomaron todos éstos para el diseño del instrumento adecuándolos a la obtención de los objetivos de la presente investigación, además se tomó en cuenta la extensión del cuestionario anexándole 4 ítems más.

Modelo SERVPERF Cronin y Taylor (1992): Este modelo Servperf, se basa únicamente en el desempeño de quien brinda el servicio y de quien lo recibe. Es considerado una de las mejores alternativas para medir la calidad del servicio. El instrumento se desarrolló a partir de los 22 ítems dedicados a evaluar la percepción en el modelo Servqual. Su fortaleza radica en que explica mejor la varianza total en la medida de la calidad del servicio; además, posee mejores propiedades psicométricas, en términos de validez de constructo y eficacia operacional. Cronin y Taylor, 1992; Parasuraman, Zeithaml, 1994 citado en Otálora, M. L., & Orejuela, A. R. (2007).

Figura 1: Modelo Servperf, Cronin Y Taylor (1992)



Esta figura muestra el modelo Servperf. Elaboración propia, a partir de Cronin y Taylor, 1992; Parasuraman, Zeithaml, 1994 citado en Otálora, M. L., & Orejuela, A. R. (2007)

Procedimiento Para la Aplicación del Instrumento

Se realizó una prueba piloto del cuestionario, la cual se aplicó a 36 alumnos. Con el pilotaje se pretendió realizar modificaciones al diseño del instrumento, ya sea eliminar o modificar ítems del cuestionario, esto con la finalidad de lograr un equilibrio a cada dimensión de la variable a analizar. La aplicación de los cuestionarios se realizó auto administrativo-individual, ya que estos fueron entregados directamente a los alumnos y ellos responderán a cada ítem individualmente. Los autores Hernández, R., Fernández, C. y Baptista, M. (2010) indican con esto que “No hay intermediarios y las respuestas las marcan ellos”. Los cuestionarios se aplicaron de manera personal a cada uno de los participantes en material físico. Se obtuvo un aproximado de 10 minutos para la contestación del instrumento.

Tabla 1: Operacionalización de las Variables

Dimensiones	Concepto	Operacionalización	Ítems	Definición
Bienes tangibles	Incluye la evidencia física del servicio como por ejemplo, las instalaciones en donde se llevan a cabo las entrevistas de selección, las herramientas con que se cuenta para facilitar la ejecución del proceso que pueden incluir alianzas con bolsas de empleo, bases de datos y publicaciones. De igual forma, incluye la presentación personal de quienes participan en la entrega del servicio de selección.	Percepciones	ET1 a ET5	La apariencia física de las instalaciones, los equipos de cómputo, el personal y materiales de comunicación.
Confiabilidad	Hace referencia a la consistencia, estabilidad y predictibilidad en el desempeño. Es decir que al momento de solicitar un proceso de selección se entrega un servicio correcto desde la primera vez.	Percepciones	C6 a C12	Habilidad para ejecutar el servicio prometido de forma amable y cuidadosa.
Capacidad de respuesta	Corresponde al deseo o la capacidad para estar listo al momento de brindar el servicio y por lo tanto, proveer un pronto servicio. Para el servicio de selección hace referencia a la capacidad para responder de manera inmediata ante una requisición, logrando que el candidato sea seleccionado dentro del tiempo acordado.	Percepciones	CR13 a CR17	Disposición y voluntad del personal del departamento para ayudar al estudiante y proporcionar el servicio.
Seguridad	Es estar libre de riesgo, peligro o duda. Involucra la seguridad física, así como la capacidad de mantener las transacciones bajo estricta confidencialidad.	Percepciones	S18 a S21	Conocimientos y atención mostrados por el personal del departamento y sus habilidades para inspirar confianza.
Empatía	Es el conocimiento del usuario y sus necesidades. Implica que las personas responsables de proveer el servicio de selección deben conocer a fondo sus tareas. Se debe brindar atención personalizada a cada cliente, que permita el reconocimiento específico de las necesidades de cada uno.	Percepciones	E22 a E26	Cuidado y atención ofrecida a los estudiantes.

Esta tabla muestra la operacionalización de las dimensiones del modelo Servperf, Elaboración propia, basado en Llanos C. y Mena J. (2012).

Proceso de Validez

La validación del instrumento de medición, se dio a partir de la aportación de la opinión de expertos en el tema, en el presente trabajo se acudió a maestros de la Universidad Autónoma de Baja California que revisan la congruencia de las preguntas y la validez de las mismas asimismo a maestros pertenecientes a dependencias de la Universidad Autónoma de Sinaloa, tras recibir sus comentarios y observaciones se realizaron ciertos cambios pertinentes a los cuestionarios para la mejoría del instrumento, y así contar con la aprobación de los expertos y recibir el consentimiento de la utilización del instrumento de medición para su aplicación en el objeto de estudio. Par asegurar que el proceso de validez fuese correcto, se analizaron los datos recabados con la validación de Lawshe, tomando como dato correcto únicamente las preguntas del instrumento que los expertos señalaron como ítems fundamentales. Para cada uno de los ítems mediante las ecuaciones Lawshe en Tristán (2008) determina que los ítems son aceptables cuando su CVR' es igual o mayor de .58.

$$CVI = \frac{\sum_{i=1}^M CRV_i}{M}$$

Donde,

CVR_i = Razón de Validez de Contenido de los ítems aceptables de acuerdo con el criterio de Lawshe.

M = Total de ítems aceptables en la prueba Los resultados de la muestra piloto fueron de: **0.80769231**

Fiabilidad del Instrumento

Se utilizó el alfa de Cronbach para analizar la confiabilidad del instrumento de medición dentro del programa SPSS 21.0, utilizado en la recolección de datos. De acuerdo con Coolican (2005) es el estadístico más utilizado para calcular la confiabilidad de una prueba. El autor nos dice que es el alfa equivalente al

promedio de todos los valores posibles de confiabilidad derivados de división por mitades que se podrían estimar a partir del conjunto de datos; por tanto, la confiabilidad se representa por medio de valores alfa alrededor de 0.75 y hasta 1. A continuación se muestran los resultados obtenidos de alfa de Cronbach para cada una de las variables que se estudian.

Tabla 2: Estadísticos de Fiabilidad Por Cada Variable

Variables	Número de Ítems	Alpha de Cronbach	Nivel de Confiabilidad
Elementos tangibles	5	0.837	Alto
Confiabilidad	7	0.833	Alto
Capacidad de respuesta	5	0.870	Alto
Seguridad	4	0.702	Bueno
Empatía	5	0.849	Alto

Esta tabla muestra los estadísticos de fiabilidad de cada una de las dimensiones del modelo Servperf de Cronin y Taylor, 1992. Fuente: Elaboración propia.

Los dominios del cuestionario obtuvieron coeficientes de confiabilidad ubicados en las categorías de buenas y altas en base a Hernández, R., Fernández, C. y Baptista, M. (2010). Al interpretar los valores obtenidos en cada variable, podemos identificar que la mayoría de los ítems de las dimensiones cuentan con lo necesario para la obtención de un índice de mayor confiabilidad en el instrumento. Cuando se tomaron en conjunto los resultados del cuestionario nos dio por resultado lo siguiente:

Tabla 3: Estadísticos de Fiabilidad

Alfa de Cronbach	N de Elementos
.949	26

Esta tabla muestra los estadísticos de fiabilidad de todas las variables en su conjunto indicando que nuestro Alpha de Cronbach cuenta con un alto grado de confiabilidad. Fuente: Elaboración propia.

De acuerdo con De Pelekais, C., et al (2007) el valor de Alpha de Cronbach de nuestro instrumento que es de .949 es de alta magnitud por lo que nos indica que el instrumento de medición cuenta con gran confiabilidad para la obtención de los objetivos del estudio, y que este a su vez es aceptable para su uso.

CONCLUSIONES

Se puede concluir que, en esta investigación se cuenta con una herramienta confiable para estudiar la percepción de los alumnos del servicio ofrecido por el departamento de servicios escolares. Se analizaron las dimensiones de: elementos tangibles, responsabilidad, confiabilidad, seguridad y empatía. Al realizar el cuestionario para poder describir la percepción de los alumnos, se obtuvo un índice de confiabilidad aceptable de acuerdo a la literatura revisada. Se observó que utilizando el modelo propuesto y modificado por Cronin y Taylor (1992), al adaptarse con el sujeto de estudio, se adapta y logra tener una efectiva validez, se pudo observar que las cinco dimensiones cuentan con un nivel de confiabilidad aceptable lo que indica que el instrumento cuenta con la validez necesaria para poder proceder con el estudio.

Limitaciones

Como limitaciones para el estudio tenemos que el instrumento fue validado y desarrollado para un departamento de servicios escolares en particular con distintas características a otros, por ello al momento de hacer uso de él, será necesario adaptar el cuestionario al contexto, es importante evaluar cada una de las dimensiones para que éstas sean las adecuadas para futuras investigaciones.

ANEXO FOLIO # CUESTIONARIO: PERCEPCIÓN DEL SERVICIO

Este cuestionario solicita información general sobre su percepción acerca de la satisfacción en los servicios que presta el departamento de servicios escolares de la Escuela Superior de Agricultura del Valle del Fuerte. La información proporcionada es totalmente anónima y se mantendrá una absoluta confidencialidad sobre la misma. Este instrumento forma parte de una investigación base para el desarrollo de sistemas de mejora continua, por lo que le agradecemos su valioso tiempo e información.

Instrucciones generales: Todos los espacios sin llenar serán considerados como nulos.

INFORMACIÓN GENERAL

Edad: _____

*Marque con una ☒ aquella respuesta que creas conveniente

Semestre		Total- Mente En Desacuer- do	En Desacu- erdo	Ni En Acuerdo, Ni En Desacuerdo	de Acuerd o	Total- Mente de acuerdo
Primer semestre	Quinto Semestre					
Segundo semestre	Sexto semestre					
Tercer semestre	Séptimo semestre					
Cuarto semestre	Octavo semestre					
	Noveno semestre					

ET1.- ¿El departamento cuenta con equipo de cómputo funcional que favorezca la rápida solución a las peticiones o necesidades de los estudiantes? ET2.- ¿Las instalaciones físicas del departamento son adecuadas (tienen algún deterioro que pongan en riesgo documentación, expedientes, entre otros)? ET3.- ¿El personal del departamento tiene adecuada apariencia (uniforme distintivo y apariencia presentable)? ET4.- ¿Si se le presenta un problema o necesita ayuda el personal del departamento le ayuda a resolverlo inmediatamente? ET5.- ¿Los elementos materiales (folletos, reportes y carteles) contienen información clara y precisa? C6.- ¿El personal del departamento está atento a sus necesidades? C7.- ¿Cuándo el personal del departamento promete hacer algo en cierto tiempo, lo cumple? C8.- ¿Cuándo usted tiene un problema en la Universidad, donde el departamento es quien forma parte de la solución, el personal muestra interés en solucionárselo? C9.- ¿El personal del departamento realiza bien el servicio a la primera vez? C10.- ¿El personal del departamento mantiene sus trámites sin errores? C11.- ¿Hace uso del buzón de quejas y sugerencias? C12.- ¿Usted considera que es tomada en cuenta la opinión de los usuarios mediante el uso del buzón? CR13.- ¿El personal del departamento le indica paso a paso el desarrollo de los trámites y/o servicios? CR14.- ¿El personal del departamento le ofrece un servicio puntual y actúa en un tiempo razonable? CR15.- ¿El personal del departamento se muestra dispuesto a ayudarlo? CR16.- ¿El personal del departamento se muestra motivado a ayudarlo? CR17.- ¿El personal se encuentra disponible para atenderle al momento de solicitar un servicio y/o trámite en el departamento? S18.- ¿El comportamiento del personal del departamento le inspira confianza? S19.- ¿Cuando acude al departamento a realizar un trámite, usted se siente seguro? P20.- ¿El personal del departamento es amable con usted?					
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<p>S21.- ¿El personal está capacitado para para responder a sus preguntas?</p> <p>E22.- ¿El personal del departamento se muestra siempre con una actitud positiva en servir a quien se lo solicite?</p> <p>E23.- ¿El personal del departamento se muestra siempre con una actitud amable e interesado en servir a quien se lo solicite?</p> <p>E24.- ¿Considera que el departamento tiene horarios de trabajo adecuados para todas las partes interesadas (turno matutino y turno vespertino)?</p> <p>E25.- ¿El departamento cuenta con personal que le ofrece una atención personalizada?</p> <p>E26.- ¿El personal del departamento comprende las necesidades de las partes interesadas?</p>	
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PUBLICIDAD EN DISPOSITIVOS MÓVILES: ¿CÓMO MEDIR LA EFICIENCIA DE ESTA HERRAMIENTA DE MARKETING?

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RESUMEN

La publicidad conforma hoy por hoy, una de las herramientas de la promoción que más se ha adaptado a esta nueva realidad, dando pasos agigantados al convertirse en una publicidad ya no unidireccional sino más bien una publicidad conversada, es decir una en donde las empresas reciben retroalimentación sobre sus esfuerzos comunicacionales. El presente estudio, parte de la necesidad de saber hasta dónde han llegado los bríos de la publicidad en dispositivos móviles en nuestro contexto y como esto afecta o beneficia a los consumidores de los productos y servicios publicitados. Se entrevistaron a 375 estudiantes de la Universidad Autónoma de Aguascalientes, los resultados de la presente investigación apuntan hacia un conocimiento amplio de esta nueva forma de comunicación de marketing; por lo tanto, una estrategia de publicidad móvil en la actualidad es acertada tomando en cuenta los niveles de exposición de la marca en este medio para que no se convierta en una medida contraproducente para el crecimiento de la empresa.

PALABRAS CLAVES: Comunicación, Publicidad, Estrategias, Dispositivos Móviles, Productos

MOBIL DEVICE PUBLICITY: HOW TO MEASURE THE EFFICIENCY OF THIS MARKETING TOOL

ABSTRACT

Nowadays, publicity is made up of one of the most adapted production tools for this new reality, giving a giant step forward to change into not a one directional publicity but a conversed one, which is where the businesses receive feedback about their communication efforts. The present study is part of a need to know how far the verves of publicity on Mobil devices in our context have gotten and how this has affected or benefited publicity's product and service consumers. 375 students of the Universidad Autónoma de Aguascalientes were interviewed. The result of the present investigation points to an extensive knowledge of this new form of marketing communication: therefore, a Mobil publicity strategy is actually suitable taking into account the levels of the brand's exposure in this medium so that it doesn't turn counterproductive for the business' growth.

JEL: M1, M31

KEYWORDS: Communication, Publicity, Strategies, Mobil Devices, Products

INTRODUCCIÓN

La comunicación empresarial en general, y la publicidad en particular, está en la necesidad de enfoques más específicos y efectivos (Feijóo-González, *et al.*, 2010). El nuevo siglo presenta grandes retos para publicidad móvil y sus características diferenciales, incluyendo el papel de la publicidad contextual y la relación personalizada con los dispositivos móviles (Feijóo-González, *et al.*, 2010). Es importante analizar el potencial futuro de esta herramienta de marketing, identificando las fuerzas económicas, tecnológicas y

sociales que dan forma a la publicidad móvil en el corto y mediano plazo (Kotler, 2008). La creciente importancia de la publicidad móvil entre los jóvenes ha sido un tema popular entre los investigadores de la industria y los académicos de todo el mundo (Castells *et al.*, 2004), por lo cual es de suma importancia que la Universidad Autónoma de Aguascalientes se mantenga a la vanguardia en sus investigaciones y ofrezca a la comunidad empresarial al igual que a los compañeros académicos productos de interés para la toma de decisiones más acertada en este ámbito.

La publicidad móvil se está preparando para ser una herramienta de gran éxito para las empresas, pero los investigadores y profesionales deben entender cómo medir la eficacia de esta forma de publicidad, especialmente los factores que impulsan a las empresas a utilizarla (Kyun *et al.*, 2008). La siguiente investigación está organizada de la siguiente forma en un primer apartado se encuentra la revisión de la literatura, seguida de la metodología, objetivos de la investigación planteamiento de las hipótesis, elaboración del cuestionario, análisis de datos para poder establecer los resultados de la investigación para finalizar con las conclusiones, limitaciones y las recomendaciones gerenciales obtenidas durante la prueba de hipótesis y la revisión de la literatura que se muestra a continuación.

REVISIÓN LITERARIA

Según Estrada *et al.* (2008) con respecto a la credibilidad de la publicidad (nivel de experiencia y confianza que los consumidores atribuyen a la fuente del mensaje), ésta aparece correlacionada positivamente con la probabilidad de aceptación del mensaje (Briñol, Petty y Tormala, 2004). Para poder aceptar un mensaje, es fundamental poseer alguna percepción previa sobre la marca que se ha de anunciar o de igual modo contar con información basta sobre la marca (Dinnie 2004). Un elevado valor visual de los estímulos publicitarios producirá, posiblemente, una transferencia de agrado del anuncio hacia la marca (Mitchell y Olson, 1981). Los anunciantes o publicistas necesitan entender las razones por las cuales a los consumidores no les gustan algunos anuncios en particular (Alwit y Prabhaker, 1994). Un anuncio simpático se asocia con actitudes favorables hacia la marca y se incrementa la capacidad de persuasión (Biel y Bridgwater, 1990; y Walker y Dubitsky, 1994).

La relación entre la cultura y el comportamiento del consumidor es bien reconocida como influyente en la formación de las actitudes de los consumidores (De Mooij, 2003). La importancia de la actitud hacia la publicidad es en relación con estímulos cognitivos y afectivos (Mitchell y Olson, 1981; MacKenzie, 1986). Las actitudes hacia la publicidad se definen como una predisposición para responder de una manera favorable o desfavorable a un estímulo de una publicidad en particular durante una determinada ocasión de exposición (MacKenzie, 1986). Una nueva tendencia de las estrategias de marketing es a través del celular (Karjaluo, 2004). El teléfono móvil se ha convertido recientemente en un canal nuevo y potencial para las comunicaciones de marketing, atrayendo un enorme interés tanto de los vendedores y los consumidores para el marketing móvil (Karjaluo, 2004). Las marcas que emplean campañas de marketing móvil son generalmente percibidas como innovadoras y de alta tecnología (Ferris, 2007).

La publicidad personalizada móvil se refiere a la adaptación de los mensajes promocionales enviados a dispositivos móviles basados en una combinación de parámetros del usuario como el perfil demográfico, la preferencia, el contexto y el contenido (Xu, 2007). La personalización en la publicidad móvil ofrece una amplia gama de beneficios para los vendedores como el mantenimiento de relaciones con los clientes (Kannan, 2001) y que influyen en las actitudes de los consumidores hacia un anuncio (Xu, 2007), incrementa la tasa de respuesta de las campañas (Barutcu, 2007) y provee un mejor desempeño a la mercadotecnia de la compañía (Vesanen, 2007). El marketing SMS es altamente aplicable para crear conciencia de marca, y las empresas ahora están utilizando un grado mayor de publicidad de mensajes de texto en lugar de otras herramientas de marketing directo (Dickinger, 2004; y Kavasslis, 2003). La lealtad de la marca se refiere a la tendencia de ser fieles a una marca focal, lo que se demuestra por la intención de compra de la marca como primera elección (Yoo y Donthu, 2001). Rettie (2005) analizó la aceptación de

26 diferentes campañas de marketing de mensajes de texto y encontró que el 89% de los encuestados lee los mensajes, 31% respondió de alguna manera y 5% transmitió el mensaje a algún amigo, por otra parte, 36% indicó que eran más propensos a comprar una marca después de recibir un mensaje promocional.

METODOLOGÍA

Objetivos

El presente proyecto busca realizar un verdadero estudio del consumidor en un área específica como lo es la publicidad, para ello se pretende: Identificar las características que influyen positivamente en la actitud hacia la publicidad móvil y el nivel de irritación que afecta negativamente. Identificar las características que influyen positivamente en la intención de compra del producto presentado a través de la publicidad móvil y el nivel de irritación que afecta negativamente. Identificar las características que afectan de manera positiva al valor de la publicidad móvil y el nivel de irritación que afecta negativamente.

Determinación de la Hipótesis

De acuerdo al marco teórico anterior, es posible establecer el siguiente compendio de hipótesis:

H1: Las características de la publicidad influyen positivamente en la actitud hacia la publicidad recibida en dispositivos móviles.

H2: La publicidad móvil afecta la intención de compra de productos y servicios presentados.

H3: Los usuarios de dispositivos móviles dan mayor valor a la publicidad móvil que a la de otros vehículos publicitarios.

Muestra

Después de concretar los objetivos del estudio, se establece la muestra poblacional y se describe el proceso de selección de las variables para obtener la información necesaria para el presente estudio; por último, se explican las técnicas estadísticas a utilizar en el proceso de análisis de la información recolectada. Los apartados siguientes muestran los análisis de datos, resultados, conclusiones y aplicaciones gerenciales. El presente estudio es de tipo descriptivo puesto que muestra la situación que guarda la publicidad móvil en un grupo importante de la sociedad como son los jóvenes universitarios quienes además son los más expuestos a la publicidad móvil dada la situación que impera en su contexto. La muestra se seleccionará por medio de un muestreo aleatorio simple con un error de estimación máximo del 5% y un nivel de confiabilidad del 95%, en un universo es finito ya que de acuerdo con el portal de transparencia de la UAA, a nivel profesional existen 13,758 alumnos inscritos para el semestre enero – junio 2013 (http://www.uaa.mx/transparencia/index_estad.php). La muestra establecida conforme a la siguiente fórmula:

$$n = \frac{\sigma^2 Npq}{[e^2(N-1)] + [\sigma^2 Npq]}$$

$$n = \frac{(1.96^2)(13,758)(0.5)(0.5)}{[(0.05^2)(13,758-1)] + [(1.96^2)(0.5)(0.5)]}$$

$$n = 374.75 = 375 \text{ encuestas a recolectar}$$

En cuanto a las variables a medir para el presente estudio, la relación de las mismas queda de la siguiente manera:

Tabla 1: Medición de Conceptos

Constructo	Dimensiones	Tipo De Medición
Perfil del entrevistado	Genero Edad Estado civil Semestre al que pertenece Empleado actual	Preguntas de clasificación
Situaciones de uso de internet en dispositivos móviles	Pasando el tiempo con la familia En eventos sociales Para comunicarme con amigos Al ir de compras	Likert (5 puntos; 1 siempre ... 5 nunca)
Intención de compra de tecnología		Ordenar de acuerdo a preferencia Likert (5 puntos; 1 siempre ... 5 nunca)
Uso de la publicidad móvil		Likert (5 puntos; 1 siempre ... 5 nunca)
Actitud hacia la publicidad móvil		Likert (5 puntos; 1 siempre ... 5 nunca)

Fuente: Elaboración de los investigadores en ella se establecen los constructos, dimensiones y tipo de medición que se llevaron a cabo en las cuales nos permitió ver el perfil del entrevistado, situaciones de uso de internet, en donde usan y para que lo utilizan.

Tabla 2: Ficha Técnica de la Investigación

Universo	Comunidad Universitaria: 13,758 Unidades Muestrales.
Ámbito geográfico	Campus de la Universidad Autónoma de Aguascalientes
Tipo de estudio	Cuantitativo.
Procedimiento de muestreo	Aleatorio Simple.
Recogida de información	Encuesta.
Tamaño de muestra inicial	500 encuestas.
Tamaño de muestra final	375 encuestas válidas.
Error muestral	5 %
Nivel de confianza	95% ($\sigma = 1.96$)
Probabilidad de éxito y fracaso	0.5
Fecha de trabajo de campo	13 de abril al 24 de mayo de 2013.

Fuente: Elaborada por los autores. La ficha técnica de la investigación nos da una información rápida y detallada de la metodología que se implemento para llevar a cabo el presente estudio.

RESULTADOS

Con la intención de dar respuesta a los objetivos e hipótesis planteados anteriormente, se procede ahora al análisis de los datos obtenidos mediante el programa estadístico SPSS v. 21 con el cual se puede establecer el perfil general de la investigación mediante los análisis descriptivos básicos: Resulta evidente observar que la proporción de informantes supera a la media puesto que la misma proporción existe hoy en día en la Universidad Autónoma de Aguascalientes, pues cerca del 55% reportaron ser mujeres mientras que el resto dictó ser de género masculino. La siguiente gráfica muestra el comportamiento antes citado: La muestra de los informantes de la Universidad Autónoma de Aguascalientes está compuesta por un 45% de varones mientras que el 55% la conforman mujeres. La mayoría de las edades de las personas encuestadas se encuentra entre 17 a 21 años dado que el 67.7% de la población entrevistada contestaron encontrarse entre estas edades, le sigue un 27.2% de informantes de entre 22 y 26 años. De igual forma la población informante de la presente investigación indicó que son solteros en un 90.1% mientras que un 7.7% de la población informó estar formalmente casados. Un 40.7% de la población evaluada estudian hoy en día del 3er. y 4to. Semestre de su licenciatura, mientras que un 1.9% se encuentran estudiando 9vo. Y 10mo. Semestre. Sin duda, la situación con porcentaje más alto de uso del dispositivo móvil para navegar en internet es para comunicarse con amigos, respondiendo que 43.3% de los encuestados siempre se conectan en esta situación. Al ir de compras 30% de la población entrevistada nunca navega por internet. El 34.2%

de las personas a veces navegan en internet cuando están pasando el tiempo con la familia, y a veces el 30.4% se conecta a internet en eventos sociales.

El 32.8% de la población encuestada informó que el primer producto que comprarían sería un celular Smartphone. La computadora de escritorio es el producto con menos porcentaje que adquirirían con un 3.8%. El 31.8% de los entrevistados opinan que casi siempre la publicidad móvil de a conocer nuevos productos. El 38.8% de la población entrevistada opina que casi siempre la publicidad móvil ofrece mayor número de alternativas de productos. El 38.1% de los entrevistados comentan que a veces La publicidad móvil ayuda a realizar compras más ágilmente. El 43.3% de los encuestados informaron que la publicidad móvil es más atractiva que la publicidad en televisión. Mientras que el 35.9 % de los que participaron en el instrumento de medición mencionan que a veces La publicidad móvil es más atractiva que la publicidad en radio. El 48.7% de la población informó que sí ha descargado alguna aplicación en una tienda virtual, sin embargo el 32.4% indicó no haber realizado ninguna descarga, lo que implica mayor énfasis en este capítulo para incentivar las descargas de aplicaciones de las empresas interesadas en el desarrollo de la publicidad móvil, resulta interesante que el 1.6% no sabe lo que es una aplicación.

Un 36.5% de la población encuestada considera que a veces la publicidad móvil es una herramienta útil para el consumidor. El 44% también cree que a veces la publicidad móvil ayuda a decidir más fácilmente sobre qué productos comprar, así como el 37.9% opina que a veces genera valor a las marcas que se publicitan en estos medios. El 31.7% de las personas informan que a veces la publicidad móvil las hace sentir feliz, le sigue el 28.2% que piensan que nunca las hace sentir feliz. 37.6 % de los entrevistados reflejan que a veces La publicidad móvil me irrita fácilmente. En el mismo instrumento el 32.9% nunca disfruto de los mensajes publicitarios que recibo en su celular. 44.4% de los encuestados mencionan que a veces Las promociones que desarrolla su compañía telefónica son atractivas.

Prueba de Hipótesis.

Se muestra a continuación la prueba de hipótesis incluyendo el grupo de ítems utilizados para validar el estudio:

H1: Las características de la publicidad influyen positivamente en la actitud hacia la publicidad recibida en dispositivos móviles. A fin de dar constancia a la hipótesis referida anteriormente, se desarrolla la siguiente gráfica que muestra los valores de las medias del presente estudio:

Tabla 3: Medias de la Actitud Hacia la Publicidad

	Disfrute de los Mensajes Publicitarios Que Recibo En Mi Celular	la Publicidad Móvil Me Irrita Fácilmente	la Publicidad Móvil Me Hace Sentir Feliz	La Publicidad Móvil Es una Herramienta Útil Para Mí Como Consumidor
Media	3.76	1.70	3.55	2.54

Media global de la dimensión: 2.88. Como se puede observar en las medias anteriores, los resultados tienden a ser positivos (siempre y casi siempre), lo que permite a la investigación aceptar esta hipótesis con los beneficios de establecer criterios específicos para que las empresas de telefonía inalámbrica e internet obtengan mayores beneficios si hacen más atractiva la forma que presentan las pautas publicitarias de sus anunciantes en este vehículo. La prueba de hipótesis entonces queda como se muestra a continuación.

H1: Las Características de la Publicidad Influyen positivamente en la Actitud Hacia la Publicidad Recibida En Dispositivos Móviles: SE ACEPTA

H2: La publicidad móvil afecta la intención de compra de productos y servicios presentados
Respecto a la segunda hipótesis se puede analizar la siguiente tabla que guarda la información referente a las medias de las preguntas utilizadas para aprobar esta hipótesis:

Tabla 4: Medias de la Intención de Compra Generada Por la Publicidad Móvil

	La Publicidad Móvil da a Conocer Nuevos Productos	La Publicidad Móvil Ofrece Mayor Número de alternativas de Productos	La Publicidad Móvil Ayuda a Realizar Compras Más Ágilmente	La Publicidad Móvil Me Ayuda a Decidir Más Fácilmente Sobre Qué Producto Comprar
Media	2.13	2.30	2.56	2.89

Media global de la dimensión: 2.47. Respecto a la intención de compra que pueda generar la publicidad móvil en el colectivo informante, se puede observar que se tiene conciencia de los beneficios que tiene este formato para conocer los productos y servicios que ofertan las empresas anunciantes y que a partir de ello se puede generar una estrategia más concentrada para finalizar la venta. De tal modo, que la hipótesis número dos quedaría como se muestra a continuación:

H2: La Publicidad Móvil Afecta la Intención de Compra de Productos y Servicios Presentados: SE ACEPTA

H3: Los usuarios de dispositivos móviles dan mayor valor a la publicidad móvil que a la de otros vehículos publicitarios.

A fin de dar constancia a la hipótesis referida anteriormente, se desarrolla la siguiente gráfica que muestra los valores de las medias del presente estudio:

Tabla 5: Medias del Valor de la Publicidad Sobre la de Otros Vehículos Publicitarios

	La Publicidad Móvil Genera Valor a las Marcas Que Se Publicitan En Estos Medios	La Publicidad Móvil Es Más Atractiva Que la Publicidad En Tv	La Publicidad Móvil Es Más Atractiva Que la Publicidad En Radio
Media	2.56	2.83	2.52

Media global de la dimensión: 1.97. De acuerdo a los ítems utilizados para esta prueba de media, es posible comprender que la publicidad móvil está ganando terreno ante otros vehículos publicitarios ya que sus respuestas son mayormente positivas cuando se refiere a la comparación sobre que vehículos son más atractivos para los colectivos que informaron en este proyecto, por lo tanto, la hipótesis quedaría como se describe a continuación:

H3: Los Usuarios de Dispositivos Móviles Dan Mayor Valor a la Publicidad Móvil Que a la de Otros Vehículos Publicitarios: SE ACEPTA

CONCLUSIONES

El estudio revela que los usuarios de tecnología móvil son cada vez más audaces y su comportamiento con el uso del internet les permite conectarse cada vez más con sus amigos desde cualquier lugar del mundo (43.3%). El 34.2% de ellos afirman que también en algunas ocasiones utilizan el internet mientras pasan el tiempo con su familia y en pocas ocasiones lo están utilizando para ir de compras aunque resulta interesante que pese al retraso tecnológico que vive México, cerca del 42% está siendo atraído a realizar compras online según los datos del presente estudio. Esto crea una oportunidad enorme para marcas y proveedores al interactuar con los consumidores durante todo el tiempo, a diferencia de lo que ocurre con la publicidad en radio, televisión o prensa. El 32% de los entrevistados han definido como su próxima compra de tecnología un *Smartphone* lo que pone de evidencia el rápido crecimiento de la población conectada al internet en los próximos años. Entendemos pues que los Smartphone se han convertido en una herramienta de compra indispensable, ganando además la popularidad como un canal de compra viable por la información accesible que se tiene al momento de acudir a los centros comerciales o bien al comprar en línea. La publicidad móvil resulto eficiente como medio de información previo a la compra al determinar qué: 62.8% de los informantes admitieron que habían sido introducidos a algo nuevo gracias al uso del internet en dispositivos móviles. 58.6% consideran que esta interacción proporciona mejores alternativas de productos. 47.1% considera que la publicidad móvil ayuda a realizar compras más ágilmente. Los informantes indican

que es mejor la publicidad móvil que la publicidad en televisión y en radio con un 34.2% y 48% respectivamente.

Las aplicaciones hoy en día juegan un papel fundamental en la vida de los Smartphone y es que sin ellas su productividad se reduciría al mínimo. En este capítulo 48.7% de los informantes indicaron que han sido influenciados para descargar una aplicación en una tienda virtual gracias a la publicidad móvil, por lo que el mercado en este renglón es atractivo y muy fructífero en los próximos meses. En el apartado de las acidules hacia la publicidad móvil se requiere de mayor esfuerzo por parte de las empresas para poder subsistir en el mercado y al ser más atractivas poder desarrollar mayor cantidad de anuncios que sean efectivos hacia el público que se dirigen. En este renglón es importante recalcar como el 48% de los informantes consideran que la publicidad móvil es una herramienta útil para ellos como consumidores, pero que solo en ocasiones (44%) les ayuda a decidir más fácilmente sobre los productos a comprar. Sin embargo, este colectivo indica en un 47.7% que este tipo de publicidad genera mayor valor a las marcas que se publicitan por este medio. Es trascendente observar como el 50.2% de los informantes no se sienten felices al recibir este tipo de publicidad al igual que 32.9% que no disfrutan el recibir este tipo de comunicación, por lo que un mejor estudio sobre el tema debería cambiar esta situación, inclusive, porque solo el 21.8% de los informantes indican que este sistema publicitario les irrita, lo que indica grandes posibilidades de crecimiento en esta herramienta de comunicación. En el último punto, las compañías de venta de telefonía e internet deberán corregir sus mensajes publicitarios ya que el 44.4% de los informantes no encuentran mayor valor a los mismos y los consideran como poco atractivos a las necesidades reales de ellos como clientes.

Limitaciones

Respecto a las limitaciones encontradas en el presente estudio, son más de carácter personal que de otro tipo; en primer lugar, la falta de los espacios adecuados para capacitar a los entrevistadores y los posibles errores generados por los niveles de confianza de la muestra son sin lugar a duda las cuestiones más demandantes para corregir en futuras investigaciones. Al respecto, es de trascendente importancia realizar una estudio más del tipo estructural que determine las causas y los efectos de la publicidad móvil ya que el presente estudio guarda estrecha relación con modelos teoricos propuestos, pero los objetivos iniciales demarcaban el interés de los investigadores en realizar solamente un estudio descriptivo por lo que se deja la posibilidad de generar mayor conocimiento científico en un futuro próximo.

Recomendaciones

La interactividad es sin lugar a duda una cuestión que hoy en día la publicidad debe incluir en sus planes de comunicación, por lo que se recomienda a los empresarios a participar más activamente en la ya denominada “publicidad conversada” para que exista la posibilidad de crear una relación perdurable entre anunciante y público. La información con la que cuenta el usuario de tecnologías con internet móvil tiene acceso a una variada gama de opiniones desde el inicio de la compra hasta el final, por lo que se debe ser más enfático en identificar posibles medios alternos a los oficiales para generar simpatía con el producto que se vende. Es decir, las empresas deberán desarrollar paralelamente estrategias en *postcats*, *blogs*, redes sociales, etc. para generar mayor simpatía entre los clientes actuales y potenciales. Las posibilidades de la publicidad móvil son extraordinarias para involucrar a la marca con el consumidor a un nivel más personal e inclusive funciona sin límites geográficos, por lo cual las empresas deberán realizar sus esfuerzos comunicacionales sin marcar ningún estereotipo y desarrollar publicidad móvil incluyente en todos los niveles. Las empresas deben ser empáticas con la creación de aplicaciones para que los usuarios creen valor al usar alguna de estas “Apps” que dan mayor sentido a los Smartphone y que personalizan a la marca a un nivel de amistad. Las compañías de telefonía e internet móvil requieren de información adecuada para la venta de sus espacios publicitarios y al igual que las páginas web, estas deberán estar al pendiente de los cambios culturales que surjan del uso del internet en diversos dispositivos móviles para que con ello se establezca una mayor relación comercial entre anunciantes y consumidores y todo ello culmine en mayor

experiencia con la marca y por ende en mayor fidelización entre clientes y anunciantes.

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LA IMAGEN CORPORATIVA COMO VALOR DE MARCA

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RESUMEN

Nos encontramos en un mundo lleno de marcas que compiten constantemente dentro de una guerra de estrategias por captar clientes, llenando nuestro espacio de anuncios con un sin número de promesas que cambiarán nuestras vidas, creando necesidades que jamás hubiéramos imaginado, donde la marca tiene más valor que el producto que se consume; es por eso que resulta de suma importancia que las empresas se preocupen por la imagen que proyectan y la percepción de los diferentes públicos que tienen, ya que estos pueden convertirse en fans leales que toman como propia la filosofía que representa la marca. Es aquí donde la imagen corporativa se ha convertido en un elemento indispensable para generar valor de marca y reforzar su identidad. A partir de esto se elabora el manual de identidad gráfica para el Instituto Tecnológico de Chihuahua contribuyendo a crear una imagen sólida y que los identifique en el entorno.

PALABRAS CLAVES: Valor de Marca, Identidad, Imagen Corporativa

ABSTRACT

We are in a world of constantly competing brands within a war of strategies to attract customers, filling our ad space with a number of promises to change our lives, creating needs than we ever imagined, where the brand has more value than the product that is consumed. This is why it is important that companies care about the image they project and the perception of the different audiences have, as for these can become loyal fans making as their own the brand's philosophy. This is where the corporate image has become indispensable to build brand value and strengthen its identity. Here is where the manual of graphic identity is made for the Instituto Tecnológico de Chihuahua helping create a strong image and identifying them in their environment.

KEYWORDS: Brand'S Value, Identity, Corporate Image

INTRODUCCIÓN

El valor de marca se define como el valor añadido que se dota a productos y servicios, se refleja en cómo piensan, sienten y actúan los consumidores respecto a la marca. Los organismos e instituciones son una marca en sí por lo que es importante tomar en cuenta la unificación de la imagen y llevarla a la práctica como parte de la comunicación interna y externa de esta manera se convierte en un valor agregado para nuestra empresa o institución. Actualmente, vivimos en un mundo tan competitivo que satura de información a los diferentes públicos que provoca pérdida de identidad no solo de quienes estamos expuestos a ella sino de la institución que se encuentra en la contienda. Se debe lograr a través de símbolos y comunicación una fuerte identidad que manifiesten asociaciones positivas y claras sobre nuestra institución. Es aquí donde la imagen corporativa se ha convertido en un elemento indispensable para generar el valor de marca de las empresas reforzando su identidad. Esta fortaleza se asocia con un alto conocimiento y nivel de familiaridad e intimidad del público con la marca.

Cuando hablamos de públicos nos referimos a todas aquellas personas o instituciones que tienen contacto con nuestra institución en cualquier momento, sean internos, externos o mixtos, los cuales deben poseer una imagen adecuada de nuestra institución ya que son los principales voceros de la marca. El Instituto Tecnológico de Chihuahua cuenta con 65 años de presencia dentro de la formación educativa del estado, a través de los cuales ha formado profesionistas de éxito que han contribuido al prestigio de la institución, sin embargo, con el paso del tiempo se ha ido descuidando la imagen y las nuevas generaciones.

REVISIÓN LITERARIA

Imagen Corporativa

La imagen corporativa es lo que una compañía quiere transmitir en un mensaje, es el conjunto de ideas que el público relaciona con nuestra empresa, siendo relacionada totalmente con la actividad de la misma, y algunos otros factores, destacando de entre ellos: la calidad en productos y servicios, atención al cliente, liquidez de la empresa, participación de mercado, distribución, rapidez y eficiencia, entre muchos otros. Esta imagen es dirigida a toda persona que guarde relación con la empresa ya sea dentro o fuera de ella, como sus empleados, inversionistas, clientes y proveedores. Siendo por esto que es de suma importancia la recepción de este mensaje, y un error muy común en el que caen las empresas es que este solo se transmite cuando la organización quiere hacerlo, y no, no es así, es por este motivo que muchas de las empresas fracasan en el control de sus comunicaciones lo que genera imágenes poco claras o erróneas de sí mismas. El público recibe continuamente mensajes transmitidos de manera intencionada y no intencionada, lo cual resta credibilidad a aquellas formas de comunicación más susceptibles de control, como las campañas de publicidad y las relaciones públicas diseñadas para crear la imagen más idónea de la organización. “La idea fundamental que subyace a cualquier programa de identidad corporativa es la que en todo lo que hace una empresa, en todo lo que tiene y en todo lo que produce debe proyectar una clara idea de lo que es y de lo que persigue”. (Wally Olins. 1984)

La percepción de los mensajes es otro punto interesante a tratar, ya que como transmitimos a clientes, proveedores, accionistas, empleados y a toda la gente relacionada de una u otra manera a la empresa, tienden a tener una perspectiva diferente por lo que se deben cuidar los detalles, y con mayor razón cuando la empresa transmite su imagen corporativa internacionalmente, ya que como es de entender las diferencias culturales crean distintas interpretaciones de la misma. Aunque se ha observado que después de la II Guerra Mundial, las culturas de los distintos países se parecen cada vez más.” El objetivo de la Imagen Corporativa es mantener la presencia de la empresa en la mente del consumidor, aumentar las ventas, crear reconocimiento y prestigio a la empresa, y que su logotipo logre respaldar campañas publicitarias, fomentar la publicidad espontánea y reducir costos de publicidad.

Componentes de la Imagen Corporativa

Dentro de la imagen corporativa existen cuatro áreas principales de actividad, producto, ambiente, comunicación, cómo se comportan las personas dentro de la empresa, entre ellas mismas y hacia los de afuera comportamiento. La imagen corporativa abarca diferentes disciplinas que pertenecen al diseño como lo son: el diseño industrial o de productos, el diseño arquitectónico y de interiores, y el diseño gráfico. Y está fuertemente relacionada con la mercadotecnia, la publicidad, las relaciones públicas y el desarrollo de los recursos humanos. Producto. Toda la compañía fabrica un producto o proporciona un servicio. Influyen factores como el desempeño y apariencia del producto, o calidad del servicio. Ambiente. Toda compañía opera en edificios, oficinas, industrias o salones de exhibición. Esto influye en la forma en que esta se percibe a sí misma. Comunicación. En algunas compañías los productos no derivan su identidad de lo que son intrínsecamente, sino el envase, la publicidad y otros aspectos promocionales que lo rodean.

Comportamiento. En las campañas que proporcionan un servicio en lugar de un producto, la imagen proviene de la forma en que la gente se comporta.

¿Qué Es un Logotipo?

Un logotipo es un grupo de letras, símbolos, abreviaturas, cifras e imágenes fundidas en solo bloque para facilitar una composición tipográfica, no es más que la firma de la compañía que se puede aplicar a todas clases de material impreso o visual. El logotipo es parte esencial de la imagen corporativa, ya que este es la representación visual, que en pocas palabras debe indicar lo que significa la empresa de manera coherente a clientes, empleados, proveedores y a toda persona que guarde relación con la empresa, ya sea dentro o fuera de ella. En mercado tan competitivo y cambiante, la imagen corporativa es parte importante para diferenciarse y posicionarse dentro de un mercado en específico, sin embargo, las empresas dejan generalmente a la imagen corporativa en un segundo plano, lo cual no debería ser así, ya que es un importante elemento para incrementar sus ventas.

Pero un logotipo, como muchos otros símbolos gráficos, tiene en sí mismo un significado muy limitado, en primer lugar la cultura del público determinara la forma en que se interprete. Un segundo factor que limita el poder del logotipo es el hecho de que un símbolo corporativo siempre debe guardar relación con un determinado contexto. Por ejemplo, el símbolo de Diana que utiliza la editorial Bloomsbury tiene un significado independiente del de la empresa. Según la mitología clásica, Diana es la diosa de la caza y de la reproducción de la Naturaleza. Bloomsbury escogió el diseño porque la idea de cazar autores y luego dar vida a sus obras parecía una imagen apropiada para una editorial. En un sentido más práctico, el arco de Diana podía transformarse en una “B” para representar el nombre de la empresa. El hecho de que los lectores conocieran o no lo que Diana representaba carecía de importancia en este caso. A través de los años, la imagen de Diana y Bloomsbury, la calidad de sus productos y los logros alcanzados por la editorial se convertirían en algo inseparable. Vemos así como la marca o logotipo de una empresa carecen de realidad propia, pero guardan relación con la experiencia y las expectativas del público.

Si una empresa quiere transmitir la imagen de que posee determinadas características o cualidades, como el ser grande y eficiente, tal imagen puede crearse mediante representaciones que sugieran tamaño y eficacia. Sin embargo, si la compañía no llega a ser grande y eficiente, se producirá una brecha entre la percepción y la realidad. La imagen corporativa no proporcionara el éxito a una mala empresa. Lo que si puede hacer es transmitir un mensaje coherente y digno de crédito sobre lo que es una empresa, o que hace y como lo hace, manteniendo un fuerte control sobre los mensajes que transmite. El uso más común de logotipos es en hojas membretadas, facturas, tarjetas de saludo, talonario de recibos y tarjetas comerciales, uniformes, embalajes, etiquetado de productos y anuncios de prensa, publicidad impresa, espectaculares, entre muchas cosas más.

METODOLOGÍA

Etapas de Diseño de la Imagen Corporativa

Etapa 1. Investigación y análisis.

Investigación, entrevistas a varias personas de la organización con el fin de determinar qué tipo de estructura y clase de estilo visual requiere la identidad de la organización.

Se realiza una recopilación de todos los elementos gráficos que utiliza la institución, la paleta de colores, papelería corporativa, entre otros.

Etapa 2. Desarrollo del concepto de diseño.

El nombre es el elemento más importante para distinguir a una organización. Los componentes de este sistema son:

Nombre principal.
Nombres secundarios, si conviene.
Símbolo principal.
Símbolos principales, si conviene.
Tipo de letra principal.
Tipos de letra secundarios.
Colores.

Se identifican los componentes con los que cuenta el Instituto Tecnológico de Chihuahua ya que estos al paso del tiempo se han ido perdiendo en las aplicaciones gráficas y la papelería de las diferentes áreas administrativas y académicas, por lo cual no existe ningún lineamiento para el uso de estos.

Etapas 3. Refinamiento del diseño: De acuerdo al logotipo patentado por el ITCH, se elaboran borradores y modificaciones las veces necesarias, finalmente se aprueban, y se realiza la vectorización del logo, se define la paleta de colores corporativos y la tipografía principal y secundaria que se utiliza en el nombre y lema de la institución, para las diferentes aplicaciones gráficas. Aprobado el diseño se hacen los ajustes necesarios hasta llegar a la ilustración final, y describir los componentes del sistema.

Etapas 4. Aplicaciones: En esta etapa se busca una flexibilidad sólida, en que el sistema visual se pueda utilizar en cualquier tipo de material, que su tamaño sea totalmente manipulable, y se pueda utilizar en diferentes aplicaciones, que sirva tanto para un informe anual para el director general, como para la promoción.

Etapas 5. El manual: Es importante que se registre, codifique y fotografíe o grabe todo material que se realice cuando se empieza con la imagen corporativa, sirviendo estas como referencias futuras. Por lo que se diseña el manual de imagen corporativa con el registro de las aplicaciones de la imagen y una guía sobre como deberá aplicarse en el futuro. Debe tratarse como un documento de trabajo diario, sujeto a cambios y modificaciones y que todas las áreas tengan acceso para evitar el mal uso de los elementos.

RESULTADOS Y CONCLUSIONES

Se presenta el manual de identidad gráfica del Instituto Tecnológico de Chihuahua (ITCH), el cual ha sido elaborado bajo los lineamientos contenidos en el manual de identidad institucional del Sistema Nacional de Educación Superior Tecnológica. El manual de identidad corporativa recoge los elementos constitutivos de la identidad visual del ITCH, tales como: las pautas de construcción, el uso de las tipografías y las aplicaciones cromáticas. Una vez elaborado el manual de Identidad Gráfica se hace la entrega del documento para su implementación y difusión a todas las áreas que utilicen dichos elementos para cualquier tipo de comunicación con el fin de proyectar una imagen visual clara y única de la institución que defina su personalidad para crear valor de marca e incrementar la identidad en los diferentes públicos. Los anexos del manual de identidad gráfica son los siguientes:

Firma Institucional. Este describe las aplicaciones de los logotipos institucionales, que cualquier aplicación gráfica debe contener, los tamaños mínimos y el orden en que deben presentarse. Tipografía. Se muestra la tipografía en sus diferentes versiones que permite unificar el sistema visual e ilustra la visión fresca del quehacer profesional. Logotipo. Describe que el significado del logotipo de la institución. Se muestra el logotipo en sus diferentes versiones. Colores corporativos. Se muestra la paleta de color con sus códigos de color para los diferentes tipos de impresión. Aplicaciones gráficas. Se muestran diferentes diseños en

donde se incluya logotipo de la institución, así como las características de cada una de las aplicaciones. La consolidación de la imagen del ITCH, necesita una atención especial a las recomendaciones expuestas en este proyecto, para garantizar una unidad de criterios en la comunicación y difusión tanto interna como externa. El manual debe ser una herramienta de que mantiene presenta la marca corporativa en todas las aplicaciones, las directrices que contiene el documento no pretende de ninguna manera, restringir la creatividad de la empresa, si no de ser una guía que abra nuevas posibilidades creativas para comunicar la esencia del ITCH. Por lo anterior es importante que, tanto en la documentación oficial como en el resto de las aplicaciones, se respeten los logotipos, colores y tipografía que establece el manual.

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RELACIÓN ENTRE LOS NIVELES DE APRENDIZAJE ORGANIZACIONAL

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RESUMEN

El presente estudio tiene como objetivo valorar el aprendizaje organizacional en tres niveles: individual, grupal y organizacional y buscar la relación que existe entre ellos así como determinar si existen diferencias significativas entre los niveles y los datos sociodemográficos de los empleados. Para ello, se obtuvo información cuantitativa de 415 personas que laboran en 8 grandes empresas de la región centro del estado de Coahuila, mediante un cuestionario estructurado y posteriormente se analizaron los datos a través del software SPSS. Uno de los hallazgos, entre otros, es que en este estudio se infiere que a mayor aprendizaje individual, mayor es el aprendizaje grupal y el organizacional y se encontró que existe diferencia significativa en cuanto al género, con los factores de aprendizaje grupal.

PALABRAS CLAVE: Aprendizaje Individual, Grupal y Organizacional

RELATIONSHIP BETWEEN LEVELS OF ORGANIZATION LEARNING

ABSTRACT

The present study aims to value the organizational learning at three levels: individual, group and organizational and find the relationship between them, as well as to determine whether there are significant differences between levels and sociodemographic data of the employees. For this purpose, quantitative information was obtained from 415 people working in 8 large businesses in the Central region of the state of Coahuila by using a structured questionnaire to analyze collected data which was processed using SPSS software. One of the findings, among others, is that this study infers that, as is the greater individual learning, so it's greater the group and organization learning and it was found that there're significant differences in gender, with the factors of group learning.

KEY WORDS: Individual, Group and Organizational Learning

INTRODUCCIÓN

Debido al intenso proceso de transformación en el que se encuentran las empresas por la competencia en los mercados, éstas se ven obligadas a potencializar y rentabilizar al máximo todos sus activos, y de una forma muy especial el activo intangible que representa la capacidad de aprender de su capital humano, para enfrentar los retos que surgen en las nuevas economías “pues el aprendizaje se considera que puede mejorar la competitividad de la empresa al ayudar y mejorar la adquisición y explotación de la información que vienen del mercado a mayor velocidad que los rivales” (Jiménez y Sanz, 2007 p.32) No existe un consenso entre los teóricos sobre los niveles y/o dimensiones en que se manifiesta el aprendizaje organizacional, pero en este estudio serán considerados el aprendizaje individual (AI) el grupal (AG) y el organizacional (AO) que distinguen Crossan, Lane y White (1999) y Castañeda y Pérez (2005). Garzón menciona que “cada uno de los niveles se ve mutuamente influido por lo que sucede en los otros niveles” (2005 p.7). Resulta de interés cuestionarse en este estudio ¿Cuáles son los factores de aprendizaje individual, grupal y

organizacional más y menos preponderantes que se manifiestan en las empresas de estudio? ¿Existen diferencias significativas entre los datos demográficos de los empleados y los niveles de aprendizaje? ¿Existe relación entre los niveles de aprendizaje? En las siguientes páginas se puede apreciar una revisión de la literatura que expone lo concerniente al aprendizaje individual, grupal y organizacional; la metodología utilizada en el estudio; posteriormente se abordan los resultados; para culminar en conclusiones, mismas que pueden desencadenar el establecimiento de políticas para favorecer el aprendizaje a todos los niveles en las empresas de estudio.

REVISIÓN DE LITERATURA

Aprendizaje Organizacional

Las definiciones de aprendizaje organizacional resultan ser muy numerosas y difieren de acuerdo al contexto, la complejidad y el nivel de análisis con que se aplica el término, concordando la mayoría de los autores en que es un proceso dinámico, como la que expone Real, Roldán y Leal: “El aprendizaje organizacional se define como un proceso dinámico de creación de conocimiento generado en el corazón de la organización a través de sus individuos y grupos” (2012, p.2). Y se requiere “de al menos tres condiciones para que ocurra: una cultura que facilite el aprendizaje, un proceso de formación y capacitación, tanto técnica como institucional, y la transferencia de información que se convierta en conocimiento” (Castañeda y Fernández, 2007, p.246)

Algunos argumentos en la literatura abordan el tema de A.O. con el impacto positivo en el desempeño de las organizaciones (Fiol y Lyles, 1985; Cardona y Calderón, 2006); otros lo relacionan como factor de competitividad (Jiménez y Sanz 2006; Miró, Leal, Cepeda y Miró 2009; Salim y Sulaiman 2011); algunos otros estudios versan sobre la influencia que tienen el clima y la cultura organizacional en el A.O. (Schein, 2000; Enríquez, 2007). El A.O. es considerado un proceso de adquisición y transferencia de conocimiento que se da en tres niveles: individual, grupal y organizacional. (Crossan, Lane y White, 1999; Castañeda y Pérez, 2005), algunos otros autores agregan un nivel más, el interorganizacional, que se da en grupos de organización corporativa, requiere de un sistema de investigación y las universidades empresariales pueden facilitar su puesta en marcha (Garzón, 2005). En la tabla 1, se exponen los niveles de aprendizaje considerados por Crossan, Lane y White (1999) apreciando en ella los procesos, insumos y resultados que se presentan en cada nivel.

Tabla 1: Niveles de Aprendizaje

Nivel	Proceso	Entrada/Salida
Individual	Intuición	Experiencias Imágenes Metáforas
	Interpretación	Lenguaje Mapas cognitivos Conversación/Diálogo
Grupal	Integración	Comprensiones compartidas Ajuste mutuo Sistemas interactivos
Organizacional	Institucionalización	Rutinas Sistemas de diagnóstico Reglas y procedimientos

En esta tabla se observan los procesos y la entrada y salida, en cada uno de los niveles. Fuente: Crossan, Lane y White (1999).

Aprendizaje Grupal

Argote, Gruenfeld y Naquin (2001) definen el A.G. como el conjunto de actividades por las cuales los individuos adquieren, comparten y combinan conocimiento a través de experimentar con otros, mientras que para Edmonson, Dillon y Roloff (1999) es un proceso continuo de acción y reflexión manifiesto, en miras de obtener y procesar información con la finalidad de comprender los cambios que surgen en el entorno adaptándose a ellos, y menciona como ejemplos de conducta de aprendizaje: el buscar retroalimentación, compartir información y hablar de los errores y cómo a través de esas actividades, los equipos pueden detectar cambios en el medio ambiente, mejorar la comprensión colectiva de los miembros o descubrir consecuencias inesperadas de sus acciones anteriores, así mismo León, R., Tejada, E., y Yataco M. consideran que “el interactuar en equipo permite el contraste de los modelos mentales, de las percepciones, es decir permite la apertura a la contrastación de interpretaciones del mundo real” (2014 p.85).

Aprendizaje Individual

El A.I. es “un proceso consciente o inconsciente, por el cual los individuos obtienen nuevo conocimiento procedente de la transformación de la información, que modifica sus perspectivas internas y en ocasiones su conducta, amplía sus habilidades y capacidades cognitivas, y mejora su comportamiento y los resultados de éste. (Martínez y Ruiz 2002 p.4).

La teoría de los Recursos y Capacidades

En esta teoría, Barney (1991) establece que la organización es considerada como una cantidad de recursos y capacidades percibidas como recursos tangibles, intangibles y capacidades y la estrategia competitiva debe basarse en el control y explotación de los recursos estratégicos manifestados en activos y capacidades. La premisa de la propuesta es que los recursos están distribuidos de forma heterogénea en las empresas, que los recursos marcan una diferencia en el desempeño y que las diferencias son estables con el tiempo. Menciona cuatro indicadores de los recursos de la empresa que marcan una ventaja competitiva sustentable: valioso, raro, inimitable e insustituible.

METODOLOGÍA

El tipo de estudio que se llevó a cabo es de tipo cuantitativo, descriptivo y transversal. El muestreo utilizado fue por conveniencia, técnica no probabilística. La población objeto de estudio fueron 415 empleados que laboran en 8 grandes empresas manufactureras situadas en la región centro del estado de Coahuila y que fueron encuestados a finales de 2014, considerando que las grandes empresas se constituyen de 251 empleados en adelante (INEGI, 2009). Los datos cuantitativos se procesaron a través del paquete estadístico SPSS versión 17 con la finalidad de describir cada uno de los factores que intervienen en el A.I., AG Y AO. Con el análisis de variabilidad ANOVA se determinaron las diferencias entre el género, la edad y el grado de escolaridad con cada uno de los factores. Por último se utilizó el análisis de correlación de Spearman para buscar relación entre los factores de cada nivel de aprendizaje. El instrumento utilizado fue el cuestionario sobre las dimensiones de la organización aprendiente, adaptado del instrumento “Dimensions of Learning Organization Questionnaire” (DLOQ) por Rómulo Mayorca, Vilorio y Campos (2007), para el contexto venezolano, el cual se conforma de 43 ítems medidos a través de la escala de Likert (1 a 6 de menor a mayor).

RESULTADOS

Del cuestionario aplicado a los 415 empleados que laboran en 8 grandes empresas manufactureras de la región centro del estado de Coahuila, respecto a los factores que preponderan en cada uno de los niveles, las diferencias significativas con los datos demográficos y la relación entre los niveles de aprendizaje, se exponen a continuación los resultados. De los datos demográficos de los empleados encuestados, en donde

se consideran el género, la edad y el nivel de estudios se revela lo siguiente: el género masculino representa el 83.9% y el femenino el 16.1%; el rango de edad que predomina es el de 27 a 36 años con el 40% y el nivel de estudios que prepondera es el de preparatoria con el 39.3%. Considerando las respuestas de generalmente, casi siempre y siempre como factores favorables al aprendizaje y el de nunca, muy rara vez, y ocasionalmente como desfavorables al mismo, se aprecia que de los 13 factores de aprendizaje individual, y las respuestas que eligieron en porcentaje de empleados, los porcentaje más altos favorables son: *el de que las personas invierten tiempo creando un ambiente de confianza entre ellos* con el 81.9% y *las personas se ayudan entre sí en el proceso de aprendizaje* con el 80.0%. Los factores desfavorables que mayor porcentaje obtuvieron son: *Se incentiva a la gente a que pregunte “¿Por qué?” sin importar el puesto dentro de la organización* con un 34%, *cuando las personas dan su punto de vista o su opinión, también preguntan la opinión de los otros* un 31.8%.

Respecto al aprendizaje a nivel grupal, conformado por 6 factores, los más favorables son: *Igualdad en el trato grupal sin importar características personales* con un 78.3%, y *confianza en que la organización respeta sus ideas* con el 76.6%. Los factores menos favorables con mayor porcentaje son: *Generación de ideas como resultado de discusiones e información recopilada por ellos*, que se promedia un 32.9 %, y *el de libertad para adaptar metas según necesidades* con el 27.6%. Para concluir con la descripción de los factores, de los 23 correspondientes al nivel organizacional, los más favorables que se perciben son: *Los líderes brindan por lo general el apoyo en oportunidades de aprendizaje y entrenamiento* con el 78.5% y *la visión de la organización se construye considerando los diferentes niveles y grupos de trabajo* con el 77.6%. Los factores desfavorables son: *Dan a las personas opciones para elegir sus asignaciones en el trabajo* con el 33.9% y *las personas se incentivan a que piensen en una perspectiva global*, muestra el 30.6%. Para analizar los factores del cuestionario en relación a las variables demográficas se empleó el análisis de varianza ANOVA.

Los resultados mostraron que no existen diferencias significativas, entre cada factor del cuestionario de Aprendizaje y los estudios realizados, infiriendo que no importa el nivel de estudios del empleado para manifestar aprendizaje en cualquiera de los niveles. Asimismo, no existen diferencias significativas entre la edad de los empleados y los factores de aprendizaje en los 3 niveles, por lo tanto se infiere que no importa la edad de esta muestra para que se manifieste el aprendizaje. En la tabla 2, se perciben los factores de los 3 niveles de aprendizaje con el género de los empleados, en donde se aprecia que no existen diferencias significativas entre el género y el aprendizaje individual y el organizacional, pero si se muestra una relación significativa en cuanto al género y el aprendizaje grupal.

Tabla 2: Comparación de Las Medias Poblacionales de Cada Indicador del Cuestionario de Aprendizaje Por El Género del Empleado

Factores	Género	N	Media	Desviación Típica	F	Sig.
Aprendizaje Individual	Masculino	348	4.1247	.82712	2.472	.117
	Femenino	67	4.2997	.10636		
Aprendizaje Grupal	Masculino	348	4.1600	.05055	3.871	.050**
	Femenino	67	4.4080	.11655		
Aprendizaje Organizacional	Masculino	348	4.1493	.04369	2.795	.095
	Femenino	67	4.3340	.10899		

** $p < .05$. En esta tabla se reportan los valores de la población media y desviación típica por género de los empleados, así como los resultados del ANOVA y valor de significancia para cada uno de los niveles de aprendizaje organizacional. Se puede apreciar que existe diferencia significativa entre el género y el aprendizaje grupal.

Para encontrar la relación entre los niveles de aprendizaje se utilizó el análisis de correlación de Spearman, la cual se presenta en la tabla 3 y se revela la relación significativa entre los 3 niveles de aprendizaje, infiriendo que a mayor aprendizaje individual, mayor será el grupal y el organizacional y que a mayor aprendizaje grupal mayor el organizacional.

Tabla 3: Correlación Entre Variables

	A.I	A.G.	A.O.
A.I	1		
A.G	.725**	1	
A.O	.790**	.728**	1

** $p < .05$. En esta tabla se presentan los valores rho de la correlación de Spearman y su nivel de significancia, en la cual se puede observar la relación significativa entre los 3 niveles de aprendizaje.

CONCLUSIONES

En este estudio en particular, se pudieron evaluar 43 indicadores de aprendizaje a nivel individual, grupal y organizacional y llegar a la conclusión de que en los tres niveles, impera la percepción de los empleados de que en estas empresas se favorece el aprendizaje, pues los porcentajes de respuestas favorables oscilan del 66.0% al 81.9% superando en medida a los desfavorables que oscilan entre el 27.6% y el 34.0 %. La confianza, tanto a nivel individual como a nivel grupal se presenta como un factor preponderante, y a nivel organizacional destaca el que el líder brinda su apoyo en circunstancias de aprendizaje, sin embargo se revelan áreas de oportunidad en los indicadores desfavorables, en los que destacan entre otros, a nivel individual, que en cualquier puesto a las personas se les permita cuestionar, a nivel grupal considerar la oportunidad de que los empleados elijan asignaciones de trabajo y por último, a nivel organizacional, el dar importancia a las ideas que surgen de discusiones e información recopilada por los empleados. Se concluye que no importa la edad ni los estudios que tengan los empleados para que se presente el aprendizaje en cualquiera de los niveles, en cuanto al género se identifica una diferencia significativa entre éste y el aprendizaje grupal. Se revela la relación significativa entre los 3 niveles de aprendizaje, confirmando que a mayor aprendizaje individual, mayor será el grupal y el organizacional y a mayor aprendizaje grupal mayor es el organizacional.

El presente estudio muestra sus debilidades y limitaciones, pues el conocimiento no puede ser generalizado ya que la muestra utilizada fue no probabilística y solo se realizó en empresas grandes, pero se espera que desencadene el establecimiento de políticas para favorecer el aprendizaje a todos los niveles en las empresas de estudios; sirva de base a futuras investigaciones y que con este estudio se contribuya a ampliar y a dinamizar el conocimiento en el tema.

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ANÁLISIS DEL DESARROLLO DEL APRENDIZAJE EN SUS TRES NIVELES: INDIVIDUAL, GRUPAL Y ORGANIZACIONAL Y SU RELACIÓN CON LA VENTAJA COMPETITIVA PERCIBIDA DE LA EMPRESA

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RESUMEN

El desarrollo del aprendizaje organizacional es en la actualidad esencial, ya que al ser éste superior al de sus competidores puede ser utilizado estratégicamente para incidir en la ventaja competitiva de las firmas. En este estudio específicamente se analiza la relación que existe entre el aprendizaje organizacional en sus tres niveles, individual, de grupo y organizacional y de éstos con la ventaja competitiva percibida en ocho grandes empresas manufactureras de la Región Centro del Estado de Coahuila en México. La metodología empleada de enfoque cuantitativo consistió en la aplicación de un cuestionario estructurado a una muestra por conveniencia de 391 trabajadores y empleados de las empresas mencionadas; la información recabada se analizó a través del software estadístico SPSS. Los resultados encontrados revelan que el aprendizaje organizacional, en sus tres niveles, se relaciona con la ventaja competitiva percibida en las empresas en estudio.

PALABRAS CLAVE: Aprendizaje Organizacional, Ventaja Competitiva, Empresas Manufactureras

ANALYSIS OF LEARNING DEVELOPMENT IN THEIR THREE LEVELS: INDIVIDUAL, GROUP AND ORGANIZATIONAL AND ITS RELATIONSHIP WITH THE COMPETITIVE ADVANTAGE PERCEIVED OF THE COMPANY

ABSTRAC

The development of organizational learning is essential in present days, because as this is superior than its competitors can be use strategically to influence the competitive advantage of firms. This study specifically analyse the relationship between organizational learning and there are three diferent levels, individual, group and organizational and them with the competitive advantage perceived in eight big manufacturing companies of the central region of the state of Coahuila, Mexico. The methology was employed in a quantitative approach and consisted applying of a structure questionnaire to a non-probabilistic sample of 391 workers and employees of the companies mentioned before, the information collected was analysed through the stadistic software SPSS. The results show that organizational learning, at the three levels, got involve with the competitive advantage perceived of the companies in this study.

JEL: L6, J53, L61

KEYWORDS: Organizational Learning, Competitive Advantage, Manufacturing Companies

INTRODUCCIÓN

El desarrollo del aprendizaje organizacional es en la actualidad esencial, ya que al ser éste superior al de sus competidores puede ser utilizado estratégicamente para incidir en la ventaja competitiva de las firmas. El estudio del aprendizaje organizacional ha sido abordado por diversos autores en tres niveles: aprendizaje individual, aprendizaje por grupo y aprendizaje organizacional. Este estudio se realizó en ocho grandes empresas manufactureras ubicadas en la región centro de Coahuila, para conocer en sus diferentes niveles, el desarrollo del aprendizaje organizacional y establecer si el mismo apunala el desarrollo de ventajas competitivas de las firmas. El presente trabajo de investigación se ha estructurado de la siguiente manera: en la siguiente sección se presenta una revisión de la literatura relacionada con el tema del aprendizaje organizacional y la ventaja competitiva percibida. En un siguiente apartado se describe el método utilizado y en otro apartado se incluyen las características de los participantes y los resultados derivados de la información recabada. Finalmente, se presentan las conclusiones de este trabajo y las líneas de investigación futuras.

REVISIÓN LITERARIA

De acuerdo a la teoría de recursos y capacidades, se asume que la ventaja competitiva sostenible se adquiere de los recursos y capacidades de la empresa los cuales son heterogéneos (Penrose, 1959; Wernerfelt, 1984; Barney, 1991; Peteraf, 1993) y que al cumplir con las propiedades de ser valiosos, escasos y difíciles de imitar o de sustituir se convierten en recursos estratégicos de la empresa (Barney, 1991; Peteraf, 1993). En este sentido Cardona (2011) indica que una de las perspectivas en el que se ha desarrollado el estudio de la estrategia como búsqueda de la fuente de rentabilidad empresarial es la que corresponde a la organización misma y a los recursos y capacidades en los que se basa el logro de ventajas competitivas, sostenibles de largo plazo, conocida como la teoría de la visión de la empresa basada en recursos ó Resource Based View-RBV. Por su parte Cardona (2006) suma a la teoría de recursos y capacidades el enfoque basado en competencias situando a los factores internos de la organización, especialmente los intangibles como determinantes del desempeño y Ndofor, Sirmon, y He (2011) indican que al actualizar, a partir de los conocimientos disponibles, las competencias y desplegarlas a través de estrategias competitiva, las empresas obtienen ventaja competitiva de sus recursos.

Aprendizaje Organizacional

El aprendizaje organizacional es abordado por Cardona (2006) desde el enfoque de recursos y capacidades, dándole un papel estratégico dentro de las organizaciones, al hacerlo responsable de la serie de transformaciones que se pueden hacer en los recursos estándar para desarrollar capacidades distintivas, y por Camisón (2002) quien lo considera fundamental para la organización ya que permite generar nuevas competencias y responder consistentemente a los cambios del entorno y por tanto, el poder mantener a través del tiempo la ventaja competitiva. En este estudio se asume dicho enfoque. Mayorca, Ramírez, Vilorio y Campos (2007), adaptaron un cuestionario de Watkins y Marsick (1997) al contexto venezolano y lo validaron y confirmaron su confiabilidad quedando conformado de seis dimensiones Aprendizaje Continuo, Aprendizaje en Equipo, Sistema Integrado, Investigación y Diálogo, *Empowerment* y Dirección Estratégica que a su vez se dividen en tres niveles: aprendizaje a nivel individual, aprendizaje a nivel de equipo o grupo y el tercero corresponde al nivel aprendizaje organizacional. En este estudio se adopta este cuestionario para medir el aprendizaje organizacional.

Ventaja Competitiva

Grant (1996) sitúa a los factores internos de la organización, especialmente los intangibles, como determinantes del desempeño para dar lugar a ventajas competitivas y rentas sostenibles a largo plazo, refiriéndose a las competencias distintivas, e indica también que las ventajas competitivas están

fundamentadas especialmente en la capacidad de transferir el conocimiento, es decir, en el aprendizaje organizacional. Por su parte Maynez, Cavazos, Torres y Escobedo (2013) y Maynez y Cavazos (2012) realizaron estudios que se desarrollaron en empresas participantes en las industrias automotriz, médica, eléctrica, computación, de telecomunicaciones y otras, ubicadas en Ciudad Juárez, Chih., y en la ciudad de Chihuahua, Chih., México, comprobando el desempeño operativo percibido influye en la ventaja competitiva percibida. Utilizaron los siguientes indicadores para medir la ventaja competitiva percibida: rentabilidad económica, crecimiento de las ventas, participación de mercado, crecimiento de la empresa, productividad laboral y satisfacción del cliente. En este trabajo se utilizarán los indicadores de Maynez *et al.* (2013) y Maynez y Cavazos (2012).

METODOLOGÍA

Derivada de la revisión bibliográfica efectuada para el presente estudio se plantean las siguientes hipótesis:

H₁: Los tres niveles de aprendizaje organizacional se relacionan directa, positiva y significativamente entre si en las grandes empresas manufactureras en la región centro del estado de Coahuila.

H₂: Los tres niveles de aprendizaje organizacional se relacionan directa, positiva y significativamente con la ventaja competitiva percibida en las grandes empresas manufactureras en la región centro del estado de Coahuila.

La estrategia metodológica para la comprobación de las hipótesis propuestas se basó en un estudio cuantitativo, transversal, descriptivo y correlacional para lo cual se utilizó el método de encuesta, aplicada mediante un cuestionario estructurado adaptado de Mayorca *et al.* (2007) y Maynez *et al.* (2013), auto administrado a 391 respondientes de las ocho grandes empresas manufactureras de la región centro del estado de Coahuila. La medición de la variable aprendizaje organizacional se realizó en tres niveles, individual, por grupos y organizacional. El primer nivel individual incluyó trece indicadores, el segundo por grupo se compuso de seis indicadores y el tercer nivel de aprendizaje organizacional incluyó 24 indicadores y la medición de la ventaja competitiva se realizó mediante ocho indicadores. Los tres niveles de aprendizaje organizacional se midieron con una escala de Likert con valores numéricos discretos de 1 a 6, que a su vez está asociado a una escala cualitativa donde 1 significa nunca, 2 rara vez, 3 pocas veces, 4 algunas veces, 5 casi siempre y 6 que significa siempre; la ventaja competitiva percibida se midió también con escala de Likert con valores numéricos discretos de 1 a 6, pero en donde 1 es muy por debajo de la competencia, 2 por debajo de la competencia, 3 parcialmente abajo, 4 parcialmente arriba, 5 mejor que la competencia y 6 muy superior a la competencia. Para medir la relación entre los tres niveles del aprendizaje organizacional y entre cada uno de ellos y la ventaja competitiva percibida de las empresas en estudio, se calculó el coeficiente de correlación *Rho de Spearman*.

RESULTADOS

Las características de los empleados y trabajadores encuestados muestran una mediana en edad de 30 años con una edad mínima de 17 y una máxima de 65 años, el 35.5% son empleados y el 64.5% son trabajadores; el 83% corresponde al género masculino y el resto al femenino. Los hallazgos relacionados con el desarrollo del aprendizaje organizacional individual en las empresas manufactureras indican como más alto el valor de cinco, en el que reconocen que casi siempre las personas identifican las habilidades requeridas para las tareas futuras, se ayudan entre sí en el proceso de aprendizaje, están dispuestas a una realimentación honesta entre unos y otros, invierten tiempo creando un ambiente de confianza entre ellos y se tratan a las personas con respeto. Los resultados encontrados sobre el aprendizaje organizacional por grupo reportan como más alto el valor de cinco, en el que en tres indicadores reconocen que casi siempre en los equipos/grupos a los miembros se les trata como iguales, sin importar el puesto, la cultura, u otras diferencias; las dinámicas de grupo se centran tanto en la tarea del grupo, así como en la relación de trabajo entre sus miembros y los

equipos/grupos perciben las ideas generales como resultado de sus discusiones grupales y por la información recogida por ellos.

Respecto al aprendizaje organizacional los resultados muestran con valores más altos ocho indicadores de los 24, en el que reconocen que en la organización casi siempre en la organización utiliza una comunicación fluida y con intercambio de ideas a través de diferentes medios como sistemas de sugerencias, permite a la gente conseguir la información que necesite en cualquier momento rápida y fácilmente, ofrece cursos de adiestramiento para todos los empleados, se evalúan los resultados del entrenamiento en función del tiempo y de los recursos invertidos en él, hace reconocimiento a las personas que son proactivas, Incentiva a las personas a que piensen con una perspectiva global y también casi siempre los líderes generalmente brindan el apoyo necesario por las oportunidades de aprendizaje y entrenamiento y buscan continuamente oportunidades de aprendizaje tanto para ellos, así como para sus empleados. El indicador más alto de la ventaja competitiva percibida por los trabajadores de la industria manufacturera es el de satisfacción al cliente evaluado con seis, mucho mejor que la competencia, en los otros indicadores resultaron en todos los casos con moda de cinco siendo calificados como mejor que la competencia. Para la correlación entre los tres niveles de aprendizaje organizacional, se encontró que todas las correlaciones son positivas y significativas a un nivel de confianza del 99%, por tanto los resultados permiten confirmar la H₁:

Los tres niveles de aprendizaje organizacional se relacionan directa, positiva y significativamente entre si en las grandes empresas manufactureras en la región centro del estado de Coahuila. Se encontró también que existe una correlación significativa a un nivel de confianza del 99% entre la ventaja competitiva percibida y los tres niveles de aprendizaje organizacional lo que permite confirmar la H₂: Los tres niveles de aprendizaje organizacional se relacionan directa, positiva y significativamente con la ventaja competitiva percibida en las grandes empresas manufactureras en la región centro del estado de Coahuila. Este resultado es congruente con lo encontrado por Cardona (2006) quien confirmó que niveles altos de aprendizaje organizacional influyen en el rendimiento percibido de la empresa; así como con Grant (1996) quien indica que las ventajas competitivas están fundamentadas especialmente en la capacidad de transferir el conocimiento, es decir, en el aprendizaje organizacional.

CONCLUSIONES

El desarrollo del aprendizaje organizacional dentro de las empresas es fundamental, por tanto resulta de vital importancia impulsarlo en los tres niveles, individual, por grupo y organizacional, de tal manera, que pueda ser utilizado para desarrollar las ventajas competitivas de la organización, lo que influye de manera positiva en los resultados de las empresas. Como línea de investigación futura se plantea el realizar un modelo con las variables estudiadas en este artículo, pero que incluya además la medición del desempeño operativo de la empresa, con el propósito de determinar la causalidad de las relaciones en su conjunto entre dichas variables; desde el desarrollo del aprendizaje organizacional en sus tres niveles, pasando por su relación con el desempeño operativo hasta su incidencia en la ventaja competitiva. Es decir, comprobar si el aprendizaje organizacional incide de manera directa en la ventaja competitiva o lo hace en mayor proporción a través del desempeño operativo.

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LA REFORMA FISCAL PARA SOCIEDADES Y ASOCIACIONES CIVILES DEDICADAS A LA ENSEÑANZA, SU LEGALIDAD Y EFECTO EN SU COMPETITIVIDAD OPERATIVA

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RESUMEN

En esta investigación se aborda el tema de la legalidad de la reforma fiscal aplicable a Sociedades y Asociaciones Civiles dedicadas a la enseñanza y el efecto en su competitividad. Con base en la actividad que desarrollan las sociedades y asociaciones civiles durante muchos años fueron consideradas Personas Morales no contribuyentes del Impuesto Sobre la Renta (ISR), sin embargo a partir de la reforma fiscal aplicable a partir de enero de 2014, se condiciona por ley a estas instituciones a obtener autorización como donataria autorizada para recibir donativos por parte del Servicio de Administración Tributaria (SAT), requisito que se debe cumplir, de esta forma serán deducibles para el donante. Esta investigación tiene como objetivo conocer el punto de vista de los especialistas del área fiscal, para conocer su opinión respecto de la legalidad de los cambios establecidos en la ley, además, también se entrevistará a los administradores de las sociedades y asociaciones civiles, para conocer de su parte, el efecto financiero y en su competitividad de operación, como consecuencia de las nuevas disposiciones fiscales a este tipo de empresas. Para obtener la información se elaboró un instrumento de medición cuya confiabilidad se determina a través de análisis estadísticos, mismo que se aplicó a la muestra de población seleccionada. La información obtenida se procesó mediante estadística para obtener los resultados de la investigación.

PALABRAS CLAVES: Reforma Fiscal, Legalidad, Asociaciones de Enseñanza, Competitividad

ABSTRACT

In this research the issue of the legality of the tax reform applicable to companies and civil associations dedicated to teaching and the effect on competitiveness is addressed. Based on the activities performed by the societies and associations for many years were considered People Morales not taxpayers Income Tax (ISR), however from the tax reform applicable from January 2014, is conditioned by law these institutions to obtain authorization as authorized donee to receive donations by the Tax Administration Service (SAT), a requirement that must be met in this way are deductible for the donor. This research aims to determine the point of view of the specialists of the fiscal area, to get their opinion on the legality of the changes established by law, in addition, will also meet managers of the societies and associations, to know in turn, the financial impact and competitive operation, as a result of new tax provisions to these businesses. For information measuring instrument whose reliability is determined through statistical analysis, it was applied to selected population sample was drawn. The information obtained was processed using descriptive statistics for the results of the investigation.

JEL: P37

KEYWORDS: Tax Reform, Law, Education Associations, Competitiveness

INTRODUCCIÓN

Otorgar la educación adecuada, representa un reto permanente de grandes dimensiones para todos los países. La evolución constante en los conocimientos de las áreas de tecnología y comunicación, entre otras, exigen la actualización continua de los programas académicos, incluidos en un sistema educativo nacional e impartido por profesionistas de la educación. Solo de esta manera se asegura el beneficio inmediato de los millones de personas que a diario se preparan a recibir nuevos conocimientos, con la finalidad de poder hacer frente a las exigencias de un mundo que demanda personas capacitadas para realizar actividades actuales, que en el desarrollo de su actividad diaria les permita generar nuevas ideas y conocimientos, mismos que serán traducidos en mejor bienestar social al incrementar el nivel de vida de la población. En México, no obstante el esfuerzo que realiza el Gobierno Federal y las Entidades Federativas, para cubrir la demanda de educación en todos los niveles, no ha sido posible lograr que todos los habitantes del país sepan leer y escribir.

Como una respuesta en apoyo al gobierno federal para cubrir la demanda educativa, ha sido muy importante la participación de instituciones educativas particulares. De acuerdo con las cifras del Sistema Educativo Nacional (2012), la demanda educativa en México en sus diferentes niveles y grados académicos, es proporcionada en un 87% por el Estado, quien al cierre del año 2012 atendió una matrícula de 30, 285, 998 alumnos, el 13 % restante cursó sus estudios en planteles particulares, quienes al cierre del mismo año proporcionaron educación a un total de 4, 535, 328 personas. Por otra parte el Instituto Nacional de Estadística, Geografía e Informática (INEGI) en su base de datos tiene registrado al 31 de diciembre de 2014 un total de 51435 planteles de educación privada en todo el país, algunos de ellos ofertan educación técnica y profesional de todos los tipos y niveles a la sociedad mexicana. Como puede apreciarse la participación de particulares en la oferta educativa atiende a un gran número de mexicanos, quienes optan por recibir educación en planteles privados.

La educación privada en México, representa una opción para quienes puedan pagar educación particular, también representa la oportunidad de seguir preparándose a quienes no pudieron matricularse en escuelas oficiales, por consiguiente, la educación particular en México juega un papel muy importante para muchas personas que desean prepararse, situación que satisface de manera directa una necesidad que el estado no alcanza a satisfacer, de esta forma la educación privada está contribuyendo al desarrollo social, cultural, político y económico de México. En reconocimiento de la importante función que desempeñan los planteles de educación privada, y dado que de acuerdo con el artículo 75 del Código de Comercio de México, estos planteles no realizan una actividad con fines de especulación comercial; para fines tributarios, este tipo de establecimientos se encuentran registrados ante la Secretaría de Hacienda y Crédito Público, como sociedades o asociaciones civiles; siempre han sido considerados personas no contribuyentes del Impuesto Sobre la Renta, sin embargo, de acuerdo con modificaciones a la Ley del Impuesto Sobre la Renta, propuestas por el ejecutivo federal durante 2013, aprobadas por el congreso de la unión en el mismo año, a partir del primero de enero de 2014 estos contribuyentes quedan sujetos, a la obtención de un reconocimiento por parte del Servicio de Administración Tributaria, que los identifique como establecimientos autorizados para recibir donativos deducibles para sus donadores, de lo contrario serán considerados y pagarán el Impuesto Sobre la Renta como cualquier empresa mercantil que persigue especulación comercial. La justificación hecha por el Ejecutivo Federal en su propuesta de modificación a las leyes fiscales, fue que muchos planteles educativos percibían ingresos por la venta de libros y artículos escolares, por tal motivo, era necesario adecuar las leyes fiscales para estos contribuyentes, sin embargo, los cambios de ley, no solo gravaron los ingresos provenientes de la enajenación de libros y artículos escolares, sino que gravan la actividad total incluyendo las cuotas o colegiaturas, como si se tratase de ingresos provenientes de actividades mercantiles.

Las reformas fiscales aplicables a los planteles de educación privada a partir del primero de enero de 2014, ponen en riesgo la permanencia de muchos planteles de educación privada, los cuales se verán afectados de manera directa en su patrimonio, en sus finanzas y en su operatividad. Esta investigación tiene como

objetivo conocer con base en la opinión de especialistas del área fiscal, la legalidad de las reformas fiscales aplicables a las sociedades y asociaciones civiles dedicadas a la enseñanza, así como el efecto financiero causado por las disposiciones fiscales en su competitividad de operación. El resultado de esta investigación será de utilidad para que los directores de las sociedades y asociaciones civiles, conozcan la legalidad de la reforma fiscal y tengan elementos basados en ley, para tomar decisiones que les permitan hacer valer sus derechos constitucionales y proteger su patrimonio, en beneficio de la población a la cual prestan sus servicios educativos.

REVISIÓN LITERARIA

De acuerdo con la leyes mexicanas, para que un impuesto sea exigible a los habitantes de un país, éste debe estar establecido en ley y estar destinado de manera específica a cubrir un gasto público del país, de la Entidad federativa o Municipio donde reside el contribuyente, de la misma manera deberá establecerse de manera clara las disposiciones reglamentarias que dan a conocer el sujeto, objeto, base, tasa o tarifa aplicables. En México la obligación de tributar se encuentra contenida en el artículo 31 fracción cuarta de la Constitución Política de los estados unidos Mexicanos (CPEUM), en los siguientes términos. Es obligación de los mexicanos contribuir para el gasto público de manera proporcional y equitativa de la Federación, de la Entidad Federativa o del municipio donde residan, (CPEUM, DOF. 07-07-2014). Por su parte el Código Fiscal de la Federación (CFF), establece en su artículo primero la obligación a las personas físicas y morales de contribuir al gasto público de acuerdo a lo establecido en las leyes fiscales respectivas, (CFF, DOF. 14-03-2014). La Ley del Impuesto Sobre la Renta (LISR), establece en su artículo primero que están obligadas a pagar este impuesto las personas físicas y las morales, residentes en México por los ingresos que obtengan independiente de la fuente de donde procedan; los residentes que cuenten con un establecimiento permanente en el país, por los ingresos de dicho establecimiento; los residentes en el extranjero que no tengan establecimiento permanente en el país, por los ingresos que obtengan procedentes de fuentes ubicadas en territorio nacional, (LISR, DOF. 11-12-2013)

Durante muchos años el gobierno federal a través de la Secretaría de Hacienda y Crédito Público (SHCP), con base en la legislación, ha permitido que las instituciones particulares que prestan servicios de enseñanza con reconocimiento oficial, sean consideradas como Personas Morales no Contribuyentes del Impuesto Sobre la renta, toda vez que, por la naturaleza civil de su actividad, los actos que éstas realizan no pueden ser considerados mercantiles, por consiguiente, al ser una actividad regulada por las leyes civiles, los servicios educativos no constituyen fines de especulación comercial. No obstante lo anterior, en la reforma fiscal vigente a partir del primero de enero de 2014, las sociedades y asociaciones civiles que se dedican a la enseñanza, que cuenten con reconocimiento de validez oficial, para poder seguir siendo consideradas “no contribuyentes del Impuesto Sobre la Renta” (ISR), están condicionadas a ser consideradas por parte del Servicio de Administración Tributaria (SAT), como instituciones autorizadas para recibir donativos deducibles en los términos de la Ley del Impuesto Sobre la Renta (LISR).

Comentan los especialistas Hernández Francisco y Hurtado Osvaldo (2014) profesionistas del área fiscal de la firma PricewaterhouseCoopers, S.C. la posibilidad de que las nuevas disposiciones de la Ley del Impuesto Sobre la Renta, aplicables a partir de enero de 2014 transgredan el principio constitucional de legalidad tributaria para las instituciones de enseñanza que no sean consideradas donatarias autorizadas según la norma vigente, por la omisión de normas específicas que regulen situaciones específicas de estos contribuyentes, en consecuencia deberán hacer valer su derecho constitucional mediante la aplicación del juicio de amparo en defensa de su interés jurídico. De la misma manera estos especialistas consideran se violenta también de las sociedades y asociaciones civiles el derecho de seguridad jurídica, respecto de no saber a qué atenerse ante la regulación de las disposiciones de ley, así como a la actuación de la autoridad, ante la falta de disposiciones fiscales expresas para determinados casos concretos.

En el mismo sentido los especialistas Calzada, A., Cernas, E. y Suárez, M. (2014) comentan que las nuevas disposiciones fiscales aplicables a las sociedades y asociaciones civiles dedicadas a la enseñanza, violan los principios constitucionales de equidad y proporcionalidad establecidos en el artículo 31 fracción IV de la Constitución Mexicana. De acuerdo con el principio de equidad los contribuyentes de un mismo impuesto deben guardar una situación de igualdad frente a la norma jurídica que lo establece y regula, en el caso específico, el legislador estableció un trato diferenciado a los contribuyentes que sí cuentan con una autorización de hacienda para recibir donativos y a los que no reciben la mencionada autorización, como resultado de esto, la capacidad económica del contribuyente se verá disminuida severamente con el pago del tributo. En el mismo sentido se violenta el principio constitucional de proporcionalidad, pues los contribuyentes deben contribuir en función de su respectiva capacidad económica, debiendo aportar una parte justa y adecuada a su utilidad o rendimientos. El cumplimiento de este principio se logra a través de la aplicación de tarifas progresivas para determinar y pagar el monto de la contribución, de esta forma pagará mayor impuesto quien haya ganado mayores utilidades. Sin embargo, la norma vigente les establece bases y tasas diferentes en la determinación y pago del tributo.

Por otra parte los especialistas del área fiscal Ranero, C., Urías, D., Peralta, N. y Ranero, G. (2014) de la firma, Ranero Abogados, comentan que en la aplicación de las nuevas disposiciones fiscales para las sociedades y asociaciones dedicadas a la enseñanza, existe la posibilidad de inconstitucionalidad con relación al principio de no retroactividad de la ley, al obligarlas sin una razón justificada al pago de impuesto como personas contribuyentes del ISR., además también se viola el principio de equidad tributaria, al establecer obligaciones fiscales a personas que no son iguales en cuanto a su finalidad social.

Como se desprende de la opinión de los especialistas en el Área fiscal, las nuevas disposiciones fiscales aplicables a las sociedades y asociaciones civiles dedicadas a la enseñanza, que no cuenten con la autorización para recibir donativos deducibles conforme a la LISR, les violentan sus principios constitucionales. En consecuencia deberán pagar el impuesto sobre la renta como si fuera una sociedad mercantil cuya naturaleza de sus actividades es la especulación comercial. Como consecuencia de lo anterior, existe inconformidad generalizada de este sector ante las disposiciones fiscales, ya que los obligan a tributar como si realizaran actividades de especulación comercial, su inconformidad se fundamenta en que la prestación de servicios educativos es una actividad de naturaleza civil, por consiguiente debe ser considerada como tal para cumplir con sus obligaciones fiscales.

METODOLOGÍA

En el desarrollo de la presente investigación se analizaron las nuevas disposiciones fiscales aplicables a sociedades y asociaciones civiles dedicadas a la enseñanza, vigentes a partir de enero de 2014. Se consultaron Leyes, libros y revistas especializadas, además se entrevistó a especialistas del área fiscal, para conocer su opinión respecto de la legalidad del contenido de la reforma fiscal. Para recabar la información de campo se elaboró un instrumento de medición el cual fue medido en su confiabilidad a través del coeficiente Alpha de Cronbach, mismo que aplicado a 77 especialistas del área fiscal y a 80 directores o administradores de las sociedades y asociaciones civiles. La información se procesó a través de estadística descriptiva para facilitar la obtención de resultados, mismos que nos permiten conocer y alcanzar el objetivo de esta investigación.

RESULTADOS

Una vez obtenida la información de campo de la presente investigación, se procedió a procesarla a través de estadística descriptiva para contar con los primeros resultados del estudio, mismos que se presentan a continuación. La información obtenida (tabla 1) directamente de los directores de escuelas o administradores de las mismas nos revela lo siguiente: solo el 21 % de ellos manifestó conocer lo suficiente los cambios fiscales que se aplican a las sociedades o sociedades civiles dedicadas a la enseñanza, un 32 % los conoce regular y el 27% restante los desconoce; en el mismo sentido un 11% consideró que los cambios fiscales son adecuados, un 32 % considera regular la adecuación de los cambios fiscales y el 37% restante los considera inadecuados; por otra parte el 15% manifestó que los cambios fiscales si violentan sus derechos constitucionales, un 21% dijo que el grado de violación es regular y un 44% coincidió en que no se violentan; de acuerdo con el 31% los cambios fiscales si afectan su finanzas, el 30% dijo que la afectación de sus finanzas es regular y el 19% considera no verse afectado en sus finanzas; Así mismo, el 17% de los directores manifestó que las reformas fiscales si afectan su competitividad, para el 26% la afectación en su competitividad es regular y el 37% dijo que no se ven afectados en su competitividad; adicional a lo anterior un 15% de los entrevistados dijo que las reformas fiscales ponen en peligro su permanencia en el mercado, de acuerdo un 25% el peligro de permanecer en el mercado es regular, y según el 39% restante no existe peligro de perder la permanencia en el mercado; en la misma dirección un 12% manifestó que las reformas fiscales ponen en riesgo su patrimonio, para un 25% el riesgo sobre el patrimonio es regular y para el 29% restante las reformas fiscales no ponen en riesgo su patrimonio; por último, para el 12% es fácil obtener la autorización del SAT como donataria autorizada, para un 27% la facilidad es regular y para el 41% restante no es fácil obtener la autorización.

Tabla 1: Operacionalización de Variables

Variable	Indicadores	Totalmente %	Bastante %	Regular %	Muy Poco %	Nada %
La Reforma Fiscal para Sociedades y Asociaciones Civiles Dedicadas a la Enseñanza, su Legalidad y Efecto en Competitividad de Operación.	1. Conoce los cambios fiscales aplicables a las sociedades y asociaciones civiles dedicadas a la enseñanza a partir de enero de 2014?	6	15	32	22	5
	2. Considera adecuados los cambios fiscales aplicables a las sociedades y asociaciones civiles dedicadas a la enseñanza?	3	8	32	22	15
	3. Considera que los cambios fiscales aplicables a las sociedades y asociaciones civiles dedicadas a la enseñanza violentan sus derechos constitucionales?	6	9	21	23	21
	4. Considera que los cambios fiscales aplicables a las sociedades y asociaciones civiles dedicadas a la enseñanza les afecta sus finanzas?	7	24	30	13	6
	5. Considera que los cambios fiscales aplicables a las sociedades y asociaciones civiles dedicadas a la enseñanza les afectan en su competitividad?	5	12	26	18	19
	6. Considera que los cambios fiscales aplicables a las sociedades y asociaciones civiles dedicadas a la enseñanza ponen en peligro su permanencia en el mercado?	5	10	27	16	22
	7. Considera que los cambios fiscales aplicables a las sociedades y asociaciones civiles dedicadas a la enseñanza ponen en riesgo su patrimonio?	5	11	25	15	24
	8. Considera fácil obtener la autorización como donataria autorizada por parte del SAT	2	10	27	20	21

Elaboración propia con base en los indicadores analizados en esta investigación.

Por otra parte, al entrevistar a los profesionistas del área fiscal se encontraron los siguientes resultados, de acuerdo con la opinión manifestada por los participantes. Al preguntar a los especialistas del área fiscal (tabla 2) si conoce los cambios fiscales aplicables a las sociedades y asociaciones civiles dedicadas a la enseñanza se encontró que: el 47% manifestó si conocerlas, un 25% dijo conocerlas en forma regular y un 5% dijo no conocerlas; de la misma forma un 23% comentó que los cambios fiscales sí les afecta su esfera jurídica, un 29% coincidió en que les afecta de manera regular, el 25% restante dijo no sentir que se afecte

su esfera jurídica; en el mismo sentido un 44% manifestó que sí considera fundamentados en derecho los cambios fiscales, un 26% dijo que estaban su fundamentación es regular, para el 25% restante no están fundamentados en derecho los cambios fiscales; por otra parte un 50% de los entrevistados manifestó que considera legal que las sociedades y asociaciones civiles dedicadas a la enseñanza tributen como sociedad mercantil, un 11% estuvo regularmente de acuerdo en que es legal que tributen como sociedades mercantiles, el 16% restante no está de acuerdo en que sea legal esta forma de tributación; por último un 29% considera viable la defensa fiscal contra los cambios fiscales, para un 21% es regular la viabilidad de la defensa, un 27% no considera viable la defensa fiscal contra los cambios fiscales.

Tabla 2: Operacionalización de variables

Variable	Indicadores	Totalmente %	Bastante %	Regular %	Muy Poco %	Nada %
La Reforma Fiscal para Sociedades y Asociaciones Civiles Dedicadas a la Enseñanza, su Legalidad y Efecto en Competitividad de Operación.	1.- Conoce los cambios fiscales aplicables a las sociedades y asociaciones civiles dedicadas a la enseñanza a partir de enero de 2014?	12	35	25	2	3
	2. Considera que los cambios fiscales aplicables a las sociedades y asociaciones civiles dedicadas a la enseñanza les afecta su esfera jurídica?	6	17	29	21	4
	3. Considera fundamentados en derecho los cambios fiscales aplicables a las sociedades y asociaciones civiles dedicadas a la enseñanza?	11	33	26	5	2
	4. Considera legal que las sociedades y asociaciones civiles dedicadas a la enseñanza tributen como sociedad mercantil?	13	37	11	6	10
	5. Considera viable la defensa fiscal contra los cambios fiscales aplicables a las sociedades y asociaciones civiles dedicadas a la enseñanza?	12	17	21	24	3

Elaboración propia con base en los indicadores analizados en esta investigación.

CONCLUSIONES

De acuerdo con los comentarios de los especialistas del área fiscal, Hernández y cols. Las nuevas reformas fiscales violan los principios constitucionales de legalidad tributaria a las instituciones de enseñanza que no sean consideradas donatarias autorizadas, así mismo, las nuevas reformas violentan el principio de seguridad jurídica por falta de claridad de las disposiciones y omisión de la norma aplicable en casos específicos. En el mismo sentido los especialistas Calzada y Cols., aseguran que las nuevas disposiciones aplicables violentan los principios de equidad y proporcionalidad, toda vez que dan un tratamiento fiscal distinto a contribuyentes de la misma naturaleza, además de no respetar la capacidad contributiva de los gobernados. Por otra parte los especialistas Ranero y Cols., manifiestan la posibilidad de inconstitucionalidad con relación al principio de no retroactividad de la ley, pues ésta obliga a los mencionados contribuyentes sin una razón justificada al pago de impuesto como personas contribuyentes del ISR, Además la nueva norma viola también el principio de equidad tributaria, al establecer diferentes obligaciones fiscales a personas que son iguales en cuanto a su finalidad social. En el mismo sentido, la opinión de los profesionistas del área fiscal entrevistados, el 29 % de ellos sostiene que es viable la defensa fiscal, toda vez que de acuerdo con su criterio sobre el particular, las reformas fiscales aplicables a las sociedades y asociaciones civiles dedicadas a la enseñanza, sí violan los principios constitucionales de estos contribuyentes.

Limitaciones

La principal limitación fue la falta de un padrón oficial por parte de las autoridades educativas, sobre estas instituciones de enseñanza, del tal forma que éste permitiera conocer su ubicación para levantar la información de campo. Por otra parte, se encontró la falta de participación de algunas instituciones de enseñanza, por temor a proporcionar datos reservados que les pudieran perjudicar en un futuro.

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CONCEPTUALIZACION, PRÁCTICAS Y ESTRATEGIAS DE COMUNICACIÓN SOBRE LA RESPONSABILIDAD SOCIAL EMPRESARIAL DE LAS EMPRESAS DEL CLUSTER AUTOMOTRIZ DE AGUASCALIENTES

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RESUMEN

El siguiente artículo describe la Responsabilidad Social Empresarial (RSE) en las empresas del clúster automotriz en la ciudad de Aguascalientes. La responsabilidad social empresarial es probablemente uno de los más complejos retos que la gestión empresarial ha de enfrentar, el éxito en este caso radica en la habilidad para prosperar, de una manera responsable, y en trabajar con otros actores sociales y económicos para lograr modificaciones en el sistema económico. Teniendo en cuenta que las organizaciones no son solamente centros económicos, productores de bienes y servicios, sino también agentes socializadores, en los cuales se crean valores, patrones morales y éticos, se construyen y desarrollan procesos sociales y culturales; resulta imprescindible, en la implementación de estrategias, experiencias e iniciativas de responsabilidad social empresarial, el desarrollo y la promoción de una cultura y valores organizacionales coherentes con el modelo de la sostenibilidad, tales como apertura, participación, trabajo en equipos, colaboración, responsabilidad y procesos democráticos, solidaridad, compromiso, justicia, contribución, consenso, persistencia, equidad, sensibilidad, y honestidad.

PALABRAS CLAVES: Responsabilidad Social, Clúster, Medio Ambiente, Valores, Procesos Culturales

CONCEPTUALIZATION, PRACTICES AND COMMUNICATION STRATEGIES ON CORPORATE SOCIAL RESPONSIBILITY CORPORATE AUTOMOTIVE CLUSTER OF AGUASCALIENTE

ABSTRAC

The following article describes the Business' Social Responsibility in the cluster automobile businesses in the city of Aguascalientes. The business' social responsibility is probably one of the most complex challenges that business management has to face, the success of this case lies in the ability to prosper, in a responsible way, and in working with other social and economic actors to achieve modifications in the economic system. Taking into account that the organizations are not only economic centers, property and service producers, but also socializing agents, in which values are created, moral and ethical patterns are built, and social and cultural processes are developed: it integrally results in strategy implementation, experiences and initiatives of a business' social responsibility, the development and promoting of a culture and of organizational values that are coherent with the model of sustainability, such as opening, participation, team work, collaboration, responsibility and democratic processes, solidarity, commitment, justice, contribution, consensus, persistence, righteousness, sensibility and honesty.

JEL: M1, M14

KEYWORDS: Social Responsibility, Cluster, Environment, Values, Cultural Processes

INTRODUCCIÓN

La Responsabilidad Social Empresarial (RSE) se ha convertido en una nueva forma de gestión y de hacer negocios. Esta estrategia integra el respeto por las personas, los valores éticos, la comunidad y el medioambiente con la gestión misma de la empresa, independientemente de los productos o servicios que ésta ofrece, del sector al que pertenece, de su tamaño o nacionalidad (Caliga Calderon, 2013). Es decir, con la RSE, la empresa se ocupa de que sus operaciones sean sustentables en lo económico, lo social y lo ambiental. En Aguascalientes un clúster importante es el clúster automotriz. En éste clúster el Estado cuenta con 34 empresas cuyas actividades giran alrededor de las que realiza la empresa NISSAN Mexicana, ubicada en la capital. Este clúster tiene un gran impacto en la economía, ofreciendo un gran número de empleos y de oportunidades a otros.

empresarios en esta zona (<http://www.aguascalientes.gob.mx/>). Las acciones de RSE de NISSAN Mexicana han estado relacionadas con el cuidado y preservación del medio ambiente, ayuda a comunidades en situaciones de desastre y apoyo para mejorar la educación, entre otras. En éste proyecto se busco conocer y documentar las prácticas de RSE que utilizan las empresas del clúster automotriz del estado de Aguascalientes, explorar la relación que guardan con las actividades de este mismo tipo que realizan otras empresas del clúster. Una vez obtenida la información necesaria se pretende identificar el grado de conocimiento del concepto de Responsabilidad Social, prácticas e intenciones que tienen respecto a la misma. El artículo presenta primero la descripción del problema, el objetivo general y específico del proyecto; en el que por medio de la recaudación de información de las acciones de RSE de la empresas que forman parte del clúster automotriz de Aguascalientes se conocerá la percepción de la RSE y ejecución de prácticas de RSE, la metodología que se utilizo en la presente investigación es cuantitativo, transversal, descriptivo y explicativo, teniendo como fuentes de obtención de información los cuestionarios en donde dichos instrumentos seleccionados deberán cubrir los requisitos de validez y confiabilidad

REVISIÓN LITERARIA

En la actualidad las prácticas de la RSE se han estado incorporando en los objetivos, filosofía, misión de las empresas. En la publicación de Crecimiento empresarial basado en la Responsabilidad Social (Aguilera Castro, Crecimiento Empresarial basado en la Responsabilidad Social, 2012) se comenta que la Responsabilidad Social Empresarial actúa como medio acomodaticio a través del cual se construyen relaciones de beneficio recíproco entre los objetivos empresariales y los intereses colectivos de la sociedad. La organización se sirve de estas relaciones para impulsar su crecimiento y garantizar su sostenibilidad integral, además al ser una empresa socialmente responsable, se obtiene un reconocimiento ante la sociedad, con una actuación ética empresarial y un compromiso hacia los diferentes stakeholders.

Existen distintas definiciones del concepto de clúster. Son las siguientes: un grupo geográficamente denso de empresas e instituciones conexas, pertenecientes a un campo concreto, unidas por rasgos comunes y complementarios entre sí. La mayoría de ellos comprenden empresas de productos o servicios finales, proveedores de materiales, componentes, maquinaria y servicios especializados, instituciones financieras y empresas de sectores afines (Porter, 1999). El análisis de clúster puede realizarse en distintos niveles: a) macro, donde se considera como un grupo industrial que se vincula a una economía en su conjunto. b) meso: donde dicho concepto se refiere al conjunto de relaciones inter e intraindustriales y que corresponden a diferentes etapas en la cadena productiva de bienes similares. c) micro: oferentes especializados alrededor de un núcleo o más de empresas líderes. (Roelandt, Theo, & Hertog, 1999). El estado de Aguascalientes es considerado como uno de los estados más estratégicos del país para las inversiones de la industria automotriz mundial, gracias a su excelente ubicación geográfica frente a los Estados Unidos y Canadá, y

su especializada fuerza de trabajo. Asimismo, cuenta con una óptima red carretera que lo comunica a las principales ciudades, puertos y fronteras de la República Mexicana que facilitan el acceso a distintos mercados y donde circula el 60 por ciento del mercado nacional en un radio de 500 Km. La industria automotriz y de autopartes en Aguascalientes representa el 13 por ciento del Producto Interno Bruto estatal. Del año 1999 al 2004, las exportaciones realizadas por el sector automotriz y de autopartes representaron el 57 por ciento lo que constituyó un total de 9,671.8 millones de dólares para el estado. Con sólo el 1 por ciento de superficie y 1 por ciento de la población, es uno de los cinco estados que capturan el 80 por ciento de la Inversión Extranjera Directa (IED) y se encuentra en el 6to. lugar nacional en producción de vehículos. En la entidad, se encuentran establecidas 38 empresas del sector automotriz en las que se ocupa a 13 mil 008 personas y cuenta con capitales de Estados Unidos, Japón, España, Francia, Alemania, Suecia, Brasil y otros. Su IED (valor en libros, no actualizado a 2006, con algunas inversiones de hace 20 años) corresponde a 3 mil 300 millones de dólares con un total de 345 mil vehículos ensamblados en 2005 por Nissan-Renault.

METODOLOGÍA

Objetivo

En el caso de las empresas pertenecientes al clúster automotriz del estado de Aguascalientes se busca, determinar: El conocimiento de la terminología asociada a la RSE, así como el concepto que se tiene de la misma, determinando, específicamente. Como se practica en caso de hacerse, la RSE en sector empresarial, específicamente. Conocer, en caso de existir, las estrategias de comunicación interna y externa que las empresas tienen, específicamente en lo relacionado con la concepción y las prácticas de RSE. Se realizará un acercamiento cuantitativo para abordar la investigación que por su periodo de tiempo será transversal, ya que se realizará en un solo momento y no será comparativo. Por el nivel de análisis será descriptivo y explicativo de un estudio actual.

Muestra

La población sujeto de estudio en esta investigación las empresas integrantes del Clúster automotriz de Aguascalientes año muestra un total de 34 empresas. El instrumento utilizado en la presente investigación se divide en tres secciones generales con preguntas estructuradas en escala de likert. La primera sección abarca la percepción de la RSE, la segunda refiere la ética empresarial y transparencia, y la tercera percepción de la responsabilidad social empresarial

RESULTADOS

Se presentan los resultados del análisis cada una de las preguntas del cuestionario:

Percepción de la Responsabilidad Social Empresarial

Pregunta 1. Tener Responsabilidad Social Empresarial (RSE) significa trabajar para minimizar las consecuencias negativas relacionadas con las actividades del negocio, así como las decisiones de los grupos de interés (stakeholders), que incluyen a los empleados, clientes, comunidad el ecosistema, inversionistas y proveedores. De acuerdo a la información recabada se puede decir que el 31% están en muy desacuerdo con un 25% desacuerdo moderado lo cual indica baja percepción del significado de RSE como el trabajo para minimizar las consecuencias negativas relacionadas con las actividades del negocio

Pregunta 2: Tener RSE significa contribuir al bienestar social y económico mediante la inversión de recursos (dinero, gente, equipamiento, experiencia) en actividades que benefician a la sociedad. Los datos

muestran que el 56% está muy de acuerdo en que la RSE significa contribuir al bienestar social y económico mediante la inversión de recursos Y un 38% se encuentra en acuerdo moderado.

Pregunta 3: Tener RSE significa contribuir relaciones de confianza con los stakeholders o grupos de interés que existen dentro y afuera de la empresa. EL 50% de los informantes están muy de acuerdo y el 19% está acuerdo moderado en cuanto al significado de la RSE como contribuir en relaciones de confianza con los stakeholders o grupos de interés de la empresa.

Pregunta 4: Las actividades de RSE como contribución a la mejora en la competitividad y generación de resultados financieros sólidos un 31% centra su percepción en muy de acuerdo, un 19% acuerdo moderado, un 19% leve desacuerdo y un 12% y 6% se encuentra en desacuerdo moderado y muy en desacuerdo respectivamente.

Pregunta 5: Las acciones de RSE tienen como principal objetivo hacer aparecer a la empresa como justa, noble o comprometida ante los ojos de la sociedad, el 37% de los informantes está en desacuerdo moderado, un 19% leve acuerdo y acuerdo moderado, los restantes se encuentran dentro de las opciones leve desacuerdo con un 13% y un 6% para muy de acuerdo y muy en desacuerdo.

Pregunta 6: Aparecer como una empresa socialmente responsable es una manera de obtener mayores ganancias al obtener una mejor reputación y publicidad, únicamente a través de donativos y patrocinios a causas nobles. un 31% se encuentra leve acuerdo, un 25% en leve desacuerdo y otro 25% en desacuerdo moderado.

Pregunta 7: Todas las empresas están obligadas a devolver a la sociedad, en forma de apoyos o donativos, algo de lo que ella les ha dado. Un 75% está muy de acuerdo y un 13%, 6% y 6% se encuentran en acuerdo moderado, leve desacuerdo y muy en desacuerdo respectivamente.

Pregunta 8: La única responsabilidad de una empresa debe ser generar ganancias para sus dueños o accionistas. El resultado es que 31% y un 25% de los informantes están muy en desacuerdo y en desacuerdo moderado respectivamente en cuanto a la idea de que la única responsabilidad de una empresa debe ser generar ganancias para dueños o accionistas.

Pregunta 9: Tiene a la RSE como parte de la estrategia empresarial/corporativa/ organizacional, no es una actividad aislada, está implícita en la misión de la empresa y considerada en sus principios. Se puede observar que un 56% de los informantes están muy de acuerdo en cuanto a si la RSE es parte de la estrategia empresarial/ corporativa/ organizacional y está implícita en la misión y principios de la empresa; mientras que un 31% se encuentra en acuerdo moderado.

Pregunta 10: Tiene un área/comité/grupo responsable de velar por el cumplimiento y transmisión de las políticas de RSE. Un 38% se encuentra en acuerdo moderado y un 31% en leve acuerdo.

Pregunta 11: Conoce y aplica el código de Ética de la Responsabilidad Social Empresarial. Un 37% y un 19% de los informantes se encuentran muy de acuerdo y en acuerdo moderado respectivamente; de igual modo un 19% se encuentra en leve desacuerdo ante esta afirmación.

Pregunta 12: Posee un código de Ética o de Conducta propio de una empresa, formal y de manera escrita, y lo revisa periódicamente. El 44% de los entrevistados está muy de acuerdo y un 19% acuerdo moderado así como leve acuerdo.

Pregunta 13: Posee procesos de educación y difusión de los principios éticos para los colaboradores externos de la empresa. Un 44% está muy de acuerdo y un 31% acuerdo moderado.

Pregunta 14: Tiene claro el concepto de RSE, de los entrevistados 69% está muy de acuerdo, restando un 19%, 6% y 6% en acuerdo moderado, leve desacuerdo y muy en desacuerdo.

Pregunta 15: Cuenta con alguna certificación o distintivo como Empresa Socialmente Responsable. Un 25% se encuentra en acuerdo moderado al igual que muy de acuerdo, seguido de leve acuerdo con un 19%.

Pregunta 16: Ha realizado alguna vez trámites o procesos enfocados a obtener un reconocimiento como Empresa Socialmente Responsable un 25% está muy de acuerdo al igual que No aplica, seguido de Acuerdo moderado con un 19% de informantes

Pregunta 17: Registra los reclamos de sus consumidores y clientes. El 50% de los informantes se encuentra muy de acuerdo en cuanto a registrar los reclamos de sus consumidores y clientes, mientras que un 43.75% se encuentra en acuerdo moderado.

Pregunta 18: En cuanto a si invierten en proyectos específicos de organizaciones comunitarias el 44% se encuentra en acuerdo moderado y un 25% en leve acuerdo.

Pregunta 19: Realiza campañas educativas y/o de interés público en la comunidad, por ejemplo, contra las drogas. Se puede observar que en cuanto a si realiza campañas educativas y/o de interés público en la comunidad, por ejemplo, contra las drogas, un 38% está muy de acuerdo seguido de leve acuerdo con un 25% y posteriormente un 13% y 12% acuerdo moderado y leve desacuerdo respectivamente.

Pregunta 20: Hace donaciones de servicios, productos y recursos financieros, los encuestados se centran con un 31% en leve desacuerdo, mientras que un 25% están en leve acuerdo seguido de un 19% en acuerdo moderado.

Pregunta 21: Facilita recursos no financieros (espacios, equipos, tecnología, capacidades técnicas, y directivas de sus funciones y colaboradores) necesarios para el desarrollo de sus proyectos y actividades sociales. El 50% de los informantes se encuentran en acuerdo moderado en cuanto a si facilita recursos no financieros (espacios, equipos, tecnología, capacidades técnicas, y directivas de sus funciones y colaboradores) necesarios para el desarrollo de sus proyectos y actividades sociales, seguido de un 19% que está muy de acuerdo.

Pregunta 22: Cuenta con un programa social estructurado, con asignación de presupuestos estable. Un 25% está en leve acuerdo, seguido de leve desacuerdo, acuerdo moderado y muy de acuerdo con un 19% cada uno.

Pregunta 23: Hace uso de los incentivos fiscales para actividades relacionadas a la cultura y al área social. Los informantes que se encuentran en leve acuerdo en cuanto a si hace uso de los incentivos fiscales para actividades relacionadas a la cultura y al área social es un 31%, seguido de leve desacuerdo y desacuerdo moderado con un 19% cada uno.

Pregunta 24: Apoya programas/iniciativas personales de sus empleados en acciones sociales. En cuanto a si apoya programas/iniciativas personales de sus empleados en acciones sociales un 31% se encuentra muy de acuerdo, seguido de acuerdo moderado con un 25%,

Pregunta 25: Busca un continuo perfeccionamiento de los productos y servicios, sustituyendo componentes, tecnologías, y productos en la medida que surgen sustitutos eficientes, más seguros y que presenten menor riesgo al consumidor. El 63% se encuentra en la opción muy de acuerdo, seguido de acuerdo moderado con un 31%.

Pregunta 26: Conoce el impacto ambiental que tiene las actividades propias de la empresa. un 50% se encuentra en la posición de muy de acuerdo, seguido de acuerdo moderado con un 44%.

Pregunta 27: Considera dentro de la planificación estratégica del negocio temas relacionados con el ambiente. El 50% está muy de acuerdo seguido de “Acuerdo moderado con un 31%.

Pregunta 28: Realiza regularmente control y monitoreo del impacto ambiental causado por sus actividades y servicios desarrollados. El 56% de los informantes está muy de acuerdo en cuanto a si realiza regularmente control y monitoreo del impacto ambiental causado por sus actividades y servicios desarrollados, seguido de un 25% a los que se encuentran en acuerdo moderado.

Pregunta 29: Desarrolla un programa de recolección de residuos y reciclaje post-consumo. El 56% está muy de acuerdo, seguido de un 31% que se encuentra en acuerdo moderado.

Pregunta 30: Posee un plan de emergencia ambiental en relación a todas las actividades o servicios que contienen situaciones de riesgo. El 50% de los informantes se encuentra en la posición de muy de acuerdo, seguido de un 25% que está en acuerdo moderado, seguido de un 19% en leve acuerdo. A continuación se muestra una tabla con las medias por pregunta y la media promedio por área, prospectando mayor a 4.

Tabla 2: Tabla de Medias Por Pregunta, Media Por Dimensión y Desviación Típica

Pregunta	Media	Media Por Dimensión	Desv. Típ.
1	5.38		1.025
2	5.38		1.025
3	4.69		1.887
4	4.19		1.682
5	3.25		1.483
6	3.19	4.28	1.167
7	5.38		1.408
8	2.81		1.905
9	5.25		1.291
10	3.81	4.26	1.759
11	4.00		2.366
12	4.38		2.156
13	4.56		2.065
14	5.31		1.401
15	3.50		2.338
16	3.25		2.463
17	5.25		1.238
18	4.31		1.448
19	4.31		1.852
20	3.44		1.548
21	4.50		1.317
22	3.81	4.58	1.759
23	3.19		1.682
24	4.13		2.029
25	5.38		1.258
26	5.25		1.238
27	5.06		1.389
28	5.19		1.328
29	5.25		1.291
30	5.06		1.340

Se puede observar que las tres áreas del instrumento cuentan con medias por arriba de 4, siendo está la mínima proyectada. La mayor es “Vinculación y compromiso con la comunidad” con un 4.58 de media general, la siguiente es “Percepción de la responsabilidad social empresarial” con un 4.28 de media general y por último “Ética empresarial y transparencia” con un 4.26.

Se realizó una investigación en las páginas web de las empresas a 18 empresas de las prospectadas dentro de la muestra de la investigación a fin de indagar si la empresa efectúa actividades de RSE y qué tipo de actividades realizan. A continuación se muestra la gráfica de resultados: Se puede observar que un 48% de

las empresas investigadas realizan acciones ambientales (colecta de celulares usados para venderlos de reciclaje, Reutilizar la basura, Recomprar productos reciclados, Reciclaje, Prevenir los residuos, Uso de tecnología híbrida y sistemas de combustible alternativo, etc.), el 23% lleva a cabo campañas sociales (Campañas de salud, campañas de reciclaje, etc.), el 19% realiza donaciones (Donación a escuela, Donación de anteojos, Donación a damnificados, etc.) y un 10% efectúa patrocinios (Patrocinio de equipos deportivos, comunidades, etc.).

CONCLUSIÓN

Con base en el instrumento aplicado el cual arroja datos según cuatro parejas, las conclusiones obtenidas son las siguientes: En cuanto al primer enfoque, *“Percepción De La Responsabilidad Social Empresarial”*, se puede decir que los empresarios conocen lo que abarca el concepto de la RSE de una manera neutra a buena entendiéndose como RSE el minimizar consecuencias negativas para la empresa, contribuir al beneficio de la sociedad, mejoramiento de la competitividad, mayores ganancias y mejor reputación, esto abarca acciones benéficas para la organización y para la sociedad. Lo deseado es que el total de las empresas conozcan lo que es y abarca el concepto de RSE para de esta manera encaminar las acciones óptimas de RSE de una empresa.

El segundo enfoque *“Ética Empresarial Y Transparencia”* se encuentra por arriba de neutro lo cual indica tendencia a bueno sin ser excelente, esto en cuanto a si se tiene a la RSE como parte de la estrategia empresarial implícita en la misión y visión de la empresa, si se cuenta con un área específica responsable de velar por el cumplimiento de las políticas de RSE, si existe un código de ética para la RSE, si existe difusión para los principios éticos, se tiene un claro concepto de RSE y si se cuenta con alguna certificación de empresa socialmente responsable. Para lograr un resultado óptimo en cuanto a este tema es indispensable que se profesionalice o formalicen las prácticas y procesos de RSE en las empresas a manera de crear de la RSE algo inminente en las organizaciones.

El tercer enfoque de *“Vinculacion Y Compromiso Con La Comunidad Y Su Desarrollo”* se manejaron conceptos como si se registra los reclamos de los clientes, se invierte en procesos específicos de organizaciones comunitarias, se realizan campañas, se facilitan recursos no financieros, se cuenta con un programa social estructurado, se conoce el impacto ambiental de las acciones, etc., en cuanto a este enfoque los empresarios se encuentra en un lugar neutro con tendencia a bueno, por lo que es inminente que se trabaje en cuanto al reforzamiento de la vinculación y el compromiso con la comunidad y su desarrollo a través de desarrollo de campañas sociales, inversión en programas sociales, medir el impacto ambiental de las acciones de la empresa, entre otras cosas. Con base en la investigación que se realizó en la web los datos muestran acciones ambientales como la mayor aplicada en las empresas, es decir, acciones como reciclaje, ahorro de luz, ahorro de agua, etc. Esto denota que de alguna manera se piensa en efectuar procesos que aporten a la RSE. Las campañas sociales, aunque no representan la mayoría, son aplicadas en las empresas a manera de contribución a la sociedad en salud, apoyo o medio ambiente, seguido de las donaciones y patrocinios que son aplicadas pero en un menor porcentaje. En general la RSE es conocida, planificada y ejecutada por los empresarios, sin embargo existe un gran potencial de desarrollo en cuanto a la sistematización de acciones o programas formalizados de RSE, así como la ejecución de acciones que vinculen a la empresa con la sociedad, obteniendo un beneficio bilateral empresa-sociedad.

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CAUSAS QUE PROPICIAN LA DISMINUCIÓN DE LA DEMANDA DEL PROGRAMA EDUCATIVO LICENCIADO EN CONTADURÍA EN LA UNIVERSIDAD VERACRUZANA REGIÓN VERACRUZ

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RESUMEN

En la Universidad Veracruzana región Veracruz se ha presentado una disminución de aspirantes a ingresar a la carrera de Licenciado en Contaduría en los últimos años, este fenómeno también se presenta en otras instituciones privadas de Educación Superior de la misma región, al parecer las nuevas generaciones no están interesadas en estudiar la carrera de Contaduría Pública. Los problemas que inciden en esta situación están relacionados con la reducción del prestigio social de la carrera, la baja retribución al trabajo contable y el creciente número de otros profesionistas que desplazan al contador público de su ámbito natural de trabajo. El objetivo de la presente investigación es analizar los datos disponibles relativos a la disminución de la demanda de la Licenciatura en Contaduría en la Universidad Veracruzana región Veracruz y establecer las posibles causas del fenómeno afín de contar con un insumo que permita fortalecer la profesión y redefinir el campo de acción del Licenciado en Contaduría.

PALABRAS CLAVES: Universidad Veracruzana, Disminución, Licenciatura En Contaduría, Problemas

CAUSES THAT INDUCE THE REDUCING DEMAND OF THE EDUCATIONAL PROGRAM IN ACCOUNTING AT THE UNIVERSITY OF VERACRUZ, VERACRUZ REGION

ABSTRACT

At the University of Veracruz, Veracruz region there has been a decline in applicants to join the Bachelor Degree in Accounting in recent years, this phenomenon also occurs in other private institutions of higher education in the same region, apparently the new generations are not interested in pursuing a career in public accounting. The problems that affect this situation are related to the reduction of social prestige of the Degree, low remuneration and the growing number of other professionals who take the place of the graduate Accountant and move them from their natural work environment. The objective of this research is to analyze the available data concerning the declining demand for the Bachelor in Accounting at the University of Veracruz, Veracruz region, and to establish possible causes of the related phenomenon to provide an input that will strengthen the profession and redefine the scope of the Bachelor in Accounting.

JEL: I23, M40

KEYWORDS: University of Veracruz, Decline, Degree in Accounting, Problems

INTRODUCCIÓN

En el ámbito nacional se ha obtenido información sobre una disminución de aspirantes ingresar a la Licenciatura en Contaduría, este problema ha sido abordado a lo largo de los últimos años por organismos profesionales como el Instituto Mexicano de Contadores Públicos (IMCP) y la Asociación Nacional de Facultades y Escuelas de Contaduría y Administración (ANFECA). En la Universidad Veracruzana se hace evidente el fenómeno por la tendencia a la baja de aspirantes a cursar la carrera. Los problemas relacionados con esta situación y que se han detectado son, la reducción del prestigio social de la carrera, la baja retribución al trabajo contable y el creciente número de otros profesionistas que desplazan al contador de su ámbito natural de trabajo.

Problema

El problema que se observado en los últimos años en la Facultad de Contaduría de la Universidad Veracruzana región Veracruz, en relación a la disminución del número de aspirantes a ingresar a la Licenciatura en Contaduría, ha propiciado un análisis que permita identificar las causas por el cuales se está presentando este problema. Una de las situaciones a considerar está relacionados con el perfil del contador y con la falta de información acerca del campo profesional. Derivado de lo anterior se lleva a cabo el siguiente planteamiento: ¿La disminución del interés por el estudio de la Licenciatura en Contaduría está relacionado con su perfil profesional?

Objetivo

El objetivo del presente trabajo es analizar los datos disponibles relativos a la disminución de la demanda de la Licenciatura en Contaduría en la Universidad Veracruzana región Veracruz y de las instituciones de Educación Superior de los municipios de Veracruz y Boca del Río que imparten esta carrera, así como establecer las posibles causas del fenómeno, afin de contar con un insumo que permita actualizar los planes de estudio, fortalecer la profesión y redefinir el campo de acción del Licenciado en Contaduría.

REVISIÓN LITERARIA

Antecedentes

En el siglo XV, el matemático italiano Luca Pacioli, había mencionado que quien se dedicara al comercio y quisiera hacerlo bien, necesitaba tres cosas básicas: el dinero, saber hacer bien las cuentas y registrar con rapidez todos los negocios de manera ordenada. Aunado a estos principios, Pacioli escribió la primera explicación detallada sobre la contabilidad por partida doble, razón por la cual mundialmente es considerado el primer Contador en la historia (<http://imcp.org.mx/quienes-somos/historia#.VSQUMPyUf-s>). Pasaron más de cuatro siglos para que en México se titulara en primer Contador y con él, se iniciara una noble profesión en el país. Del día 25 de mayo de 1907 a la fecha, se han llevado a cabo grandes avances que ha tenido la Contaduría Pública organizada en México, a través del Instituto Mexicano de Contadores Públicos (IMCP). Este Instituto ha considerado que los conocimientos, análisis, precisión, información y orientación, hacen que el Contador Público actual sea un miembro clave para todas las organizaciones, las cuales no podrían funcionar como tales sin su presencia.

Universidad Veracruzana

El 28 de agosto de 1944 se dan a conocer las bases legales para establecer la Universidad Veracruzana, el Estatuto señala los fines de la Universidad: establecer la investigación científica, impartir la educación universitaria y fomentar la cultura. El 9 de septiembre de ese mismo año, nace jurídicamente la institución.

El 11 de septiembre, se declara solemnemente inaugurada la Universidad Veracruzana (UV) (Periódico Universo; No. 45; Año 10; Septiembre 12, 2011.) De 1973 se inicia la descentralización administrativa de la Universidad Veracruzana, creándose cinco campus: Xalapa, Poza Rica-Tuxpan, Veracruz, Córdoba-Orizaba y Coatzacoalcos-Minatitlán. En el año de 1999 la Universidad inicia la implementación del Modelo Educativo Integral y Flexible (MEIF), cuyas bases se centran en la formación integral del estudiante. Las autoridades de la Universidad Veracruzana consideraban que ante los cambios de las formas de vida y de la cultura en el mundo actual, las instituciones educativas tienen un papel importante que cumplir como formadoras de profesionistas, con posibilidades de generar y aplicar conocimientos que atiendan a las necesidades de su entorno y que favorezcan el desarrollo social con equidad (<http://www.uv.mx/meif/files/2015/03/MEIF.pdf>).

La formación integral parte de la idea de desarrollar, equilibrada y armónicamente, diversas dimensiones del sujeto que lo lleven a formarse en lo intelectual, lo humano, lo social y lo profesional. Es decir, el modelo la Universidad Veracruzana propicia que los estudiantes desarrollen procesos educativos informativos y formativos. Los primeros darán cuenta de marcos culturales, académicos y disciplinarios, que en el caso de la educación superior se traducen en los elementos teórico-conceptuales y metodológicos que rodean a un objeto disciplinar. Los formativos, se refieren al desarrollo de habilidades y a la integración de valores expresados en actitudes. El modelo propone que el énfasis curricular recaiga sobre la formación de los estudiantes, y no sobre una información enciclopedista, ya que un alumno bien formado cuenta con las actitudes y herramientas para el constante auto-aprendizaje a través de las bases que ha creado al educarse de una manera integral. El Programa Educativo de Contador Público y Auditor inicia en la región Veracruz en Mayo de 1978. En 1992 cambia a Licenciatura en Contaduría, que es como actualmente se denomina. En agosto de 2003 se incorpora la Licenciatura en Contaduría al MEIF.

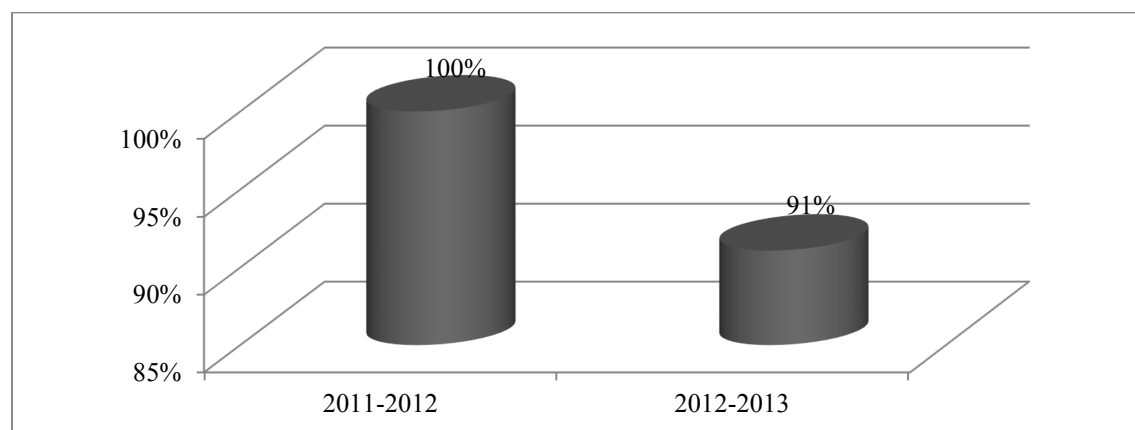
Demanda a Nivel Nacional de la Licenciatura En Contaduría

Analizando los datos proporcionados a nivel nacional por Asociación Nacional de Universidades e Instituciones de Educación Superior (ANUIES), sobre la demanda de la carrera, se observa que en México este Programa Educativo de Licenciado en Contaduría (O el nombre que reciba dependiendo de la Institución) no ha visto disminuida su demanda, por el contrario, muestra un incremento de 791 estudiantes, lo que representa un incremento de 2.13% de 2012-2013 en relación al periodo anterior (<http://www.anui.es.mx/informacion-y-servicios/informacion-estadistica-de-educacion-superior>).

Demanda Regional de Licenciatura En Contaduría En los Municipios de Veracruz y Boca del Río

A diferencia de la tendencia nacional, la situación que se ha observado en la UV permitió despertar una inquietud por conocer los indicadores de demanda del PE en las demás instituciones de la zona conurbada Veracruz-Boca del Río en que se oferta. Por tal motivo se consultó la información estadística disponible presentada por la ANUIES en el anuario 2011-2012 y 2012-2013.

Figura 1: Comportamiento de la Demanda de la Carrera de Licenciado En Contaduría En las Instituciones de Educación Superior de la Zona Conurbada Veracruz-Boca del Río



Muestra con datos de la ANUIES la proporción en que ha disminuido la demanda de la carrera de Lic. en Contaduría en los municipios de Veracruz y Boca del Río, considerando que en 2011-2012 el 100% lo integran 516 inscripciones de primer ingreso y en 2012-2013 el 91% lo componen 470 inscripciones.

Aunado a lo anterior, del análisis de los datos de ANUIES en estos dos municipios se observa que esta Licenciatura en Contaduría se ofrece en veinte Instituciones de Educación Superior, cinco de las cuales ya no tuvieron demanda de aspirantes durante estos dos periodos mencionados.

Tabla1: Análisis de Datos de Primer Ingreso En la Licenciatura En Contaduría Para Instituciones Privadas y Públicas En los Municipios de Veracruz y Boca del Río

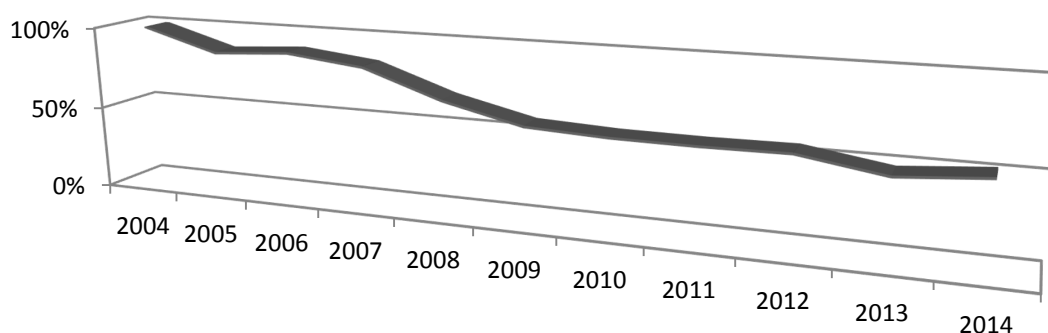
Instituciones	2011-2012		2012-2013		Variación	
privadas	257	50%	211	45%	-46	-8.9%
públicas	259	50%	259	55%	0	0%
total	516	100%	470	100%	-46	-8.9%

Esta tabla muestra los datos absolutos y relativos por los periodos 2011-2012 y 2012-2013 para instituciones privadas y públicas en los municipios de Veracruz y Boca del Río, observando una disminución en las instituciones privadas del 8.9%.

Demanda de la Licenciatura En Contaduría En la UV Región Veracruz

Durante varias décadas la demanda del Programa Educativo se había mantenido más o menos constante, sin embargo, durante los últimos diez años se ha observado que este efecto se hace cada vez más evidente. Esta baja de demanda requirió de un análisis de los indicadores generados en la Licenciatura en Contaduría de la región Veracruz en los últimos dieciséis años, resultando que la demanda del Programa Educativo (PE) disminuyó de 2004 a 2014 en aproximadamente un 48%, no así el ingreso porque se sigue manteniendo por 200 lugares aproximadamente para el sistema escolarizado.

Figura 2: Comportamiento de la Demanda del PE de Licenciado En Contaduría de la Universidad Veracruzana Región Veracruz (Sistema Escolarizado)



Muestra la forma en que ha disminuido la demanda del PE de Licenciado en Contaduría de la Universidad Veracruzana región Veracruz del año 2004 a 2014, considerando que en 2004 demandaban la carrera 516 aspirantes y en 2014 la cifra asciende a 267. Esta disminución no representa un impacto en la tabla 1 dado que siguen ingresando 260 aspirantes (200 en el Sistema Escolarizado y 60 en el Sistema de Enseñanza Abierta).

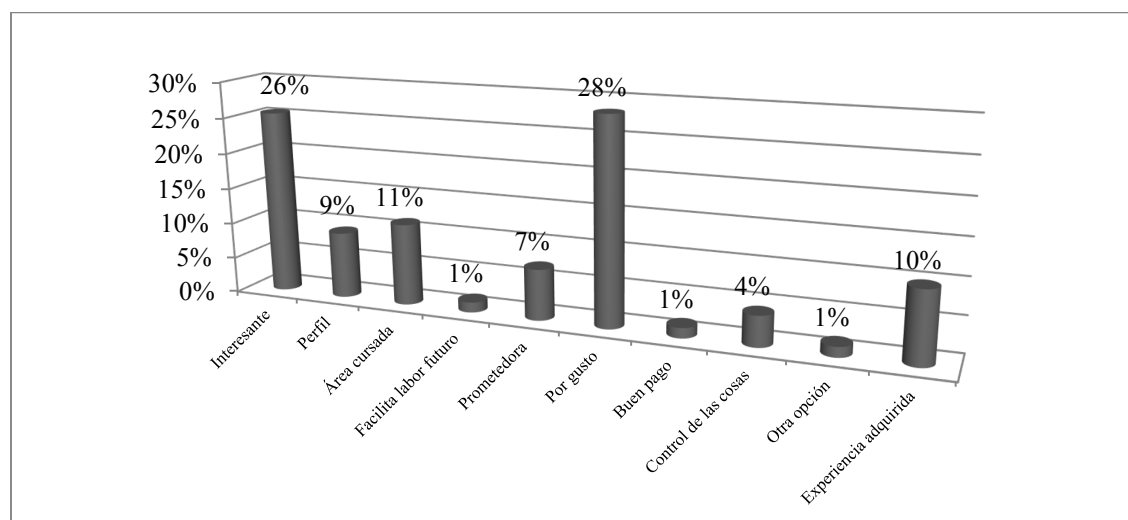
METODOLOGÍA

Para el desarrollo de este trabajo se realizó una investigación de tipo transversal, consistente en el diseño y aplicación de una encuesta en un momento determinado. La población abarcó a estudiantes que ingresaron a la carrera en agosto de 2014. El instrumento se diseñó a través de un cuestionario autoadministrado consistente en veintiuna preguntas, de las cuales seis fueron abiertas, por lo que para la interpretación de éstas últimas se utilizó la técnica de análisis textual. La distribución del instrumento por apartados es: Datos Generales, Factores internos y Factores Externos que influyeron en la elección de la carrera de Licenciado en Contaduría. La población abarcó 205 estudiantes, por lo que después de aplicar la fórmula para la determinación de la muestra se llegó a un resultado de ciento un estudiantes que ingresaron en agosto de 2014 con un margen de error del 0.05; la forma de obtenerla fue de un tipo no probabilístico por conveniencia. Este instrumento pretende identificar los factores que incidieron en la elección de la carrera y aquellos factores que identificaron en sus compañeros que optaron por otra Licenciatura de la misma área propedéutica.

RESULTADOS

Los resultados obtenidos de las preguntas planteadas en datos generales refieren a que el 32% de los encuestados son del sexo masculino en tanto que el 68% del sexo femenino. Este resultado es similar a los observados a nivel nacional, la carrera de Licenciado en Contaduría ha sido por muchos años mayormente demanda por mujeres. En cuanto al área propedéutica que cursaron los encuestados refleja que el 73% cursó el área económico-administrativa, el 27% restante había elegido el área biológica, humanidades y exactas. Esto implica que no obstante que originalmente no habían elegido la carrera de Licenciado en Contaduría, cambiaron de opinión durante su proceso de preinscripción. En cuanto a si los encuestados recibieron orientación vocacional antes de elegir la carrera, el 50% recibió apoyo y el 50% restante no lo recibió.

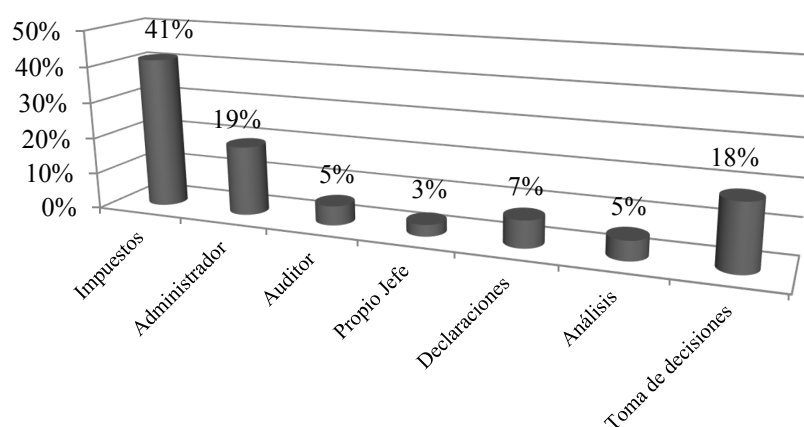
Figura 3: Muestra Las Razones Por las Cuales los Estudiantes Decidieron Estudiar la Carrera de Licenciado En Contaduría



Esta Figura muestra las razones por las cuales los estudiantes se decidieron por este Programa Educativo resultando de 3 de cada diez la eligieron por gusto, esto se debe principalmente a que desde sus estudios de secundaria y/o bachillerato han llevado materias de contabilidad, de ahí su gusto por la carrera; otros 3 de cada diez aproximadamente han encontrado esta carrera interesante.

Lo anterior se complementa con que en otras ocasiones que se ha investigado la razón por la cual los estudiantes han elegido esta carrera profesional, mayoritariamente lo hacen durante su formación media superior porque cursaron esta área propedéutica, lo que implica que eligieron esta carrera porque le encontraron gusto desde el bachillerato, no necesariamente por vocación profesional.

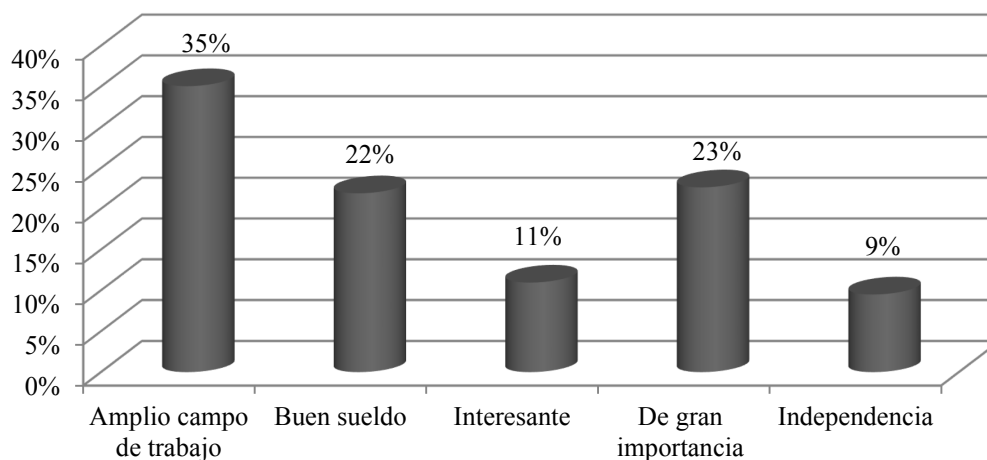
Figura 4: Muestra de Acuerdo a la Opinión de los Encuestados las Actividades Que Realiza un Licenciado En Contaduría



Este planteamiento se realizó para conocer la opinión de los encuestados en relación a los servicios profesionales que ofrece un Licenciado en Contaduría y serán posiblemente los mismos que ellos piensan ofrecer, cuatro de cada diez considera que realizan actividades de contabilidad e impuestos; dos de cada diez que desempeñan actividades de administración y toma de decisiones, el porcentaje menor tiene expectativas de ser su propio jefe.

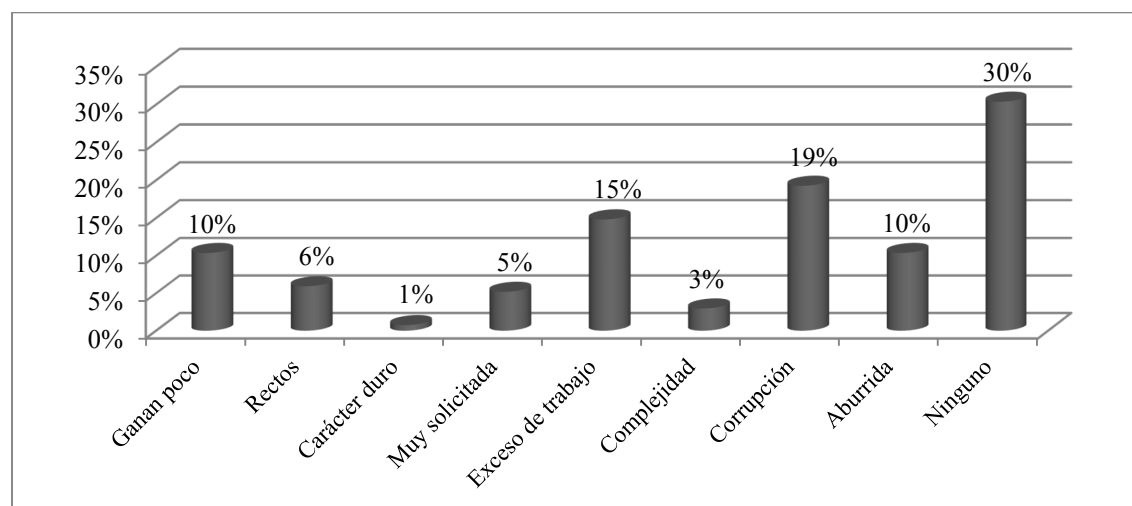
La pregunta anterior también juega un papel importante en la decisión que toman al elegir su profesión, dado que hace una prospectiva de cómo se visualizan en su desempeño laboral y sirve también para analizar la visión de las personas en relación al Licenciado en Contaduría.

Figura 5: Muestra los Comentarios Favorables Que los Encuestados Han Escuchado de los Licenciados En Contaduría



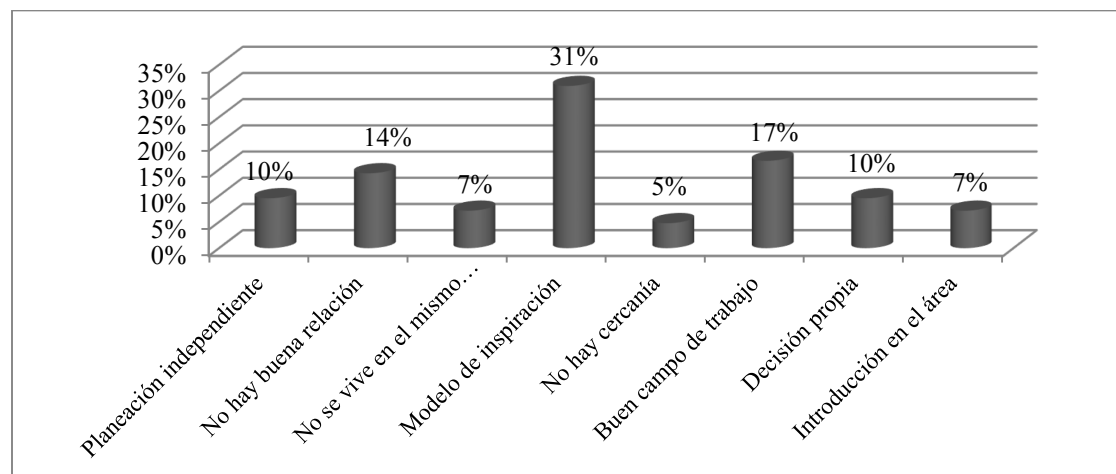
Muestra los comentarios favorables que los estudiantes de recién ingreso al PE han escuchado de los contadores y que también podría estar incidiendo en su decisión al elegir este Programa, aproximadamente cuatro de cada diez considera que tienen un amplio campo de trabajo, dos de cada diez consideran que obtiene un buen ingreso y que la profesión es de gran importancia.

Figura 6: Muestra los Comentarios Desfavorables Que los Encuestados Han Escuchado de los Licenciados En Contaduría



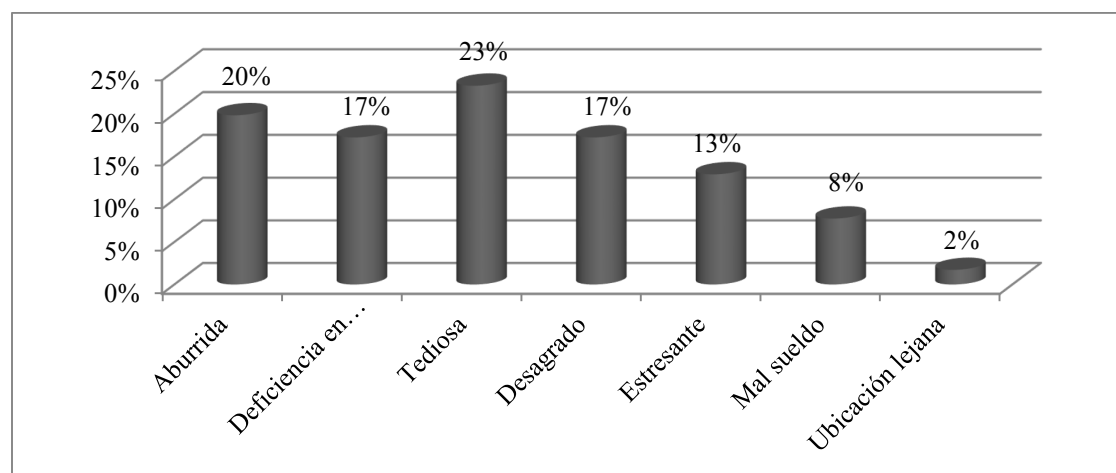
Muestra los comentarios desfavorables que los estudiantes de recién ingreso al PE han escuchado de los contadores, resultando que tres de cada diez no ha tenido ningún comentario negativo, dos de cada diez aproximadamente ha escuchado que son corruptos y que tienen exceso de trabajo. Se agregan otros comentarios que también aportan en este sentido y es que uno de cada diez ha escuchado que ganan poco o que es una carrera aburrida.

Figura 7: Muestra En Opinión de los Encuestados Las Situaciones En Que Sus Familiares Influyeron En la Elección de la Carrera



Como dato adicional y derivado de que se observó que varios estudiantes tienen familiares contadores se obtuvo que el 56% de los encuestados tienen familiares contadores, por lo que se cuestionó la forma en que éstos influyeron en su decisión obteniendo que a tres de cada diez les sirve como modelo a seguir, dos de cada diez que tienen un buen campo de trabajo.

Figura 8: Muestra las Razones Por Las Cuales Sus Compañeros de la Misma Área Propedéutica Eligieron Otra Carrera Afín



Esta Figura muestra las razones por las cuales sus compañeros de bachillerato eligieron otra opción de la misma área, como puede ser administración, en este sentido dos de cada diez no inscritos en esta carrera la consideran tediosa, aburrida, que tiene deficiencias en matemáticas y que no es de su agrado; uno de cada diez considera que es estresante y que los contadores no perciben un buen sueldo.

Esta pregunta se considera importante porque se basa en la opinión que los estudiantes escucharon de aquellos compañeros que se decidieron por una carrera afín y que en otras circunstancias podrían haber sido aspirantes a la Licenciatura en Contaduría.

CONCLUSIONES

Es un hecho que se debe analizar a profundidad que las nuevas generaciones de estudiantes en la zona conurbada Veracruz-Boca del Río ya no están interesados en estudiar la Licenciatura en Contaduría, lo que se refleja en la baja de la demanda y denota un problema, pues aun cuando en la Universidad Veracruzana región Veracruz sigue ingresando el mismo número de aspirantes tanto al sistema escolarizado como

abierto, al haber menos demanda, el promedio de aprovechamiento desde su ingreso en el examen de admisión afecta su rendimiento durante su trayectoria estudiantil, adicionalmente a que no se quiere esperar que sea demandada por un número de aspirantes inferior al ofertado. Buscando algunas propuestas para este problema, se tiene que la Licenciatura en Contaduría requiere una redefinición de su campo de acción, de tal forma que se fortalezca la disciplina y se reduzcan esas opiniones de que los contadores sólo sirven en la empresa para la determinación y pago de impuestos. El campo de trabajo se ha reducido a Contabilidad, Fiscal y Auditoría, esta última área se ha visto seriamente afectada por las Reformas Fiscales de 2014 en las cuales se elimina la obligatoriedad del dictamen fiscal, reduciendo considerablemente el mercado de trabajo para los despachos profesionales; en este sentido faltará esperar a que los empresarios vuelvan a confiar en el trabajo del auditor y no solo lo vean como un paliativo de una revisión de las autoridades fiscales.

La disminución de la demanda no necesariamente corresponde a un decremento en el mercado de trabajo, toda vez que de acuerdo a la fundación UNAM (<http://www.fundacionunam.org.mx/gibex/blog/las-carreras-mas-estudiadas-y-las-mas-demandadas/>), esta carrera ocupa el segundo lugar de las más demandadas en México, por lo que solo está afectando a las universidades públicas y privadas de la zona conurbada Veracruz-Boca del Río. Finalmente se requiere hacer una investigación sobre las áreas de trabajo y los servicios que demandan en la sociedad para los Licenciados en Contaduría, así como fortalecer las vocaciones de los aspirantes a estudiar esta carrera, reforzando otras áreas que son prioritarias en esta profesión: 1) Las Finanzas, no solo para desempeñarse en un banco o una casa de bolsa, sino en el sentido de que sirven para obtener y aplicar recursos financieros en las empresas; 2) Costos, para estar en posibilidad de apoyar al empresario en decisiones que permitan incrementar la competitividad de las empresas; 3) Control interno, para que el profesional no se olvide de su responsabilidad ante problemas dentro de la empresa relacionados con la salvaguarda de activos y verificación de la razonabilidad de la información financiera. También es necesario vigilar en nuestra Institución el impacto que el Modelo Educativo ha tenido, dado que la disminución de la demanda se ha presentado principalmente desde el año 2005, dos años después de que inició este Modelo.

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LOS PROCESOS DE ACREDITACIÓN DE PREGRADO COMO MEDIDA DE COMPETITIVIDAD: RETOS Y OPORTUNIDADES DESDE UNA PERSPECTIVA SISTÉMICA

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RESUMEN

El siglo XX se caracterizó por ser el escenario de la competitividad, donde entidades, personas y países estuvieron inmersos en procesos de competencia por recursos, mercados y clientes. El sector educativo también es parte de estos procesos de evaluación a través de la acreditación para lo cual deben demostrar su impacto. El presente estudio analiza sistémicamente los procesos de acreditación para los programas de licenciatura en ciencias administrativas a partir de los criterios establecidos por el Consejo de Acreditación en la Enseñanza de la Contaduría y Administración, A.C. (CACECA), discerniendo particularmente sobre el nuevo rol del académico. Para ello se diseña un estudio descriptivo con diseño no experimental preponderantemente cualitativo a través del cual se identifican sus componentes con el objeto de realizar un inventario de ellos en el contexto regional de Baja California, los cuales se modelan usando el enfoque de sistémico, en específico la metodología de sistemas blandos de Checklan. La modelación muestra un entramado de actores multifuncionales que deben entregar resultados diversos, destacando al docente que en su nuevo rol se pierde y no entiende los alcances de su trabajo, puesto que aún no asimila que es un instrumento de competitividad.

PALABRAS CLAVE: Educación Superior, Acreditación, Calidad de la Educación

ACCREDITATION PROCESS OF UNDERGRADUATE AS A MEASURE OF COMPETITIVENESS: CHALLENGES AND OPPORTUNITIES FROM A SYSTEMIC PERSPECTIVE

ABSTRACT

The twentieth century was characterized as a competitive scenario, where entities, individuals and countries were immersed in processes of competition for resources, markets and customers. Education is also part of these evaluating processes through accreditation for which they must demonstrate their impact. This study systemically analyzes the processes of accreditation for degree programs, in administrative sciences based on the criteria established by the Accreditation Council on the Teaching of Accounting and Administration, A.C. (CACECA), particularly discerning about the academic's new role. A descriptive study was designed with predominantly qualitative non experimental structure through which components are identified in order to make an inventory of them in the regional context of Baja California, which are modeled using a systematic approach, specifically the soft systems methodology Checklan. The modeling shows a multifunctional network of actors who should deliver different results, highlighting the teachers whom are lost in their new role and do not understand the extent of their work, since they have not yet assimilated, they are an instrument of competitiveness.

JEL: 123

KEYWORDS: Higher Education, Accreditation, Quality of Education

INTRODUCCIÓN

El plan nacional de desarrollo 2013-2018 establece cinco metas nacionales: México en paz, México incluyente, México con educación de calidad, México próspero y México con responsabilidad global; el presente estudio se encuadra dentro de la tercera meta, cuyo propósito es elevar la calidad de la educación con equidad (Secretaría de Educación Pública, 2013). Al respecto el Programa Sectorial de Educación 2013-2018 señala que la educación de calidad es una necesidad imperiosa y una demanda social inaplazable. Para la Secretaría de Educación Pública (SEP, 2013, p. 23) la educación de calidad es aquella que “mejora la capacidad de la población para comunicarse, trabajar en grupos, resolver problemas, usar efectivamente las tecnologías de la información, así como para una mejor comprensión del entorno en el que vivimos y la innovación”. Por ello busca “promover políticas que acerquen lo que se enseña en las escuelas y las habilidades que el mundo de hoy demanda desarrollar para una sana convivencia y el aprendizaje a lo largo de la vida”.

Además la SEP, a través de la subsecretaría de Educación Superior, convoca a las instituciones de educación superior públicas a participar en el Programa de Expansión en la Oferta Educativa en Educación Superior (ProExOEES), como estrategia para garantizar el desarrollo integral de todos los mexicanos y contar con un capital humano preparado, que sea fuente de innovación y lleve a todos los estudiantes a su mayor potencial humano. Con base en estas reglas y otras políticas públicas la Universidad Autónoma de Baja California (UABC), viene compitiendo por los recursos, tiene 115 programas evaluados y el 80.13% de su matrícula en programas con reconocimiento de Buena Calidad/1. En el caso particular, la Facultad de Ciencias Administrativas y Sociales (FCAyS), unidad académica de la UABC, oferta ocho licenciaturas, seis de ellas acreditadas por distintos organismos, la tabla 1 ilustra datos sobre el organismo acreditador, nivel asignado y el periodo de vigencia.

Tabla 1: Organismos Acreditadores y Vigencia Para las Licenciaturas Pertenecientes a la Fcays

Licenciatura	Organismo Acreditador	Nivel	Fecha
Informática	CIEES	1	15-07-1999
	CACECA	VIGENTE	28-09-2017
Administración de Empresas	CIEES	1	20-07-2000
	CACECA	VIGENTE	28-09-2017
Contaduría	CIEES	1	20-07-2000
	CACECA	VIGENTE	28-09-2017
Sociología	ACCECISO	VIGENTE	01-04-2016
Psicología	CIEES	1	29-11-2010
Comunicación	CIEES	1	29-11-2010

La tabla ilustra las carreras que oferta la FCAyS que han sido evaluadas y obtenido un resultado positivo que las hizo meritoria de acreditación, se muestra el organismo acreditador (siglas) la fecha de obtención del reconocimiento y vigencia de la acreditación. Fuente: Elaboración propia.

Considerando este escenario y los señalamientos de Castaño (2012) sobre el rol del Estado centralizado en la evaluación –vía la acreditación– para asignar o no recursos a las universidades, asimismo que el conocimiento de los sistemas de educación superior no es fácil de generalizar, pues cada institución posee características propias, se justifica profundizar su estudio bajo el enfoque sistémico con el objetivo de modelarlo desde la perspectiva de la Soft Systems Methodology. Para ello el documento se estructura en cinco apartados incluido este destinado a introducir al lector en el tema. Posteriormente, se analiza la teoría base del estudio sobre la calidad en la educación, la acreditación y los sistemas. El tercer apartado describe la Soft Systems Methodology y los elementos de CATWOE, el cuarto apartado ilustra los resultados y principales hallazgos obtenidos, para terminar se presentan las conclusiones.

REVISIÓN DE LA LITERATURA

Antecedentes

La actualidad se caracteriza por el denominado capitalismo académico, que se refiere al sometimiento de la universidad y sus funciones a las lógicas del mercado. Según Fernández (2009, p. 4) “la teoría del capitalismo académico ha sido formulada por Slaughter y Leslie (1997) para constatar la implicación, cada vez mayor, de la comunidad científica en la mercantilización de la Educación Superior”. Este movimiento ve a la universidad como una empresa, por lo tanto busca que se administre en los mismos términos, de ahí que Díaz Barriga (citado por Guido, 2005, p. 11) argumente que la educación desde la óptica neoliberal, no responde “a un problema de justicia social, sino de eficiencia social..., lo que se requiere es preparar profesionales para la industrialización del país y gestionar la Universidad, mediante modelos administrativos gerenciales que permitan el desplazamiento de la estructura académica tradicional”. De acuerdo con Castaño (2012) derivado de la crisis institucional se sometió a la universidad a criterios de eficiencia y productividad de naturaleza empresarial, como lo son los procesos de acreditación. Tema que se aborda a continuación.

Calidad y Acreditación

Fernández, Landa y Santini (1991) citan a Bienayme (1986) para señalar que la calidad de la educación superior se determina en función de factores internos y externos -entre ellos se encuentran los estudiantes, los maestros, los métodos de gestión administrativa y de enseñanza, el acceso al empleo y los salarios- asociados a la eficiencia y eficacia, como una tendencia a que la universidad se administre como si fuese una empresa. La calidad suele asociarse a excelencia académica y, por ende, a selectividad. “Los mejores estudiantes típicamente eligen las mejores universidades y las mejores universidades escogen a los mejores estudiantes” (Fleet, Pedraja y Rodríguez, 2014, p. 454). Esto debería ser, pero se contrapone con la política de masificación impulsada por la SEP desde el programa sectorial de educación en su objetivo tres que aborda el tema de la ampliación de la cobertura.

Por otra parte, según Rama (2009) la acreditación es un nuevo paradigma de evaluación de la educación, es un proceso no lineal que está siguiendo diversos caminos con sus respectivas tensiones. Para Guido (2005) la acreditación, vista como factor de mercadeo por las universidades privadas, se presenta como un elemento que favorece la competencia, de tal forma que la acreditación de la calidad es una inversión que permite la consolidación en el mercado. En el mismo sentido López (2014) señala que la Acreditación de una institución de educación superior (IES) y de sus diversos programas se llega tras un proceso previo de autoevaluación y evaluación de la calidad por pares externos. Concepto asociado al de garantía de la calidad (quality assurance) y de rendición de cuentas (accountability).

En México, el gobierno busca “garantizar la calidad de los planes y programas de estudios que se ofrecen en cada plantel, así como establecer vínculos con el sector productivo de modo de beneficiarse de la capacidad de éste para complementar la formación de los jóvenes” (SEP, 2013, p. 12). Asimismo se condiciona la libertad de pensamiento que debe caracterizar a la educación superior con su compatibilidad respecto al aseguramiento de la calidad de los programas. Para lo cual se impulsan mecanismos como las evaluaciones que llevan a cabo los Comités Interinstitucionales para la Evaluación de la Educación Superior (CIEES), las acreditaciones de programas que se efectúan al amparo del Consejo para la Acreditación de la Educación Superior (COPAES) y los Exámenes Generales de Egreso de la Licenciatura (EGEL). La investigación se circunscribe en torno a la acreditación de los programas de estudio de Contaduría, Administración e Informática, que en México evalúa con estándares e índices que engloban tres aspectos: alumado, docencia y administración el Consejo de Acreditación en la Enseñanza de la Contaduría y Administración, A.C. (CACECA).

CACECA establece que los programas educativos de las instituciones de educación superior deben cubrir una serie de requisitos contenidos en diez categorías que son valorados a través de puntos, información que se muestra en la tabla 2.

Tabla 2: Evaluación de CACECA: Categorías y Puntajes

Categoría	Puntos
1. Personal académico	185
2. Estudiantes	117
3. Evaluación del aprendizaje	52
4. Currículum	133
5. Formación integral	70
6. Servicios institucionales de apoyo para el aprendizaje	68
7. Vinculación-extensión	118
8. Investigación	95
9. Infraestructura y equipamiento	41
10. Gestión administrativa y financiamiento	121
Total	1000

CACECA realiza las evaluaciones con base en indicadores agrupados en 10 categorías, de acuerdo a su percepción de importancia otorga un puntaje a cada una, destacando la categoría de personal académico como la más relevante y pertinente. Fuente: Elaboración propia..

Para recibir la acreditación el programa debe obtener una calificación mínima de 701 puntos. La acreditación tiene una vigencia y el programa debe mejorar los resultados de los indicadores para re-acreditarse.

Sistemas

De acuerdo con Bertalanffy (1989, p.34) un sistema es el "conjunto de elementos interrelacionados de manera dinámica con el fin de conseguir un objetivo común, constituyendo un todo unitario organizado". Monroy (1997, p. 3), afirma que "ver la realidad como sistema resulta indispensable. Sólo así se integrarán lo tangible y lo intangible, lo formal y lo informal". Por lo que resulta primordial observar las variables que componen un problema, detectar sus limitaciones y reconocer las interacciones entre éstas, así como el medio ambiente en que operan, influyen en su funcionamiento y están fuera de su control. La educación superior forma parte del sistema educativo, cuyos componentes según Fernández, Landa y Santini (1991, p. 5) son "los alumnos, los materiales didácticos, los recursos humanos y las bibliotecas". Por ello para el presente estudio la educación superior se concibe como sistema. Según Herrscher (2008) desde el enfoque de sistemas se pueden identificar a los sistemas duros, blandos y críticos. El sistema de educación superior se ubica dentro del grupo de los sistemas blandos por ser un sistema abierto, compuesto por varios subsistemas, destacando que cada uno posee diversos objetivos e interactúan en un ambiente influenciado por factores internos y externos, que están fuera del control del propio sistema. Por ello se usa el enfoque de sistemas para analizar la realidad sobre los procesos de acreditación, a fin de observar tanto lo tangible como intangible, lo formal e informal.

METODOLOGÍA

El estudio se define como descriptivo con diseño no experimental cuyo ámbito de estudio corresponde a la Facultad de Ciencias Administrativas y Sociales (FCAyS), unidad académica de la UABC. Para el logro del propósito del presente se revisaron distintos documentos de información sobre las variables que forman parte de la evaluación y procesos de acreditación establecidos por el Consejo de Acreditación en la Enseñanza de la Contaduría y Administración, A.C. (CACECA). Para la realización del estudio se utiliza la metodología de sistemas blandos de Peter Checkland, que propicia una reflexión y discusión estructuradas por modelos sistémicos. Los estudiantes y académicos son actores sociales clave en los procesos de acreditación ya que sus características socio-culturales impactan en la estructura del sistema y en el contexto en el que se inserta. Ante esta particularidad, la aplicación de herramientas propias de los

sistemas blandos permite poner de manifiesto elementos e interrelaciones que surgen de la percepción de los actores intervinientes, identificando los intereses que subyacen y que generalmente no se revelan de forma explícita (Checkland y Scholes, 1990).

Para el análisis del sistema FCAyS se consideraron los elementos de CATWOE, a saber: 1) los clientes (C), elementos afectados por la actividad del sistema descrito; 2) los agentes (A), quienes realizan de forma directa las actividades; 3) los procesos de transformación (T); 4) los puntos de vista o perspectivas a través de los cuales se percibe al sistema y se le da significado (W: *Weltanschauung*; en castellano, cosmovisión); 5) los dueños (O) o actores que poseen control, interés y/o patrocinio del sistema; y 6) los requisitos ambientales (E), factores que pueden restringir o potenciar la actividad analizada (Gelabert, de Bargas, Rositano, y González, 2014).

RESULTADOS

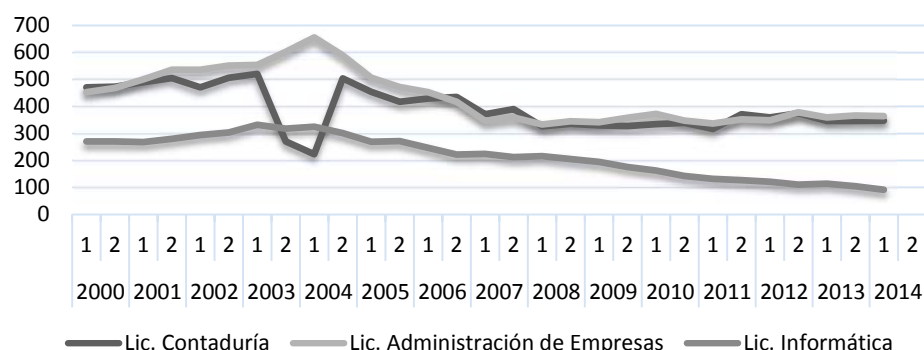
La información recolectada fue procesada según los elementos de CATWOE, a continuación se presentan estos elementos junto con su descripción.

(C) *Clientes*: Definir quiénes son y su tipología causa gran controversia, de acuerdo al significado dado por la Real Academia Española, es la persona que utiliza con asiduidad los servicios de un profesional o empresa. Empero, la universidad no es una empresa. Desde la perspectiva de la calidad, la unidad de análisis tiene clientes internos y externos. Los primeros son instancias dentro de la misma FCAyS o de la UABC que emplean o consumen los productos y/o servicios ofertados. Los clientes externos son los destinatarios de los productos o servicios procesados.

De acuerdo con de la Fuente, Marzo y Reyes (2010) en el caso de las universidades no existe consenso en la delimitación de sus clientes debido a la diversidad de tareas asignadas, lo que dificulta la determinación de la figura del cliente. Empero, reconociendo que la FCAyS es un sistema con entradas, procesos y salidas; los estudiantes en sí son la materia prima que ingresa para ser transformada en uno de los varios productos que se generan. Por ello se definen como clientes a la sociedad en su conjunto, es decir, primariamente toda la comunidad de la región noroeste del país, que es la zona de influencia directa de la unidad de análisis. Relacionando este elemento con las categorías de CACECA el identificar a los clientes permitiría mantener actividades de vinculación-extensión acorde a una segmentación de clientes y usuarios, que permita identificar las propuestas de valor que FCAyS puede generar, asimismo determinar las asociaciones clave que se deben tener para coadyuvar en la solución de problemas y en la creación de oportunidades que requiere la región.

(A) *Agentes*: En este caso particular se refiere a los estudiantes y académicos. En el periodo 2000-2014 los estudiantes inscritos en las carreras de Contaduría (37.58%), Administración de Empresas (41.57%) e Informática (20.81%) ascendieron a 30,320; con 350 estudiantes en promedio por semestre (ver figura 1). La planta de personal académico se integra por 321 docentes, 248 maestros de asignatura, 61 maestros de tiempo completo, cuatro técnicos académicos de tiempo completo, seis maestros de medio tiempo y dos técnicos académicos de medio tiempo. Los académicos de tiempo completo de la facultad en su jornada de trabajo desempeñan tareas de docencia, tutoría, vinculación e investigación. Un reto que presenta esta unidad de análisis está indicado a través de la proporción de docentes de tiempo completo en relación al alumnado. Como se indicó la FCAyS oferta ocho programas que en total albergaron a 4822 estudiantes en el ciclo 2014-1, lo que representa una proporción de 1.26%. Y es que desde 2004 la FCAyS vive un proceso de masificación incrementándose la matrícula en un 68.71%, pero manteniéndose la misma planta académica de tiempo completo, solo se incrementó la planta por horas (o de asignatura).

Figura 1: Población Estudiantil En el Periodo 2000-2014



La figura muestra la población estudiantil inscrita en las carreras de administración, contaduría e informática en el periodo comprendido de 2000-2014 mismo periodo en que inició el proceso de evaluación para acreditación la FCAyS. Fuente: Elaboración propia.

Este fenómeno de masificación ha potenciado el trabajo de los docentes de tiempo completo en ciertos periodos, por ejemplo tienen asignados para tutoría a un promedio de 60 estudiantes. Pero también son parte de los procesos de evaluación, dado que deben obtener el reconocimiento a perfil deseable otorgado por el Programa para el Desarrollo Profesional Docente (Prodep) del tipo superior, lo que implica que alcancen las capacidades para realizar investigación-docencia, se profesionalicen, se articulen y se consoliden en cuerpos académicos. Los agentes son muy importantes para CACECA, se refiere a las categorías de personal académico y estudiantes, las cuales representan un 43% del puntaje para acceder a la acreditación. Representan además la vida del sistema, su dinamismo, pero también definen su esencia como sistema blando.

(T) Proceso de transformación: La unidad de análisis selecciona a los aspirantes a ingresar a través de un examen, aunque no es estricto, dado que se debe cumplir con la demanda del Estado en el tema de cobertura. Hechos que se contraponen a los argumentos que señalan que la “calidad suele asociarse a excelencia académica y, de esta manera, a selectividad. Los mejores estudiantes típicamente eligen las mejores universidades y las mejores universidades escogen a los mejores estudiantes” (Fleet, Pedraja y Rodríguez, 2014, p. 454). En la transformación las herramientas de apoyo al proceso enseñanza aprendizaje son importantes, coadyuvan en el desarrollo de las competencias y facilitan el tránsito de los saberes. El estudiante también es actor-constructor, dado que puede diseñar a través de la elección de créditos y/o actividades optativas aproximadamente un 25% de formación-transformación, pudiendo incorporar actividades de extensión y vinculación, incluso participar en movilidad nacional e internacional.

(W) Weltanschauung: En principio se reconoce la importancia de la glocalización y se busca que los programas de estudio y la formación de los estudiantes les permitan comprender las peculiaridades de las diversas regiones en el mundo. La FCAyS busca generar opinión, demostrar su compromiso con el progreso social y ser un ejemplo para su entorno. Siguiendo a Pulido (2009, p.59) la visión es “generar y divulgar el conocimiento necesario para resolver los problemas que tiene planteados la sociedad. Sus beneficios sociales deben cubrir los desafíos en todos los ámbitos posibles de la vida humana: el social, el cultural, el tecnológico, el económico y el político”.

La revisión sobre la misión de la Universidad en la actual sociedad del conocimiento, ha llevado a la presentación de una serie de ideas sobre una tercera misión, que vendría a unirse a las tradicionales: la enseñanza superior y la investigación. Esta tercera misión, como señala Bueno (2007) está desarrollada en el ámbito de tres ejes: emprendimiento, innovación y compromiso social; lo que genera nuevas formas de

relación entre la Universidad, la Sociedad y los sectores empresariales. La meta es tener una universidad orientada al emprendimiento, la innovación y la cooperación social.

(O) *Dueños*: Desde el enfoque sistémico es la sociedad quien juega el papel preponderante, dado que es la principal demandante tanto de los egresados como del resto de productos y servicios ofertados. El principal mercado es la región. El 99% de los egresados radica en el estado de Baja California.

(E) *Requisitos ambientales*: Este último punto plantea un escenario complejo, si se consideran todos los factores que afectan a los procesos educativos y de acreditación. Empero son las leyes y regulaciones nacionales, estatales y municipales los principales requisitos, dado que la política pública de forma explícita incide en los planes de desarrollo de la FCAYS. Los resultados confirman que lejos de la esperable “brasileirización de la educación superior (en donde las IES públicas se especializan en programas de alta calidad y tienen límites en el acceso, dejando la masificación a las IES privadas), en México, con muy ligeras variaciones, las mayoría de las IES ofrece todo tipo de programas, casi siempre centrados en las necesidades del mercado” (Silas, 2013, p. 20).

CONCLUSIONES

Derivado de la modelación y reflexión de los resultados los autores al igual que Castaño (2012, p. 130) señalan que los procesos de acreditación no debieran buscar la estandarización de profesionistas, que es imperativo volver a la tarea esencial de la universidad “formar personas capaces de juzgar y decidir razonable y rigurosamente” dado que lo que en calidad cuenta “son los seres humanos y el uso de la libertad” (Fernández, Landa y Santini, 1991). Hasta ahora las políticas públicas han privilegiado los indicadores productivistas y de crecimiento económico en detrimento de indicadores que midan valores claves para la equidad, la armonía social y la sostenibilidad del medio ambiente (López, 2014).

Para terminar, los autores reconocen la pertinencia de los procesos de evaluación vía los procesos de acreditación, empero no están de acuerdo en cómo se vienen desarrollando, creemos que es necesario desde el enfoque de sistemas analizarlos para fortalecer las bases de la elaboración de estrategias que contribuyan a su sostenibilidad y manejo adaptativo. Siguiendo a López (2014, p. 113) se plantea la necesidad de transitar de la visión cortoplacista a una visión de largo plazo donde se valore la calidad de las instituciones y sus programas teniendo en cuenta indicadores “capaces de evaluar el papel de las IES en: la construcción de equidad, sostenibilidad del medio ambiente, innovación curricular, rendición de cuentas en forma transparente, adecuación a las necesidades del entorno y estado del arte a nivel mundial de las disciplinas que se imparten en ellas”.

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LAS EMPRESAS DE BIENES RAÍCES COMO NICHOS DE NEGOCIO EN ENSENADA, BAJA CALIFORNIA, MÉXICO

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RESUMEN

La actividad inmobiliaria es uno de los mayores componentes que influyen en la economía de los países, tal es el caso de Estados Unidos de América y su crisis económica en el año 2008, a la que se le atribuyó como principal causa los créditos hipotecarios. Considerando también que la mayor inversión que realiza una persona lo es la compra de su casa, constituyendo éste su patrimonio familiar, es de suma importancia el estudio del sector de la vivienda y por consiguiente la comercialización de bienes inmuebles, el negocio de bienes raíces. Por lo que respecta a Baja California y en especial al municipio de Ensenada, se considera un nicho de negocio el sector de agencias de bienes raíces y consultoría de mercado respecto a desarrolladores de vivienda. Lo anterior, sustentado en datos económicos Nacionales y Estatales, así como diferentes planes y políticas de desarrollo económico para el Estado de Baja California así como para el municipio de Ensenada. Así pues, se propone el establecimiento de empresas de bienes raíces como un negocio atractivo y prometedor para posibles inversionistas.

PALABRAS CLAVES: Nicho de Negocio, Bienes Raíces, Inversión

REAL ESTATE AS A BUSINESS NICHE IN ENSENADA BAJA CALIFORNIA, MEXICO

ABSTRACT

Real estate activity is one of the major components in the economies of countries; such is the case with the United States in its economic crisis of the year 2008, which was considered a principal cause of mortgage credit. Considering also that the largest investment a person makes is the purchase of a house, with this constituting the family legacy, a study of the residential sector is of great importance, and as a result, the marketing of property, the real estate business. Especially in regard to Baja California, especially the city of Ensenada, the sector of real estate agencies and market consulting regarding housing developments is considered a business niche. This, based on national and state economic data, as well as on different plans and policies for economic development for the state of Baja California, as well as for the city of Ensenada. Therefore, the establishment of real estate businesses is proposed as an attractive and promising business for possible investors.

JEL: M1, M10

KEYWORDS: Niche Business, Real Estate, Investment

INTRODUCCION

Un negocio nicho consiste en ofrecer un producto o servicio enfocado a un aspecto o una base de clientes específicos dentro de un sector. (Koss-Feder, 2005, p.75). Lo más valioso para emprender un negocio, es entender la idea del mismo e identificar las necesidades de sus clientes. Un negocio nicho debe identificar su base de clientes potenciales y dedicarse a ellos. Los negocios de nicho tienen un 25 por ciento más de

oportunidades de sobrevivir durante los primeros años que las empresas más generales, dice Jennifer Sander, asesora de pequeños negocios en Granite Bay, California, y coautora de *Niche and Get Rich*, (Koss-Feder, 2005). Así pues, para encontrar la oportunidad de abrir un negocio nicho se debe identificar la necesidad del bien o servicio y posteriormente ofertarla, siempre dirigiéndose a los clientes potenciales. Al hablar del negocio de bienes raíces es necesario hablar de la vivienda, luego entonces, ésta, refiriéndome a la vivienda, resulta para el ser humano un producto de primera necesidad, tal como lo es la salud, comida y educación; indispensable para su desarrollo y bienestar. Constituyendo la vivienda un espacio de albergue, intimidad, comodidad, ubicación y bienestar público.

El derecho a la vivienda se encuentra dentro de los derechos humanos de segunda generación, es decir, impone el deber al Estado para mejorar las condiciones de vida, impone la obligación al Estado de proveer, dotar, crear construir y edificar vivienda. (Sánchez, 2013). El sector de la vivienda se ve relacionado con varios sectores como, el sector de la construcción, el sector público (Estado), Instituciones de financiamiento (públicas o privadas) y la figura encargada de su comercialización, que es representada por los agentes de bienes raíces llamados también “agentes inmobiliarios”. Según el Diccionario de la Real Academia de la Lengua Española un “agente” es una persona o cosa que produce un efecto y la palabra “raíz” significa bien inmueble, finca, tierra o edificio, por lo que un agente de bien raíz significa: una persona que produce un efecto sobre los bienes inmuebles. (Real Academia Española, 2001).

Por lo que respecta a México al igual que en todos los países, la economía y política tienen gran influencia sobre el sector inmobiliario. Las constantes devaluaciones en el país han traído consecuencias negativas para que éste resulte poco atractivo de la inversión extranjera, devaluaciones que provocaron intereses muy altos en los bancos de México, tal y como se vivió en nuestro país en los años 1993, donde adquirir créditos para vivienda resultaba muy complicado y la inversión extranjera se encontraba muy alejada del país (Schettino, 1995). Debiendo hacer notar que las variables como política, economía, inflación y globalización resultan ser factores que influyen en la compra-venta de bienes inmuebles. El presente trabajo tiene como finalidad mostrar el contexto económico, jurídico y comercial en el que se encuentra Ensenada y por lo que se afirma que el negocio de los Bienes raíces resulta ser un nicho de negocio prospero.

ANTECEDENTES

En México, la figura del corredor de bienes raíces o agente inmobiliario tiene presencia a partir de un grupo de personas que sintieron la necesidad por profesionalizar el servicio que estaban prestando. Dichas personas se asociaron y el 14 de Noviembre de 1956 fundaron una organización denominada “Unión Mexicana de Corredores y Administradores de Inmuebles A.C.”, siendo la primera asociación en México dedicada a regular los servicios profesionales de los corredores inmobiliarios. A través de los años esta asociación cambio su denominación por el de “Asociación Mexicana de Administradores y Agentes Inmobiliarios, A.C.” para posteriormente en el año de 1979 cambiar nuevamente su denominación y ser lo que ahora conocemos “Asociación Mexicana de Profesionales Inmobiliarios” AMPI. (Asociación Nacional de Profesionales Inmobiliarios, 2011).

Por lo que respecta a Baja California, se cuenta con un Consejo Estatal de Profesionales Inmobiliarios de Baja California, A.C., constituido desde el año de 1984, este consejo integra todas las asociaciones importantes del Estado, entre ellas AMPI Ensenada. Esta asociación surgió por la necesidad de mejorar el nivel de servicio en todo el Estado y dentro de sus logros más importantes ha sido el haber impulsado “Ley que regula el registro Estatal de agentes inmobiliarios y agencias inmobiliarios en el Estado de Baja California”, sin embargo esta ley no tienen sanción alguna o fuerza de obligatoriedad para el Registro de los Agentes Inmobiliarios, sin embargo podemos observar que la intención de este sector está encaminada hacia una regulación de su profesión. (Consejo Estatal de Profesionales Inmobiliarios de Baja California, s.f.)

REVISION LITERARIA

Análisis Contextual

La población mundial transita de ser rural a urbana, más de la mitad de la población vive en ciudades. Del total de esta población, la mayoría se concentra en costas, de las localidades costeras, las que tienen mayor crecimiento, por motivos comerciales y de movilidad, son las que cuentan con puertos. En cuanto a crecimiento las megalópolis actualmente disminuyen su tasa de crecimiento y las ciudades que crecen con mayor rapidez son aquellas que cuentan con hasta 500,000 habitantes. Ensenada cuenta con todas estas características. (Programa de Desarrollo Urbano de Centro Población de Ensenada 2030, p.7) El municipio de Ensenada se encuentra dentro de la región fronteriza que se comparte con el Estado de California, el más rico y dinámico de los Estados Unidos. A su vez, este municipio se encuentra dentro del Estado de Baja California, caracterizado por un rápido desarrollo, debido a su crecimiento poblacional, estimado por la media nacional. En solo 50 años la población ha aumentado 17.4 veces. (Programa de Desarrollo Urbano de Centro Población de Ensenada 2030) Ensenada, es el municipio más extenso de México, con una superficie de 52,510 Km², lo que representa 74.1% del área total del Estado de Baja California y 2.6% del territorio nacional. Posee 1,646 localidades y más de 441,000 habitantes. (Programa de Desarrollo Urbano de Centro Población de Ensenada 2030, p.7)

Por otra parte, en cuanto al análisis legal se encontró lo siguiente: En México, refiriéndome al país no existe ordenamiento legal por parte de la Secretaría de Educación Pública que regule como profesión al agente inmobiliario, sin embargo esa es la tendencia. En el Distrito Federal, existe una ley llamada “Ley de Prestación de Servicios Inmobiliarios” donde establece que para ejercer la profesión de agente inmobiliario en el Distrito Federal, se deberá contar con un registro y certificación expedida por la secretaría de Desarrollo Económico del Distrito Federal. (Ley de Prestación de Servicios Inmobiliarios del Distrito Federal, 2014). Sin embargo, esta ley es de reciente creación.

En el Estado de Baja California, el día jueves 21 de Agosto del 2014, fue presentada ante el Congreso del Estado, por el Grupo Parlamentario del Partido Revolucionario Institucional, un proyecto de iniciativa para la creación de la Ley que regula las actividades de los Agentes Profesionales Inmobiliarios en el Estado de Baja California. (Congreso del Estado de Baja California, 2014). Iniciativa de ley que fue aprobada por unanimidad el día 16 de Octubre del 2014. (Congreso del Estado de Baja California, 2014). Por medio de esta ley se regula el ejercicio de todas personas que ejerzan actos de intermediación inmobiliaria y se ordena su registro y licencia ante la Secretaría de Desarrollo Económico del Gobierno del Estado de Baja California. En los últimos años, han ocurrido grandes cambios legales de gran relevancia, el más importante, por la ubicación geográfica del Estado de Baja California, es el siguiente: El 23 de Abril del 2013, se aprobó la reforma al artículo 27 Constitucional, que contiene la posibilidad que los extranjeros adquieran propiedad para vivir en zonas fronterizas. Siendo este un cambio gigantesco en la forma de adquirir propiedades para los extranjeros en nuestro país. (Gaceta Parlamentaria, 2013).

Justificación

Por lo que respecta a Baja California y en especial al municipio de Ensenada, se considera un nicho de negocio el sector de agencias de bienes raíces y consultoría de mercado respecto a desarrolladores de vivienda. Lo anterior sustentado ya que el PIB de Baja California en el año 2012 (Secretaría de economía, s.f., cita a INEGI) en su 60% está conformado en su mayoría por el comercio y servicios inmobiliarios y de alquiler. Así también el artículo “Política de desarrollo empresarial de Baja California 2012-2020” que elaboró el Consejo Estatal de Desarrollo Empresarial de Baja California, manifestó que una vocación de innovación con gran peso económico y alto crecimiento para Ensenada es el sector Inmobiliario y corredores de bienes raíces. (Fuentes, et al, 2012, p.31). Resultando congruente lo antes mencionado con

los resultados publicados por el Consejo de Desarrollo Económico de Ensenada (CODEEN) y el Instituto Municipal de Investigación y Planeación de Ensenada, Baja California (IMIP) en el “Plan estratégico de desarrollo económico del Municipio de Ensenada PEDEME”, quien indica de nueva cuenta a las inmobiliarias y corredores de bienes raíces como una rama económica prometedora. (Consejo de Desarrollo Económico de Ensenada, 2011)

Los diferentes tipos de crédito por medio de los cuales una persona puede adquirir una vivienda en México son: Infonavit, Fovissste, Banca (engloba la banca múltiple, SOFOMES, Micro financieras, y demás figuras que promueven productos para vivienda) y otras entidades (Orevis, Banjercito, Issfam, Pemex, Hábitat A,C. y otras agencias productoras de vivienda). (Sociedad Hipotecaria, Federal, 2015, p. 2).

Crédito Infonavit

En el año de 1972 se fundó el Instituto del Fondo Nacional de la Vivienda para los Trabajadores (Infonavit). El 12 de Abril de 1972, se promulgó la Ley de Infonavit con la que se dio cumplimiento a la vivienda de los trabajadores establecido en la Constitución Política de los Estados Unidos Mexicanos el 5 de Febrero de 1917. La forma consistió en reunir en un fondo nacional las aportaciones del 5% del salario de cada uno de los trabajadores que tuvieran contratados para darles la oportunidad de obtener un crédito de vivienda o el derecho a que sus ahorros sean devueltos. (Gerencia de Información Institucional, Infonavit, 2014).

El Infonavit ofrece créditos para adquirir vivienda nueva o usada, para construir vivienda en tu propio terreno, ampliar o remodelar vivienda, pagar hipoteca y recientemente arrendar. Sera objeto de estudio, únicamente el crédito que ofrece Infonavit para comprar vivienda nueva o usada y la modalidad de renta. (Infonavit, 2014).

Estimación de Demanda

Considerando que para el año 2015, se espera que la población en México demande 380,000 créditos de tipo Infonavit, 50,000 Fovissste, 130,000 de la banca, y 55,109 de otras entidades, teniendo un total de demanda de créditos para vivienda para adquisición de 615,109 (Sociedad Hipotecaria Federal, 2015, p. 2). Se enfocara el presente estudio en las personas que viven en el centro de la Ciudad de Ensenada y que tienen acceso al Crédito Infonavit, por ser este último el crédito más representativo.

Tabla 1: Número de Créditos Por Tipo de Solución, 2015

	Adquisición	Mejoramiento	Autoproducción	Total	Composición %
Infonavit	380,000	280,000	0	660,000	56.1
Fovissste	45,000	20,000	0	70,000	6.1
Banca	130,000	80,000	40,748	250,748	21.6
Otras entidades	55,109	63,623	60,000	178,732	15.4
Total	615,109	443,623	108,357	1,159,480	100.00

(Sociedad Hipotecaria Federal, 2015, p. 2)

Por lo que respecta a Baja California, la demanda de adquisición de vivienda se estima en 40,134 créditos. (Sociedad Hipotecaria Federal, 2015, p. 3) y considerando que el Municipio de Ensenada representa en cuanto a su volumen población con respecto a los demás municipios pertenecientes al Estado, el 14.90%, de habitantes, correspondiendo a 511,772 (Coplade, 2014), se podría decir que la demanda aproximada para el municipio será de 6,000 créditos. Aunado al dato anterior, en el año anterior y durante este año 2015, el Gobierno Federal a través de la Comisión Nacional de Vivienda, ha otorgado y otorgara subsidios en préstamos hipotecarios de Infonavit. A través de este subsidio, el Gobierno pretende impulsar a las personas a adquirir su primera vivienda. (Subdirección General de Crédito, Infonavit, 2015). Este programa consiste en apoyar a los trabajadores que tengan un ingreso de hasta 2.6 VSM y otros que ganen hasta 5 VSM, (VSMD \$70.10), otorgándoles este subsidio para apoyarlos a comprar su primer casa.

Razón por la cual y considerando que la demanda de vivienda a nivel Nacional se encuentra representada en un 56.1% por créditos de tipo Infonavit, se estima que el nicho de negocio se encuentra en la compra-venta de vivienda para trabajadores que sean derechohabientes a crédito INFONAVIT, por ser éstos los que representan la mayoría. (Subdirección General de Crédito, Infonavit, 2015).

METODOLOGIA

Para corroborar los datos económicos, políticos y jurídicos que se proporcionaron anteriormente y que indican que las agencias de bienes raíces constituyen un nicho de negocio para Ensenada, Baja California. Se realizó un estudio de mercado para identificar la viabilidad para la implementación de una agencia de bienes raíces exclusivamente en cuanto se refiere a créditos Infonavit. Para analizar la demanda del servicio que ofertará una agencia de bienes raíces se utilizó el método Cuantitativo de tipo descriptivo, mediante la técnica de la encuesta, a través de la aplicación de un cuestionario compuesto por preguntas cerradas de opción múltiple. El cuestionario aplicado midió la demanda por medio de seis dimensiones, perfil de los compradores, expectativas y deseos, poder de compra, preferencias de los consumidores, precio de servicio y eficacia publicitaria, constando en total de 27 preguntas.

Delimitación de Estudio

El periodo de aplicación del cuestionario, fue en el mes de Febrero a Marzo del año 2015. Se aplicó como antes se indicó a los trabajadores que tuvieran acceso al crédito Infonavit en el Centro de la Ciudad de Ensenada, trabajadores que fueron ubicados en la Clínica del Instituto Mexicano del Seguro Social número 32, ubicada en Calle Segunda, entre Alvarado y Blancarte número 129 de la Zona Centro de la Ciudad de Ensenada, Baja California.

Población

Por Ciudad de Ensenada, entenderemos lo que se denomina el Centro de la Ciudad de Ensenada, según la carta Urbana de este municipio. El Centro de Ensenada se divide en cinco sectores, Sauzal, Centro, Noreste, Chapultepec y Maneadero. (Carta Urbana de la Ciudad de Ensenada, 2014). El área de estudio comprende una superficie de 45,652.35 ha, donde se considera que el desarrollo urbano ejerce una influencia directa. Esta extensión incluye las poblaciones de El Sauzal, Ex – ejido Chapultepec, Maneadero, los poblados del Zorrillo y Esteban Cantú, así como las áreas urbanas del Estero de Punta Banda y la Joya. Del total de la superficie del centro de población, la mancha urbana ocupa 8,966.27 Ha. (Programa de Desarrollo Urbano de Centro de Población de Ensenada 2030, p.6). Por lo que a las personas que se les aplicó el estudio de mercado, fueron los trabajadores afiliados al Instituto Mexicano del Seguro Social que radican en el centro de Ensenada en el año 2015, ya que los trabajadores afiliados a esta institución por consecuencia son derechohabientes del crédito Infonavit, de acuerdo al artículo 5 del Reglamento de inscripción, pago de aportaciones y entero de descuentos al Instituto del Fondo Nacional de la Vivienda para los Trabajadores.

De acuerdo con la población existente y la superficie de la mancha urbana actual, la densidad bruta para el centro de población es de 34 hab/ha. (Programa de Desarrollo Urbano de Centro de Población de Ensenada 2030, p.15). Así pues, la población total del centro de Ensenada, corresponde a 304,853.18 habitantes. El municipio posee más de 441,000 habitantes y el centro de población de Ensenada concreta a poco más de 60% de la población del municipio. (Programa de Desarrollo Urbano de Centro de Población de Ensenada 2030, p.7). Ahora bien, los trabajadores afiliados al Instituto Mexicano del Seguro Social al mes de Abril del año 2013 de la población del Centro de Ensenada, sumaban la cantidad de 77,300 personas. (Plan Municipal de Desarrollo, 2014-2016 XXI Ayuntamiento, Ensenada, Piensa en Grande, 2014). Siendo este dato el más reciente, toda vez que Inegi contemplaba para el año 2010, un total de trabajadores afiliados al IMSS de 69,348 para todo el Municipio de Ensenada. (Inegi, 2010) Por lo que se tomara como el total de nuestra población la cantidad de **77,300 personas**.

Muestra

El tipo de muestra que se usó fue de tipo probabilística, ya que todos los individuos de la muestra tuvieron la posibilidad de ser estudiados. Dentro del método del estudio probabilístico, fue usado el denominado muestreo por conglomerados unietápico, ya que como antes se mencionó la población se encuentra agrupada en diferentes sectores, es decir, se divide en cuatro grandes grupos de acuerdo a la forma en que pueden adquirir un bien inmueble. Seleccionando para este estudio los trabajadores afiliados al Instituto Mexicano del Seguro Social en el Centro de la Ciudad de Ensenada. Donde a unidad muestral fue el conglomerado de Trabajadores afiliados al IMSS y la unidad de análisis, cada trabajador. Para conocer el número de personas a las que se les aplicó la encuesta, aplicara la siguiente formula donde:

$N = 77,300$

$Z_{\alpha/2} = 1.962$ (si la seguridad es del 95%)

$P =$ proporción esperada en caso de 5%=0.05)

$q = 1 - P$ (en este caso $1 - 0.05 = 0.95$)

$d =$ precisión (en este caso deseamos un 3 %)

$$n = \frac{N * Z_{\alpha/2}^2 * p * q}{D^2 * (N-1) + Z_{\alpha/2}^2 * p * q}$$

$$n = \frac{73000 * (1.962)^2 * 0.05 * 0.95}{0.03^2 * (73000-1) + (1.962)^2 * 0.05 * 0.95}$$

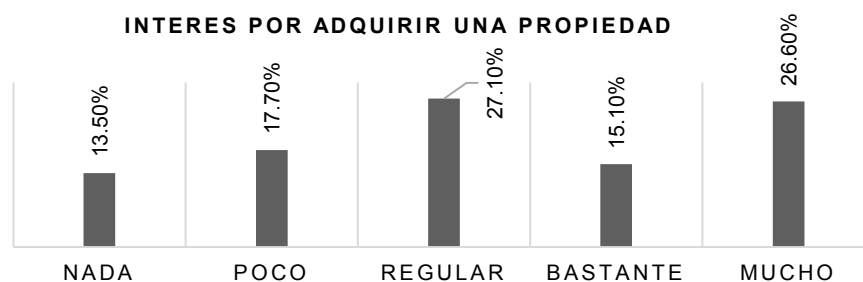
$n = 191.35$ personas

RESULTADOS

Después de la aplicación de los cuestionarios a 192 personas que poseen crédito Infonavit y que viven en el Centro de la Ciudad de Ensenada, Baja California, los resultados más relevantes fueron los siguientes:

El 27.1% del total de los encuestados, se encuentran regularmente interesados en adquirir una propiedad en Ensenada, Baja California. Seguido con el 26.6% le interesa mucho adquirir algún tipo de propiedad en la zona. Al 15.1% del total de los encuestados les interesa bastante adquirir una propiedad igualmente en la zona. Al 17.7% de los encuestados les interesa poco adquirir una propiedad, sin embargo solo por lo que respecta al 13.5% no le interesa adquirir ninguna propiedad en la Ciudad.

Figura 1: Interés del Cliente Potencial



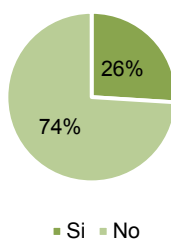
Fuente: Elaboración propia

Luego entonces, es dable concluir que a la mayoría de las personas encuestadas (86.5%) les interesa en mayor o menor grado adquirir una propiedad en esta Ciudad de Ensenada, Baja California. Por otra parte, se encontró que el 74 % de los encuestados no han tenido anteriormente alguna experiencia con agencias de bienes raíces y solo el 26% si ha tenido alguna experiencia con agencias de bienes raíces. Lo que

significa que la mayoría de las personas encuestadas no están acostumbradas a contratar los servicios de agencias de bienes raíces. Sin embargo, del dato que posteriormente se proporcionara se puede afirmar que a pesar que la mayoría de los encuestados no han tenido algún tipo de trato con agencias de bienes raíces, están dispuestos a contratarlas.

Figura 2: Experiencias de Clientes Potenciales

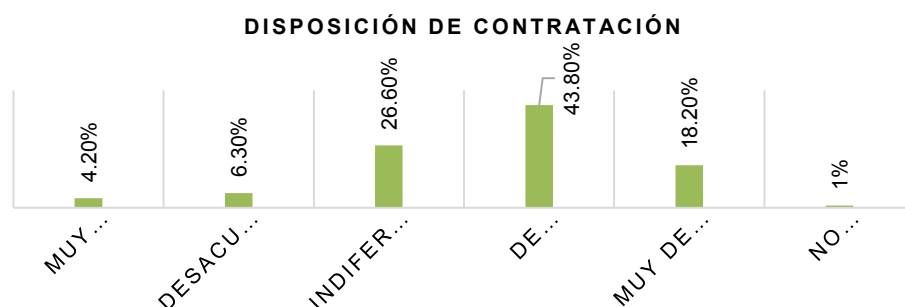
Experiencia con agencias de bienes raíces



Fuente: Elaboración propia

Ahora bien, por lo que respecta a la disposición por contratar los servicios de una agencia de bienes raíces, el 43.8% de los encuestados está de acuerdo. El 18.2% está de acuerdo y el 26.6% es indiferente. Por lo contrario, el 6.3% está en desacuerdo al contratar los servicios de las agencias de bienes raíces y solo el 4.2% está muy en desacuerdo. Así pues, la mayoría de los encuestados está de acuerdo en contratar los servicios de una agencia de bienes raíces, lo que significa que existe la posibilidad de mercado para el negocio que en futuro se podría implementar como nicho. Haciendo notar, que solo el 2% de los encuestados no contesto.

Figura 3: Disposición de Contratación

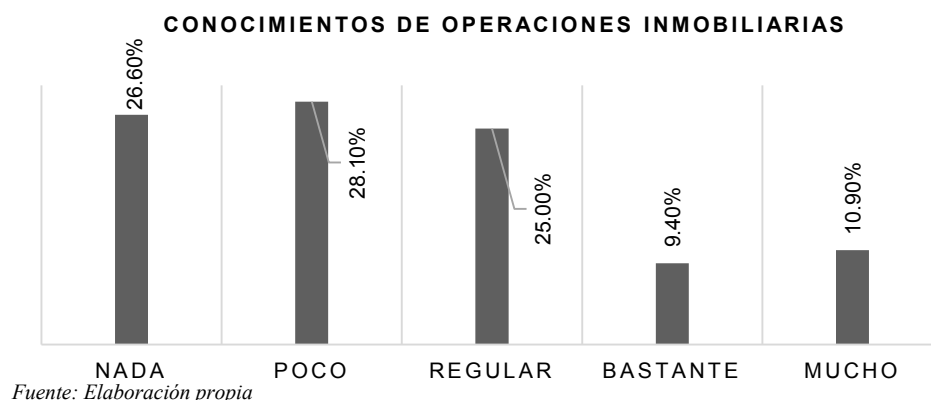


Fuente: Elaboración propia

Se encontró también, que del total de las personas encuestadas representadas por el 28.1% conocen poco del procedimiento necesario para vender, comprar o rentar un bien inmueble, seguido por el 26.6% que no conoce nada acerca de dicho procedimiento. El 25% manifestó que conoce en parte este procedimiento. Y solo el 10.9% manifestó conocer mucho este procedimiento mientras que el 9.4% manifestó conocer bastante. Por lo que se puede concluir, que son mayoría las personas que desconocen o saben poco acerca de los procedimientos o procesos necesarios para la compra-venta o arrendamiento de bienes inmuebles. Situación que es conveniente, ya que ante la necesidad que presenta la mayoría de las personas encuestadas de conocer el procedimiento para realizar operaciones de compraventa de inmuebles, se observa la

posibilidad de nicho de negocio para la implementación de una empresa de bienes raíces que ofrezca asesoría al respecto.

Figura 4: Conocimiento de los Clientes Potenciales



CONCLUSIONES

Los resultados obtenidos en la presente investigación permiten concluir lo siguiente: Por medio de los datos económicos y tendencias políticas proporcionados por los diferentes planes estratégicos Estatales y Municipales, se puede concluir que las agencias de bienes raíces conforman un negocio nicho para los próximos años en la Ciudad de Ensenada, Baja California. Así también con los datos proporcionados y analizados por la Sociedad Hipotecaria Federal, se concluye que la demanda de vivienda para el Estado grande y por tanto se confirma que las agencias de bienes raíces constituyen un negocio nicho. Aunado a lo anterior, y con el análisis de la demanda, resultado de la aplicación de un cuestionario a los trabajadores afiliados al Instituto Mexicano del Seguro Social y por consecuencia derechohabientes de INFONAVIT en el centro de Ensenada, se concluye que los mismos tienen interés, necesidad y disposición para contratar los servicios ofertados por una agencia de bienes raíces. Comprobando por tanto, que las agencias de bienes raíces enfocadas a créditos INFONAVIT, conforman un negocio nicho en la Ciudad de Ensenada, Baja California.

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PERCEPCIÓN DE LA IMAGEN DE LAS UNIVERSIDADES ANTE SUS USUARIOS/CLIENTES UNIVERSIDADES PRIVADAS DE PUEBLA, MÉXICO

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RESUMEN

Cada vez es más importante en la planeación estratégica de las empresas generar una imagen de la organización hacia el exterior. La imagen por lo tanto debe ser un conjunto de características que le permitan a la organización diferenciarse y consolidarse ante su usuario/cliente. Las universidades como centros educativos también consideran importante establecer un mayor contacto con su usuario/cliente, y profundizar el nivel de satisfacción, afecto, lealtad y sentido de pertenencia para crear una imagen adecuada de la organización. El objetivo de esta investigación cuantitativa, descriptiva y transversal es determinar cuáles son los factores que más inciden en la formación de la identidad de los centros educativos ante sus usuarios/cliente. Los resultados demuestran que los factores que más generan una mejor imagen de un centro educativo son por orden de importancia 1) los afectos; 2) el sentido de pertenencia; 3) la satisfacción y por último 4) la lealtad. En este sentido resaltar aspectos como el cariño, el orgullo y la admiración a la institución repercutirá en las relaciones de largo plazo con sus usuarios/clientes.

PALABRAS CLAVES: Identidad, Satisfacción, Afectos, Lealtad a la Marca y Sentido de Pertenencia

IMAGE AND CUSTOMER LOYALTY AND CUSTOMER PERCEPTION: CASE OF PRIVATE UNIVERSITIES IN MEXICO

ABSTRACT

It is increasingly important in strategic planning of businesses generate an image of the organization to the outside. The image must be a set of features that enable the organization to differentiate and consolidate their user / client. Universities and schools also considered important to establish closer contact with their user / client, and deepen the level of satisfaction, affection, loyalty and sense of belonging to create an accurate picture of the organization. The purpose of this quantitative, descriptive and cross-sectional research is to identify the factors that affect the formation of the identity of schools to their users / customers are. The results show that the factors that generate a better picture of a school are in order of importance 1) affections; 2) a sense of belonging; 3) satisfaction and finally 4) loyalty. In this respect highlight aspects

such as affection, pride and admiration to the institution impact on long-term relationships with their users / customers.

JEL: M30, M31, M39

KEYWORDS: Identity, Satisfaction, Affection, Brand Loyalty and Sense of Belonging

INTRODUCCIÓN

Cuando hablamos de la imagen de un producto o servicio hablamos de los elementos que han logrado generar una percepción entre la marca y los consumidores. La imagen adquiere una personalidad en la cual están centrados una serie de significados que logran que los consumidores describan, recuerden o relacionen. En los servicios educativos, en el ámbito universitario, son las experiencias las que van estimando la percepción que tiene el usuario con su casa de estudios. La imagen de la institución universitaria debe considerarse más allá del paso de los estudiantes durante cierto periodo, es decir, debe generar un valor de trascendencia, ya que los mismos universitarios serán los que se conviertan en promotores de la marca-institución. Una relación duradera entre las universidades y los usuarios debe identificar la naturaleza de la propia imagen y concentrarse en construir una percepción, es decir, lo que se ve y lo que se creó de una organización y si esta aumenta o decae en el ánimo de los usuarios (Longinos, 2007; Perozo y Alcalá, 2008; Capriotti, 2013).

Esta investigación tiene como objetivo reconocer y analizar los factores que están inmersos en la identidad de la casa de estudios sobre los universitarios. Elegir una carrera profesional y dónde estudiarla son decisiones importantes que marcan la vida del individuo. Durante el proceso de búsqueda de información y en el proceso de admisión, se van generando elementos que forman una expectativa en el estudiante. Dichas expectativas se relacionan con la proyección de la carrera, los valores de la institución, las vinculaciones empresariales y la satisfacción que en general la vida universitaria. Es semestre a semestre cuando el alumno va evaluando lo que esperaba y lo que realmente está recibiendo de la universidad, aunado a una serie de hechos que van fortaleciendo los lazos emocionales que tenga con su alma mater. El sistema educativo universitario mexicano está conformado por universidades públicas como privadas, siendo las primeras las que obtienen mayores recursos financieros por parte del gobierno. Las universidades privadas, son instituciones que por sí mismas tienen que determinar la obtención de sus ingresos, lo que conlleva a convertir al estudiante en usuario/cliente del servicio educativo. Así mismo y ante la creciente oferta educativa privada, las universidades tienen la necesidad de diseñar y ejecutar estrategias de relaciones duraderas con los usuarios que fortalezcan los vínculos de confianza, compromiso y lealtad (Schlesinger, Cervera, Bonillo, Sánchez, 2014).

Cuando se habla *de satisfacción*, en mercadotecnia, es común referirse al resultado de una comparación entre una o varias experiencias y tener el referente de lo que realmente recibió y percibió el usuario (Elliot y Shin, 2002; Shiffman y Lazar, 2010; Ourique, Do Lago, Giuliani, y Marques, 2011; Schlensinger, Cervera, Iniasta y Sánchez, 2014). Por otra parte, se ha convertido en el eje rector de las estrategias de posicionamiento en los servicios educativos universitarios la parte emocional. De esta forma se reconoce que *los afectos* deben cobrar fuerza en la percepción del usuario para la construcción de la imagen con la casa de estudios. En cuanto a los trabajos que hablan del origen de las emociones (Vecina, 2006; De la Torre y Fernández, 2006; Mora-Torres, Laureano-Cruces, Velasco-Santos, 2011) se enfocan en la parte biológica, mientras que Ortony, Clore y Collins, 1996; LeUnes, 2000; Nussbaum, 2001; Andrade, Arce, De Francisco, Torrado y Garrido, 2013, encaminan sus estudios hacia la comprensión de las emociones y el impacto en los estados de ánimo.).

En cuanto al concepto de *lealtad* a la marca, hay estudios que explican las características del consumidor, el nivel de participación, el aumento de las ventas y las preferencias de la marca. La lealtad está relacionada con las experiencias, emociones, personalidad y expectativas del usuario (Martín y Rodríguez, 2001; Lambin, 2004; Keller y Lehmann, 2006; Jensen y Hansen 2006; Colmenares y Saavedra, 2007; Fandos, Sánchez, Moliner y Estrada, 2011). Por otra parte, investigadores del tema de *sentido de pertenencia* (Bhattacharya y Sen 2003; Rodas, Ospina y Lanzas, 2010) consideran que éste se genera por vínculos psicológicos entre el individuo y las organizaciones, al igual que por medio de éste se logra la valoración y aceptación a una persona, grupo o ambiente.

El propósito de este estudio es contribuir a reconocer la importancia de la Mercadotecnia Relacional y el impacto con los elementos endógenos que forman parte de la imagen de las instituciones educativas a nivel universitario. Es fundamental que las universidades reconozcan los aspectos del comportamiento del consumidor y la relación que debe existir entre la satisfacción, los afectos, la lealtad y el sentido de pertenencia en la construcción de una percepción que derivará en la imagen de la casa de estudios. El estudio se divide en siete secciones: la introducción, el objetivo general, el marco teórico, el modelo de estudio, la metodología utilizada, la discusión y análisis de resultados y por último las conclusiones.

REVISIÓN DE LA LITERATURA

La imagen, según Schiffman y Lazar (2010, p. 145) está relacionada con la personalidad de los individuos, por lo que las personas “suelen comprar producto o servicios cuyas imágenes y personalidades coincidan de manera importante con la imagen que tienen ellos de sí mismo”. Esto nos lleva a afirmar que los productos o servicios que las personas adquieren deben reforzar su propia imagen y al mismo tiempo rechazan los productos y servicios que le son ajenos. En este sentido los productos y servicios tienen un significado y valor simbólico para las personas, quienes los evaluarán para determinar si la imagen que presentan se ajusta de alguna manera con la imagen que tienen de ellos mismos. Capriotti (2013) menciona que los elementos indispensables para generar una buena imagen son: que el producto o servicio ocupe un espacio en la mente del consumidor, crear un valor diferencial para el público y disminuir la influencia de los factores situaciones socioeconómicas. Según Peroza y Alcalá (2006) la imagen es sumamente importante para la fuente de la imagen (objeto) y para quien la recibe (el sujeto), ya que una imagen positiva de la organización, es un requisito esencial para establecer relaciones comerciales con el público objetivo.

Reconocer y medir la satisfacción del cliente resulta ya un mínimo requerido en todo proceso de transacción. Saber si se han cumplido con lo esperado por los consumidores y que tan lejos se ha llegado, en la actualidad se convierte en un reto dado que ahora los clientes son más exigentes, sobre todo con la gran competencia que aqueja el día de hoy a productos y servicios, lo que obliga a las organizaciones a prestar mucha atención sobre las necesidades, lo que esperan y desean y lo que realmente están percibiendo. La satisfacción es el resultado de una comparación entre una o varias experiencias, en mercadotecnia es común el estudio de la satisfacción para tener referente de la expectativa del cliente y lo que realmente recibió. Elliot y Shin (2002), definen a la satisfacción como el resultado de evaluar la experiencia en relación a lo recibido. Las experiencias se vuelven las protagonistas a la hora de evaluar la satisfacción, un conjunto de intangibles que están ligados entre sí como el personal, la respuesta inmediata, la confiabilidad de un producto o servicio y la credibilidad de la empresa, será lo que ponga en una balanza el consumidor para saber si realmente está satisfecho. En este sentido, Schiffman y Lazar (2010), sostienen que los clientes tienen necesidades y expectativas que deben tenerse en cuenta por la organización. No será suficiente saciar la carencia, hay que escuchar al cliente para entender cómo quiere elevar esa necesidad en deseo y así satisfacción se convertirá un valor agregado para la organización.

Evaluar la satisfacción de los clientes, sobre todo en los servicios, contribuye de forma efectiva al diseño y ejecución de estrategias relacionadas a la creación de la lealtad de los consumidores ya que será un factor preponderante en la intención de compra (Ourique, Do Lago, Giuliani, y Marques, 2011; Schlensinger,

Cervera, Iniesta y Sánchez, 2014). Es entonces que las empresas tienen el reto de encontrar los elementos diferenciadores que contribuyan a generar una percepción del valor, reiterando el compromiso entre la empresa y el cliente a fin de lograr una mayor retención del mismo.

La parte emotiva muchas veces motiva a la acción, son los afectos los que expresan y están presentes en las acciones que llevan a cabo los individuos, por lo tanto, se convierte en el reto para las organizaciones diseñar estrategias de marketing donde la parte afectiva tenga un rol protagonista (De la Torre y Fernández, 2006). Los estímulos efectivos, en este sentido, son los que logran que el individuo se deleite, se implique y se comprometa con algo. En cualquier situación humana, en cuanto mayor reciprocidad exista, el individuo se involucra más y se va tejiendo una relación de lealtad. Los estudios que se enfocan en los aspectos biológico de los afectos (Vecina, 2006; De la Torre y Fernández, 2006; Mora-Torres, Laureano-Cruces, Velasco-Santos, 2011) sostienen que las emociones son un conjunto de estructuras nerviosas, localizadas en el sistema límbico, la amígdala quien se encarga de desempeñar entre otras funciones, la capacidad emocional. Mencionan también que las conexiones neuronales se encuentran ubicadas en el cerebro reptiliano y la parte moderna del cerebro, el neocórtex, lo que permite la comunicación de vértigo y facilita que se hable de pensamientos, emociones y conductas como entidades separadas. Sobre los estudios que relacionan a las emociones con los estados de ánimo (Ortony, Clore y Collins, 1996; LeUnes, 2000; Nussbaum, 2001; Andrade, Arce, De Francisco, Torrado y Garrido, 2013) sostienen que éstas afectan el comportamiento de las personas a corto y mediano plazo. Dentro de los estados de ánimo estudiados se encuentran: tensión, depresión, cólera, vigor, fatiga, confusión, y amistad. En el caso de los estudiantes la depresión es el que más se observa. La principal causa de la depresión es el estrés y se desencadena a partir de cualquier cambio drástico de la vida habitual, también se asocia al sentimiento del fracaso escolar. Según Coffin, Álvarez y Marín (2011, p.343) durante su etapa escolar los alumnos tienen que “enfrentarse a gran cantidad de estresores psicosociales, como el desarraigo, vivir solo, carecer de apoyo económico, y el reto de tener calificaciones satisfactorias y la incertidumbre del futuro”. La depresión puede causar que los alumnos se alejen de sus familias, pasar muchas horas estudiando, establecer sus propios horarios (nocturnos) y hacer nuevos amigos continuamente.

El concepto de lealtad de marca es utilizado en mercadotecnia y se asocia al estudio del comportamiento del consumidor. La literatura hace énfasis en los diferentes enfoques sobre los cuáles se ha estudiado la lealtad de marca. Algunos autores consideran que la lealtad está relacionada con la alta participación del cliente y las elevadas tasas de rendimiento de la inversión (Odin, Odin y Valette, 2001; Lambin, 2004; Jensen y Hansen, 2006). También la lealtad se puede definir como un proceso donde el consumidor manifiesta sus preferencias hacia una determinada marca, de forma secuencial (Martín y Rodríguez, 2001; Colmenares y Saavedra, 2007). Entonces se puede observar que la lealtad no sólo es porcentaje de ingresos, frecuencia de compra sino que existen otros elementos a considerar a la hora de determinar la lealtad de marca. Según Keller y Lehmann (2006) la lealtad de marca está relacionada con las experiencias, las emociones, la personalidad de marca, lo que genera nuevas perspectivas en torno a la investigación de dicho constructo, es así como la naturaleza de la lealtad de marca se orienta a tres enfoques: como un comportamiento efectivo, como una actitud y a un compromiso psicológico que comprende la actitud positiva y la intención de recompra efectiva (Colmenares y Saavedra, 2007).

Para Maslow (1954) el sentido de pertenencia a un grupo es una necesidad básica humana, indispensable que la persona sienta parte de un sistema. El sentido de pertenencia identifica elementos como la valoración y aceptación por otras personas, grupos o ambientes, en el caso de los servicios, donde la experiencia es la que cobra valor. Los vínculos interpersonales (Bhattacharya y Sen, 2003; Cameron, 2004), son los que determinan el sentido de pertenecer, logrando una identidad social lo que permite indentificarse con la institución es una relación voluntaria, activa y selectiva en donde se comparten principios y valores. Las relaciones de identificación generan que los clientes sean más entusiastas y se conviertan en promotores de las empresas. Algunas investigaciones (Johnson, Alvarez, Longerbeam, Soldner, Kurotsuchi, Brown, & Rowan-Kenyon, 2007; Rodas, Ospina y Lanzas, 2010) se han centrado en la relación de estudiantes con

su centro educativo, el sentido de pertenecer se manifiesta en aspectos clave como la motivación y el rendimiento académico. Existen elementos que influyen directamente en el sentido de pertenencia hacia las instituciones, tales como el grado de compromiso, el afecto y la motivación lo que incide en el fortalecimiento de la imagen institucional. Conocer las acciones de la institución, identificar los objetivos y comprender la importancia de los roles en las instituciones son atributos que dan valor al sentido de pertenencia.

METODOLOGÍA

Para realizar el análisis de la imagen de un centro educativo ante sus usuarios/clientes se revisaron varios modelos, específicamente se retomó el modelo general de Schlesinger, Cervera, Inieta y Sánchez (2014); la propuesta de análisis de la OCC de las emociones (Ortony, Clore y Collins, 1996), donde se revisan los afectos; en el caso de la lealtad, medida por actitudes se retomó del modelo de Stahlberg y Frey (1993), Morales (2000), y Fernández, Hueto, Rodríguez y Marcén, 2003; En el caso del sentido de pertenencia se utilizó el análisis Rodas, Ospinas y Lanzas (2010) y, por último, para la satisfacción se consideró lo propuesto Ourique, Do Lago, Giuliani y Marques (2011) (Tabla 1). Se diseñó una investigación no experimental, cuantitativa, descriptiva y transversal simple, para analizar la imagen de las universidades públicas y privadas de la ciudad de Puebla, México. El instrumento de recolección de datos se estructuró con 35 ítems medidos en una escala Likert 5, donde la posición 1 corresponde a *muy en desacuerdo* mientras que la posición 5 corresponde a *muy de acuerdo*, mismos que se distribuyeron en las cuatro dimensiones, que incluye, (1) satisfacción; (2) afectos; (3) lealtad y; (4) pertenencia a un grupo.

Tabla 1: Características de la Creación de una Imagen

Factores	Clave	Características
Satisfacción	S1	¿Tu decisión de estudiar en esta universidad fue acertada?
	S2	¿Se han cumplido las expectativas que tenías de ella?
	S3	¿Las instalaciones son como las esperabas?
	S4	¿Si tienes alguna dificultad, el personal te ayuda a resolverlo?
	S5	¿Estás contento con tu vida universitaria?
	S6	¿Tu percepción de la universidad ha sido superada?
	S7	¿Consideras eficientes los procesos administrativos?
	S8	¿Consideras eficientes los procesos de evaluación?
	S9	¿Se retroalimenta la universidad de las evaluaciones docentes?
Afectos	A1	¿Te agrada el ambiente de tu universidad?
	A2	¿Sientes cariño por la Universidad?
	A3	¿Te sientes orgulloso de la institución donde estudias?
	A4	¿Sientes admiración por tus profesores?
	A5	¿Te identificas con los valores de tu casa de estudio?
	A6	¿Sientes alivio cuando terminas un semestre?
	A7	¿Te da seguridad estudiar en tu universidad?
	A8	¿La institución te da esperanza de un desarrollo personal y profesional?
Lealtad	L1	¿Conoces la filosofía de tu universidad?
	L2	¿Te sientes identificado con la institución?
	L3	¿Haces propios los valores de la universidad en tu vida diaria?
	L4	¿Participas en actividades institucionales?
	L5	¿Si decides estudiar un posgrado, lo harías en la misma universidad?
	L6	¿Recomendarías a alguien estudiar en esta institución?
	L7	Una vez egresando, ¿te gustaría regresar y compartir tus experiencias?
Sentido De Pertenencia	SP1	¿Conoces los objetivos a corto plazo que tiene la institución?
	SP2	¿Conoces los objetivos a mediano plazo que tiene la institución?
	SP3	¿Conoces los objetivos a largo plazo que tiene la institución?
	SP4	¿Conoces las acciones de vinculación con otros sectores?
	SP5	¿Tienes conocimiento de la investigación que se realizan en la universidad?
	SP6	¿Conoces los logros obtenidos por tu universidad en ámbitos académicos?
	SP7	¿Conoces los logros obtenidos en ámbitos extra académicos?
	SP8	¿Sabes si la universidad tiene convenios con otras universidades?
	SP9	¿Identificas las empresas para realizar prácticas profesionales?

SP10	¿Haces tuyas algunas críticas hacia la universidad?
SP11	¿Cuándo hablas de la universidad normalmente dices “nosotros”?
SP12	¿Cuándo la universidad obtiene algún logro, lo sientes propio?

Fuente: Elaboración propia. Las cuatro dimensiones propuestas son la satisfacción, los afectos, la lealtad y el sentido de pertenencia.

En el estudio se utilizó una muestra 634 alumnos de las cuatro universidades privadas de mayor prestigio en el estado de Puebla (Universidad Popular Autónoma del Estado de Puebla (UPAEP), Universidad Iberoamericana (IBERO), Universidad Anáhuac (UA) y Universidad Madero (UM)). En la tabla 2 se presentan la ficha técnica del estudio. El Alfa de Cronbach global y de cada una de las dimensiones fue mayor a 0.65 lo que permite afirmar que el instrumento de recolección de datos es confiable (Tabla 3).

Tabla 2: Ficha Técnica del Estudio

Universo	UPAEP	IBERO	UA	UM
Ámbito	Municipal	Municipal	Municipal	Municipal
Método de recolección de la información	Encuesta Personal	Encuesta Personal	Encuesta Personal	Encuesta Personal
Unidad de Muestreo	Alumnos entre 18 a 25 años de edad	Alumno entre 18 a 25 años de edad	Alumnos entre 18 a 25 años de edad	Alumnos entre 18 a 25 años de edad
Censo Muestral	1500 alumnos en la Escuela de Negocios	805 alumnos de la Escuela de Negocios	313 alumnos de la Escuela de Negocios	510 alumnos de la Escuela de Negocios
Tamaño de la muestra	187 válidas sobre 190 recibidas	169 válidas sobre 170 recibidas	127 válidas sobre 135 recibidas	151 válidas sobre 160 recibidas
Error muestral	6 %	6 %	6 %	6 %
Nivel de confianza	92 % Z = 1.75 p = q = 0.5	92 % Z = 1.75 p = q = 0.5	92 % Z = 1.75 p = q = 0.5	92 % Z = 1.75 p = q = 0.5
Procedimiento de muestreo	Discrecional	Discrecional	Discrecional	Discrecional
Fecha del trabajo de campo	Noviembre 2014 a Febrero 2015	Noviembre 2014 a Febrero 2015	Noviembre 2014 a Febrero 2015	Noviembre 2014 a Febrero 2015

Se utilizó una muestra personal discrecional de 634 alumnos de universidades de cuatro universidades privadas de mayor prestigio. 92 % de confianza, con un error del 6%. Fuente: Elaboración propia.

Tabla 3: Confiabilidad Del Instrumento De Recolección De Datos

CATEGORÍAS	ALFA DE CRONBACH
Global	0.954
Satisfacción	0.922
Afectos	0.912
Lealtad	0.765
Sentido de Pertenencia	0.945

El alfa de Cronbach global es de 0.954. El Alfa de Cronbach global y de cada una de las dimensiones fueron mayor a 0.65 lo que permite afirmar que el instrumento de recolección de datos es confiable. Fuente: Elaboración propia.

En la Tabla 4 se comprueba que el instrumento es válido porque de acuerdo a Vila, Küster y Aldás (2002) todas las correlaciones son significativas y menores que el Alfa de Cronbach de la dimensión (Tabla 4).

Tabla 4: Validación del Instrumento de Recolección de Datos

	Satisfacción	Afectos	Lealtad	Sentido de Pertenencia
Satisfacción	0.922			
Afectos	0.746**	0.912		

Lealtad	0.710**	0.758**	0.765	
Sentido de Pertenencia	0.632**	0.518**	0.576**	0.945

** La correlación es significativa al nivel 0,01 (bilateral). La correlación afectos y satisfacción es de 0.746 es menor al alfa de Cronbach de 0.912; la correlación entre lealtad y satisfacción y lealtad y afectos tiene un valor de 0.710 y 0.758 menores al alfa de Cronbach de 0.765; la correlación entre sentido de pertenencia-satisfacción, sentido de pertenencia-afectos y sentido de pertenencia-lealtad 0.632, 0.518 y 0.576 son menores al alfa de Cronbach 0.945. Fuente: Elaboración propia.

Por lo indicado anteriormente, se plantean las siguientes hipótesis

H1: Los alumnos de Universidad Popular Autónoma del Estado de Puebla (UPAEP) tienen una mejor imagen de su centro educativo que los alumnos de otras universidades privadas.

H2: Los alumnos de Universidad Iberoamericana (UI) tienen una mejor imagen de su centro educativo que los alumnos de otras universidades privadas.

H3: Los alumnos de Universidad Anáhuac (UA) tienen una mejor imagen de su centro educativo que los alumnos de otras universidades privadas.

H4: Los alumnos de Universidad Madero (UM) tienen una mejor imagen de su centro educativo que los alumnos de otras universidades privadas.

H5: Las universitarias mujeres tienen una mejor imagen de su centro educativo que los universitarios hombres.

RESULTADOS

Con el fin de analizar las hipótesis propuestas se desarrolló un análisis estadístico en dos etapas. En la primera se realizó un análisis de tablas de contingencia. En la segunda etapa se realizó el análisis descriptivo usual y el análisis factorial del modelo de la percepción de la imagen de la universidad. El programa empleado fue el SPSS versión 21.

Análisis de Tablas de Contingencia: Las tabulaciones cruzadas elaboradas fueron las siguientes: entre sexo y satisfacción; sexo y afecto; sexo y lealtad y por último, entre sexo y sentido de pertenencia de las universidades privadas (Tabla 5).

Tabla 5: Tabla de Contingencia Entre el Sexo y las Cuatro Dimensiones

Universidad	Sexo	Satisfacción	Afecto	Lealtad	Sentido de Pertenencia
UPAEP	Hombres %	33.12	31.47	30.80	38.65
	Mujeres %	31.71	38.03	33.90	42.28
	Chi-cuadrada	18.34	35.23	23.13	11.46
UI	Hombres %	42.42	38.16	28.04	32.93
	Mujeres %	39.35	36.25	32.46	36.38
	Chi-cuadrada	3.11	2.45	1.14	1.08
UA	Hombres %	40.06	38.55	32.43	34.30
	Mujeres %	38.71	38.90	33.75	34.70
	Chi-cuadrada	5.55	4.25	3.62	6.13
UM	Hombres %	36.76	37.87	32.59	34.35
	Mujeres %	38.15	38.75	35.45	37.14
	Chi-cuadrada	4.05	2.95	3.75	3.58

Universidad Popular Autónoma del Estado de Puebla (UPAEP); Universidad Iberoamericana (UI); Universidad Anáhuac (UA) y Universidad Madero (UM). Fuente: Elaboración propia.

La anterior tabla nos muestra que en la mayoría de las dimensiones las mujeres tienen una mejor imagen de la universidad que los hombres, solamente en la universidad IBERO los hombres tienen una mejor imagen que las mujeres de su centro educativo. En el caso de la UPAEP la dimensión más significativa es el sentido de pertenencia con un 42.28 % ; en la IBERO la dimensión más significativa es la satisfacción con un 42.42 %; para la Universidad Anáhuac es el afecto con un 38.90 %; por último, también para la universidad Madero es el afecto con un 38.75 % .

Análisis Descriptivo y Factorial: En el siguiente análisis se pueden observar las medias, la desviaciones estándar y el factor de cada una de las dimensiones de la UPAEP y la IBERO. En el caso de la UPAEP se puede observar que la dimensión que tiene el promedio más alto es el *afecto* (A) con un (4.13) en donde la variable (A7) “Te da seguridad estudiar en tu universidad” es la que tiene más significado. La siguiente dimensión es la satisfacción (S) con un promedio de (3.58), con la variable más significativa (S1) “Tu decisión de estudiar en esta universidad fue acertada”; la dimensión lealtad (L) con un (3.47) con la variable (L6) “Una vez egresando, ¿te gustaría regresar y compartir tus experiencias?”; mientras que la dimensión más baja es el sentido (SP) de pertenencia con un (2.29), con la variable más significativa (SP8) “Sabes si la universidad tiene convenios con otras universidades”. En el caso de la universidad Iberoamericana se puede detectar que la dimensión que tuvo el promedio más alto fue la satisfacción (S) con un promedio de (4.68), con la variable (S1) “Tu decisión de estudiar en esta universidad fue acertada”; le sigue la dimensión afecto (A) con un (4.09), con la variable “Te sientes orgulloso de la institución donde estudias”; la siguiente dimensión es (4.04) con la variable (A3) “Te sientes identificado con la institución” y; por último la dimensión sentido de pertenencia (SP) fue la más baja con (3.28). Por lo que se refiere al análisis factorial de acuerdo a la medida de Kaiser-Meyer-Olkin (KMO) puede decirse que el modelo factorial utilizado es apropiado, ya que el índice KMO de los dos primeros análisis fue de $0.876 \geq 0.50$ y $0.917 \geq 0.50$. En la UPAEP destacan las dimensiones satisfacción y lealtad, pasando a un segundo plano los indicadores de afecto y sentido de pertenencia; mientras que para la universidad IBERO las dimensiones que destaca es el sentido de pertenencia, por lo que pasan a un segundo plano las dimensiones satisfacción, afecto y lealtad (Tabla 6).

Tabla 6: Tabla de Análisis Descriptivo y Factorial de UPAEP E IBERO

Universidad	Satisfacción				Universidad	Satisfacción			
	clave	μ	σ^2	factor		clave	μ	σ^2	factor
	s1	4.03	1.093	0.440		s1	4.78	0.416	0.169
	s2	3.55	1.117	0.798		s2	4.74	0.416	0.175
	s3	3.55	1.206	0.389		s3	4.76	0.416	0.143
	s4	3.62	1.116	0.755		s4	3.75	0.456	0.115
	s5	3.81	1.394	0.790		s5	4.56	0.472	0.065
	s6	3.58	1.100	0.706		s6	4.32	0.456	0.091
	s7	3.26	1.215	0.731		s7	3.72	0.472	0.110
	s8	3.59	1.104	0.307		s8	3.68	0.468	0.187
	s9	3.32	1.419	0.092		s9	4.68	0.468	0.195
	promedio	3.58				promedio	4.3		
	afecto					afecto			
	clave	μ	σ^2	factor		clave	μ	σ^2	factor
	a1	4.03	1.190	0.406		a1	4.64	0.538	0.228
	a2	3.77	0.984	0.319		a2	3.62	0.533	0.192
	a3	3.98	1.005	0.238		a3	4.51	0.568	0.262
	a4	3.57	0.998	0.760		a4	4.50	0.578	0.202
	a5	3.91	1.212	0.415		a5	4.49	0.578	0.210
	a6	4.04	1.078	0.310		a6	2.44	0.596	0.160
	a7	4.13	1.046	0.425		a7	4.47	0.557	0.213
	promedio	4.3				promedio	4.09		
	lealtad					lealtad			
	clave	μ	σ^2	factor		clave	μ	σ^2	factor
	l1	3.23	1.295	.179		l1	3.39	0.579	0.287
	l2	3.68	0.999	.332		l2	4.36	0.603	0.286
	l3	3.47	1.156	.196		l3	4.32	0.572	0.264
	l4	3.40	1.328	.124		l4	3.33	0.565	0.246
	l5	3.29	1.508	.627		l5	4.30	0.652	0.279

	l6	3.81	1.225	.790		l6	4.32	0.593	0.374
	l7	3.76	1.172	.787		l7	4.28	0.579	0.428
	promedio	3.47				promedio	4.04		
	sentido de pertenencia					sentido de pertenencia			
	clave	μ	σ^2	factor		clave	μ	σ^2	factor
	sp1	2.41	1.239	0.104		sp1	4.22	0.659	0.513
	sp2	2.27	1.176	0.129		sp2	4.22	0.586	0.669
	sp3	2.37	1.191	0.105		sp3	4.14	0.704	0.815
	sp4	2.68	1.285	0.338		sp4	4.08	0.702	0.856
	sp5	2.80	1.214	0.059		sp5	4.06	0.718	0.876
	sp6	3.26	1.220	0.089		sp6	4.04	0.722	0.874
	sp7	3.15	1.054	0.010		sp7	4.00	0.740	0.898
	sp8	3.76	1.140	0.135		sp8	3.97	0.747	0.903
	sp9	3.10	0.994	0.342		sp9	3.98	0.742	0.926
	sp10	3.08	1.141	0.295		sp10	3.99	0.735	0.923
	sp11	2.77	1.265	0.243		sp11	3.99	0.659	0.904
	sp12	2.84	1.114	0.189		sp12	3.00	0.650	0.890
	promedio	2.29				promedio	3.97		

Fuente: Elaboración propia. Las dimensiones más importantes para la universidad UPAEP según el análisis descriptivo son los afectos y la lealtad; mientras que para la universidad IBERO son la satisfacción y la lealtad.

En la tabla 7 se analiza a las universidades Anáhuac y Madero. En la primera se puede detectar que la dimensión más significativa es la satisfacción (S) con un (4.18) en donde la variable (S7) “Consideras eficientes los procesos administrativos” es la que tiene más significado. La siguiente dimensión es el afecto (A) con un promedio de (4.21), con la variable más significativa (A1) “Te agrada el ambiente de tu universidad”; la dimensión lealtad (L) con un (4.08) con la variable (L6) “Recomendarías a alguien estudiar en esta institución”; mientras que la dimensión más baja es el sentido (SP) de pertenencia con un (3.27), con la variable más alta (SP8) “Sabes si la universidad tiene convenios con otras universidades”. En el caso de la universidad Madero se puede detectar que la dimensión que tuvo el promedio más alto fue el afecto (A) con un promedio de (4.26), con la variable (A1) “Te agrada el ambiente de tu universidad”; la siguiente dimensión fue la satisfacción (S) con un (4.09), con la variable (S1) “Tu decisión de estudiar en esta universidad fue acertada”; la siguiente dimensión es la lealtad (L) con (3.82) con la variable (A3) “Haces propios los valores de la universidad en tu vida diaria” y; por último la dimensión sentido de pertenencia (SP) fue la más baja con (3.19). Por lo que se refiere al análisis factorial de acuerdo a la medida de Kaiser-Meyer-Olkin (KMO) el índice KMO de los dos últimos análisis fueron de $0.785 \geq 0.50$ y $0.836 \geq 0.50$. Tanto en las universidades Anáhuac y Madero la dimensión que destacó fue la de sentido de pertenencia, pasando a un segundo plano los indicadores de satisfacción, afecto y sentido de pertenencia (Tabla 7).

Tabla 7: Tabla de Análisis Descriptivo y Factorial de UA y UM

Universidad	Satisfacción				Universidad	Satisfacción			
	clave	μ	σ^2	factor		clave	μ	σ^2	factor
	s1	4.40	0.928	0.095		s1	4.26	0.928	-0.107
	s2	4.01	1.019	0.260		s2	3.88	1.049	0.223
	s3	3.98	1.101	0.272		s3	3.90	1.098	0.208
	s4	4.02	0.999	0.377		s4	3.86	1.031	0.326
	s5	4.15	1.146	0.084		s5	4.07	1.166	-0.009
	s6	4.00	1.101	0.376		s6	3.86	1.022	0.339
	s7	4.85	1.182	0.302		s7	3.74	1.170	0.331
	s8	4.41	4.537	-0.019		s8	4.01	2.222	0.141
	s9	3.85	1.308	0.352		s9	3.77	1.266	0.268
	promedio	4.18				promedio	3.92		
	afecto					afecto			
	clave	μ	σ^2	factor		clave	μ	σ^2	factor
	a1	4.21	1.054	0.092		a1	4.30	0.987	-0.081
	a2	4.06	0.902	0.232		a2	4.03	0.931	0.111
	a3	4.12	0.878	0.236		a3	4.11	0.902	0.144
	a4	3.85	1.879	0.285		a4	3.81	0.991	0.399
	a5	4.00	1.019	0.033		a5	4.13	1.045	-0.042
	a6	4.08	0.905	0.055		a6	4.23	0.923	0.003
	a7	4.12	0.881	0.056		a7	4.29	0.887	-0.009
	promedio	4.06				promedio	4.12		
	lealtad					lealtad			
	clave	μ	σ^2	factor		clave	μ	σ^2	factor
	l1	3.60	1.158	0.362		l1	3.58	1.206	0.250
	l2	3.83	0.858	0.318		l2	3.94	0.875	0.202
	l3	4.03	0.370	0.017		l3	4.05	1.393	0.077

	l4	3.69	1.175	0.437		l4	3.62	1.192	0.269
	l5	3.59	1.272	0.159		l5	3.59	1.349	0.207
	l6	4.08	1.008	0.082		l6	4.03	1.600	0.112
	l7	3.95	0.949	0.167		l7	3.98	1.048	0.067
	promedio	3.81				promedio	3.82		
	sentido de pertenencia					sentido de pertenencia			
	clave	μ	σ^2	factor		clave	μ	σ^2	factor
	sp1	3.05	1.265	0.897		sp1	2.81	1.311	0.899
	sp2	2.98	1.253	0.881		sp2	2.76	1.315	0.921
	sp3	3.02	1.232	0.892		sp3	2.82	1.283	0.935
	sp4	3.21	1.163	0.654		sp4	2.99	1.253	0.745
	sp5	3.27	1.106	0.504		sp5	3.15	1.198	0.545
	sp6	3.46	1.026	0.547		sp6	3.54	1.087	0.576
	sp7	3.39	0.950	0.655		sp7	3.49	0.974	0.638
	sp8	3.76	0.967	0.083		sp8	3.82	1.102	0.189
	sp9	3.35	0.911	0.637		sp9	3.25	1.060	0.633
	sp10	3.36	1.078	0.696		sp10	3.28	1.078	0.632
	sp11	3.20	1.269	0.656		sp11	3.14	1.269	0.491
	sp12	3.23	1.243	0.844		sp12	3.28	1.243	0.794
	promedio	3.27				promedio	3.19		

Fuente: Elaboración propia. Las dimensiones más importantes para la universidad Anáhuac según el análisis descriptivo son satisfacción y afecto; mientras que para la universidad Madero son el afecto y la satisfacción.

CONCLUSIONES

En la actualidad existe una gran cantidad de universidades privadas, por lo que es imperante que se considere la construcción de una imagen con elementos que proporcionen a los estudiantes una identidad con la institución. La naturaleza de dichos elementos refleja la satisfacción como usuarios de un sistema educativo, los lazos afectivos que generan durante la estadía universitaria y la lealtad y el sentido de pertenecer a una organización donde se comulgue con los ideales. Esta identidad será el reflejo de la percepción que el alumno lleve no sólo en su vida universitaria, sino que debe trascender una vez que ejerza su profesión. La revisión teórica de varios modelos permitió analizar la imagen que los alumnos de cuatro universidades privadas tienen sobre su casa de estudio. En relación a las hipótesis planteadas se puede concluir lo siguiente: La hipótesis de investigación, H2, los alumnos de la IBERO tienen una mejor imagen de su centro educativo que otras universidades privadas, se acepta. Mientras que las hipótesis H1, H3 y H4 se rechazan, debido que los alumnos de las universidades UPAEP, la Universidad Anáhuac y la Universidad Madero no tienen una mejor imagen de universidad que otros alumnos universitarios. Por lo que respecta a la H5, las universitarias mujeres tienen una mejor imagen de su centro educativo que los universitarios hombres se acepta, ya que solamente los alumnos hombres de la universidad IBERO tuvieron una mejor imagen de su universidad que sus pares del sexo femenino.

En el caso de la universidad UPAEP la dimensión más significativa en la generación de la imagen de este centro educativo es el Afecto en donde se observa que los alumnos de esta universidad tienen confianza en encontrar un empleo al terminar sus estudios y les agrada el ambiente universitario. En el caso de los alumnos de la universidad IBERO la dimensión que afecta en mayor medida la imagen de la universidad es la satisfacción, ya que ellos consideran que acertaron en la decisión de estudiar en esta universidad y que las instalaciones son adecuadas a las expectativas que tenían sobre ellas. En el caso de la universidad Anáhuac, la dimensión más significativa fue la satisfacción en aspectos como los servicios administrativos y los procesos de evaluación. Por lo que respecta a la universidad Madero, la dimensión más significativa en la generación de la imagen fue el afecto, ya que les agrada el ambiente universitario y les da seguridad estudiar en esta casa de estudio.

En cuanto a los resultados del análisis factorial se pueden detectar varias cuestiones. En primer lugar se detecta que en una de las universidades el factor más importante en la imagen es la generación de los afectos (cariño, orgullo, admiración y seguimiento de sus valores) y en las tres restantes la dimensión más importante en la imagen fue el sentido de pertenencia (conocimiento sobre los objetivos de la institución, logros e identificación). Con lo analizado anteriormente se determina la importancia de tipificar los

elementos que conforman una imagen universitaria, pero también la necesidad de gestionarlos para obtener una identidad que propicie en los estudiantes el sello de la casa de estudios y que ellos lo sientan propio a lo largo de toda su vida.

Limitaciones y Futuras Investigaciones: Esta investigación sólo toma en cuenta a los alumnos de las universidades privadas de la Ciudad de Puebla, México. Futuras investigaciones tendrán como objetivo analizar el comportamiento de los alumnos en universidades públicas y detectar el grado de imagen que ellos tienen de sus centros educativos.

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EQUIDAD DE GÉNERO EN EL DESEMPEÑO PROFESIONAL DE LOS EGRESADOS DE LA LICENCIATURA EN CONTADURÍA DE LA UNIVERSIDAD VERACRUZANA, REGIÓN VERACRUZ

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RESUMEN

La vida de las mujeres mexicanas se ha transformado en las últimas décadas en su condición individual, familiar y social; aunque todavía queda mucho por hacer para que las mujeres y hombres encuentren oportunidades de desarrollo en condiciones de equidad y justicia. La ampliación del sistema educativo y del mercado laboral en los últimos años, suscitó que un amplio sector de mujeres “saliera” del ámbito doméstico para incorporarse a las universidades y al campo laboral. Esta incorporación generó cambios en la sociedad. Es por esta razón y con el afán de conocer realmente el punto de vista de los egresados de la Licenciatura en Contaduría de la Universidad Veracruzana, región Veracruz, que se procedió a la aplicación de encuestas relacionadas con su ámbito laboral para conocer su opinión vista acerca de la equidad de género en el mercado de trabajo de esta importante profesión.

PALABRAS CLAVES: Mujeres, Oportunidades, Cambios, Equidad, Equidad de Género

GENDER EQUITY IN PROFESSIONAL PERFORMANCE OF BACHELOR DEGREE GRADUATES IN ACCOUNTING OF THE UNIVERSITY OF VERACRUZ, VERACRUZ REGION.

ABSTRACT

The life of Mexican women has been transformed in recent decades in their individual, family and social status; although much remains to be done for women and men find development opportunities in terms of equity and justice. The expansion of the education system and the labor market in recent years, attracted a large segment of women "out" the domestic sphere onto college and the workforce. This addition resulted in changes in society. It is for this reason, and the desire to really know the point of view of the graduates of the Bachelor in Accounting from the University of Veracruz, Veracruz region, we proceeded to the implementation of surveys related to their workplace to get their opinion about gender equality in the labor market of this important profession.

JEL: I123, I131, I138, J16

KEYWORDS: Women, Opportunity, Changes, Equality, Gender Equality

INTRODUCCIÓN

La incorporación de la mujer al campo de los negocios y la globalización son nuevos retos para las empresas, la presencia de la mujer en las actividades empresariales ha cobrado una creciente importancia

en el ámbito mundial. Por ello la importancia de conocer cuál es la situación que actualmente se vive en el campo laboral de los egresados de la Licenciatura en Contaduría de la Universidad Veracruzana, región Veracruz, ya que todas las áreas de desempeño profesional tienen sus particularidades y características.

Problema

La desigualdad de oportunidades en la contratación de hombres y mujeres para un trabajo profesional afecta a los egresados de la Licenciatura en Contaduría.

Objetivo

El objetivo de este trabajo es conocer el punto de vista de los egresados de la Licenciatura en Contaduría de la Universidad Veracruzana, región Veracruz, acerca de la igualdad de oportunidades que existe en su área de desempeño profesional.

REVISIÓN LITERARIA

Generalidades de Equidad de Género

Equidad en relación al género significa el reconocimiento de la diversidad del/la otro/a para propiciar condiciones de mayor justicia e igualdad de oportunidades, tomando en cuenta la especificidad de cada persona. Significa justicia; es dar a cada cual lo que le pertenece, reconociendo las condiciones o características específicas de cada persona o grupo humano (sexo, género, clase, religión, edad). Es el reconocimiento de la diversidad, sin que ésta signifique razón para la discriminación. (<http://www.economia.gob.mx/conoce-la-se/equidad-de-genero>) Género significa el conjunto de ideas, representaciones, creencias y atribuciones sociales que cada cultura construye, tomando como base la diferencia sexual. Al emplear el concepto género, se designan las relaciones sociales entre los sexos. En otras palabras, es el modo de ser hombre o de ser mujer en una cultura determinada y, por lo tanto, construida socialmente.

Equidad de Género, es un conjunto de reglas que permiten la igualdad de participación de hombres y mujeres en su medio organizacional y social con un valor superior a las establecidas tradicionalmente, evitando con ello la implantación de estereotipos o discriminación. Situación en la que todos los seres humanos son libres de desarrollar sus capacidades personales y tomar decisiones sin las limitaciones impuestas por los roles tradicionales, y en la que se tienen en cuenta, valoran y potencian por igual las distintas conductas, aspiraciones y necesidades de mujeres y hombres.

La Equidad de Género es un concepto que defiende la igualdad entre el hombre y la mujer en el uso y control de los bienes y servicios de una sociedad. Propone que las mujeres y los hombres gocen de condiciones iguales en el ejercicio pleno de sus derechos humanos, en su posibilidad de contribuir al desarrollo nacional político, económico social y cultural y de beneficiarse de sus resultados. El Colegio de Académicas Universitarias (CAU) de la UNAM, establece que la equidad de género o la equidad entre los géneros “consiste en tomar en cuenta las especificidades, condiciones, relaciones de poder y problemáticas de mujeres y hombres, como producto de una construcción sociocultural tanto en el trabajo, como en el desarrollo y la producción académica”. Tratar de partir de la igualdad sin tomar en cuenta las condiciones específicas de mujeres y hombres sólo hace que se aumente la brecha de la desigualdad existente, es, por ello, necesaria la equidad entre los géneros.

Esta consideración lo que propone es que las mujeres deben recibir la misma remuneración que recibe un hombre en caso de desempeñar la misma tarea que él, asimismo de suponer que ambos géneros deben tener el mismo poder a la hora de la toma de las decisiones.

Según la Equidad de Género, si un hombre y una mujer se desempeñan en cargos ejecutivos dentro de una misma empresa realizando las mismas tareas y con exactas responsabilidades, entonces, ambos deberán ganar el mismo sueldo y tener las mismas posibilidades de crecimiento profesional para que se cumplan los preceptos de la Equidad de Género, lo cual es vital para mejorar las condiciones económicas, sociales, políticas y culturales de la sociedad en su conjunto, también contribuye a lograr una sociedad más integral y a fortalecer la gobernabilidad democrática.

Proyecto de Desarrollo de Equidad de Género de la ONU

Lograr la equidad de géneros es un reto para todas las sociedades y sus gobiernos, tan es así que dentro de los Objetivos de Desarrollo del Milenio, un Proyecto de desarrollo de las Naciones Unidas (órgano asesor independiente que elaboró un plan de acción concreto para que el mundo revertiera la pobreza absoluta, el hambre y la enfermedad que afectan a miles de millones de personas), se encuentra el objetivo de promover la Equidad de Género y la Autonomía de la Mujer. Promoviendo que la equidad entre hombres y mujeres es un objetivo fundamental para el progreso del desarrollo humano y que la ONU está comprometida con hacer que la equidad de género sea una realidad, no sólo por ser un imperativo moral, sino también como un comprobado potenciador de la prosperidad y el bienestar de todos (<http://www.onu.org.mx/objetivo3.html>).

Las agencias del Sistema de Naciones Unidas trabajan en asesoramiento de políticas pro-mujer, en desarrollo de capacidades y apoyando proyectos a favor de la equidad de género, liderados por ONU-Mujeres. Para lograr estos objetivos es necesario que problemas como la pobreza, la falta de accesos a la educación, servicios de salud y la falta de oportunidades de empleo y trabajo productivo dejen de recaer principalmente en las mujeres. Es también ineludible que se formulen y estructuren los medios pertinentes para desarrollar las mismas capacidades, oportunidades y seguridad reduciendo su vulnerabilidad a la violencia y al conflicto, esto con el fin de que tanto los hombres como las mujeres tengan la libertad y la capacidad de elegir y decidir de manera estratégica y positiva sobre sus condiciones de vida.

Al abordar el tema de la mujer es muy difícil no hablar de años y años de marcadas diferencias de género, cada vez menos notorias, pero innegablemente existentes. Sin embargo, las mujeres han logrado destacarse en diversos escenarios de tradición masculina como la política, el liderazgo social, profesional y empresarial, siendo hacedoras del desarrollo de sus comunidades, en especial en las naciones latinoamericanas con economías emergentes. La mujer latinoamericana poco a poco se destaca ya en ámbitos políticos, económicos y sociales. No hay duda, que el presente comparado con 50 o 60 años atrás en la historia de las mujeres latinoamericanas ha evolucionado. En la mayoría de los países se reconocen su derecho a la salud, el trabajo, la ocupación en cargos superiores, políticos e, incluso, la violencia contra ellas se castiga con sanciones severas, eso sí en medio de gran impunidad.

Políticas y Acciones Para la Equidad de Género

Uno de los niveles estratégicos prioritarios de intervención para producir una real y progresiva igualdad de oportunidades en la formación y en el empleo es la elaboración e implementación de políticas sobre el tema, que pueden intervenir en todos los niveles donde la discriminación opera, políticas capaces de activar sinergias entre varios actores sociales, públicos y privados, gubernamentales y no, enmarcando líneas guías en las cuales cada organismo, según sus características y mandatos puedan insertar su propia iniciativa o programa, multiplicando así su efecto.

Algunas acciones para gestionar la igualdad de género en el trabajo y la formación, desde el accionar gubernamental, sindical, empresarial o comunitario o desde los organismos internacionales y de cooperación técnica, son:

Suprimir o contrarrestar los efectos perjudiciales de los estereotipos en la inserción o búsqueda laboral femenina; Alentar la participación de las mujeres en las ocupaciones con mejores posibilidades de desarrollo económico y profesional y en los sectores o puestos en los que está poco representada y a los/as empleadores/as para que las reciban favorablemente; Diversificar las opciones profesionales femeninas y ayudarlas a adquirir la capacitación más pertinente. Asegurar que los servicios de colocación, orientación y asesoramiento cuenten con el número suficiente de personal calificado que conozca los problemas de las trabajadoras y desempleadas; Velar por que los hombres y mujeres compartan más las responsabilidades laborales, familiares y sociales; Favorecer la participación activa de las mujeres en todos los organismos públicos, empresariales y sindicales que adoptan decisiones respecto al mercado de empleo y a la formación profesional; Divulgar ampliamente las disposiciones que regulan el trabajo femenino y asegurar su pleno conocimiento por parte de las beneficiarias; Instruir a las organizaciones empresariales y sindicales para diseñar políticas y realizar acciones destinadas al logro de estos objetivos de equidad y alentar a los interlocutores sociales a que promuevan la acción positiva en sus propias organizaciones y sitios de trabajo; Impulsar el desarrollo de políticas de recursos humanos en las empresas privadas y públicas que tengan como meta la igualdad de oportunidades y trato y asistirlas en su aplicación y seguimiento; Impulsar la incorporación sistemática en la negociación colectiva de la perspectiva de género. En el entendido que para que estos esfuerzos tengan éxito han de tener en cuenta los valores sociales y culturales de los grupos destinatarios y de la sociedad en que están inmersos y las características y singularidades de las relaciones del trabajo en el país.

Programa de las Naciones Unidas Para el Desarrollo En México

Para el Programa de las Naciones Unidas para el Desarrollo (PNUD), la igualdad entre los géneros es un pre requisito del desarrollo y un asunto fundamental de derechos humanos y de justicia social. El PNUD considera que la inversión en la promoción de la igualdad de género y el empoderamiento de las mujeres son vitales no sólo para mejorar las condiciones económicas, sociales y políticas de la sociedad en su conjunto sino para lograr una ciudadanía integral y una democracia más sólida. En virtud de su mandato de ayudar a las sociedades a forjar un mundo mejor, la oficina del PNUD en México está realizando la actualización de la Estrategia de Igualdad de Género. Este documento es su carta de navegación, tanto en la implementación de los mandatos y políticas sobre género del PNUD, como en la definición de Acciones concretas para avanzar en la promoción de la equidad entre mujeres y hombres. Ambos compromisos provienen de su misión de contribuir a la erradicación de la pobreza y al logro del desarrollo en México. La superación de estos retos debe ser un esfuerzo de la sociedad en su conjunto, en el que resulta indispensable la participación corresponsable de mujeres y hombres para alcanzar un desarrollo pleno como país. Afortunadamente, hoy en día existe una mayor coincidencia entre la sociedad, las instituciones y los individuos es el reconocimiento de que los temas de género son parte fundamental del desarrollo nacional.

METODOLOGÍA

Para conocer la opinión de los egresados de la Licenciatura en Contaduría de la Universidad Veracruzana, región Veracruz, con respecto a la Equidad de Género en su área de desempeño profesional, se aplicó una encuesta a 200 egresados de diferentes generaciones desde 1995 a la fecha. Para el desarrollo de este trabajo se realizó una investigación de tipo transversal, consistente en el diseño y aplicación de la encuesta en un momento determinado. El instrumento se diseñó a través de un cuestionario autoadministrado consistente en 27 preguntas de las cuales 9 fueron abiertas por lo que para la interpretación de estas últimas se utilizó la técnica de análisis textual. La distribución del instrumento fue en 3 apartados. El apartado A acerca de datos generales con las preguntas siguientes: Sexo, edad, año de ingreso a la Facultad, ¿actualmente estás trabajando o has trabajado?, lugar de trabajo, antigüedad, puesto, giro (empresa comercial, despacho contable, gobierno u otro) y municipio. El apartado B acerca de la contratación con las preguntas siguientes: ¿Su ingreso a la empresa fué por: Convocatoria, Relación Personal o Familiar, Recomendación u Otro?,

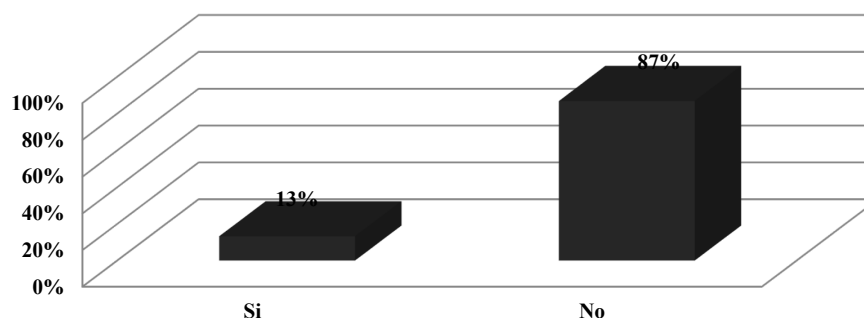
¿Al ingresar a su puesto de trabajo se solicitaba específicamente ser de un sexo determinado?, ¿En tu empresa se solicita que las mujeres no se embaracen durante un determinado tiempo cuando se contratan?, ¿Durante la entrevista, afecta en la contratación el hecho de tener hijos? y ¿Para la contratación se toma en cuenta la edad?

El apartado C acerca del desempeño laboral con las preguntas siguientes: ¿En su lugar de trabajo existe mayoría de Hombres, Mujeres o Equilibrado?, ¿Los horarios son iguales para ambos sexos, cuando se realiza el mismo trabajo?, ¿Si fuese necesario cubrir horas extras se solicita de manera indistinta o toman en cuenta el género?, ¿Los salarios son iguales para ambos sexos cuando se realiza el mismo trabajo?, ¿Las prestaciones son iguales para ambos sexos cuando se realiza el mismo trabajo?, ¿La seguridad social se otorga por igual independientemente del género?, ¿Existe alguna diferencia en el trato que reciben como trabajadores los hombre y/o mujeres?, Al seleccionar un trabajador para ascender a un mejor nivel ¿se toma en cuenta el género o ambos cuentan con la misma oportunidad?, ¿Los niveles superiores de la empresa lo ocupan preferentemente hombres, mujeres o es indistinto?, ¿Al estar en un mismo nivel, el trabajo se reparte de manera equitativa entre hombres y mujeres?, ¿Considera que una mujer tiene que esforzarse más que un hombre por demostrar su capacidad profesional en el trabajo?, ¿En su lugar de trabajo existe discriminación por preferencias sexuales diferentes? y ¿En general considera que en el campo laboral de los Licenciados en Contaduría existe equidad de género?

RESULTADOS

Las encuestas fueron contestadas por un 70% de mujeres y 30% de hombres todos trabajando actualmente. El giro de la empresa en la que trabajan los encuestados es un 30% en empresas comerciales, 67% en despachos contables y 3% en el gobierno. El ingreso a su trabajo profesional fue en un 30% por convocatorias, un 53% por recomendación y 17% por relación personal o familiar.

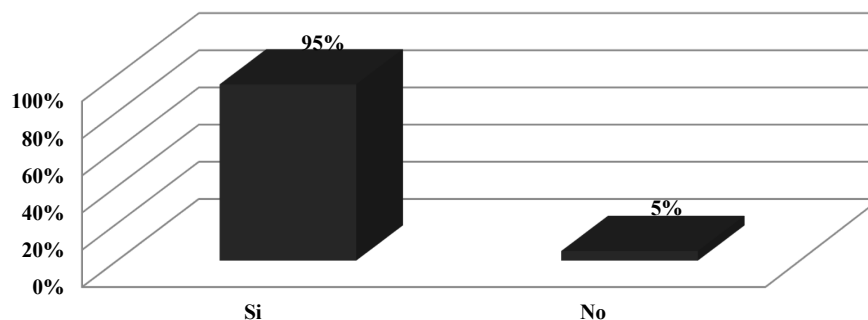
Figura 1: ¿Al Ingresar a Su Puesto de Trabajo Se Solicitaba Ser de Un Sexo Determinado?



Al ingresar al puesto de trabajo al 87% no se le solicitó ser de un sexo en particular y en un 13% si fue solicitado un sexo específico.

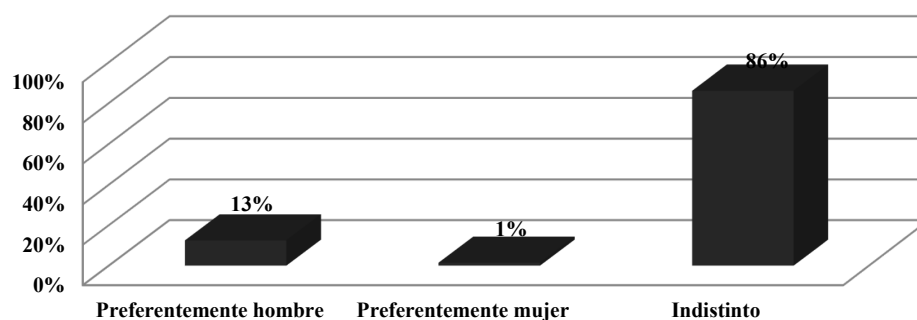
En el 90% de los lugares de trabajo de los encuestados al momento de la contratación no se les solicita a las mujeres que no se embaracen en un determinado tiempo, solo en un 10% ponen esta condición. Y las mujeres y hombres que tienen hijos consideran que durante la entrevista de trabajo no afecta en la contratación el hecho de ser padres. En 41% de los lugares de trabajo de los encuestados hay equilibrio entre hombres y mujeres, en el 42% hay mayoría de mujeres y en el 17% existe mayoría de hombres.

Figura 2: ¿Los Horarios Son Iguales Para Ambos Sexos, Cuando Se Realiza El Mismo Trabajo?



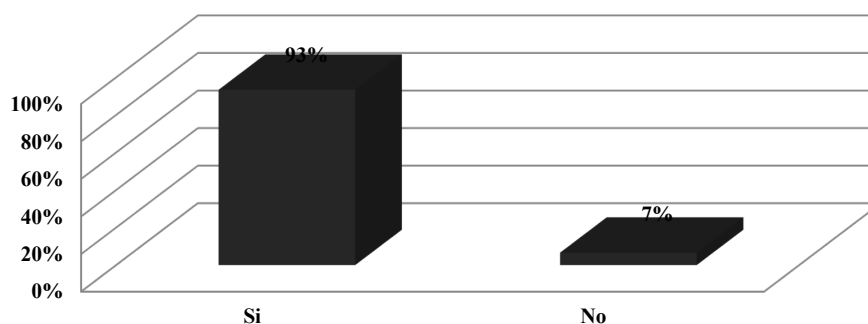
Los horarios en el 95% de los casos son iguales para ambos sexos cuando se realiza el mismo trabajo, solo en un 5% hay diferencia de horarios por acuerdos en la contratación.

Figura 3: ¿Al Cubrir Horas Extras Es Indistinto el Sexo?



Al ser necesario cubrir horas extras en el 86% de los casos se les solicita indistintamente sin tomar en cuenta el sexo. Solo en un 13% eligen preferentemente a los hombres y un 1% preferentemente a las mujeres.

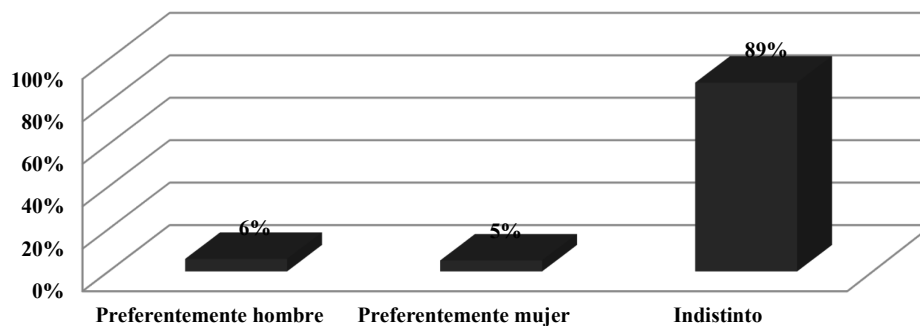
Figura 4: ¿Los Salarios Son Iguales Para Ambos Sexos Cuando Se Realiza el Mismo Trabajo?



Los salarios en un 93% son iguales para ambos sexos cuando se realiza el mismo trabajo y en un 7% hay diferencia, esta misma proporción se presenta con respecto a las prestaciones. Sin que en ningún de los dos casos se dé una razón específica para esta diferencia.

En cuanto a si existe alguna diferencia en el trato que reciben como trabajadores los hombres y las mujeres el 80% considera que no y sólo un 20% opina que sí.

Figura 5: ¿Al Seleccionar un Trabajador Para Ascender Es Indistinto el Sexo?



En el 89% de los casos al seleccionar un trabajador para ascender es indistinto el sexo, ambos cuentan con la misma oportunidad, un 6% consideran que eligen preferentemente hombres y un 5% que preferentemente mujeres.

Los niveles superiores lo ocupan en un 57% de manera indistinta hombres y mujeres; en un 28% lo ocupan preferentemente hombres y en un 15% preferentemente mujeres. Un 84% de los encuestados considera que la mujer no tiene que esforzarse más que un hombre por demostrar su capacidad profesional en el trabajo y un 16% considera que sí. En general un 82% de los encuestados considera que en el campo laboral de los Licenciados en Contaduría existe equidad de género y sólo un 18% considera que no lo hay.

RESULTADOS

Actualmente la desigualdad de géneros es una problemática que los gobiernos y organismos nacionales e internacionales tratan de erradicar, pero si bien es cierto que se han tenido grandes avances en el tema, también es cierto que cada día surgen nuevos sectores donde la desigualdad de género, de etnia y de clase social obstaculizan el crecimiento económico y el desarrollo social y humano. Estudios indican que las empresas con mayor diversidad de género alcanzan más altos niveles de rentabilidad. La igualdad de oportunidades entre hombres y mujeres es imperativa por razones de justicia y equidad, ya que además de haberse convertido en una condición de progreso económico, es una necesidad para las empresas que quieran competir eficazmente por atraer y retener talento en sus filas.

La matrícula en licenciatura del país actualmente se distribuye en 54% para los hombres y 46% para las mujeres, mostrando en el sector femenino un incremento significativo respecto a los últimos diez años. La información revela que las mujeres optan por las áreas enfocadas en impartir educación, así como en ciencias sociales y administrativas. Y es precisamente en esta Área de Ciencias Administrativas en donde de acuerdo a los resultados de este trabajo se observa que hay mayor igualdad en el desempeño profesional de hombres y mujeres, lo cual no ocurre en otras áreas profesionales. En la actualidad, organismos gubernamentales han diseñado programas para una mayor integración de la mujer, reconociendo que no solo tiene necesidades económicas, sino que también aspira a su realización profesional y personal y puesto que las mujeres juegan un rol muy importante en el desarrollo de las familias y la sociedad, y desde siempre se han entregado al bienestar de los suyos, es momento de impulsar su fuerza, su espíritu y su entusiasmo para el logro de sus metas.

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OPTIMIZACIÓN DE LOS RECURSOS PÚBLICOS COMO MEDIDA DE EFICIENCIA EN LOS GOBIERNOS MUNICIPALES

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RESUMEN

Considerando que el municipio es el órgano de gobierno que por estar en contacto directo con las necesidades sociales, puede enfrentar de forma más rápida las carencias de la misma, y por ende, contribuir de forma más rápida a mejorar la calidad de vida de su comunidades es que considero muy importante fortalecer las capacidades institucionales de los municipios, con el propósito de que estos se consoliden como actores estratégicos del pacto federal, puesto que es el orden de gobierno con mayor proximidad a la sociedad, en el que se toman las decisiones más trascendentales para la convivencia y el desarrollo humano, y en donde se afirma la representatividad directa entre ciudadanos e instituciones. De acuerdo a lo mencionado con anterioridad, resulta de gran importancia la realización de este trabajo de investigación en el que después de hacer un análisis financiero de algunos municipios y considerando determinados factores como los recursos públicos que reciben, se puede determinar porque algunos son más eficientes que otros así como que les permite prestar servicios públicos de calidad, además de procurar un mejor nivel de vida a la comunidad, y teniendo esta información hacer una propuesta de modelo del municipio eficiente.

PALABRAS CLAVE: Municipio, Eficiencia, Gobierno, Recursos, Ciudadanía

OPTIMIZATION OF PUBLIC RESOURCES AS A MEASURE OF EFFICIENCY IN MUNICIPAL GOVERNMENT

ABSTRAC

Considering that the municipality is the governing body that by being in direct contact with the social needs may face more quickly shortcomings of it, and therefore contribute more quickly to improve the quality of life in their communities. I consider it very important to strengthen the institutional capacities of municipalities, in order that these are consolidated as strategic actors of the federal pact, because it is the order of government closest approach to society, in which the most significant for coexistence and human development decisions are made, and where direct representation between citizens and institutions stated. According to the aforementioned is of great importance to carry out this research in which, after making a financial analysis of some municipalities and considering certain factors such as public resources they receive, it can determine why some are more efficient than others and allowing them to provide quality public services, in addition to seek a better standard of living for the community, and taking this information to do a proposed model of efficient municipality.

JEL: H83

KEY WORDS: Municipality, Efficiency, Government, Resources, Citizenship

INTRODUCCIÓN

El progreso y desarrollo de una población depende de forma determinante de los proyectos y obras que se seleccionen para realizar en los programas anuales de inversión, en la administración pública, la primera actividad a realizar para contribuir al progreso de una comunidad, es la detección de necesidades para poder hacer una selección de las obras y acciones básicas y prioritarias que más se requieran y que puedan servir de detonante del desarrollo social. Esta detección es determinante en la previsión y programación de las obras y acciones en un periodo determinado, específicas para hacer frente a las necesidades concretas y objetivas para detonar el proceso de superación de las debilidades estructurales en que se fincan las carencias detectadas.

A partir del año 1997, con el propósito de contribuir el gobierno federal de contribuir a la autonomía y la descentralización, la Secretaría de Hacienda tomó la decisión de crear el ramo 33 y enviar directamente a los estados y los municipios recursos para aplicar en el desarrollo de estos. Por lo que se refiere a los municipios, a partir de esta fecha, ellos pueden de forma directa disponer de recursos federales, respetando la normatividad correspondiente, pero sin tener la dependencia del gobierno estatal.

Desde entonces y por primera vez desde que fueron creados los municipios, tienen acceso a recursos públicos y pueden disponer de ellos para mejorar la infraestructura social de su comunidad, conforme a los lineamientos que el propio ramo establece.

A partir de esta fecha, de acuerdo a la información estadística existente, se puede observar como en los municipios de todo el país se ha incrementado de forma importante el número de calles pavimentadas, de alumbrado público, de servicios de educación y salud, de equipamiento público, lo cual significa mejorar las condiciones de vida de la colectividad, ya que es el municipio el orden de gobierno que de una forma más rápida puede influir en el desarrollo de su ciudad. El porcentaje destinado al ramo 33 es aproximadamente un 13% del presupuesto público federal. Hasta antes de esta decisión, las obras que se realizaban en un municipio dependían de las relaciones del presidente municipal con el gobernador, o del interés que pudiera tener éste en el poblado de la ciudad correspondiente.

Lamentablemente son los gobiernos municipales quienes tienen más limitaciones en el desempeño de sus funciones públicas, en virtud de la misma situación económica presupuestal que hasta hace una década tenían, sumado al bajo grado de desarrollo intelectual y profesional que existe en las poblaciones pequeñas. Según el Centro de Desarrollo Municipal de la Secretaría de Gobernación existen 2438 municipios, de los cuales más del 80% tienen una población de menos de 50,000 habitantes. Estos municipios a partir de la alternativa que el ramo 33 les dio a partir de 1997, apenas se encuentran iniciando su modernización. Por todo lo anteriores es muy importante que los municipios optimicen la utilización de los recursos públicos que recibe, tanto de la Federación, de los Estados, así como los recursos propios que obtiene.

REVISIÓN DE LITERATURA

El Municipio

Un municipio es una entidad administrativa que puede agrupar una sola localidad o varias, que puede hacer referencia a una ciudad, pueblo o aldea. El municipio está compuesto por un territorio claramente definido por un término municipal de límites fijados (aunque a veces no es continuo territorialmente, pudiendo extenderse fuera de sus límites y presentando enclaves de otros municipios) y la población que lo habita regulada jurídicamente por instrumentos estadísticos como el padrón municipal y mecanismos que otorgan derechos, como el vecindamiento o vecindad legal, que sólo considera vecino al habitante que cumple determinadas características origen o antigüedad y no al mero residente (Guillén López, Tonatiuh / Roja Calzada, Pablo, Coordinadores. Gobernar con calidad y para el desarrollo. Experiencias de innovación en los municipios mexicanos. México. Editorial CIDE. 2005).

En México, el municipio es una de las dos formas de división territorial de segundo nivel, siendo la otra forma las delegaciones, exclusiva del Distrito Federal. Cada uno de los 31 estados de México está dividido en municipios, mientras que el Distrito Federal en delegaciones. El número de municipios en cada estado varía, de 5 en los estados tanto de Baja California como de Baja California Sur, hasta de 570 en Oaxaca. En total, México se divide en 2,4571 municipios y 16 delegaciones del Distrito Federal.

Antecedentes Históricos del Municipio

En la Antigua Roma, un municipium (palabra latina que origina la castellana “municipio”) era una ciudad libre que se gobernaba por sus propias leyes, aunque sus habitantes disfrutaban de muy distintas situaciones jurídicas, pues obtenían sus derechos no por su residencia en ella, sino por la posesión de la ciudadanía romana, la condición de libertad o esclavitud, etc. En Francia el municipio equivale a la “Comuna” (división administrativa y territorial, dotada de sus propias autoridades administrativas o ejecutivas encabezadas por el alcalde “Maire” y por el órgano deliberativo denominado “Consejo Municipal”). En México entre los aztecas “Los Capullis” eran parte de una tribu a su vez organizada políticamente por el derecho Consuetudinario mismos que los estructuró sobre la base del respeto a su autonomía interior y a su actividad económica; el gobierno municipal de los Calpullis demás designaba a sus propios funcionarios ejecutivos que tenían diferentes atribuciones públicas de carácter administrativo y judicial. La Constitución de 1824 estableció las bases de la libertad de los estados para que organizaran su régimen interior. Durante el Segundo Imperio Mexicano, se utilizó el Departamento como división territorial, sustituyéndose al estado. Finalmente en la Constitución de 1917, Venustiano Carranza reforma el artículo 115 estableciendo que la base de la división territorial y de la organización política administrativa de los estados de la federación es el municipio libre. En 1983, se modificó el artículo 115 para otorgar al municipio la capacidad jurídica de formular el presupuesto y recaudar ciertos impuestos. La Constitución de 1857 no hizo ninguna referencia al Régimen Municipal, y no se hizo ninguna reforma con respecto a este (Instituto Nacional para el Federalismo y el Desarrollo Municipal, INAFED. www.inafed.gob.mx)

Elementos del Municipio

Los elementos del municipio son: Territorio. Es un espacio físico donde está establecida la población del municipio, y es donde el mismo municipio ejerce su Imperium y tiene su Dominium. El Imperium, poder público traducido en actos de autoridad de carácter jurisdiccional, administrativo y legislativo. Población. Es la colectividad humana, que permanentemente se asienta en el territorio del municipio, hallándose vinculados al Estado y a la Federación como nacionales o extranjeros. Orden Jurídico. La estructura normativa interna de un municipio, esta basada en el bando municipal de policía y Buen Gobierno y reglamentos, que tienen su fundamento el orden ascendente en la Ley Orgánica Municipal, La Constitución local y, en la Cúspide, La Constitución Política de los Estados Unidos Mexicanos. Poder Público. Es la actividad que se desarrolla dentro del territorio municipal, es el poder de imperio que se traduce en actos de autoridad legislativos, administrativos, jurisdiccionales, cuyo conjunto integra las diferentes funciones públicas, debiendo observar en estos actos los principios de legalidad y constitucionalidad del artículo 16 de la Constitución federal.

Base Jurídica fundamental del Municipio

La base jurídica sobre la que se sustenta la existencia del municipio está contemplada en el artículo 115 de la Constitución Política de los Estados Unidos Mexicanos, que a la letra dice: “Los Estados adoptaran, para su régimen interior la forma de gobierno republicano, representativo, popular, teniendo como base de su división territorial y de su organización política y administrativa el municipio libre conforme a las bases siguientes Cada Municipio será administrado por un ayuntamiento de de elección popular directa y no habrá ninguna autoridad intermedia entre este y el gobierno del Estado. Los municipios estarán investidos de

personalidad jurídica y manejaran su patrimonio conforme a la ley. Los municipios con el concurso de los Estados, cuando así fuese necesario y lo determinen las Leyes tendrán a su cargo los siguientes servicios públicos:

Agua potable y alcantarillado
Alumbrado público
Limpieza
Mercados y Centrales de Abasto
Panteones
Rastro
Calles, parques y jardines
Seguridad pública y tránsito

Las demás que las legislaturas locales determinen según las condiciones territoriales y socioeconómicas de los municipios, así como su capacidad administrativa y financiera. IV.- Los municipios administraran libremente su hacienda, la cual se formará de los rendimientos de los bienes que le pertenezcan, así como de las contribuciones y otros ingresos que las legislaturas establezcan a su favor (Constitución Política de los Estados Unidos Mexicanos Montaña García, Agustín, Administración Municipal y Delegacional. México. Publicaciones Administrativas y Contables S.A. de C.V. 2005.)

Administración Municipal

Cada municipio es administrado por un Ayuntamiento de elección popular y no hay autoridad entre este y el Gobierno del estado. Su razón de ser es la necesidad revolucionaria de acabar con los cacicazgos, pues antes de la Revolución, Díaz reformó la Constitución de 1857 para encuadrar a los caciques bajo la figura del 'Jefe Político'. El municipio es la célula del territorio, organización política y administrativa de las Entidades Federativas; el Municipio es libre para administrar su hacienda pública, para gobernarse, elegir sus autoridades, así como para dictar su normatividad observando respeto y congruencia con las esferas jurídicas tanto federal como estatal, con fundamento en el artículo 115 de la Constitución Política de los Estados Unidos Mexicanos, el cual establece los siguientes lineamientos de su organización y funcionamiento: El municipio es una entidad descentralizada, que cuenta con una personalidad jurídica y patrimonio propio. Son parte del municipio las congregaciones, pueblos, aldeas, ejidos y ranchos que se encuentran dentro del territorio municipal. Uno de estos pueblos o ciudades funcionan como "Cabecera Municipal", desde donde el presidente gobierna. El ayuntamiento está integrado por: Presidente Municipal, Síndicos Municipales, Regidores (Montaña García, Agustín, Administración Municipal y Delegacional. México. Publicaciones Administrativas y Contables S.A. de C.V. 2005.)

Los cuales son electos y según prevea la Ley Orgánica Municipal, su función puede variar de un estado o de un municipio a otro. Además por designación y aprobados por el cabildo municipal: Secretario General Tesorero Municipal Oficial Mayor

Fuentes de Ingreso de los Municipios

Las fuentes de ingreso de los municipios son:

Las contribuciones que las leyes de los Estados establecen en materia de propiedad inmobiliaria.
Las participaciones Federales, que se componen de:

Ramo 33. Recursos que envía la Federación al Municipio con el fin de que se destinen a un municipio específico, y a un rubro o proyecto concreto del gasto municipal.

Participaciones Federales destinadas a los Estados, en la proporción que determinen las leyes locales.
Ingresos de Servicios Públicos.

Además, los municipios pueden contraer préstamos con la banca de desarrollo, y con la banca comercial, pero en éste último caso, sólo cuando exista fuente de repago (no se puede utilizar para gasto corriente.)

METODOLOGÍA

La metodología que se seguirá en este trabajo de investigación será la siguiente:

Se elaborará el apartado metodológico del trabajo.

Se hará una investigación documental, haciendo una selección de la literatura que se tenga disponible sobre el tema, con la cual se elaborará un marco teórico donde se estudiarán a diferentes autores, así como a las diferentes teorías relacionadas con cada tema.

Se establecerá el marco referencial situando el problema de investigación en la región correspondiente.

Se hace un análisis financiero de la muestra de 10 Ayuntamientos

Se realizará una interpretación del análisis realizado

Se obtendrán resultados del análisis e interpretación realizados

Se comprobará o no la hipótesis planteada

Se propondrá un modelo de ayuntamiento eficiente

Tipo de Investigación

Descriptiva.- Se describen determinadas situaciones y eventos, así como el comportamiento de ciertos fenómenos.

Explicativa.- Está dirigida a responder las causas de los eventos físicos o sociales, explica por qué ocurre un fenómeno y en qué condiciones se da este.

Transversal.- Las variables se medirán una sola vez.

Hipótesis Central: La modernización de la Administración Pública es determinante para que un Ayuntamiento sea eficiente en la utilización de los recursos públicos.

Hipótesis Complementarias: La profesionalización de los servidores públicos contribuye a que un Ayuntamiento sea eficiente La rendición de cuentas es un mecanismo que favorece la eficiencia en la Administración Pública municipal El servicio profesional de carrera es un elemento importante en lograr que un municipio sea eficiente La implementación de Sistemas de Calidad

Variable Dependiente

La Eficiencia de la Administración pública municipal

Variables Independientes

Profesionalización de los servidores públicos

La rendición de cuentas

Servicio profesional de carrera

Implementación de Sistemas de calidad

Definición del Problema de Investigación: Las características de funcionamiento de las administraciones municipales de México son muy diversas, pudiendo mencionarse, sin embargo, que una gran mayoría de las 2,445 (Instituto Nacional para el Federalismo y el Desarrollo Municipal, INAFED. www.inafed.gob.mx) que existen a nivel nacional, funcionan de manera empírica y con niveles bajísimos de eficiencia y productividad, en ambientes en los que prevalece la corrupción, el nepotismo, la complicidad, la ineptitud, negligencia y los intereses partidistas y personales sobre los intereses de la colectividad. Hasta el año 1997, las administraciones municipales eran consideradas “el plato de segunda mesa” en los ámbitos de la política nacional; pero a partir del año 1998, fecha en que los municipios empiezan a recibir de manera directa recursos federales para aplicarlos en obras y acciones que ellos mismos determinan, el atractivo por las mismas cambió por completo. La aplicación de esta medida federal para promover el beneficio y desarrollo municipal, de 17 años a la fecha, ha generado que gobiernos municipales que no contaban con los bienes materiales, recursos humanos y tecnológicos adecuados, de improviso se reciban recursos federales y que en el proceso de aplicación de los mismos, no logren la optimización esperada debido a múltiples razones, que pueden ser desde la falta de capacidad de gestión, hasta la desviación de los mismos por razones personales

RESULTADOS

En el análisis que se hizo de 10 municipios del país, nueve de ellos capitales de estado, y otro que por su tamaño se consideró conveniente incorporar a la muestra para conocer alguna posible coincidencia en los montos de los recursos municipales y federales que captan, se obtuvieron los siguientes resultados: Considerando los municipios que obtienen el mayor y menor % de ingresos se obtuvieron los siguientes resultados: Ingresos municipales (IM), Participaciones (P) y Aportaciones federales y otros ingresos (A): IM 18%-47% (promedio 32.5%); P 24%-64% (Promedio 44%); A 14%-56% (promedio 35%). El monto de las participaciones es el más elevado en la muestra elegida, mostrándose mayor consistencia y siendo el promedio resultado de un rango de mínimos y máximos, León es el municipio con más participaciones (64%) y San Luis Potosí con el menor (24%). Posteriormente son los ingresos municipales los que muestran un promedio más elevado, siendo Querétaro quien tiene más ingresos municipales (47%) y San Luis Potosí menos (18%). Por último los ingresos provenientes de las aportaciones y otros ingresos, son los que muestran menor consistencia entre los municipios elegidos, lo cual es entendible ya que depende de lo que reciben del ramo 033, más los convenios y proyectos que presenten a la Federación para obtener recursos, así como de los ingresos financieros producto de pasivos. San Luis Potosí es quien tiene el monto mayor (56%) y León el menor (14%).

De los ingresos municipales que reciben los 10 municipios, el porcentaje que representan los impuestos, dado que es el principal ingreso de las haciendas municipales: 35%-70% (promedio 52.5%). Los impuestos representan en promedio un 52.5% de los ingresos municipales de las municipios elegidos, destacándose el caso de León que es el 70%, y de Querétaro y Aguascalientes que es el 35%. De los ingresos por impuestos, que porcentaje representa el impuesto predial, ya que es el principal impuesto municipal: 37%-98% (promedio 67.5%). Los ingresos por el impuesto predial significan el 67.5% de los impuestos municipales, destacándose Guadalajara en donde representa el 98%, y en Puebla solo el 37%.

Con respecto a la mezcla de ingresos municipales y participaciones para cubrir los gastos de operación municipales : IM 26%-57% (promedio 41.5%), P 43%-74% (promedio 58.5%). De los municipios elegidos, sus ingresos municipales, en promedio cubren el 41.5% de sus gastos de operación, destacándose Monterrey que cubre con ellos el 57% y León que es quién cubre el monto menor, solo el 26%. Por lo que se refiere a las participaciones, los municipios destinan sus participaciones para cubrir en promedio el 58.5%, destacándose León que utiliza el 74% y Monterrey que solo destina 43%.

Esta información es determinante para conocer la capacidad económica de los municipios para poder atender sus compromisos derivados de los servicios públicos que están obligados a prestar a la sociedad, los cuales deberían de atenderse con los ingresos municipales en primera instancia, teniendo a los ingresos federales como apoyo solamente, situación que como se aprecia, no es así, ya que si no contaran con el apoyo federal, la mayoría de los municipios de la muestra, no estarían en posibilidad de cumplir, destacándose Monterrey como el que tiene más capacidad económica y eficiencia, y León como el que tiene más dependencia de los ingresos federales para poder cumplir con sus obligaciones municipales.

Los ingresos municipales y las participaciones se aplican en la siguiente proporción a los gastos de operación: servicios personales 26%-69%(promedio 47.5%); materiales y suministros 2.5%-11%(promedio 6.75%); servicios generales 10%-28%(promedio 19%). En promedio, en un 47.5% se aplican para cubrir los servicios personales, en un 6.5% para cubrir materiales y suministros y en 19% para servicios generales. Los gastos de operación están integrados de la siguiente forma: sueldos y salarios 54%-72%(promedio 63%); materiales y suministros 5%-10%(promedio 7.5%); servicios generales 20%-39%(promedio 29.5%). El mayor monto de los gastos de operación corresponde a los sueldos y salarios, siendo el promedio de un 63% del total de gastos, siendo Puebla el que tiene el porcentaje menor, un 54%, y Aguascalientes y Xalapa el mayor, un 72%.

Para los materiales y suministros representan en promedio un 7.5%, siendo Xalapa el que tiene el menor porcentaje, un 5%, y Monterrey en que tiene el mayor, un 10%. Los servicios generales ocupan en promedio 29.5% del total de gastos, siendo León el que destina menos a este rubro, un 20%, y Puebla el que destina el mayor porcentaje, un 39%. Los activos de los Ayuntamientos se encuentran compuestos de la siguiente forma: Activo Circulante 4%-16%(promedio 10%); Activo Fijo 84%-96% (promedio 90%). Los activos circulantes en promedio representan el 10% de los activos, siendo el caso menor el de Guadalajara, con un 4%, y el mayor el de Hermosillo con un 16%. El caso de San Luis Potosí al parecer es muy especial ya que aparece con un 33% del total de los activos, lo cual no es lo normal. Los activos fijos en promedio son el 90% de los activos, correspondiendo a Hermosillo el menor con el 84%, y el mayor a Monterrey y Aguascalientes con el 94%. Es muy conveniente señalar que los activos fijos representan toda la infraestructura municipal del Ayuntamiento, misma que se va construyendo anualmente con los recursos públicos de los contribuyentes, por lo tanto cuanto mayor sean estos, significa que los gobiernos municipales han ido creando y manteniendo una infraestructura pública, como calles y drenajes, escuelas, parque y jardines, unidades deportivas, puentes y camellones, que deben de redundar en mejores servicios para la ciudadanía y por consecuencia deberán de tener una mejor calidad de vida. Por lo que anualmente, el porcentaje del activo fijo debería de ir aumentando.

El caso de San Luis Potosí con un 67% del total de los activos, también significa una situación especial, poco normal en los municipios. Composición del pasivo total: pasivo circulante 3%- 71% (promedio 35%). pasivo fijo 29%- 97%(promedio 63%) . El promedio de los municipios mantienen un 35% de pasivos circulantes, siendo Mérida el que maneja menos con 3% y Xalapa el que más con un 71%. Los pasivos fijos en promedio representan un 63% del total, siendo Xalapa el que maneja menos con un 29% y Mérida el más con un 97%. Esta mezcla de pasivos circulantes y fijos siempre estará condicionada por mezcla de los activos circulantes y fijos del municipio. Composición de los pasivos y patrimonio para el financiamiento de los activos: pasivos 3%-47%(promedio 25%). Patrimonio 53%-97%(promedio 75%). El promedio de pasivos para financiar activos es del 25%, siendo Xalapa el que menos pasivo utiliza con un 3% y Hermosillo el que más con un 47%. Fuera de este rango se encuentra Guadalajara con un 63% y Mérida con un 83%, que se salen de lo tradicionalmente aceptado en este concepto. Por lo que se refiere al financiamiento de los activos con recursos propios, el promedio es del 75%, siendo Hermosillo el que menos tiene, un 53% y Xalapa el que más con un 97%. Se salen de este rango Guadalajara con un 38% y Mérida con solo un 17%. El monto de recursos municipales que recaudan por habitante es el siguiente:

Querétaro \$ 1,900.-; Monterrey \$ 1,415.-; Guadalajara \$ 1,365.-; Hermosillo \$ 1,218.-; Aguascalientes \$ 1,120.-; Puebla \$ 1,002.-; San Luis Potosí \$ 904.-; Mérida \$ 777.-; León \$ 719.-; Xalapa \$ 474.-

El monto de recursos federales que reciben por habitante es el siguiente: San Luis Potosí \$ 3,988.-; Aguascalientes \$ 2,728.-; Guadalajara \$ 2,706.-; Monterrey \$ 2,353.-; Querétaro \$ 2,144.-; León \$ 2,072.-; Mérida \$ 2,068.-; Xalapa \$ 1,974.-; Hermosillo \$ 1,816.-; Puebla \$ 1,659.- El monto total de recursos que recaudan y reciben por habitante es el siguiente: San Luis Potosí \$ 4,892.-; Guadalajara \$ 4,071.-; Querétaro \$ 4,044.-; Aguascalientes \$ 3,848.-; Monterrey \$ 3,768.-; Hermosillo \$ 3,034.-; Mérida \$ 2,845.-; León \$ 2,791.-; Puebla \$ 2,661.-; Xalapa \$ 2,451.- Los municipios más eficientes en relación a lo que gastan en prestar sus servicios municipales por habitante, sin considerar la calidad de estos, son: Aguascalientes \$1,118.-; Xalapa \$ 1,420.-; Puebla \$ 1,463.-; León \$ 1,477.-; Mérida \$ 1,555.-; San Luis Potosí \$ 1,571.-; Hermosillo \$ 2,164.-; Guadalajara \$ 2,615.-; Monterrey \$ 2,719.-; Querétaro \$ 2,726.- Los municipios que más recursos destinan a la obra pública por habitante son: San Luis Potosí \$ 2,521.-; León \$ 1,423.- Xalapa \$ 861.-; Querétaro \$ 542.-; Hermosillo \$ 540.-; Aguascalientes \$ 491.-; Mérida \$ 457.-. La información de los estados de resultados de Guadalajara, Monterrey y Puebla no muestran la cantidad destinada a obra pública.

CONCLUSIONES

Los Ayuntamientos tienen la facultad de administrar libremente su hacienda, en base a la potestad consagrada en el artículo 115 fracción IV de la Constitución Política de los Estados Unidos Mexicanos, mismo que establece que recaudarán y administrarán de forma directa y libre los recursos públicos provenientes de los impuestos, derechos, productos, aprovechamientos y otros ingresos municipales. Por lo que se refiere a las participaciones y aportaciones federales, su aplicación estará sujeta a las diversas disposiciones legales federales correspondientes. Con los recursos que los Ayuntamientos obtienen de estas dos grandes fuentes, los ingresos municipales y los recursos federales, tienen la obligación de destinarlos a proporcionar a la ciudadanía de su municipio los diversos servicios municipales que la Ley Orgánica del Municipio Libre le faculta y obliga, y a la ejecución de las diversas obras que se consideren prioritarias para proporcionarles una mejor calidad de vida en los diversos rubros, como drenaje, pavimentación de calles y banquetas, alumbrado, seguridad, tránsito y protección civil, entre otros. La legislación que regula la actividad de los Ayuntamientos, establece que la hacienda municipal debe de llevar a cabo la aplicación de los recursos públicos cumpliendo los objetivos de transparencia, rendición de cuentas, honestidad, equidad y eficiencia.

En un intento de poder hacer una clasificación general de la tarea a realizar por los Gobiernos Municipales en su función como ente público, se podría hacer una gran división en dos rubros básicos: los servicios públicos y la obra pública. Los servicios públicos son todos aquellos servicios que el Gobierno Municipal tiene que proporcionar a sus gobernados como limpia pública, alumbrado, agua potable, seguridad, tránsito, registro civil. La obra pública consiste en toda la obra que el Gobierno Municipal tiene que realizar para ir mejorando la calidad de vida de la ciudadanía en materia de pavimentación de calles y banquetas, construcción de drenajes y alcantarillado, alumbrado, edificios públicos como escuelas, parques y unidades deportivas, y en general de toda la infraestructura pública de la comunidad.

La asignación de los recursos financieros a estos dos grandes rubros de necesidades, los servicios públicos y la obra pública, se realiza generalmente de la siguiente forma: los ingresos municipales y los recursos federales del ramo 28 se utilizan para cubrir todo el gasto en que incurre el aparato burocrático para prestar los diversos servicios municipales mencionados. Este gasto se clasifica en servicios personales, materiales y suministros, y servicios generales. La obra pública se realiza con el excedente que existiera de los ingresos municipales y participaciones federales, y con las aportaciones federales, siendo la principal la proveniente del ramo 033, recurso que entró en vigor para apoyo de los municipios en el año 1998, y que le vino a ser de gran ayuda a los Ayuntamientos para poder ir mejorando la infraestructura pública

municipal. Por lo general, los municipios pequeños no tienen excedentes de los ingresos municipales y participaciones federales para destinar a obras, utilizando únicamente lo proveniente del ramo 033 para este fin. También existen recursos federales de otros fondos, a los que los municipios pueden acceder, para obras de pavimentación, comunicación, hidráulicas, de cultura, deportivas pero que requieren de la presentación completa de los proyectos correspondientes de las obras a realizar que requieren haber cumplido con una formalidad reglamentaria, misma que en muchas ocasiones es inaccesible para los municipios pequeños.

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LAS NUEVAS CAPACIDADES TECNOLÓGICAS DE LOS CONTADORES PÚBLICOS EN MÉXICO

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RESUMEN

El Servicio de Administración Tributaria (SAT) tratando constantemente de estar a la vanguardia en la automatización de sus operaciones, así como el cumplimiento de las obligaciones fiscales de los contribuyentes; a partir del 2004 y por medio de reformas fiscales al Código Fiscal de la Federación (CFF), introdujo la adición del capítulo II denominado “de los medios electrónicos”, por medio del cual en primera instancia, reconoció el poder autenticar con una firma electrónica avanzada (FIEL) de los contribuyentes y representantes legales, como si fuera firma autógrafa, dándole de esa manera toda la validez. Debido a todos estos cambios tecnológicos y a las nuevas disposiciones contenidas en las leyes que buscan aprovechar las Tecnologías de Información y la Comunicación (TIC) para modernizar la administración tributaria en México, el contador público necesita adquirir nuevas capacidades tecnológicas para desarrollar su trabajo. Este acercamiento al análisis de la temática se realizó a través de una investigación exploratoria y documental de la Contabilidad Electrónica en México y del uso de las Tecnologías de Información para el sistema tributario nacional, identificando las capacidades tecnológicas que deben poseer los contadores públicos para cumplir con las obligaciones fiscales.

PALABRAS CLAVE: Contabilidad Electrónica, Tecnologías de Información, Capacidades Tecnológicas

NEW TECHNOLOGICAL CAPABILITIES OF PUBLIC ACCOUNTANTS IN MEXICO

ABSTRACT

The Tax Administration Service (SAT) on continuously trying to stay ahead in automating their operations and seeking also the fulfillment of tax obligations of taxpayers; introduced from the year 2004 through fiscal reforms to the Tax Code of the Federation (CFF), the addition of Chapter II called "electronic media", whereby in the first instance, recognized the power authenticate a signature electronics (FIEL) of taxpayers and legal representatives, thereby giving any validity, as if handwritten signature. Because of all these technological changes and new provisions in the laws that want to leverage ICT to modernize tax administration in Mexico, the public accountant needs to acquire new technological capabilities to develop their work. This paper, through an exploratory research and documentary Accounting Electronics in Mexico and the use of Information Technology for the national tax system, technological capabilities that should be in public accountants to comply with tax obligations is determined.

JEL: M2, M4

KEYWORDS: Electronic Accounting , Information Technology , Technological Capabilities

INTRODUCCIÓN

La recaudación tributaria de México, se encuentra a cargo de la Secretaría de Hacienda y Crédito Público (SHCP), una secretaría de estado de la administración pública federal. La SHCP también tiene a su cargo la regulación y vigilancia de las instituciones bancarias y de valores, así como la administración financiera del gasto público del país. El día primero de julio de 1997 entró en vigor la Ley del Servicio de Administración Tributaria en México (Secretaría de Hacienda y Crédito Público, 2012, pág. 79). Con esta ley se crea el SAT como un órgano descentralizado de la SHCP. *“Tiene la responsabilidad de aplicar la legislación fiscal y aduanera, con el fin de que las personas físicas y morales contribuyan proporcional y equitativamente al gasto público; ... y de generar y proporcionar la información necesaria para el diseño y la evaluación de la política tributaria”* (Servicio de Administración Tributaria, 2014).

En los últimos años se han utilizado las TIC para apoyar la administración y servicios del gobierno federal, incluida la SHCP y el SAT. El SAT tiene oficinas en todo México, así como una oficina virtual que es su portal en internet en donde, aparte de contener información, brinda servicios en línea, con una tendencia a digitalizar varios de sus procesos de tributación. Tal modernización ha sido avalada por leyes que exigen a los contribuyentes a cumplir con sus obligaciones en los tiempos y formas requeridas por el SAT mismo. Entre las más importantes se encuentran las relativas a la Resolución Miscelánea Fiscal para 2015, publicadas en el Diario Oficial de la Federación (DOF).

METODOLOGÍA

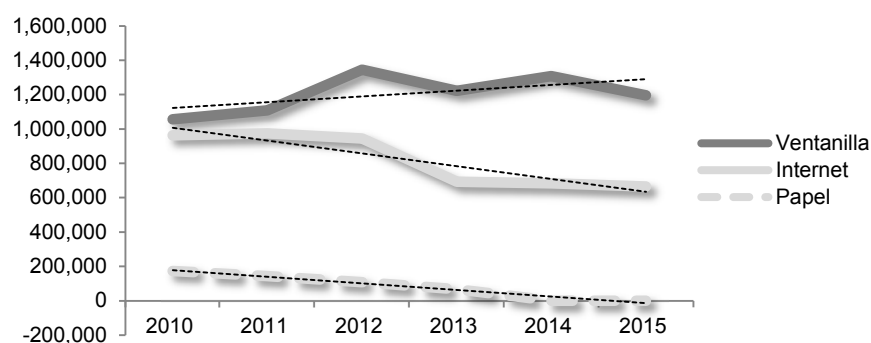
La metodología de este trabajo es de tipo exploratorio ya que tiene el objetivo de profundizar en un tópico poco estudiado y novedoso, como es el caso de las nuevas capacidades tecnológicas que deben poseer los contadores públicos en México, impuestas por la modernización y nuevos servicios en línea del SAT, para cumplir con las obligaciones fiscales. Se desarrolló un análisis documental de la contabilidad electrónica y los servicios en línea implementados por el SAT. De ahí se determinaron las actividades que ahora deben realizar los contadores públicos, que involucran el uso de las TIC. Como último paso, a partir de dichas actividades se identifican las capacidades técnicas necesarias.

RESULTADOS

Como resultado del primer paso de la metodología, se encontró lo siguiente. El SAT reporta en su portal de internet, un total de 46,294,961 contribuyentes activos (Servicio de Administración Tributaria, 2015a), distribuidos de la siguiente forma: 16,816,102 personas físicas; 27,787,244 asalariados; 1,675,027 personas morales; y 17,180 grandes contribuyentes (Servicio de Administración Tributaria, 2015b). Los medios de envío utilizados por los contribuyentes en el mes de enero del 2015, para cumplir con sus obligaciones fiscales (Servicio de Administración Tributaria, 2015c), fueron los siguientes: de un total de 1,860, 922 declaraciones anuales recibidas: 1,195,701 se recibieron por ventanilla; 665,081 por internet; y 140 a través de documentos en papel.

La Tabla 1 sintetiza los conceptos y servicios implementados por el SAT utilizando las tecnologías de información, especialmente la internet como medio de interacción con los contribuyentes. Cada uno de los servicios anteriores, involucra algún tipo de conocimientos tecnológicos para llevarse a cabo. De acuerdo con el Diccionario de la Lengua Española, de la Real Academia Española (RAE, 2015), una capacidad es la *“aptitud, talento, cualidad que dispone a alguien para el buen ejercicio de algo”*.

Figura 1: Tendencias de los Medios Utilizados Por los Contribuyentes En Sus Declaraciones



Se consideraron cortes en el mes de enero desde el año 2010 hasta el 2015. La tendencia del uso de la ventanilla como medio para que los contribuyentes mexicanos cumplan con sus obligaciones fiscales, es positiva. Contrario a lo que se pensaría, el uso de Internet tiene una tendencia negativa. El uso de papel como medio para cumplir con obligaciones está desapareciendo. Fuente: Elaboración propia con datos obtenidos en el portal del SAT.

Tabla 1: Capacidades Tecnológicas Identificadas

Conceptos	Actividades	Capacidades
Contabilidad Electrónica	Registrar los movimientos contables	<ul style="list-style-type: none"> - Prender y apagar el equipo necesario (computadora, impresora, digitalizador, etc.) - Imprimir documentos - Acceder a internet - Utilizar un software de contabilidad - Instalar actualizaciones de software
	Enviar al SAT mensualmente el estado de la contabilidad	<ul style="list-style-type: none"> - Generación de archivos XML - Compresión de archivos ZIP - Añadir Firma Electrónica - Acceder a internet, al portal del SAT - Copiar archivos a una unidad de memoria USB - Instalar o actualizar la Máquina Virtual de Java
	Emitir facturas	<ul style="list-style-type: none"> - Generar archivos PDF, XML y ZIP - Acceder a internet - Iniciar sesión en un software de correo electrónico - Enviar correo electrónico con archivos adjuntos - Incorporar el sello digital
	Solicitar	<ul style="list-style-type: none"> - Descargar archivos adjuntos de correos electrónicos - Copiar archivos de una unidad USB a la computadora u otros dispositivo electrónico - Buscar archivos en diferentes medios de almacenamiento digital
Firma Electrónica Avanzada	Utilizar	<ul style="list-style-type: none"> - Copiar archivos con formato key y req a USB - Subir archivos a servidores web
Buzón tributario	Enviar correos electrónicos	<ul style="list-style-type: none"> - Acceder a una cuenta de correo electrónico - Enviar mensajes con archivos adjuntos
	Recibir correos electrónicos	<ul style="list-style-type: none"> - Acceder a una cuenta de correo electrónico - Leer y descargar archivos adjuntos
Presentación de avisos por internet	Suspensión y reanudación de actividades.	<ul style="list-style-type: none"> - Acceder a internet, ingreso y autenticación en el sistema SAT - Llenar formularios web - Imprimir archivos desde el navegador - Imprimir archivos en formato PDF
	Altas, bajas y cambios de obligaciones	<ul style="list-style-type: none"> - Acceder a internet, ingreso y autenticación en el sistema SAT - Llenar formularios web - Imprimir archivos desde el navegador - Imprimir archivos en formato PDF
	Cambio de domicilio fiscal	<ul style="list-style-type: none"> - Acceder a internet, ingreso y autenticación en el sistema SAT - Llenar formularios web - Imprimir archivos desde el navegador - Imprimir archivos en formato PDF - Digitalizar documentos - Subir documentos a servidores web

Declaraciones informativas	Varias declaraciones	<ul style="list-style-type: none"> - Copiar archivos a y desde una unidad de memoria USB - Bajar e instalar programas del portal del SAT en internet - Instalar o actualizar la Máquina Virtual de Java - Subir firma electrónica al sitio web del SAT - Encriptar información
Declaraciones mensuales	Declaraciones y pagos para presentar las declaraciones mensuales del impuesto sobre la renta	<ul style="list-style-type: none"> - Instalar o actualizar la Máquina Virtual de Java - Instalar o actualizar Silverlight - Instalar o actualizar Acrobat Reader - Acceder a internet - Realizar transferencias bancarias - Revisar las características técnicas de la computadora (hardware, software) - Desbloquear pantallas emergente en el navegador - Transferir archivos
Pago de impuestos de personas morales	Declara y pagar por internet	<ul style="list-style-type: none"> - Acceder a internet - Subir y bajar archivos del portal del SAT - Imprimir documentos desde internet - Realizar transferencias bancarias por internet
Dictámenes fiscales	Crear y entregar dictamen fiscal	<ul style="list-style-type: none"> - Acceder a internet - Bajar e instalar el software provisto por el SAT en su portal web - Revisar las características de la computadora para que funcione el programa - Utilizar la firma electrónica
Solicitudes de Devoluciones y Compensaciones	Tramitar solicitud de devaluación	<ul style="list-style-type: none"> - Acceder a internet - Usar la Firma Electrónica Avanzada - Subir documentos a internet - Llenar formulario electrónico - Digitalizar documentos - Imprimir desde internet - Guardar archivos en formato PDF
Timbrado de nómina	Generar CFDI y realizar timbrado	<ul style="list-style-type: none"> - Manejar software de contabilidad - Generar CFDI - Enviar correos electrónicos con archivos adjuntos - Copiar y recuperar archivos en diversas carpetas dentro de una computadora o red - Usar la Firma Electrónica Avanzada - Usar el sello digital proporcionado por el SAT

Las capacidades son las necesarias para poder llevar a cabo las actividades, las cuales a su vez son parte del trabajo implicado en el concepto o servicio. Así por ejemplo para el servicio de Firma Electrónica Avanzada, una actividad es utilizarla, para ello es necesario saber cómo copiar los archivos .key y .req asociados a la Firma.

Tabla 2: Clasificación de las Capacidades de Acuerdo a Su Nivel de Conocimiento Técnico En el Uso de la Computadora

Básicas	Intermedias	Avanzadas
<ul style="list-style-type: none"> - Prender y apagar el equipo necesario (computadora, impresora, digitalizador, etc.) - Imprimir documentos - Transferir archivos entre diferentes medios de almacenamiento digital - Copiar archivos con formato key y req a USB - Copiar archivos desde y hacia una unidad de memoria USB 	<ul style="list-style-type: none"> - Acceder a internet - Enviar correo electrónico con archivos adjuntos - Descargar archivos adjuntos de correos electrónicos - Subir archivos a servidores web - Buscar archivos en diferentes medios de almacenamiento digital - Imprimir archivos desde el navegador - Autenticarse en el sistema SAT - Llenar formularios web - Digitalizar documentos - Utilizar la firma electrónica avanzada provista por el SAT - Instalar o actualizar Silverlight - Instalar o actualizar Acrobat Reader - Realizar transferencias bancarias por internet - Desbloquear pantallas emergente en el navegador - Usar el sello digital del SAT 	<ul style="list-style-type: none"> - Utilizar un software de contabilidad - Instalar actualizaciones de software - Generar archivos PDF y XML - Compresión de archivos ZIP - Añadir Firma Electrónica - Actualizar Java - Incorporar el sello digital - Conectar a internet una computadora ya sea en forma alámbrica o inalámbrica - Imprimir archivos en formato PDF - Bajar e instalar programas del portal del SAT en internet - Encriptar información - Revisar las características técnicas de la computadora (hardware, software) - Manejar software de contabilidad - Generar CFDI

Una capacidad clasificada como Básica requiere pocos conocimientos en el manejo de la computadora, por ejemplo, prender y apagar una computadora o impresora es relativamente fácil. Las capacidades Intermedias requieren de conocimientos más técnicos de computación y las capacidades Avanzadas requieren de un amplio conocimiento en el manejo de la computadora y conocimientos de computación.

CONCLUSIONES

De acuerdo a la Figura 1, la tendencia en el uso de internet como el medio para que los contribuyentes cumplan sus obligaciones, es negativa. Esto se debe entre otras cosas, a que los contribuyentes o inclusive los propios contadores públicos no poseen las capacidades tecnológicas para interactuar con el sitio web del SAT. Otra causa es que la plataforma tecnológica aún no es capaz de soportar tantos usuarios al mismo tiempo. Entonces los contribuyentes se desilusionan y prefieren ir a ventanilla para hacer llegar su información fiscal al SAT. Los contribuyentes pueden cumplir sus obligaciones por sí mismos o contratando a un Contador Público. Los Contadores son los usuarios principales de estas nuevas formas de cumplir con el SAT. Sin embargo, no todos los Contadores Públicos pueden realizar todas las actividades por no poseer las capacidades tecnológicas suficientes. La Tabla 2 muestra un conjunto de capacidades tecnológicas que deberían poseer los Contadores Públicos. Dichas capacidades y actividades sirven para programar una capacitación tecnológica focalizada a las necesidades específicas de cada uno. Así mismo, dan un panorama de lo que los estudiantes de esa carrera deben dominar al concluir sus estudios e insertarse al medio laboral, desde el punto de vista de computación en el manejo de las computadoras.

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LA ADMINISTRACIÓN PÚBLICA HACIA UN NUEVO MODELO DE ADMINISTRAR

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RESUMEN

La administración pública como una derivación de la administración en general, y que refiere al conjunto de organizaciones que realizan función pública administrativa del Estado, donde el gobierno a través del cumplimiento de la norma y las mezclas de la aplicación de las leyes, que refieren al buen comportamiento de las acciones del gobierno, para la conservación y fomento de los intereses públicos y el beneficio de los ciudadanos de una comunidad en particular de un estado o nación.

PALABRAS CLAVE: Administración; Humanidad; Instituciones; Sociedad; Orden Social; Justicia Valores; Problemas Universales; Modelo Científico; Aplicación de Modelo

INTRODUCCIÓN

La administración entonces para la presente investigación, juega un papel determinante, ya que de la aplicación de una adecuada planeación, estaremos en condiciones de una cabal evaluación que permita reflejar el cumplimiento de metas y objetivos de una administración pública. Es así que el presente trabajo muestra un análisis, desde la perspectiva, de cómo hoy en día las organizaciones como entidades de administración, han sido superadas en concordancia con las necesidades que demandan sus habitantes. Es por ello que las naciones en general, requieren de un nuevo modelo de gobernanza, basado en la administración, donde existan la participación de mayores número de actores en la definición, para la construcción de una nueva sociedad mejor administrada, ordenada, productiva, y de un mejor entorno social, de valores, de principios, y de una mejor convivencia en general.

MÉTODO

La administración y sus derivaciones de la misma, tal el caso que orientamos hacia la administración pública, la hemos desarrollado bajo procedimiento metodológico que muestra un orden para su entendimiento. Es así que a partir de la investigación cuali—cuantitativa descriptiva; de lo general a lo particular, hemos abordado dicho documento, donde se estableció una estructura, que sitúa el trabajo con una introducción; un planteamiento, motivado en una necesidad; un objetivo alcanzable; su análisis de la problemática con opciones de solución; y sus conclusiones respectivas. Este análisis se realiza tomando los principios básicos de entendimiento de la administración, hasta depurar y sustentar la derivación de la administración de manera técnica y detallada para el mayor y mejor entendimiento de la problemática.

DESARROLLO

La Administración Pública, como una derivación de la Administración en general, se ha analizado desde la perspectiva de la administración—gobierno; desde la administración—universidad, como dos organismos públicos, éste último como una derivación del servicio público en el caso particular de Zacatecas, México, sin que ello pierda el contexto para su aplicación en modelos de gobierno y de universidades, tanto de México como de otros países.

RESULTADOS

Las sociedades son dinámicas y en consecuencia cambiantes, es así que la administración en general, a través de especializaciones con que cuentan, deben contar con modelos *ad-hoc* a los sistemas de administración, como el caso particular de la Administración Pública. Por ello se requiere hacer un viraje que permita llegar al mismo destino, logrando metas y objetivos más claros de mayor impacto. *El proceso de formulación de políticas puede entenderse como una sucesión de intercambios entre actores políticos que interactúan en escenarios formales e informales.* En consecuencia debe de ponerse en marcha la maquinaria que ha sido creada para ello, es decir, dentro de la estructura del poder a que corresponda (Legislativo, Ejecutivo o Judicial), en los tres poderes de la esfera de gobierno de nuestro país, donde no se cuenta, o no se ejerce con una política pública que aplique de manera sectorial o transversal, orientada a la solución de un problema de los gobernados; sino que más bien es a partir de un diagnóstico que carece de una metodología sólida, de un parámetro claro, o de una necesidad real general, que conlleve a la solución de un problema social.

México en nuestra opinión, cuenta con una estructura normativa, que permite el ejercicio de los gobiernos en la esfera y del nivel al que corresponda, sin embargo, existe una serie de variables inconsistentes donde la generación y formulación de presupuestos por programas, llevan una connotación de maquillaje que desvirtúa un empate o seguimiento entre plan—presupuesto—programa—producto. Por lo tanto, los recursos y la aplicación de los mismos, pareciera que sólo orientan, a una aplicación que la inercia de los grupos en el poder, de partidos, o de beneficiados indican con una justificación sin sustento, que carece de un diagnóstico y un fundamento legal. Para el caso de México *versus* países asiáticos por tener un referente, sus políticas públicas han ido obedeciendo a una planeación objetiva, medible fundamentada y con resultados, lo que ha permitido que entre dos y tres décadas han incrementado sustancialmente su Producto Interno Bruto (PIB), y demás indicadores macroeconómicos, que han permitido posicionarse como las economías más sólidas, ello sin perder de vista que les falta desarrollar otro tipo de políticas sociales para ser países desarrollados de manera integral.

Un nuevo modelo científico para la organización Política del Estado, como lo propone y menciona (Ponce de León: 2010), que surgió de la observación de los fenómenos socio—jurídicos; socio—políticos; político—administrativos; entre otros, que son y forman parte de acontecimientos presentes y pasados que han dado como resultado el modo actual de la convivencia humana, que necesita un cambio urgente en la organización política y una nueva explicación de lo que requieren las sociedades actuales del mundo. Por tanto, el actual sistema de organización no solo en México, sino en todo el mundo ya es obsoleto, pues en vez de lograr una tendencia hacia la armonía social y el bienestar de toda la sociedad en su conjunto, solo ha generado una serie de problemas político—sociales que están afectando y seguirán afectando a la humanidad mientras se siga en el rezago y no se modifique nuestro sistema político de organización del estado y también las Leyes; es por ello que (Ponce de León: 2010), utilizó principalmente el método científico; el método histórico sociológico; el método sistemático; el método dialéctico; principalmente.

Este nuevo modelo se apoya en los valores humanos, para la convivencia en sociedad, como: la justicia; la seguridad jurídica; el bien; la verdad; el amor; el orden; la paz; la moral, *versus* antivalores sociales con abundancia de valores, la injusticia con abundancia de justicia, el mal con la abundancia del bien, la guerra con abundancia de paz de igual manera nos explica el autor que los conceptos que se manejan del derecho así como su clasificación ya no son de utilidad, pues no engloban la totalidad de todo lo que comprende el Derecho. En el mismo autor propone como consecuencia, que se requiere de una nueva Organización Mundial de la Humanidad (OMH), que atienda el problema fundamental de las sociedades modernas. En el mismo contexto se maneja una serie de tendencias de cómo mejorar nuestra convivencia en sociedad, en función de las necesidades básicas, pero sobre todo con la forma de gobierno que rige a cada uno de los diferentes sistemas de gobierno en el mundo. Se maneja un concepto, que incluso lo tomamos de referenciar de la Organización de las Naciones Unidas (ONU), a través del Programa de las Naciones Unidas para el

Desarrollo (PNUD), me refiero al concepto de *Gobernanza*, que tiene que ver con lo antes planteado sobre el nuevo modelo científico, donde la gobernanza, se puede definir como la gobernabilidad democrática que se entiende como la capacidad de una sociedad de definir y establecer políticas y resolver sus conflictos de manera pacífica dentro de un orden jurídico vigente.

Esta es una condición necesaria de un Estado de Derecho junto con la independencia de los poderes y un sistema legal que garantice el goce de las libertades y derechos—civiles, sociales, políticos y culturales—de las personas. Para ello se requiere de instituciones basadas en los principios de equidad, libertad, participación en la toma de decisiones, rendición de cuentas y, promoviendo la inclusión de los sectores más vulnerables. Siendo entonces una variable fundamental, la participación de los ciudadanos, con un peso trascendente en la toma de decisiones para el ejercicio de la administración pública de un estado de gobierno, del país de que se trate. Desde el PNUD diferentes áreas de trabajo temáticas –gobernabilidad local, descentralización y reforma institucional y reformas del sector de justicia y seguridad– trabajan en la gestión de conocimiento promoviendo la participación con inclusión (en especial de mujeres, jóvenes, personas con discapacidades, personas de ascendencia africana y grupos indígenas) y el fortalecimiento de las instituciones de los gobiernos.

En la medida en que las condiciones de convivencia de las sociedades crecen, estas requieren de adecuar, actualizar reformar o adaptar sus normas o condiciones de convivencia, siendo entonces la normatividad una de ellas, ya que a partir de ello, el cumplimiento debe de ir más allá de un mero cumplimiento jurídico, sino que debe tener un impacto en los diferentes ámbitos del entorno donde se aplica. La gobernanza desde la visión de Aguilar Villanueva (2013), a manera que avanza el tiempo, el nivel de gobernar va rebasando a las situaciones, por lo que las necesidades crecen en todos sus ámbitos, es donde el gobierno debe sumar actores sociales comprometidos para lograr una verdadera gobernanza. Por lo tanto la Gobernanza, desde la visión de la administración pública, siendo entonces mayormente enfocada a México, sin que ello pierda de vista el contexto internacional, donde las sociedades tienen un comportamiento semejante o parecido al de nuestro país.

Por otra parte el enfoque metodológico ecléctico (Ecléctico, 2014), se orienta como lo señalan Spiller y Tommasi (2003), al mostrar un proceso, un análisis y seguimiento, es decir, una contrastación de la política pública de su origen a su aplicación y evaluación. Por consiguiente las políticas públicas conllevan a una interacción de diferentes agentes tanto políticos, sociales, y económicos, principalmente que permitan permear la necesidad de la población. Lo anterior, puede cambiar a partir del aglutinamiento de ideas basadas en datos duros que permitan consolidar la propuesta de políticas públicas, dentro de las estructuras de gobierno. Esto se puede llevar a cabo de generar confianza y seguridad, estos dos valores pueden darle *validez* y estabilidad al buen ejercicio de los gobiernos, donde se perciba se mida y emita resultados hacia el beneficio del interés público. Caso contrario, es necesario la revisión de las instituciones, de quién y cómo se ejerce el poder en dichas instituciones, de cómo se eligen, si realmente funciona el sistema electoral y de gobierno. Con todo ello, también podemos comenzar a enmendar tramos de la estructura, a partir de la depuración del propio gobierno. Pero también el involucramiento del sector social, así como del nivel de participación que lleve a una verdadera construcción, sin que vaya hacia un populismo de efecto multiplicador poco controlable.

Lo anteriormente expuesto, derivado de los principios de la administración universal, tal como el concepto de la administración en la sociedad moderna, de acuerdo como lo establece (Chiavenato; 2006), dice que: *La administración es un fenómeno universal en el mundo moderno. Cada organización debe alcanzar objetivos en un ambiente de competencia... debe tomar decisiones, coordinar múltiples actividades, dirigir personas, evaluar el desempeño con base en objetivos determinados, conseguir y asignar recursos...*(Chiavenato, Idalberto. (2006).

Por otra parte, tenemos que a poco más de una centuria de la publicación de *Principios de la administración científica* de Frederick Winslow Taylor (1915) que ha marcado el rumbo de la organización del trabajo en las organizaciones modernas por más de un siglo, su aportación sigue siendo base fundamental para la administración en general. En el mismo contexto y como una de las derivaciones de la administración universal, tenemos que la administración pública en México, la podemos remontar hasta la época Virreinal, ya que de esos años existen escritos que encaminan hacia lo que hoy es el ejercicio de ésta rama de la administración, sin considerarla para ese tiempo como la disciplina de la administración pública. Para el siglo XIX, de acuerdo con (Sánchez González; 2009), podemos decir que la administración pública en México, abarca tres periodos: independiente (1820-1857) donde a sus actores se les considera como la época de oro del estudio de la administración pública mexicana; reformista (1858-1875); y porfirista (1877-1910). Por otra parte encontramos a Lorenzo Zavala que en 1828 con sus ideas del aspirantismo y la empleomanía, que en 1837 cuestionaría José María Luis Mora; así como también Mariano Otero en 1847, en la búsqueda del funcionario idóneo, entre otras aportaciones de la época. La filosofía, es también considerada como una aportación a la administración, ya que desde la Antigüedad, la administración ha recibido gran influencia de la filosofía. El filósofo griego Sócrates (470 a.C.-399 a.C.) quien, en su discusión con Nicómaco, expone su punto de vista acerca de la administración como una habilidad personal separada del conocimiento técnico y de la experiencia: Platón (429 a.C.-347 a.C.), filósofo griego, discípulo de Sócrates, se preocupó profundamente por los problemas políticos y sociales inherentes al desarrollo social y cultural del pueblo griego. En *La República* expone su punto de vista sobre el estilo democrático de gobierno y sobre la administración de los negocios públicos. Aristóteles (384 a.C.-322 a.C.), otro filósofo griego, discípulo de Platón, del cual discrepó bastante, dio enorme impulso a la filosofía, así como a la cosmología, a la gnoseología, a la metafísica, a las ciencias naturales, abriendo las perspectivas del conocimiento humano de su época. Fue el creador de la lógica. En su libro *Política*, estudia la organización del Estado y distingue tres formas de administración pública: Monarquía; Aristocracia; y Democracia.

Pareciera entonces que las sociedades hoy en día se evalúan por nivel económico con que se cuenta respecta de sus iguales, e inclusive del resto del mundo. Vaya pues a implementar nuevas condiciones de convivencia, un nuevo modelo, cambiar de paradigma, donde los elementos implícitamente deben ser los mismos pero quizá con un orden y un papel diferente en las condiciones de su conformación. Para buscar un equilibrio entre las sociedades, estado—gobernados: gobernados—estado, es importante considerar los esfuerzos que se vienen implementando, por ejemplo dentro de indicadores macroeconómicos tenemos el PIB; sin embargo, no me muestra calidad de vida ni bienestar de los habitantes, pero tenemos el Índice de Desarrollo Humano (IDH), que emana de la ONU, el cual en su trilogía tiene como esencia el *nivel de educación; salud—esperanza de vida al nacer; riqueza—*. Lo que consideramos puntos de partida para un mejor equilibrio social. Así como el ejemplo anterior, existen puntos medulares que debemos ir atacando como la educación; la salud; la seguridad pública; entre otras necesidades básicas, por lo que en la administración pública requiere de una identificación de la problemática—programación—presupuesto, que ofrezca cobertura suficiente, mostrando además un crecimiento en cada una de las vertientes que se atiende, que refleje el bienestar y el buen gobierno de crecimiento productivo en todas las áreas y de manera equilibrada. Finalmente, la propuesta de cambio en la administración pública, no puede ser de ni radical, ni tampoco debe ser una utopía, sino debe ser de manera ordenada y programada. Las sociedades han sido rebasadas en su forma de gobernar, la dinámica del crecimiento en general tanto demográfico, económico de servicios, educativo, salud, entre otros más, requieren replantear sus esquemas de gobierno, para que conlleve a un interés común entre pueblo y gobierno, rescatando valores como la confianza entre los ciudadanos en pro del bien común. Todo ello con metodologías fundamentadas y acordadas, basadas en principios de administración pública y áreas relacionadas.

El enfoque de la gobernanza ha prestado mayor atención al gobierno de la sociedad mediante asociaciones y redes que a las implicaciones que la nueva o moderna gobernanza tiene para el gobierno interno de la administración pública. El problema de la crisis social, es a partir de la ineficiencia de la política económica de gobernanza, más allá del crecimiento económico, la gobernanza se centra en la eficiencia económica, el

proceso de gobernanza en gobernar seguirá desarrollándose con mayor fuerza, el gobierno y la administración viven un momento de inseguridad. La gobernanza debe tener un bajo costo social, y una rentabilidad de beneficio para los individuos en sus sociedades. Recordemos que los esquemas de gobierno en el mundo, se desprenden y aparecen después de la Revolución industrial en Europa, y de la Independencia de los Estados Unidos en América, por tanto, los sistemas de gobernanza en el mundo, requieren de refrescarse y actualizarse, con modelos de gobiernos participativos, eficaces y con gran sentido social, que permita construir sociedades integradas reales.

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ASPECTOS CULTURALES, SOCIALES Y PROFESIONALES COMO DEDUCCIONES FISCALES EN MÉXICO

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RESUMEN

En esta investigación se aborda el tema de las deducciones fiscales en México. Específicamente se estudian los aspectos culturales, sociales y profesionales, como deducciones fiscales. Los sujetos de estudio de la presente investigación, son las personas físicas con actividad empresarial y profesional. El propósito del estudio es dar a conocer opciones en cuanto a deducciones fiscales relacionadas con aspectos culturales, sociales y profesionales. La investigación es de corte cualitativo de tipo documental. Se consultaron leyes fiscales y literatura relacionada, además se realizaron entrevistas a contadores y fiscalistas. Para realizar esta investigación, se estudió una muestra no probabilística por conveniencia, seleccionando a dos directores de despachos contables y un gerente de departamento fiscal. Un hallazgo de la presente investigación es el hecho que existe consenso entre los entrevistados en cuanto a la importancia de estar actualizado, acudir a eventos sociales para conocer clientes potenciales, realizar actividades encaminadas al desarrollo profesional, estar física y mentalmente saludable para poder hacer el trabajo. Una conclusión del estudio fue que la erogación debe estar relacionada con la actividad generadora de ingreso; los contribuyentes deben realizar las erogaciones necesarias relacionadas con aspectos sociales, culturales y profesionales, y que deben reunirse los requisitos fiscales generales y particulares.

PALABRAS CLAVE: Personas Físicas, Deducciones Fiscales, Aspectos Culturales

CULTURAL, SOCIAL, AND PROFESSIONAL EVENTS CONSIDERED AS TAX DEDUCTIONS IN MÉXICO

ABSTRACT

This research is about tax deductions in México. Specifically it focuses on how Cultural, Social and Professional Issues may be considered as tax deductions. The subjects of study in this research are Individuals with business and professional activities. This study aims to provide options for tax deductions related to Cultural, Social and Professional Issues. The study is qualitative in nature, it is a documentary research. Tax laws and related literature was consulted, in addition some interviews to accountants and tax specialists were conducted. To carry out this study, we studied a non-probability simple, selecting two directors of accounting firms and a tax department manager. A finding of this research is the fact that there is consensus among the interviewees in terms of the importance of being updated, attend social events to meet potential clients, activities aimed at professional development, and to be physically and mentally healthy to be able to do the job. A conclusion of the study was that the expenditure should be related to the income-generating activity; taxpayers must perform the necessary expenditures related to social, cultural and professional aspects, and that general and specific fiscal requirements should be met.

JEL: H00, H20, H24, H29

KEYWORDS: Tax, Deductions, Cultural Events

INTRODUCCIÓN

Es importante para conocer la historia de los impuestos, hablar de sus inicios y dar una breve reseña de cómo se originaron. Para ello es menester visualizar a la organización humana, donde se presentaron las primeras manifestaciones de agrupación de individuos, las cuales tenían como finalidad la supervivencia de los integrantes contra bestias u otras agrupaciones. De acuerdo con Ortega (2009) así es como aparecen las primeras manifestaciones de los tributos, antecedentes de las ahora llamadas contribuciones, en una relación de un hombre más fuerte que otro; el débil rendía tributo, pues de lo contrario su existencia se vería amenazada. El mismo autor comenta que en México antes de la conquista los pueblos sometidos y conquistados eran quienes pagaban cargas tributarias, las cuales consistían en entregar materiales como mantas de algodón, plumas de aves, entre otros. Los encargados de realizar esta recolección tributaria eran los *calpixquis* o primeros recaudadores.

Ortega (2009) señala que fue durante el gobierno de Benito Juárez cuando las oficinas de Hacienda llevaron con regularidad las cuentas y disposiciones del Ejecutivo y entró en funciones una maquinaria administrativa que tenía una dirección específica de contabilidad. Relata el mismo autor que Porfirio Díaz realizó cambios fiscales importantes, como el haber duplicado el Impuesto del Timbre, que se adhería a documentos oficiales, también gravó las medicinas y otros cien artículos más, inclusive realizó cobros de impuestos por anticipado. Otros impuestos vendrían más tarde, como el del uso de los ferrocarriles, por consumo de luz, exportación de petróleo, el especial sobre teléfono, timbre, botellas cerradas, así como el de avisos y anuncios, fueron implementados entre 1917 y 1935. En la actualidad se han modificado las leyes fiscales conforme a los principios de la Constitución y fue el 1ro de enero de 2014, cuando entró en vigor la Ley del Impuesto Sobre la Renta que rige a la fecha actual. Viendo toda esta retrospectiva, se hace conciencia que muchos años fueron necesarios para la estabilización económica y las finanzas públicas en México. El sistema tributario mexicano es mucho más que un conjunto de disposiciones fiscales; es parte de la historia de México, de sus costumbres, y permite avizorar una mejor calidad de vida a los mexicanos.

Tras años de trabajo en el ámbito fiscal, los autores de esta investigación pueden afirmar que los contribuyentes están desinformados sobre los impuestos y aún más a la hora de realizar los cálculos de impuestos, por lo cual terminan declarando incorrectamente y por ende pagando de más o de menos los impuestos correspondientes por la realización de sus actividades. Pero en este actuar de la vida están involucrados tanto el contribuyente como la autoridad fiscal, debido a la complejidad del Sistema Tributario Mexicano, por lo anterior, es necesario darle a conocer a las personas físicas, opciones en cuanto a deducciones fiscales con el objetivo de disminuir sus cargas tributarias y con la meta que de alguna manera le permitan disfrutar en su vida personal y lograr su desarrollo profesional. Sin estar fuera del marco legal de las leyes fiscales.

En la vida diaria cualquier contribuyente duda a la hora de realizar una erogación, que sea para cubrir gastos relacionados con su persona, porque no podrá considerarla como deducción. O realiza la erogación porque ni siquiera tiene en mente sus cargas tributarias, esto sucede en la mayoría de los casos, así cuando se trata de llevarle la documentación al contador o asesor fiscalista, éste la procesa y analiza, luego que obtiene los reportes necesarios, prepara los impuestos correspondientes y luego le comunica al contribuyente que esa erogación que realizó, no podrá considerarla como deducción, por lo tanto deberá desembolsar una cantidad mayor para cubrir sus cargas tributarias. Pero qué mejor que tener elementos concretos que le permitan realizar la erogación porque así lo necesita y le sirva para disminuir sus impuestos. En este análisis se pretende darle a conocer a las personas físicas opciones en cuanto a deducciones fiscales relacionadas con su actividad empresarial y profesional, pero enfocado en temas que van de la mano para poder realizar las actividades diarias, que le permitan generar ingreso y por ende cumplir con el tributo que establecen las

leyes. Por qué para poder llevar a cabo las actividades diarias generadoras de ingreso, debe estar física y mentalmente saludable, sentirse bien emocionalmente, lo que le permitirá estar concentrado en el hecho de generar ingreso y con ello cumplir con sus cargas tributarias.

El presente trabajo es de corte cualitativo mediante la revisión documental de las leyes fiscales, para encontrar las opciones posibles relacionadas con aspectos culturales, sociales y profesionales, que puedan tomarse como deducciones fiscales. Todo hecho dentro del marco legal que permitan las leyes, puesto que no se debe dejar en estado de incertidumbre el hecho de hacerlo o no. El propósito de este estudio es dar a conocer a las personas físicas, opciones en cuanto a deducciones fiscales relacionadas con aspectos culturales, sociales y profesionales. Una vez que las personas físicas se involucren en este tema, en palabras más claras, que se den cuenta de que, pueden deducir erogaciones relacionadas con diversión, salud, mejoramiento físico y profesional, no dudarán en llevar a cabo esas erogaciones, lo cual permitirá su desarrollo personal y profesional. Lo que generará una derrama económica en todos los aspectos, puesto que obtendrá ingreso, creará fuentes de empleo y cumplirá con sus cargas tributarias sin ver mermada su capacidad para generar ingreso.

Por lo anterior plasmado, es necesario realizar un trabajo donde se pueda analizar algunas erogaciones posibles que permite el marco legal de las leyes fiscales, que puedan ser tomadas como deducciones fiscales a la hora de calcular las cargas tributarias y de forma paralela darle un valor agregado a esas erogaciones, puesto que el contribuyente las disfrutará de alguna manera al realizarlas.

Alarcón Olvera, Bernal Tovar, Herrera Baños, Peralta Landa y Villa Méndez (2010) explican que.

..

Las deducciones que podrán efectuar las personas físicas que obtengan ingresos del capítulo II del título IV de la Ley del Impuesto Sobre la Renta. Las devoluciones que se obtengan siempre, las adquisiciones de mercancías, los gastos se entiende que son todos aquellos que sean necesarios e indispensables para desarrollar la actividad primordial del contribuyente, entre otras deducciones (p. 75).

Se deja evidenciado que mencionan las deducciones autorizadas que marca el artículo 103 de la ley, sin abundar más de lo que menciona la propia ley. Pero lo que si dejan en claro que el contribuyente puede deducir todas las erogaciones necesarias e indispensables para la obtención del ingreso.

REVISIÓN LITERARIA

Dentro de la revisión literaria realizada para sentar las bases del presente trabajo, se encontró que se abordan los temas de manera muy general, dejando a la interpretación lo que las leyes fiscales permiten, por lo que se está en la necesidad de realizar un análisis de la literatura encontrada y con ello darle una serie de opciones a los contribuyentes. Para que puedan ejercer la deducción de las erogaciones realizadas referentes a la investigación que se está realizando. En este punto se presenta a continuación la revisión literaria del tema a desarrollar. En esta revisión literaria se abordan temas sobre eventos culturales, sociales y profesionales, que pueden ser deducciones autorizadas para disminuir la carga fiscal de los contribuyentes personas físicas que la ley les permita realizar deducciones por la actividad que llevan a cabo, que de alguna manera le permitan desarrollarse en diversos ámbitos de su vida. La Constitución Política de los Estados Unidos Mexicanos, es el primer ordenamiento que obliga a los ciudadanos a pagar impuestos en su artículo 31 fracción IV, menciona al respecto que los mexicanos deben contribuir al gasto público.

Después viene el código fiscal de la federación a regular el actuar de los contribuyentes y la autoridad fiscal, como lo menciona su artículo 1ro. De la Ley del Impuesto Sobre la Renta (2014) se plasman las actividades realizadas por personas físicas, que pueden hacer deducciones a sus ingresos para disminuir sus cargas tributarias, porque no es caso de estudio las actividades que no permiten ejercer deducciones, puesto que tienen un tratamiento fiscal diferente. Se mencionan, porque forman parte de las actividades, que puede realizar las personas físicas. En primer término está el capítulo I del título IV correspondiente a las personas

físicas de la ley del Impuesto Sobre la Renta, el cual habla sobre los ingresos por salarios y en general por la prestación de un servicio personal subordinado, el régimen de salarios no permite realizar deducciones a la percepción semanal, quincenal o mensual, para presentar la declaración mensual, el patrón realiza la retención correspondiente por el pago del salario y la entera a la autoridad, puede hacer deducciones personales en su declaración anual, las cuales están limitadas a lo que marca el artículo 151 de la ley del Impuesto Sobre la Renta, por lo que este capítulo no será desarrollado en la presente investigación.

El capítulo II de la misma ley, habla de los ingresos por actividades empresariales y profesionales, el cual está dividido en tres secciones. La primera sección de las personas físicas con actividades empresariales y profesionales. La segunda sección nos habla del régimen de incorporación fiscal de las personas físicas. Haciendo un breve resumen la sección segunda tiene un tratamiento fiscal especial, por lo que las deducciones autorizadas en la segunda sección no es tema de estudio de la presente investigación. La cual se centra en la sección primera, ya que es el régimen fiscal que permite realizar deducciones autorizadas siempre tomando en cuenta la actividad que llevan a cabo. Es decir, no están tan limitadas las deducciones como en las otras secciones o capítulos.

En el capítulo III de los ingresos por arrendamiento y en general por el otorgamiento de uso o goce de bienes inmuebles, capítulo IV de los ingresos por enajenación de bienes y capítulo VI de los ingresos por intereses, las deducciones están limitadas en los artículos 147, 148 y 149 de la Ley del Impuesto Sobre la Renta. Por lo que no son tema de estudio de la presente investigación por el tratamiento especial que tienen. De los demás ingresos que trata el capítulo VII de los ingresos por obtención de premios, capítulo VIII de los ingresos por dividendos y ganancias distribuidas por las personas morales y capítulo IX de los demás ingresos que obtengan las personas físicas, también tienen un tratamiento especial, por lo que sus deducciones están muy limitadas. Derivado de lo anterior, no serán desarrollados en la presente investigación. La investigación se desarrolla del título IV de la sección primera del capítulo II de las personas físicas con actividades empresariales y profesionales, la Ley del Impuesto Sobre la Renta en sus artículos 103 y 105 establecen las deducciones autorizadas y los requisitos que deben reunir estas respectivamente, para poder considerarlas como deducciones. El artículo 105 en su último párrafo remite al artículo 27 donde da otra serie de requisitos que deberán cumplirse, lo cual abre más la puerta para considerar más opciones de erogaciones que pueden convertirse en deducciones autorizadas.

Algunos estudiosos del tema de deducciones autorizadas para personas físicas, han sido Martínez (2005) y Sánchez (2011), quienes realizaron investigación para apoyar a las personas físicas explicando las diferentes formas de tributar de las mismas. En cuanto al capítulo de deducciones llegaron a la conclusión de que las deducciones que lleven a cabo, deben ser necesarias e indispensables para que el contribuyente lleve a cabo la actividad generadora de ingreso. En referencia a temas culturales se encuentran opciones como muestras de los diferentes productos, servicios y actividades relacionadas con las operaciones diarias que desarrollan y exposiciones sobre materiales, productos, servicios, actividades, entre otras, que de alguna manera se relacionen con su ámbito profesional. De la misma manera hay aspectos sociales como eventos culturales, deportivos, salud personal, muestras gastronómicas, presentaciones realizadas por alguna dependencia del gobierno, particulares o las diversas cámaras de comercio de productos, servicios, actividades, ayuda para realizar algún estudio en el interior de la república o extranjero como patrocinador. En los eventos anteriores sin duda podrán convivir con clientes potenciales para su negocio y al mismo tiempo ofrecer los servicios, productos o actividades que la empresa lleva a cabo.

Es indispensable como ser humano el estar física y mentalmente saludable. No se puede dejar a un lado ese aspecto vital, que le permite al contribuyente generar ingreso. Es muy común el estar en la empresa o prestando un servicio, el convivir con clientes, el ofrecerles un servicio integral, es decir, realizar el trabajo de manera profesional correctamente y a la vez darle un trato agradable, cuidarlo, porque el cliente es el que permite obtener las ganancias. En lo referente a aspectos profesionales se tienen cursos, capacitación, congresos, simposium, coloquios, cátedras, presentaciones de profesionales referentes a la actividad que

realizan, todos los aspectos que sean necesarios para llevar a cabo su actividad generadora de ingreso, con el fin de que pueda desarrollarse profesionalmente y por ende ese crecimiento personal que todos los días se busca para tener un mejor patrimonio y una mejor vida. Martínez (2005), en su libro *Análisis de las deducciones autorizadas para efectos de la Ley del Impuesto Sobre la Renta*, explica que la regla general para las deducciones es que éstas sean estrictamente indispensables, pues de no cumplirse este requisito no se puede llevar a cabo la deducción, aun cuando si se cumpliera con otros requisitos. “Estrictamente indispensable, se refiere a un gasto que se tiene que realizar, prácticamente no se tiene opción; de no llevarse a cabo, el curso normal de las operaciones del contribuyente se vería alterado negativamente” (p. 37). El autor ejemplifica lo anterior de la siguiente manera:

La deducción de gastos por concepto de viaje a Cancún, no podrían deducirse si el viaje no es para los fines de la actividad del contribuyente, aunque el comprobante cumpliera con todos los requisitos fiscales no podría llevarse a cabo la deducción. Por contrario, si el mismo viaje tiene por objeto la compra o venta de bienes relacionados con la actividad del contribuyente, este sería deducible; adicionalmente, tiene que cumplir con los requisitos de deducción específicos para gastos de viaje, en esta situación se tiene que cumplir con ambos requisitos, regla general que es estrictamente indispensable y la regla específica que aplica a los gastos de viaje, si existiera el caso de que no hubiera una regla específica para el gasto que se esté llevando a cabo, únicamente aplicaría la regla general, que sea estrictamente indispensable. Esto nos lleva a que las deducciones, no es que exista una lista específica de ellas, dependen directamente de la actividad del contribuyente (p. 37).

Por su parte Sánchez (2011), en su libro *aplicación práctica del ISR y el IETU para personas físicas*, enuncia, con base en el artículo 123 del ISR, un listado de los conceptos que son deducibles:

las personas físicas que obtengan ingresos por actividades empresariales o servicios profesionales, podrán efectuar las deducciones siguientes: Devoluciones, compras, gastos, inversiones, intereses nominales, cuotas pagadas al IMSS, impuesto cedular (p. 85). Diríamos que uno de los requisitos fundamentales para que los conceptos sean deducibles efectivamente, se requiere haberse pagado o erogado, en primer momento por la vía del flujo de efectivo, pudiendo también ser pagado por la prestación de servicios o en especie. También otro de los requisitos importantes es que las erogaciones sean estrictamente indispensables (p. 88).

Se puede constatar que Sánchez (2011), indica que las erogaciones realizadas por las personas físicas para llevar a cabo su actividad generadora de ingreso, deben ser las que sean necesarias e indispensables. Dejando en claro que deben de reunir todos los requisitos que marca la propia ley. Durante la revisión literaria elaborada se puede afirmar en el presente trabajo que los autores citados coinciden al decir que las deducciones que lleven a cabo las personas físicas, deben de reunir como requisito general ser necesarias e indispensables para la actividad generadora del ingreso. De lo contrario, aunque esa deducción reúna todos los requisitos particulares que marca la ley, no podrá restarse del ingreso obtenido para disminuir sus cargas tributarias. Se debe dejar en claro al contribuyente que toda erogación llevada a cabo para obtener el ingreso, deberá documentarla para en caso de alguna revisión por parte de la autoridad este en posibilidades de desvirtuar cualquier observación y no caiga en la desventaja de que no se la tomen como deducción. También es importante aclarar que por el simple hecho de realizar una erogación relacionada con aspectos culturales, sociales o profesionales, ya podrá restarse de su ingreso, deberá cumplir con lo anterior mencionado y siempre deberá influir en la obtención del ingreso.

METODOLOGÍA

El tema que se aborda en este trabajo es el de deducciones fiscales de personas físicas. Por la necesidad que tienen estos contribuyentes, de tener opciones de deducciones fiscales diferentes de las tradicionales que ejercen mes a mes durante el ejercicio fiscal. No es que se vaya a dar una serie de opciones fuera de lo que

marca la ley en su marco legal, puesto que no es intención estar fuera de la ley y dejar en una situación de incertidumbre a las personas físicas ante la autoridad fiscal. Para la realización de esta investigación se aplicó el método cualitativo con una muestra no probabilística por conveniencia, seleccionado a dos directores de despacho contables y a un gerente del departamento fiscal. La presente investigación es descriptiva, se plasma lo que las leyes fiscales dentro de su marco legal, permiten tomar como deducciones fiscales. Los sujetos de estudio de la presente investigación son las personas físicas con actividad empresarial y profesional, ya que las leyes fiscales no limitan tanto las deducciones autorizadas respecto de los demás capítulos, como se mencionó anteriormente. Las personas físicas que lleven a cabo actividades de comercio, servicios, industriales, agrícolas, ganaderas, silvícolas y de pesca. También las que presten servicios profesionales como lo son: abogados, contadores, arquitectos, doctores, dentistas, entre otros tantos, sin limitar la lista anterior, les aplica el presente trabajo. Se buscó en literatura relacionada con las deducciones autorizadas información, que permitiera sentar las bases sólidas de la investigación, para afianzar el contenido y darle más peso a la información asentada. También para la obtención de la información se realizaron consultas a diversos especialistas en el tema: contadores, abogados y fiscalistas con una vasta experiencia y larga trayectoria en la materia contable-fiscal, a través de entrevistas, para abordar el tema en concreto y con ello dejar plasmada su opinión y experiencia en el tema tratado. Lo que permitió sentar las bases sólidas, en cuanto a las deducciones fiscales relacionadas con aspectos sociales, culturales y profesionales.

Se procesaron los datos a través de la revisión literaria, mediante el uso del formato de fichas de trabajo, asimismo se obtuvieron los datos a través de la realización de entrevistas mediante el uso de block de notas y guía de entrevista, los días 13 de septiembre de 2013 y 20 de septiembre de 2013, las entrevistas se aplicaron a directores de despachos contables y gerentes del área de fiscal, se elaboró un informe simple y posteriormente un informe detallado de la información obtenida. Para establecer las conclusiones de la investigación se consideró la tradición de teoría fundamentada, por lo que se triangulaban los datos obtenidos a través de la revisión documental con las entrevistas a especialistas en el tema.

RESULTADOS

A continuación se presentan los resultados obtenidos mediante la realización de la presente investigación, la cual se hizo con base a los indicadores de la dimensión fiscal, los cuales son: Marco legal en materia de deducciones, opinión de los autores sobre el tema de investigación y opinión de los especialistas. Dentro del marco legal referente al tema de impuestos y deducciones está la Constitución Política de los Estados Unidos Mexicanos, como el primer ordenamiento que nos obliga a contribuir para los gastos públicos en su artículo 31 fracción IV. Aquí nace la obligación como mexicano, de que al momento de realizar cualquier actividad generadora de ingreso, debes pagar impuestos para que el estado mexicano obtenga los recursos necesarios, para satisfacer las necesidades de infraestructura, servicios públicos, entre otros, para los ciudadanos.

Por medio del código fiscal de la federación en su artículo 1ro: el cual es, el ordenamiento jurídico que define los conceptos y reglas fiscales para la obtención de los ingresos fiscales. Esta ley da la pauta a los contribuyentes de cuáles son las facultades de la autoridad fiscal para el cobro de los impuestos, revisiones, multas, entre otras. Al contribuyente también le dice como debe actuar para el cumplimiento de sus obligaciones y cuáles son sus derechos. En ley del impuesto sobre la renta, están algunos de los requisitos de las deducciones de las personas físicas en el artículo 27 y en el artículo 103 del mismo ordenamiento jurídico, menciona cuales son las deducciones. Las cuales aplican al título IV capítulo II sección primera de las personas físicas que realizan actividad empresarial o profesional. Esta ley es la que rige el actuar de los contribuyentes en cuanto a la obtención de sus ingresos y de cómo debe efectuar sus cálculos y pago de los impuestos. Básicamente es la ley fundamental que tiene que ver con todo lo relacionado en impuestos como lo marca en su artículo 1ro.

Durante la realización de la presente investigación, se encontró material en la literatura consultada que desarrolla el tema, fue en los libros mencionados anteriormente, donde se aborda lo que disponen las leyes en cuanto a deducciones. Por lo que fue posible transcribir una opinión, los autores Martínez, (2005) y Sánchez, (2011), coinciden en que debe prevalecer la regla general. Se apegan a lo que dice la ley del impuesto sobre la renta en materia de deducciones. Y remarcan que todo lo necesario para realizar la actividad generadora de ingreso, debe considerarse como deducción. De la misma forma aclaran que debe estar relacionada siempre con la actividad que se desarrolla y reunir los requisitos particulares para cada deducción. Debe prevalecer que cualquier erogación que se realice, debe estar vinculada con la obtención del ingreso. Por lo que los aspectos culturales, sociales y profesionales deben estar relacionados con la obtención del ingreso para que sean considerados como deducción fiscal. Sin duda, la información obtenida de los especialistas, es la más importante para determinar el actuar que siguen en la práctica cuando se trata el tema de deducciones fiscales, porque es el área donde todos los días se encuentran circunstancias relacionadas con aspectos sociales, culturales y profesionales, los directores de despacho, gerentes del departamento de fiscal, manifiestan que están de acuerdo en partir de la regla general de que todo lo necesario para obtener el ingreso generador del tributo, debe considerarse como deducción fiscal, sobre todo en la persona física como contribuyente, ya que, al no haber condiciones buenas de salud, convivencia con clientes, muestras de productos y servicios, no se puede obtener el ingreso. Mencionan que sus clientes son pocos los que deducen aspectos sociales y culturales, a los que hace referencia la presente investigación, en aspectos profesionales sí tienen esas deducciones.

Sus clientes están constantemente trayendo comprobantes por esos conceptos profesionales, pero que de manera implícita tienen que ver con aspectos sociales y culturales. Aportan también, que van a reconsiderar el mencionar a sus clientes, que al momento de llevar a cabo alguna erogación relacionada con su actividad y esta tenga que ver con aspectos sociales y culturales, cumpla con los requisitos particulares para que sea considerada como deducción fiscal. Además que en caso de ser necesario se debe contar con un documento, que le dé certeza, para este caso un contrato privado por prestación de servicios o la modalidad que abarque, el trabajo que se realiza. Para terminar, reafirman que siempre consideran mencionar a sus clientes, que antes de realizar cualquier erogación que tenga que ver con la obtención del ingreso, les hagan una consulta para relacionar desde un inicio la posible deducción y evitar con ello estar fuera de lo que emanan las leyes fiscales. Tomando como base lo establecido en las leyes, coincido con los autores Martínez, (2005) y Sánchez, (2011), directores de despacho y el gerente de fiscal, en su opinión referente a las deducciones de las personas físicas, deben estar siempre relacionada con la obtención del ingreso como regla general, también en lo que respecta, a los requisitos particulares que cada erogación debe reunir, para que sea una deducción fiscal.

CONCLUSIONES

Dentro del marco legal referente al tema de impuestos y deducciones está la Constitución Política de los Estados Unidos Mexicanos, como el primer ordenamiento que nos obliga a contribuir para los gastos públicos en su artículo 31 fracción IV. Por medio del código fiscal de la federación en su artículo 1ro: el cual es, el ordenamiento jurídico que define los conceptos y reglas para la obtención de los ingresos fiscales. En ley del impuesto sobre la renta, están algunos de los requisitos de las deducciones de las personas físicas en el artículo 27 y en el artículo 103 menciona cuales son las deducciones. Las cuales aplican al título IV capítulo II sección primera de las personas físicas que realizan actividad empresarial o profesional. La opinión de los autores Martínez, (2005) y Sánchez, (2011), coinciden en que debe prevalecer la regla general. Se apegan a lo que dice la ley del impuesto sobre la renta en materia de deducciones. Y remarcan que todo lo necesario para realizar la actividad generadora de ingreso, debe considerarse como deducción.

La información obtenida de los especialistas, es la más importante para determinar el actuar, que siguen en la práctica cuando se trata el tema de deducciones fiscales, porque es el área donde todos los días se encuentran circunstancias relacionadas con aspectos sociales, culturales y profesionales. Los directores de

despacho, gerentes del departamento de fiscal, manifiestan que están de acuerdo en partir de la regla general de que todo lo necesario para obtener el ingreso generador del tributo, debe considerarse como deducción fiscal, sobre todo en la persona física como contribuyente. Lo anterior, dado que, al no haber condiciones buenas de salud, convivencia con clientes, muestras de productos y servicios, no se puede obtener el ingreso. En consecuencia consideran que por aspectos sociales se puede considerar como deducciones fiscales, eventos culturales, obras de teatro, muestras de cine, muestras de obras de arte, pinturas. Eventos deportivos, salud personal, muestras gastronómicas. Presentaciones realizadas por alguna dependencia del gobierno, particulares o las diversas cámaras de comercio de productos, servicios, actividades, ayuda para realizar algún estudio en el interior de la república o extranjero como patrocinador. En referencia a temas culturales se encuentran opciones como muestras de los diferentes productos, servicios y actividades relacionadas con las operaciones diarias que desarrollan y exposiciones sobre materiales, productos, servicios, actividades. También existen cursos relacionados con pintura, cine, actuación, baile, danza y canto. En lo referente a aspectos profesionales se tienen cursos, capacitación, congresos, simposium, coloquios, cátedras, presentaciones de profesionales referentes a la actividad que realizan, todos los aspectos que sean necesarios para llevar a cabo su actividad generadora de ingreso, con el fin de que pueda desarrollarse profesionalmente y por ende ese crecimiento personal que todos los días se busca para tener un mejor patrimonio y una mejor vida. Los contribuyentes al momento de obtener el ingreso generador de los impuestos. Debe realizar erogaciones por doquier, es decir, no percibe lo que es deducción fiscal y lo que no es. Es importante que se acerquen antes de llevar a cabo alguna erogación, que pueda ser deducción. A su contador o asesor fiscal, para que este le proporcione los requisitos generales y particulares para las deducciones relacionadas con su actividad empresarial o profesional.

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EFFECTO FISCAL DE LA ENTRADA EN VIGOR DEL REGIMEN DE INCORPORACION FISCAL EN LAS PEQUEÑAS EMPRESAS DE BAJA CALIFORNIA

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RESUMEN

El pasado 11 de diciembre de 2013, el ejecutivo federal promulgó el decreto que dio origen a la nueva ley del impuesto sobre la renta vigente a partir del primero de enero de 2014. Con esta nueva ley se contempló un cambio muy importante desapareciendo de esa manera los regímenes intermedio y pequeños contribuyentes, dando nacimiento al nuevo Régimen de Incorporación Fiscal. Este cambio de régimen lo sufrieron miles de contribuyentes en todo el país ya que como pequeños contribuyentes (Repecos), tenían facilidades administrativas en el cumplimiento de sus obligaciones fiscales, con el cambio adquirieron nuevas; deberán llevar contabilidad, presentar declaraciones, facturar y otras obligaciones formales que anteriormente no tenían. El objetivo de esta investigación: tener información confiable directamente de las empresas de nuestro estado sobre el efecto Fiscal con relación a la entrada en vigor del Régimen de Incorporación Fiscal. Poder medir los efectos fiscales que están sufriendo los microempresarios, por el cambio fiscal derivado de las reformas fiscales 2014, de los impuestos: sobre la renta, al valor agregado y especial sobre producción y servicios, y en relación a su estatus anterior que tuvieron hasta el año 2013 tributando como régimen de pequeños contribuyentes.

PALABRAS CLAVES: Efecto Fiscal, Régimen de Incorporación Fiscal

FISCAL EFFECT OF ENTRY INTO FORCE OF INCORPORATION TAX REGIME IN SMALL BUSINESSES OF BAJA CALIFORNIA

ABSTRAC

On December 11, 2013, the federal government issued a decree that gave rise to the new law on income tax effective from the first of January 2014. this new law a major change disappearing that way I will contemplate intermediate regimes and small taxpayers, giving birth to the new tax regime Incorporation. This change of regime it suffered thousands of taxpayers across the country since as small taxpayers (REPECOS) had administrative facilities in meeting their tax obligations, with the change acquired new; must keep accounting, filing, billing and other formal obligations previously had. The objective of this research: to have reliable information directly from the companies in our state on Fiscal effect in relation to the entry into force of Incorporation Fiscal Regime. To measure the tax effects microentrepreneurs who are suffering, for the fiscal change resulting from the tax reform 2014 tax: income, value added and especially on production and services, and in relation to its former status that had to 2013 taxed as a regime of small taxpayers.

JEL: M2, M4

KEYWORDS: Tax, Tax Regime Incorporation

INTRODUCCIÓN

Antecedentes

Actualmente no se cuenta con un diagnóstico formal de la situación que guardan las micro, pequeñas y medianas empresas del estado de Baja California ante los cambios en nuestro sistema tributario ni mucho menos el efecto que esta ha tenido. La presente investigación está organizada de la siguiente manera se presenta una sección 2 en donde se muestra la necesidad de llevar a cabo esta investigación de la cual se derivó la presente investigación, seguido por la sección 3 donde se lleva a cabo el planteamiento del problema en el cual se hace un diagnóstico de la situación actual que guardan las micro pequeñas y medianas empresas y se establece la pregunta de investigación. En la sección 4 se muestra la revisión literaria que se llevó a cabo para la investigación del tema, seguido por la sección 5 en donde se muestra la metodología aplicada en el presente trabajo. Por último se muestra las secciones de resultados en donde se analiza los datos obtenidos por los instrumentos aplicados y las recomendaciones y conclusiones de los autores.

JUSTIFICACION

Un porcentaje significativo de las empresas del país son microempresas que no rebasan en el año dos millones de pesos en sus ingresos, organizaciones que a su vez son generadoras de una cantidad considerable de empleos tanto formales como informales, dando sustento de esa manera a muchas familias mexicanas. En Baja California, se observa el mismo comportamiento que a nivel nacional. Estas empresas han sido tradicionalmente evasoras de impuestos por la característica de realizar operaciones casi exclusivamente con público en general, o sea clientes que no les exigen comprobantes fiscales para efectos de deducción y acredita miento. por ello, y en respuesta al reclamo de los contribuyentes tradicionalmente cautivos, el ejecutivo federal publico un decreto para la creación de la nueva ley del impuesto sobre la renta, misma que obliga a los contribuyentes microempresarios a registrarse en el régimen de incorporación fiscal y entrar por ende a una mayor formalidad fiscal, con el objetivo además de lograr incrementar su recaudación fiscal a mediano plazo. A nivel internacional las micros, pequeñas y medianas empresas (MIPYMES), tienen una amplia participación en la economía mundial porque representan el 95% del total de las empresas de conformidad con datos proporcionados por la Organización para la Cooperación y Desarrollo Económico (OCDE 2010). Las MIPYMES son importantes asimismo para la economía nacional, en virtud de la generación de empleo y producción, ya que según datos del Instituto Nacional de Estadística y Geografía, en el país existen aproximadamente 4 millones 15 mil unidades empresariales, de las cuales 99.8% son MIPYMES, mismas que generan el 52% del Producto Interno Bruto (PIB) y el 72% del empleo del país.(INEGI 2010) Por lo anterior, y debido a la importancia de las MIPYMES en la economía de Baja California, consideramos los maestros que integramos este grupo de investigación, que a través de nuestro estudio, sea posible evaluar el efecto fiscal en las empresas por la implementación de este nuevo régimen.

Planteamiento del Problema

La baja recaudación en México se puede explicar en parte por los problemas para cobrar los impuestos existentes, las causas de esta baja eficacia obedecen a múltiples razones, una de ellas es la evasión producto de la complejidad técnica del marco jurídico y la falta de una cultura tributaria, lo que en consecuencia dificulta la inversión en la infraestructura necesaria para el crecimiento económico y financiamiento de programas destinados a mejorar el bienestar social de la población. En ese sentido, es preciso señalar que en 2013 poco más del 80% de los trabajadores independientes se clasifican dentro del Régimen de Pequeños Contribuyentes (REPECOS), sin embargo durante el año 2000 dicho porcentaje fue de casi 90%, lo cual se justifica señalando que en ese año no existían restricciones sobre el giro de actividad de las microempresas y también el límite máximo para poder clasificarse como REPECO era mayor. Es interesante observar que

tanto el número de trabajadores independientes así como el número de potenciales REPECOS se incrementó sustancialmente en el año 2009, año de una severa crisis económica en el país. Según datos estadísticos del Servicio de Administración Tributaria (SAT), el referido régimen en México registró entre 2000 y 2010 una evasión superior a 96%. El potencial recaudatorio de este régimen es relativamente bajo, alrededor de 0.6 puntos del PIB en 2010, al comparar con el número de contribuyentes que conforman el régimen. Sin embargo, un incremento en su recaudación significaría importantes recursos a las entidades federativas.¹

El régimen de pequeños contribuyentes registró entre 2000 y 2010 un alto nivel de evasión superior a 96%,² no obstante las facilidades administrativas y de pago que ofrece el régimen fiscal en estudio. Así, el potencial recaudatorio de este régimen es relativamente bajo, alrededor de 0.63 puntos del PIB en 2010, al comparar con el número de contribuyentes que conforman el régimen.³ Sin embargo, un incremento en su recaudación significaría importantes recursos a las entidades federativas. Por otra parte, según datos del Instituto Nacional de Estadística y Geografía, en el tercer trimestre de 2012, la tasa de empleo informal, respecto de la población económicamente activa, fue de 29.2%.⁴ Cabe señalar que los contribuyentes que tributan en el REPECOS son alrededor de 2'363,000, que representan un 6.4% de los contribuyentes con registro activo según información del SAT.

1-DOCUMENTO TÉCNICO – INVESTIGACIÓN SUBPROCURADURÍA DE ANÁLISIS SISTÉMICO Y ESTUDIOS NORMATIVOS DIRECCIÓN GENERAL DE ESTUDIOS JURÍDICOS E INTERPRETACIÓN NORMATIVA. DICIEMBRE 2013

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ftp://ftp2.sat.gob.mx/asistencia_servicio_ftp/publicaciones/ITDWeb/Entrega_Ver_2012_FINALrepecos.pdf 3 Idem.

3 4

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REVISIÓN LITERARIA

El 8 de septiembre de 2013, el Titular del Ejecutivo Federal presentó la iniciativa de Reforma Hacendaria, en la cual se propone la expedición de una nueva LISR para el 2014. En el mensaje que dio el Titular del Ejecutivo Federal, entre otros temas, resaltó la importancia para el desarrollo del país la propuesta del nuevo Régimen de Incorporación Fiscal (RIF), para personas físicas que tienen ingresos por actividades empresariales y profesionales, el cual se reproduce en su parte conducente: "... Otro aspecto relevante de la Reforma Hacendaria es que promueve la formalidad de la economía. Como ya lo sabemos y lo he citado en distintas ocasiones, sabemos que hoy seis de cada diez empleos son informales; es decir, dos de cada tres mexicanos trabajan en la informalidad. Se trata de un verdadero cambio de paradigma. Al crearse nuevas reglas se inducirá a las empresas y a los trabajadores a incorporarse al sector formal. Para ello se establece un régimen de incorporación fiscal para nuevos emprendedores, o para los negocios informales que decidan regularizarse, en el que inicialmente no pagarán impuestos en su incorporación al sistema, y sus obligaciones sólo habrán de incrementarse de manera gradual.

Mientras tanto, sus trabajadores, y ésta es la prestación que tendrán en este incentivo para incorporarse a la formalidad, sus trabajadores contarán con los beneficios del IMSS, con un subsidio en el pago de sus cuotas, gozarán de la protección del nuevo Seguro de Desempleo y, además, tendrán acceso al crédito para la vivienda. Por su parte, las micro, pequeñas y medianas empresas, que son las que generan el mayor empleo en nuestro país, que decidan adoptar este régimen de incorporación, podrán acceder a créditos de la Banca de Desarrollo, así como a apoyos y financiamientos del nuevo Instituto Nacional del Emprendedor. Otra medida para impulsar la formalidad es disminuir, las cuotas de seguridad social para los trabajadores de bajos ingresos, ya que actualmente llegan a pagar hasta casi 30 por ciento de su sueldo, lo cual resulta verdaderamente insostenible e injusto para los trabajadores que menos ganan. En síntesis. El régimen de

incorporación es una propuesta para cambiar los incentivos en favor de la formalidad. Por los beneficios que ofrece, convendrá más a los negocios ser formales que mantenerse en la informalidad.”⁵ La creación del RIF establece un punto de entrada a la formalidad, en el aspecto tributario y se pretende que también lo haga en el de seguridad social.⁶ Ello coadyuvará a combatir la informalidad, promoviendo un crecimiento más acelerado de la productividad. Adicionalmente, el RIF permitirá a la autoridad fiscal completar la cadena de comprobación e información fiscal, al contar con registros sobre las operaciones de los participantes con sus proveedores y clientes. El RIF preparará a los contribuyentes para una eventual inserción en el régimen general para fines tributarios y de seguridad social. Con ese fin, los contribuyentes que tributen en este régimen recibirán descuentos en el pago de sus impuestos y de sus aportaciones de seguridad social durante los primeros años, a cambio del cumplimiento de obligaciones de información fiscal. La facilidad en el cumplimiento del pago de impuestos representa un factor esencial para que los negocios que se van creando en una economía, particularmente los de menor escala, se incorporen de inmediato a la formalidad en la esfera tributaria. Con la entrada en vigor de la nueva Ley del Impuesto Sobre la Renta, se eliminó el régimen de pequeños contribuyentes y el régimen intermedio. En esta nueva Ley se crea un nuevo régimen denominado “régimen de incorporación” mismo que trata de otorgar opciones a contribuyentes de baja capacidad contributiva y administrativa, “simplificando” algunos aspectos fiscales y cuestiones administrativas.

5<http://www.presidencia.gob.mx/articulos-prensa/palabras-del-presidente-de-los-estados-unidosmexicanos-licenciado-enrique-pena-nieto-durante-la-presentacion-de-la-iniciativa-de-reforma-hacendaria-que-tuvo-lugar-en-el-salon-adolfo-lopez-mateos-d/>

6 La iniciativa de Decreto por el cual se reforman, derogan y adicionan diversas leyes para establecer los mecanismos de seguridad social universal, a la fecha no ha sido aprobada por el Congreso de la Unión.

A partir de 2014, todas las personas que tengan un pequeño negocio y que no estén dadas de alta en el SAT podrán incorporarse y, poco a poco, aprender a declarar sus impuestos. A través de este régimen, podrán incorporarse durante unos 10 años las personas físicas con poca capacidad económica y administrativa. Para los ex Repecos será algo nuevo ya antes pagaban una cuota fija de forma bimestral sin hacer ningún cálculo ni determinación de impuestos, antes su mayor complicación era ingresar a la página del portal de su estado donde realizan sus actividades, emitir el recibo de pago y pagar a su administración de rentas estatal, banco de su preferencia o en algún otro lugar autorizado, tienen la obligación de emitir notas de venta cuando tienen alguna operación mayor a \$100.00, no se preocupan por recibir facturas de sus proveedores para efectos fiscales, únicamente el comprobante que ampare la mercancía que recibe. Abordando este nuevo régimen de incorporación la intención primaria es que las personas físicas de baja capacidad económica se incorporen paulatinamente al régimen de las actividades empresariales y profesionales, en un lapso de 10 años. En este régimen podrán tributar las personas físicas que realicen únicamente: Actividades empresariales, Enajenación de bienes y presten servicios por los que no se requiera para su realización título profesional.

A través del Régimen de Incorporación se pretende que las personas físicas con actividades empresariales realicen su actividad en un esquema que les permita cumplir fácilmente con sus obligaciones tributarias. La participación en el Régimen de Incorporación traerá aparejado el acceso a servicios de seguridad social. De esta forma, se creará un punto de entrada para los negocios a la formalidad, tanto en el ámbito fiscal como en el de la seguridad social.⁷

Objetivo

La presente investigación tuvo como objetivo general: identificar los efectos fiscales, que ocasionó a los microempresarios la transición del régimen fiscal anterior al régimen de incorporación fiscal (RIF) en el estado de Baja California. Analizar si el cambio de régimen trajo consigo mayor carga tributaria y de obligaciones para estos contribuyentes del RIF.

Tabla 1: “Comparación Entre Régimen Anterior y Nuevo Régimen de Incorporación”

Accion	Repecos	Regimen de Incorporacion
Pago de impuestos	Acudían a la Recaudación de Rentas por su recibo de pago	Deben de declarar los ingresos y egresos a través de un portal denominado "mis cuentas" y presentar vía electrónica su declaración y obtener el recibo de pago por esa vía, ya sea para hacerlo por transferencia electrónica o en ventanilla bancaria
Contabilidad	Solo debían llevar control de ingresos de manera simple	Se debe de registrar a través del portal de "Mis Cuentas" los ingresos y egresos obtenidos.
Límite de Ingresos	Hasta \$ 2'000,000	Hasta \$ 2'000,000
Periodo de pago	Bimestral ISR, IVA Mensual Retenciones salarios	Bimestral ISR, IVA y Retenciones de salarios
Carácter del Impuesto	Definitivo	Definitivo
Utilidad Fiscal	No se determinaba	Ingresos menos deducciones autorizadas y adquisición de activos
Facturación	No estaban obligados	Obligados a facturar sus ingresos
Requisitos de deducciones	No aplicaba	Deben observar las reglas señaladas dentro de la normatividad

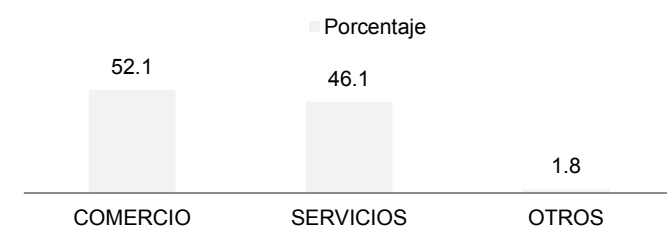
7 Fuente: *Exposición de Motivos de la Iniciativa de Ley de Impuesto Sobre la Renta para 2014*

METODOLOGÍA

El método utilizado para llevar a cabo la investigación fue descriptivo longitudinal, en virtud de que se recabo información de las microempresas domiciliadas en el estado de baja california, sobre los cambio e impactos que enfrentaron por los al dejar su régimen original para integrarse al Nuevo régimen de Incorporación fiscal. La población de estudio se conformo por las microempresas establecidas en el estado de baja california, seleccionadas por medio de muestreo probabilístico estratificado, integrando a la muestra los diferentes sectores y estratos y logrando además resultados con un nivel de confianza del 95%. El proyecto de investigación se llevo a cabo con los siguientes pasos: A) Se llevó a cabo la lectura y análisis de la información generada en relación al tema. b) Se identificar la base de datos de las microempresas localizadas en Tijuana, Mexicali y Ensenada, para efectos de seleccionar la más confiable y completa. C) El diseño y aplicación de un cuestionario a la muestra seleccionada, con la finalidad de obtener información de los efectos fiscales por el cambio de régimen. D) La captura de la información obtenida al programa estadístico SPSS y E) El análisis estadístico de la información obtenida y el Reporte de investigación.

ANÁLISIS DE RESULTADOS

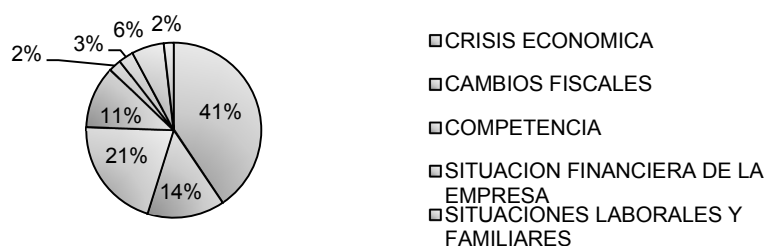
Figura 1: Sectores Que Intervinieron En la Investigación



Fuente: elaboración propia

Se recabó información de pequeñas empresas establecidas en el estado de Baja California, en donde 52.1% de ellas se dedican al comercio, 46.1% de servicios y 1.8% a otro sector distinto a los dos mencionados en primer término, Como se muestra en la Figura 1 de los sectores encuestados la mayoría se dedican al comercio. En lo referente al crecimiento que las empresas encuestadas de los últimos tres años que han transcurrido se observó que la mayoría manifiesta esta igual con un 46% seguida por las que opinan que empeoró representadas por el 34% y el resto manifestó que mejoro.

Figura 2: Factor Que Influyó En el Crecimiento de la Empresa



De las principales razones que identifican con el no crecimiento de las empresas se encuentran como lo muestra la figura 2 en los tres primeros lugares: Crisis Económica, Competencia y Cambios fiscales.

Figura 3: Como Afecto a la Empresas los Cambios En el Sistema Fiscal



Fuente: elaboración propia

Como se muestra en el Figura 3, las pequeñas empresas que se afectaron seriamente por los cambios que se presentaron dentro del sistema fiscal que entro en vigor el 1° de enero de 2014 en el régimen que tributaban; 28% de ellas manifestaron que demasiado, 15% bastante, 18% regular, 11% escaso, y 26% no se consideran afectadas.

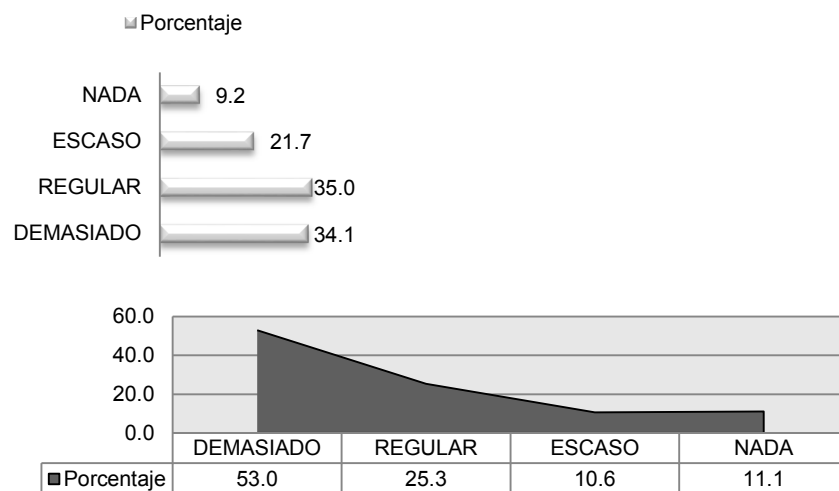
Tabla 2: Quien les Genera la Información Fiscal del Negocio

	Porcentaje
Contador interno	30.4%
Despacho contable	68.2%
Sin respuesta	1.4%
Total	100%

Fuente: elaboración propia

Como era de esperarse por ser pequeños negocios no tienen un departamento interno de contabilidad para generar sus declaraciones, facturas y registro de contabilidad, así lo muestra la tabla en donde el 68 % de los encuestados contratan los servicios de un despacho contable externo para que le proporcione el servicio como se observa en la tabla 2.

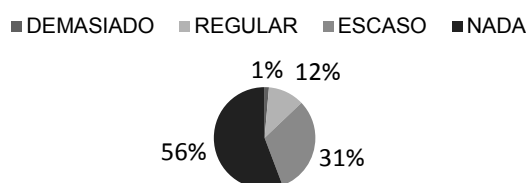
Figura 4: Importancia ISR En la Empresa" Figura 5: Importancia Del IVA



Fuente: elaboración propia

Fuente: elaboración propia

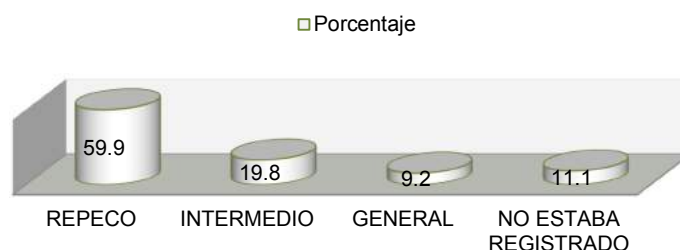
Figura 6: " Importancia del IEPS"



Fuente: elaboración propia

De la observación de los resultados mostrados en las Figuras 4, 5 y 6 se observa que la contribución que las empresas consideran más importante es la del Impuesto al Valor Agregado seguida por la del Impuesto sobre la Renta a comparación de la de IEPS la cual la mayoría considera no relevante. en cuanto a las aportaciones de seguridad social como IMSS, Infonavit, no se comparan en esta relación ya que de los encuestados señalaron el 49% que no consideraban a estas importantes dado que por el tamaño y tipo de empresas no tienen en su mayoría empleados, o no los tienen con el beneficio de la seguridad social.

Figura7: Régimen de Adscripción En Año Anterior

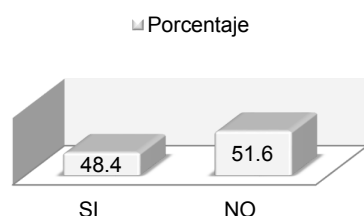


Fuente: elaboración propia

De los resultados mostrados en la grafica 8 se muestra que la mayoría estaban dentro del régimen de pequeños contribuyentes en el 2013 antes de la entrada de la nueva Ley del Impuesto sobre la renta,

seguidos por los de régimen intermedio y con poca representatividad los que migraron del régimen general y solamente el 35 % se siente satisfecho del cambio de régimen entre los cuales se encuentran los que antes tributaban dentro del régimen general en su mayoría.

Figura 8: Utilización de Portal Mis Cuentas



Fuente: elaboración propia

En lo que se refiere al uso del portal del Sistema de Administración Tributaria (SAT), se aprecia en la Figura 8, que la mayoría de las pequeñas empresas no han podido utilizar el acceso de “mis cuentas”, para el manejo de la factura fácil, la contabilidad, declaraciones e información. En cuanto a las obligaciones y beneficios que les general el régimen de incorporación fiscal se aplicaron varias preguntas al respecto de las cuales se observa lo siguiente:

En Cuanto a Sus Obligaciones: Tabla 3: "Que Tanto Conocen Sus Obligaciones Por Estar Tributando En El RIF"

Obligación	Conoce Sus Obligaciones	No Conocen Sus Obligaciones
Facturación de Ingresos	77	23
Contabilidad electrónica	73	27
Timbrado de nominas	34	66
Declaraciones bimestrales	63	37
Declaración anual	53	47
Declaraciones informativas	72	28
Reparto de Utilidades	79	21
Calculo de impuestos 2015	23	77

Fuente: elaboración propia

Es importante recalcar que conocen como determinar el reparto de utilidades, como timbrar facturas, el uso de la contabilidad electrónica, que sus declaraciones son bimestrales y que tienen que presentar declaraciones informativas, entre otras obligaciones, pero una cosa es que conozcan y otra que lo puedan realizar de manera personal.

De Los Requisitos de Permanencia: Tabla 4: " Que Tanto Conocen los Requisitos Para Estar Tributando En el RIF"

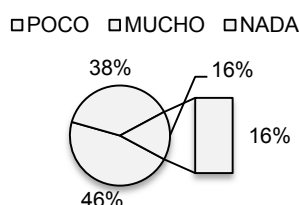
Requisito	Conocen los requisitos	No conocen los requisitos
Límite de Ingresos	65	35
Requisitos de deducibilidad	47	53
Tiempo de duración régimen	31	69
Causas de abandono del régimen	31	69

fuentes: elaboración propia

De la tabla 4 se desprende que hay desconocimiento de los requisitos para estar y mantenerse dentro del régimen de incorporación fiscal así como el tiempo por el cual fue otorgado los beneficios de este régimen y los requisitos de deducibilidad, se observa que en su mayoría conocen las obligaciones que tienen dentro

del régimen solo en cuanto a la forma de calcular sus impuestos y del carácter de definitivo de los pagos efectuados en este régimen.

Figura 9: Como Afecta a Su Negocio los Costos de la Carga Fiscal



Como se observa en la Figura 10 los encuestados consideraron que la carga fiscal actual a afectado a sus negocios ya que el costo de cumplir es más alto a comparación del régimen anterior.

RESULTADOS Y CONCLUSIONES

Del análisis de los datos recabados en las encuestas aplicadas podemos concluir que existe un gran desconocimiento por parte de los contribuyentes de las obligaciones que han adquirido al ingresar al Régimen de Incorporación Fiscal. Dado que este régimen presente condiciones para permanecer y poder gozar de sus beneficios se considera grave esta situación ya que al desconocer sus obligaciones estarían incumpliendo y quedarían fuera del régimen si saberlo. Aunque la escolaridad promedio de los dueños es preparatoria, el manejo de las tecnologías de información no les son muy amigables y esto es causa de no cumplimiento de las obligaciones. Para poder dar cumplimiento con todos los requisitos y obligaciones han tenido que contratar despachos externos y estos despachos a su vez han tenido que subir las cuotas que les tenían designadas dada la carga de trabajo que significa el llevar la contabilidad y calculo de impuestos de este tipo de régimen.

El cambio de una cuota fija a tener que llevar registros de contabilidad, facturación de ingresos, declaración sobre ingresos, timbrado de nomina en caso de tener trabajadores, cubrir con requisitos de deducciones ha sido muy impactante para los empresarios, los cuales a pesar de haber ya transcurrido un año todavía no han podido dar cumplimiento ni comprender el alcance que este tiene. En el mes de Enero el padrón de contribuyentes disminuyó ya que ante el desconocimiento de lo que deberían de hacer muchos contribuyentes optaron por darse de baja y continuar dentro de la informalidad. Como se puede ver el impacto fiscal de la entrada del nuevo Régimen de Incorporación Fiscal fue muy alto e incluso provoco la salida de la economía formal de algunos negocios. el presente régimen no es más que el reflejo de una clara tendencia a incrementar la carga fiscal de los contribuyentes disfrazada de una Simplificación administrativa.

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ANÁLISIS COMPARATIVO DEL IMPACTO DE LA REFORMA FISCAL EN LAS MICROEMPRESAS

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RESUMEN

A un año de la entrada en vigor de la nueva Ley del Impuesto Sobre la Renta en México, las microempresas que tributan en el Régimen de Incorporación Fiscal iniciaron el ejercicio 2015 con la obligación de pago de impuestos según las disposiciones de la ley, después del 100% de exención del ejercicio anterior; a días de vencerse el plazo para la primera declaración bimestral de éste ejercicio, la Secretaría de Hacienda y Crédito Público emite un decreto por el que se amplían los beneficios para estos contribuyentes. El ejercicio fiscal 2014 fue de incertidumbre respecto a los cambios importantes que significaba la reforma fiscal, en el transcurso de ese año se emitieron reglas que complementaban las disposiciones de Ley, así como de prórrogas para el cumplimiento de obligaciones, que incluso no incluían pago alguno de impuestos con motivo de las exenciones otorgadas. La investigación se centra en la realización de un análisis comparativo del impacto de la reforma fiscal en las microempresas entre el ejercicio 2014 y 2015, del cual se puede apreciar que son varios los factores que determinan las diferencias entre ambos ejercicios una vez transcurrido su primer ejercicio de tributación en el nuevo régimen. Se aplicó instrumento de medición de creación propia a microempresas previamente encuestadas ubicadas en la región centro de Coahuila en México, con los resultados obtenidos fue posible la realización del análisis comparativo en cuestión, así como nuestras conclusiones.

PALABRAS CLAVE: Análisis, Reforma Fiscal, Microempresas

COMPARATIVE ANALYSIS OF THE IMPACT OF FISCAL REFORM IN SMALL BUSINESS

ABSTRACT

A year after the entry into force of the new Law on Income Tax in Mexico, small business taxed in the tax regime incorporation, started the year 2015 with the obligation to pay tax under the provisions of the law, after 100% exemption from the previous year; within days of the expiration of the deadline for the first bimonthly declaration of this exercise, the Secretariat of Finance and Public Credit issued a decree that the benefits are extended to these taxpayers. The fiscal year 2014 was uncertainty about important changes meant tax reform, in the course of that year rules supplementing the provisions of Law were issued, as well as extensions to fulfill obligations, even not include any payment tax on the occasion of waivers. The research focuses on a comparative analysis of the impact of tax reform in small business between the year 2014 and 2015, which can be seen that there are several factors that determine the differences between the two years after expiry of his first year taxation in the new regime. Measuring instrument own creation was applied to previously surveyed microenterprises located in the center of Coahuila in Mexico, with the results made possible the realization of comparative analysis and our conclusions.

KEYWORDS: Analysis, Tax Reform, Small Business

INTRODUCCION

El Régimen de Incorporación Fiscal vigente en la Ley del Impuesto Sobre la Renta a partir del 1 de enero de 2014, fue creado para las personas físicas con actividades empresariales en sustitución del Régimen de Pequeños Contribuyentes y el Régimen Intermedio, a su vez se expuso por parte de las autoridades fiscales como una estrategia para disminuir el comercio informal y con esta nueva forma de tributación hacer atractivo el cumplimiento de las obligaciones fiscales. La presente investigación se centra en la realización de un análisis comparativo del impacto de la reforma fiscal en las microempresas de la región centro del Estado de Coahuila entre los ejercicios 2014 y 2015, con el objetivo de identificar los factores que determinan las diferencias entre ambos, una vez que la primera encuesta fue aplicada a las microempresas a principios del ejercicio 2014 y no habían iniciado el cumplimiento de las obligaciones fiscales y la segunda se aplicó a principios del ejercicio 2015 una vez que transcurrió un ejercicio completo tributando en el Régimen de Incorporación Fiscal.

REVISION LITERARIA

Nuestra Constitución en su artículo 31 fracción IV, contempla la obligación de los mexicanos de contribuir para los gastos públicos, los impuestos representan la principal fuente de ingresos para nuestro país, por lo que en el transcurso del tiempo se han implementado estrategias tendientes a mejorar la recaudación y enfocando en gran parte hacia aquellas actividades ubicadas dentro de la informalidad de ahí surgen los regímenes de tributación para las personas físicas con microempresas que a continuación se detallan:

Régimen de Pequeños Contribuyentes

La Ley del Impuesto sobre la Renta vigente hasta el 31 de diciembre de 2013, contemplaba el Régimen de Pequeños Contribuyentes para las personas físicas con actividades empresariales, cuyos ingresos del ejercicio por estas actividades no rebasaran los 2 millones de pesos. Los pequeños contribuyentes debían pagar sus impuestos a más tardar el día 17 del mes posterior al bimestre al que corresponde el pago. A partir de abril del 2004, el Gobierno Federal emite un Decreto por el cual se otorgan beneficios al Régimen de Pequeños Contribuyentes, entre los cuales destaca el pago de una cuota fija de Impuesto sobre la Renta e Impuesto al Valor Agregado la cual sería pagada a cada entidad federativa hasta diciembre del 2013. La evasión fiscal en las microempresas del régimen de pequeños contribuyentes llegó a ser de hasta el 98% en algunos Estados de la República. (ITESM, 2011) Lo anterior motivó a las autoridades a implementar estrategias que eviten que el comercio informal siga en aumento, entre ellas la creación del Régimen de Incorporación Fiscal en la Ley del Impuesto Sobre la Renta publicada en el Diario Oficial de la Federación el día 11 de diciembre de 2013 para entrar en vigor a partir del 1 de enero de 2014, pretendiendo con ello aumentar el padrón de contribuyentes con un régimen que, como su nombre lo indica, incorporará nuevos contribuyentes otorgándoles beneficios que estimulen su inscripción y permanencia. (González, 2015)

Régimen de Incorporación Fiscal

A partir del 1 de enero de 2014 entra en vigor la nueva Ley del Impuesto Sobre la Renta, la cual contiene en su Título IV Capítulo I Sección II el Régimen de Incorporación Fiscal, con el cual se pretende que los contribuyentes que hasta diciembre de 2013 tributaban en el Régimen de Pequeños Contribuyentes, continúen tributando de manera similar, y para aquellas microempresas que no se encuentren inscritos, lo hagan y poco a poco aprender a pagar sus impuestos y a su vez, accedan a todos los beneficios que ofrece, en el cual solo podrán permanecer hasta por 10 años, y al término de este plazo, iniciarán el cumplimiento de sus obligaciones en el Régimen de Actividad Empresarial y Profesional, como el resto de los contribuyentes, incluye entre otras las reglas: a) Podrán tributar contribuyentes personas físicas con actividades empresariales, siempre que sus ingresos propios obtenidos en el ejercicio inmediato anterior, no

hubieran excedido de \$ 2,000,000. b) Se calcularán y enterarán el impuesto en forma bimestral, el cual será un pago definitivo, a más tardar el día 17 de los meses de marzo, mayo, julio, septiembre, noviembre y enero del año siguiente, mediante declaración que presentarán a través de los sistemas que disponga el Servicio de Administración Tributaria en su página de Internet. c) Determinarán una utilidad fiscal restando de la totalidad de sus ingresos las erogaciones realizadas en el mismo periodo, así como la participación de los trabajadores en las utilidades de las empresas. d) Para determinar el impuesto, los contribuyentes de esta Sección considerarán los ingresos cuando se cobren efectivamente y deducirán las erogaciones efectivamente realizadas en el ejercicio para la adquisición de activos fijos, gastos o cargos diferidos. e) A la utilidad fiscal que se obtenga conforme al quinto párrafo de este artículo, se le aplicará la tarifa bimestral contenida en la ley del Impuesto Sobre la Renta.

f) El impuesto que se determine se podrá disminuir conforme a los porcentajes y de acuerdo al número de años que tengan tributando en el régimen previsto en esta Sección, conforme a la Tabla 1:

Tabla 1: Porcientos de reducción aplicables al impuesto sobre la renta obtenido bimestralmente los cuales inician con un 100% de reducción para el primer año de tributación en el Régimen de Incorporación, reduciendo en 10% cada año, una vez que transcurran los 10 años el por ciento de reducción es eliminado.

TABLA

Reducción del Impuesto Sobre la Renta a Pagar En el Régimen de Incorporación										
Años	1	2	3	4	5	6	7	8	9	10
Por la presentación de Información de ingresos, Erogaciones y proveedores:	100%	90%	80%	70%	60%	50%	40%	30%	20%	10%

Por ciento de reducción aplicable al Impuesto Sobre la Renta obtenido bimestralmente, el cual incia con la Reducción del 100% para el primer año de tributación, es decir a partir de 2014, va disminuyendo 10% cada año, transcurriendo los 10 ejercicios la reducción es eliminada.

Contra el impuesto reducido, no podrá deducirse crédito o rebaja alguno por concepto de exenciones o subsidios.

Beneficios Fiscales 2014 y 2015

Los contribuyentes personas físicas que únicamente realicen actos o actividades con el público en general, que opten por tributar en el Régimen de Incorporación Fiscal, previsto en la Sección II del Capítulo II del Título IV, de la Ley del Impuesto sobre la Renta y cumplan con las obligaciones que se establecen en dicho régimen, podrán optar por aplicar lo siguiente: (Decreto que compila diversos beneficios fiscales y establece medidas de simplificación administrativa, 2013) Una cantidad equivalente al 100% del impuesto al valor agregado y del impuesto especial sobre producción y servicios. A sólo unos días del vencimiento del plazo para la presentación de la primera declaración bimestral del ejercicio 2015, se publica en el Diario Oficial de la Federación el Decreto por el que se amplían los beneficios fiscales a los contribuyentes del Régimen de Incorporación Fiscal, el cual considera la continuación con la exención del 100% de los impuestos para aquellas microempresas con operaciones únicamente con el público en general.

METODOLOGIA

El método que se utilizó en esta investigación fue transversal, descriptivo y cuantitativo, para lo cual se aplicó un cuestionario que consta de 23 preguntas, relativas a 4 variables: uso de tecnología, cumplimiento

de obligaciones fiscales, conocimiento de la reforma fiscal y proyección de la microempresa. La muestra fue seleccionada a principios del ejercicio 2014 por conveniencia y a las que se les aplicó en esa fecha por primera vez el cuestionario, el cual consta de 94 microempresas, las mismas a las que les fue aplicado de nueva cuenta el instrumento a principios del ejercicio 2015, para poder determinar las comparaciones en las variables. La presente investigación se dirigió al análisis comparativo de las microempresas de la región centro del Estado de Coahuila, en el impacto que han sufrido con motivo de las disposiciones referentes a su nuevo régimen de tributación a un año de la entrada en vigor de la reforma fiscal, en lo referente a su forma de operar y el costo financiero que ha implicado el cumplimiento de dichas disposiciones hasta la fecha.

RESULTADOS

Como parte de la metodología seguida para determinar el impacto que la reforma fiscal 2014 tiene sobre las Microempresas de la región centro del Estado de Coahuila; se aplicó un cuestionario en dos ocasiones a 94 microempresas seleccionadas por conveniencia una a principios del ejercicio 2014 y otra a principios del 2015, de las cuales se obtuvo la siguiente información:

La Reforma Fiscal: Resulta interesante el resultado obtenido en la pregunta específica respecto a si conoce la nueva forma de tributación aplicable a su actividad económica, en 2014 el 45 % de las microempresas encuestadas respondió que conoce la reforma fiscal y un 55 % no tienen conocimiento al respecto, a un año de estar vigente dicha reforma la respuesta a la misma pregunta fue el 59% del total encuestado dijo conocer la reforma y un 41% no tiene conocimiento, respecto a la realización de la factura electrónica de manera general o envío de la información a las autoridades, en 2014 el 55% dijo no estar preparado para entrar en ese esquema de comprobación, originado por falta de personal que se dedique a esa actividad, necesidad de adquirir o rentar el equipo necesario o la contratación de un tercero para que apoye con esas actividades, en 2015 el porcentaje disminuyó al 48% con las mismas características, las empresas que originaron la disminución del porcentaje hacen referencia que han hecho uso de la plataforma que ofrece el Servicio de Administración Tributaria para lo cual utilizan equipo de cómputo de familiares o se contrataron los servicios de un tercero que los apoye a cumplir correctamente.

CONCLUSIONES

Podemos concluir, en nuestra opinión que conjuntamente con lo mencionado anteriormente y el análisis comparativo realizado entre los ejercicios 2014 y 2015, que las microempresas continúan con la percepción negativa de la reforma fiscal, particularmente por el incremento de obligaciones, así como en el impacto financiero, el cual no ha representado una afectación en el pago de impuestos, debido a que el ejercicio anterior, así como el actual, como se ha publicado oficialmente, continuarán con la exención del 100% del pago.

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ENTRE LA COMPETITIVIDAD Y LA COOPERACIÓN DEL PROYECTO TURÍSTICO GRAN RÍO MEKONG SUBREGIONAL EN EL SURESTE ASIÁTICO

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RESUMEN

En 1992 el Banco de Desarrollo de Asia le prestó dinero a China (sólo la región Yunnan), Birmania, Laos, Tailandia, Camboya y Vietnam para realizar el proyecto de la Gran Subregión del Mekong corredores económicos (GMS en su sigla en inglés) que es un proyecto de cooperación económica subregional para fortalecer las relaciones económicas entre los gobiernos de estos países. El proyecto tiene por objetivo desarrollar los medios de transporte, las telecomunicaciones, el ambiente y el turismo con el fin de mejorar la calidad de vida de la población de esta región. Los países de la región del Río Mekong cuentan con una riqueza natural y cultural que permiten realizar la actividad turística. El turismo está jugando un papel muy importante para disminuir la pobreza y evitar la migración a otros países. Éste proyecto turístico representa gran parte del mercado europeo y norasiático, ya que en estos lugares se prefiere el turismo eco-cultural. Ésta investigación tiene el objetivo para dar a conocer el sistema cooperativa entre los seis países como una lección para México. Resultados. Este trabajo está en proceso de investigación. Hemos detectado que el proyecto de desarrollo turístico del Mekong ha tenido efectos tanto positivos como negativos. Unos de los efectos positivos que se ha encontrado es que la calidad de vida de la población en los países participantes está mejorando en el aspecto económico por la llegada de los turistas. Pero tiene el efecto negativo de que las tres presas, que existen en la región, provocan la sequedad del río que tendrá como consecuencia la dificultad para el tránsito.

PALABRA CLAVE: Río Mekong, GMS, Cooperación, Sustentabilidad, Competitividad, Sureste Asiático

BETWEEN THE COMPETITIVENESS AND TOURISM COOPERATION OF GREAT MEKONG RIVER SUBREGIONAL PROJECT IN SOUTHEAST ASIA

ABSTRACT

In 1992, the Asian Development Bank lent money to China (Yunnan region only), Burma, Laos, Thailand, Cambodia and Vietnam to realize the project of Greater Mekong Subregionl Economic Corridors (GMS in its acronym in English) that is a project of subregional economic cooperation to strengthen economic relations between the governments of these countries. The project aims to develop transportation, telecommunications, environment and tourism in order to improve the quality of life of the population of this region. The countries of the Mekong River region have natural and cultural wealth that allow tourism. Tourism is playing a very important way to reduce poverty and prevent migration to other countries paper. This tourism project represents much of Europe and norasiático market, because in these places the eco-cultural tourism is preferred. This research aims to publicize the cooperative system among the six countries as a lesson for Mexico. Results. This work is under investigation. We have detected that the draft Mekong tourism development has had both positive and negative. One of the positive effects that has been found is that the quality of life of people in the participating countries is improving in economic terms by

the arrival of tourists. But has the negative effect that the three dams that exist in the region, causing dryness of the river that will result in difficulties for transit.

JEL: J24, K12, O15

KEYWORD: Mekong River, GMS, cooperation, sustainability, competitiveness, Southeast Asia

INTRODUCCIÓN

El Río Mekong

Ubicación Geográfica: El río Mekong tiene características especiales, las cuales son el soporte físico y cultural de un gran proyecto de Desarrollo Regional, siendo uno de sus pilares el Sector Turismo: La longitud del río Mekong es enorme: 4880 km en total (Oficina de desarrollo turístico (2005). Reporte final, Vol. 1. Proyecto de estudio del desarrollo turístico de cruceros sobre el río Mekong en los países participantes en el proyecto Greater Mekong Subregional, Facultad de Economía, Universidad de Chulalongkorn, Bangkok, Tailandia. Página 2-2). Es uno de los doce ríos más grandes del mundo. Inicia en la región Qing fu ubicado en Chong Hai Plateau en los candados tibetanos en China atraviesa seis países: la República Popular China (sólo región Yunan), Myanmar, Camboya, Laos, Tailandia y Vietnam, desembocando finalmente en la Delta de Mekong en la ciudad de Ho Chi Minh, Vietnam en el Mar del Sur de China. Su extensión es tal que cambia de nombre: en China lo conocen como el río Lan Chang, para Myanmar es el río Irawadee, en los demás países se le conoce como el río Mekong (véase Anexo No.1). Se divide por dos partes por Khone Falls los cuales son la Cuenca superior del Mekong (Upper Mekong Basin) ó el Río Lancang cual es la parte desde la región Qing Fu, Tibet hasta Chiang Rai, Tailandia y la Cuenca baja de Mekong cual es la parte desde Chiang Rai, Tailandia hasta el boca del río en la ciudad de Hochi Minh, Vietnam.

Además de cubrir una extensa geografía es referente de diferentes culturas, lenguas, religiones, estilos de vida y proveedor de alimento, agua, transporte y sustento a gran parte de la población de los países involucrados. El río se caracteriza por la variedad de especies biológicas: alrededor de 1200 especies acuáticas de las cuales algunas están en peligro de extinción como el delfín del río Irawadee o el pez gato gigante. Es fuente de hidroenergía, hasta zona boscosa, aves migratorias y fuerza laboral diestra en actividades agrícolas y acuicultura

(Sector Perspectives on Resource Management”, en Natural Resource management in the Mekong River Basin. <http://www.usyd.edu.au/geography/hirsch/6/6.htm>).

REVISIÓN LITERATURA

Antecedente del Proyecto Gran Subregional Mekong (GMS): El proyecto GMS surgió por el gobierno de Tailandia pidió el apoyo del Banco Asiático del Desarrollo (Asian Development Bank: ADB) en 1992 promover la cooperación de los seis países ribereños los cuales son Tailandia, Myanmar, Laos, China (sólo la región Yunan), Cambodia y Vietnam en la cuenca del río Mekong la cual es una parte del proyecto desarrollo económico de la ANSEA o Asociación Naciones de Sureste Asiático (Association of South East -Asian Nations, ASEAN). Vínculo entre pueblos, límite o frontera, objeto de enfrentamientos militares el río es objeto hoy en día de un gran proyecto de cooperación y desarrollo conocido como el GMS (por su sigla en inglés) “Greater Mekong Subregional o GMS” el cual involucra a seis países con desiguales grados de desarrollo, a la vez que contempla de manera articulada el comercio, las inversiones, la industria y también, como parte importante dentro de ellas, el turismo. Desde la perspectiva de la teoría de la competitividad en el GMS se “comparte la noción de que las regiones, ciudades o cualquier otra unidad territorial pueden visualizarse como un conjunto de activos o atributos que reflejan un nivel determinado de competitividad. Dichos activos se refieren esencialmente a factores que promueven el crecimiento de la

productividad, notablemente tecnología y recursos humanos, pero también la estructura de la economía regional y la forma en que ésta se intenta moldear a través de políticas públicas” (ITESM: “Estudio sobre la competitividad de la región Sur Sureste de México” México, mayo de 2005, página 7.). La organización en clusters, establecimiento de cadenas productivas y cadenas de valor son manifestaciones concretas de cómo en el GMS se está entendiendo y aplicando la competitividad para lograr un posicionamiento dentro de las regiones mundiales (el mediterráneo, el MERCOSUR entre otros). En general el proyecto en estudio se encuentra en el entramado mundial de la competitividad: “Cinco factores fundamentales han aumentado la competencia entre centros turísticos internacionales por una mayor participación de mercado los factores internacionales de cambio son:

Mayor demanda de servicios de calidad, especialización y precios accesibles. JES DE LARGO
Menores costos de transporte aumentarán el turismo de largo recorrido, incrementando la necesidad de diversificar los productos turísticos
Mayor interés por el turismo cultural y de descanso con menores fluctuaciones estacionales y una mayor estadia vacacional. PAISES
Integración de los mercados con una mayor y creciente competencia con los destinos turísticos internacionales
Mayor orientación hacia la conservación de la naturaleza

En este trabajo presentamos los programas turísticos mediante los cuales el GMS pretende lograr un posicionamiento competitivo dentro de las regiones mundiales. Conviene aclarar, sin embargo, que pese a que el sector turismo es considerado estratégico, forma parte de otros programas de orden meta, macro, meso y micro como lo entiende la teoría de la competitividad sistémica. En el siguiente cuadro se presenta al sector turismo en cuanto parte importante del GMS. Los programas dentro del proyecto Gran Sub-regional Mekong

Transportación y telecomunicación
Inversión nacional e internacional
Turismo
Gestión ambiental y recurso natural
Energía renovable
Desarrollo de recursos humanos
Agricultura

Objetivo del Proyecto GMS: Promover el crecimiento de la comercialización, la inversión, la industrial y el servicio para generar el empleo y mejore estado económico de los pobladores en el área correspondiente. Fomentar la cooperación para el desarrollo tecnológico y educativo.
Impulsar el manejo de los recursos naturales basándose en el desarrollo sustentable.
Capacitar al recurso humano para la competitividad a nivel mundial.

Los Programas Turísticos

Prima Facie observaremos los programas en su conjunto y a continuación analizaremos en detalle cada uno de ellos. En el cuadro 1 se mencionan los siete programas estratégicos. Los dos primeros se refieren a cómo atraer la demanda (comercialización o marketing del Mekong como un producto único) y a cómo mejorar la oferta mediante fuertes inversiones en materia de infraestructura. Los otros aspectos se enfocan hacia las comunidades ribereñas, conservación del patrimonio natural y cultural y prevención del conflicto social. Asimismo, se prevé la inclusión de las comunidades más pobres en los beneficios derivados del turismo. Los últimos tres programas buscan la participación de empresarios privados, considerando como tales a las grandes, medianas y pequeñas empresas. El estado nacional debe “destrabar” algunas normas migratorias y aduaneras para permitir que los visitantes realicen su travesía en flujos rápidos y confortables.

Programas Estratégicos para fomentar el turismo en GMS (Actas del 16, 17 y 18 Meetings of the Working Group on the Greater Mekong Subregion, 2005, 2006, 2007) (Oficina de desarrollo turístico (2005). Reporte final, Vol. 2. Proyecto de estudio del desarrollo turístico de cruceros sobre el río Mekong en los países participantes en el proyecto Greater Mekong Subregional, Facultad de Economía, Universidad de Chulalongkorn, Bangkok, Tailandia. Página9-2)

1. Planeación turística general entre los seis países y específica de cada uno.
 2. Capacitar los recursos humanos de ésta área.
 3. Gestionar el uso de los recursos naturales y culturales de manera sustentable y gerencia de impactos sociales.
 4. Impulsar la participación de los sectores privados y gubernamental.
 5. Buscar la manera de cumplir la necesidad de los turistas, comercializar y desarrollar los productos e infraestructuras para su repetición.
 6. Actualizar la política turística a nivel nacional e internacional.
 7. Programa Pro Poor (Combate a la pobreza).
 8. Facilitación del movimiento de turistas al interior de la Greater Mekong Subregion (GMS).
- Sobre el contenido de los programas.

Posicionar un producto turístico en condiciones de alta competitividad internacional requiere de actividades tales como, construir una imagen, determinar el sector de mercado al que se dirige, asistir a foros mundiales con objetivos de promoción, establecer una marca o “brand”, crear un sitio web apto para e-commerce, emitir mensajes de publicidad. El asunto se complica cuando los recursos aprobados no son cuantiosos y es obligatorio decidir; en el caso que nos ocupa, fue el mercado Japonés el escogido, al mismo tiempo que en marzo de 2007 se abrió una oficina en los Estados Unidos de América.

La infraestructura forma parte de la oferta turística y cumple un doble papel: soporte para otras inversiones, es decir facilitador de las mismas y la de uso directo por la población local y los visitantes, en el proyecto se mencionan marinas, muelles, carreteras, aeropuertos, parques como el “de las tres civilizaciones”, museos temáticos, acuario, etc. En materia de infraestructura ocurre que hay proyectos individuales (o por países) y colectivos gerenciados y financiados por varios países y organismos internacionales.

Se estima que el Tourism Sector Strategy del GMS tendrá un costo estimado entre 2006 y 2010 de 440.8 millones de dólares de los Estados Unidos de los cuales 372.7 millones se destinarán a la infraestructura turística.

La anticipación de los Recursos Humanos, (HRD, Human Resources Development), que serán requeridos es el objeto de este programa, a continuación presentamos un cuadro con los cursos programados para luego realizar un comentario sobre la intencionalidad de los mismos:
Formación de Recursos Humanos. (Ibid).

Capacitando los ciudadanos mediante intercambio de profesores y estudiantes para poder realizar e turismo comunitaria. Capacitando especialistas de aduanas, oficinas de migración, personal de seguridad y hospitalidad. Cultural Heritage Management Training. Vínculos Tailandia Países Vecinos en materia de Turismo y Transporte.

La intencionalidad de la formación tiene que ver con el contenido especializado de los temas, pero también aprenden a colaborar entre sí, puesto que se trata de países separados por guerras y desconfianzas, el otro nivel del aprendizaje corresponde a la cooperación que proporcionan terceros países con intereses en la región (como el caso de Francia colonizador de la antigua Indochina y patrocinador de la formación en materia de herencia cultural). Begg, señaló que: “Por lo tanto, la inversión en capital humano y físico es

considerada importante, así como también las mejoras organizacionales e institucionales. El objetivo primordial es crear capacidad productiva a través de incrementos en productividad, pero es también importante utilizar la capacidad existente mediante la activación de recursos que se encuentren ociosos” (Begg Ian: “Cities and competitiveness, Urban Studies, 1999, 36;5-6.)

En términos cuantitativos la meta consiste en capacitar a 2.5 millones de personas entre 2006 y 2015, provenientes en su mayoría de las comunidades vulnerables y con habilidades para desempeñarse en los sectores público y privado. Conservación del Patrimonio natural y cultural y gerencia de impactos sociales. La idea fundamental consiste en llegar a estándares mundiales para administrar los recursos naturales y las herencias culturales tanto de las mayorías poblacionales como de las minorías, ello considerando el crecimiento de la actividad pero también los posibles impactos sociales de tipo negativo. Nuevamente la atención se pone en la capacitación “ex ante” de los recursos humanos y la cooperación internacional, en este caso la Universidad de Hawai, con sede en Bangkok, Tailandia. Debe señalarse la importancia del turismo de “peregrinaje” para lo cual se prevé imitar los recorridos históricos de Shiva y Buda, deidades veneradas en la región.

Participación del Sector Privado

Una medida aceptada de competitividad regional es la existencia y calidad de los conglomerados o clusters, entendiendo por tales, “concentraciones de pequeñas empresas ubicadas en una misma región u organizadas en torno a una misma actividad, que actúan coordinadamente y que participan en cadenas exportadoras” Sin embargo es difícil lograr la participación del sector privado en buena medida por la ausencia de una cultura de colaboración público-privado y mecanismos e interfases de comunicación entre ambos sectores. Facilitación del movimiento de turistas al interior de la Greater Mekong Subregion (GMS). El objetivo consiste en una visa única que permita a los viajeros transitar fluidamente por los seis países ribereños. No es un objetivo sencillo si se piensa que el acuerdo sobre visas conlleva acuerdos aduaneros y en materia de seguridad. Se trata además de países con sistemas económicos diferentes: los hay socialistas como China, Laos, Vietnam y Camboya. Reinos como Tailandia, dictaduras como Myanmar (Birmania). Para algunos de ellos las divisas resultantes de las visas son de gran trascendencia económica, mientras otros pueden prescindir de ellas. No debe soslayarse el peso económico, político e incluso en el financiamiento del GMS que tiene la República Popular China. La distinción entre países en vías de desarrollo y desarrollados llevó programar que los primeros obtengan el 33% de los beneficios en 2010 y el 41% en 2015 Ver Anexo 2, “Objetivos indicativos del Sector Turismo del GMS”.

METODOLOGÍA

En el trabajo se hizo uso del método comparativo en diversos momentos, primero en términos de la Teoría del Desarrollo la cual desde hace muchos años ha venido comparando el desarrollo asiático con el latinoamericano. En ese sentido pensamos que: “el desarrollo es un cambio multidimensional que acompaña todos los aspectos de la vida social. Estos incluyen: desarrollo económico, el cual genera crecimiento y su distribución equitativa; desarrollo social, que genera bienestar en términos de salud, educación, vivienda y empleo; desarrollo político, el cual crea un sistema de gobierno basado en la protección a los derechos humanos, libertad política y democracia; y desarrollo cultural que orienta la emergencia de una vibrante sociedad civil en donde los ciudadanos expresan libremente su identidad y pertenencia colectiva” (Zhang, Yumei. Pacific Asia. The Politics of Development. Routledge. 2003. pp. 18.) La teoría de la competitividad sistémica se subsume en la teoría del desarrollo.

El Método Comparativo en materia de relaciones turísticas internacionales constituye la metodología del trabajo. En el plano de las técnicas se instrumentaron la Observación Participante por parte de los autores (la MCA. Chaisatit en Tailandia, desde el diciembre de 2012 hasta la fecha), se siguió además técnicas de

Investigación Documental analógica en Tailandia y Virtual desde el Centro Universitario de Estudios e Investigaciones sobre la Cuenca del Pacífico en la Universidad de Colima.

Hoy el día ésta investigación forma parte del proyecto en conjunto “Evaluación de la competitividad turística, caso comparativo México y Tailandia financiado por la Universidad de Colima entre la Escuela de turismo y Gastronomía con el Centro Universitario de Estudio sobre a Cuenca de Pacifico. Estructura y actores o de cómo coordinarse para lograr objetivos tan ambiciosos. Recordemos que existe un organismo denominado GMS, director de varios proyectos de desarrollo uno de los cuales es “The GMS Tourism Sector Strategy from 2006-2015”. Este es el organismo rector el cual ha delegado el rol ejecutivo en el MTO (Mekong Tourism Office). En las reuniones del GMS TWG, participan Organismos Internacionales actuantes en la región como son el ADB (Asia Development Bank), WB (World Bank), ESCAP (United Nations Economic and Social Comisión for Asia and the Pacific), equivalente a la CEPAL, en América Latina, la UNWTO (World Tourism Organization), las NTO (Nacional Tourism Organizations) y también asociaciones empresariales internacionales como la Pacific Asia Travel Association PATA.

RESULTADO

Si bien el mercado es competitivo por naturaleza, la demanda escasa, y la oferta prácticamente ilimitada, no cabe duda que ciertos aspectos como el posicionamiento, los precios, la calidad de los servicios, la participación de todos los involucrados y en todos los niveles constituyen enfoques adecuados para alcanzar la competitividad. La competitividad es un fenómeno de la globalización y la actividad turística no escapa a este, sino más bien es parte muy representativa del aceleramiento del flujo comercial, del uso intensivo de tecnologías de información y comunicación TIC’S, indispensables en la organización de redes y eficientes clústeres turísticos, y de la gran diferenciación de ofertas que responden a diversas preferencias culturales La sociología del conflicto, por su parte, ha demostrado como el binomio conflicto y cooperación es consustancial a la sociedad humana y que sólo mediante procesos de negociación es posible obtener acuerdos turísticos mundiales, regionales (Región del Gran Mekong) y bilaterales.

La Cooperación es la forma de sociedad en la que los asociados participan por partes iguales en el trabajo, la gestión y el beneficio. Su objeto es realizar operaciones de interés común (Mémard: 1997) en el caso del proyecto GMS los seis países han cooperado tanto para obtener beneficios, como para mejorar la calidad de vida de los pobladores. No sólo los países cooperan sino también las comunidades y los sectores público y privado. La organización Mundial del Turismo (OMT) ha adoptado el enfoque sustentable para el turismo y ha definido el desarrollo sustentable como “el desarrollo sustentable atiende a las necesidades de los turistas actuales y de las regiones receptoras y al mismo tiempo protege y fomenta la oportunidades para el futuro. Se concibe como una vía hacia la gestión de todos los recursos de forma que puedan satisfacer las necesidades económicas, sociales y estéticas, respetando al mismo tiempo la integridad cultural, los procesos ecológicos esenciales, la diversidad biológica y los sistema que sostienen la vida” (OMT:1999).

No está de más recordar que en los Objetivos del Milenio, ya mencionados se trata de garantizar la sostenibilidad del medio ambiente (objetivo 7). “Aunque la mayoría de los países se ha comprometido a cumplir los principios del desarrollo sostenible, ello no se ha traducido en un avance suficiente para dar marcha atrás a la pérdida de los recursos ambientales del planeta. Para alcanzar este objetivo se necesitará prestar más atención a la difícil situación de los pobres (cuya subsistencia cotidiana suele depender directamente de los recursos naturales que los rodean) y un nivel de cooperación mundial sin precedentes. Las medidas adoptadas para impedir que siga deteriorándose la capa de ozono demuestran que es posible progresar. Ha aumentado el acceso al agua potable, pero la mitad del mundo en desarrollo sigue sin disponer de retretes u otras formas básicas de saneamiento. Casi 1.000 millones de personas viven en barrios urbanos de tugurios porque la población urbana aumenta a un ritmo muy superior al de las mejoras de viviendas y al de la disponibilidad de puestos de trabajo productivos” (Annan opus cit página 5.)

CONCLUSIÓN

¿Lección Para México?

México no es ajeno a proyectos regionales de alta competitividad, en marcha se encuentra el Mundo Maya, en el cual participan Belice, Guatemala, Honduras y El Salvador. Asimismo, en el PPP (Plan Puebla Panamá), relanzado en abril de 2007, adquieren relevancia los temas de aduanas, transporte y turismo. Por otro lado el GMS constituye un “competidor potencial” para el turismo mexicano. Tomemos para el caso, los Estados Unidos de América: “The Mekong Tourism Office (MTO) is pleased to announce the establishment of an office in North America with the appointment of John A. Semone as Regional Director North America. For the first time since the establishment of the MTO in Bangkok, the office will have a local contact point in North America for the travel industry at large interested in the six countries of the Greater Mekong Subregion (GMS)” (Mekong Tourism Update Newsletter, Marzo 2007.) Un segmento del turismo estadounidense pudiera encontrar en el GMS destinos de ecoturismo, turismo de aventura y religioso de mayor atracción que los mexicanos. En términos cuantitativos se espera incrementar el número de visitantes de 14.6 millones en 2004 a 46 y tal vez 52 millones en 2015. Con lo cual la GMS superaría el promedio de 20 a 22 millones de visitantes que recibe México. México ha intentado combinar los beneficios derivados del turismo con la educación y el combate a la pobreza extrema sin haberlo logrado plenamente, por eso consideramos que en estos puntos la experiencia del Mekong resulta trascendente.

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LOS CAMBIOS EN LA ALTERNANCIA: ANÁLISIS DEL GASTO PÚBLICO EN TABASCO (2007-2012 VS 2013-2015)

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RESUMEN

Después de 83 años en el poder, el PRI pierde las elecciones a la gubernatura del Estado de Tabasco, asumiendo en el 2013, el PRD. Desde el primer año de ejercicio constitucional, se dieron a conocer diversas anomalías suscitadas en el sexenio priista, los cuales tuvieron un impacto en los servicios públicos, primordialmente en Salud. Un año después, en el 2014, el gobierno planteó un saneamiento en las Finanzas Públicas con una mejor utilización del gasto. Se analizaron los cambios, comparando el gasto en servicios de salud y educación. La gestión pública actual ha usado herramientas tales como la transparencia y la rendición de cuentas, para crear confianza, pero se requiere de una evaluación de los resultados para la eficiencia del gasto. Es una investigación mixta (cuantitativa y cualitativa), al igual que descriptiva y explicativa, pero sobretodo, analítica.

PALABRAS CLAVE: Alternancia Política, Gasto Público, Tabasco

CHANGES IN ALTERNATE ANALYSIS OF PUBLIC EXPENDITURE IN TABASCO (2007-2012 VS 2013-2015)

ABSTRACT

After several years in the power (83 years), PRI lost the elections for governor of Tabasco, that take in 2013, the PRD. Since the first year of constitutional exercise, they were released several anomalies raised in the PRI administration, which had an impact on public services, leaving in first place the health services. One year later, in 2014, the government proposes a reorganization in Public Finances with better use of spending. The changes analyzed was comparing spending on health and education. Current governance has used tools such as transparency and accountability, to build confidence, but requires an evaluation of the results for the efficiency of spending. It's a (quantitative and qualitative) research mixed investigation, as descriptive and explanatory, but in all cases, is analytic research.

JEL: M10

KEYWORDS: Public Expenses, Budget

INTRODUCCIÓN

La alternancia política en Tabasco se hizo efectiva el 31 de diciembre del 2012 cuando Arturo Núñez Jiménez rindió protesta como gobernador, surgido del Partido de la Revolución Democrática (PRD), desplazando así 83 años de gobiernos priistas. Una semana antes de este acontecimiento Núñez Jiménez señaló, que no dimensionaba el tamaño “del desastre” administrativo y financiero gubernamental, el cual era mucho mayor de lo que suponía. En este mes, se habían dado dos acontecimientos importantes, la

autorización de un empréstito por el Congreso del Estado que ascendió a 4 mil 100 millones de pesos, y una crisis en el sector salud por la falta de pagos a proveedores y al personal médico. Fue con la ayuda del Titular del Poder Ejecutivo Federal que se pudo salir del problema en el sector salud, ya que envió recursos a la entidad (El Universal, 2012). Con lo anterior, se dieron una gran cantidad de cambios políticos, económicos y sociales para Tabasco. El Gobernador del Estado, presentó un Plan en el que los primeros dos años se ocuparían para salir del boquete financiero, los dos siguientes para poner los cimientos del desarrollo, y los últimos dos para potencializar al Estado. Al mismo tiempo, se dieron cambios en la planeación y ejecución del gasto público, priorizando el saneamiento de las finanzas públicas.

MÉTODO

Para la realización del presente documento se analizó el presupuesto de egresos para el último año del período 2012 y el del 2013, con el fin de poder realizar un análisis comparativo de los datos presentados. Al mismo tiempo se estudiaron artículos científicos y reportes tanto académicos como de organizaciones encargadas de evaluar las finanzas públicas, para poder conocer las diversas posturas sobre el tema. Se propone con lógica lo obvio.

CONCLUSIONES

El Gasto público en el Estado de Tabasco ha sufrido diversos cambios en lo que va de la actual administración 2013-2018, a dos años de su gestión el Lic. Arturo Núñez Jiménez, Gobernador Constitucional del Estado de Tabasco, ha ejercido mayor gasto público en el desarrollo social; prueba de ello es el programa “Corazón amigo”, el cual busca elevar la calidad de vida de los tabasqueños discapacitados. En lo que respecta al Sector Salud se ha buscado la reducción de los gastos personales, además que paulatinamente se han reestablecido los servicios médicos y asistenciales en el estado después de la crisis que vivió este sector a finales de 2012. En desarrollo económico ha aumentado el gasto que se destina a la promoción turística del estado, aunado a que la actual administración busca apuntalar el estado como un punto logístico de la Región Sur-Sureste.

El gasto público que destina el gobierno del estado al pago de la deuda continúa en los mismos niveles que la administración granierista, debido a que en 2013 se encontraron nuevos pasivos, la mayoría de proveedores y pagos de impuestos. Algo a destacar en este tema es que en 2014 se reestructuró la deuda con el Banco Interacciones y actualmente con el Bank of New York Mellon, disminuyendo el pago de intereses. El reto que tiene no sólo el Estado de Tabasco, sino todas las entidades de la República Mexicana; es implementar medidas que erradiquen a fondo los actos de corrupción, generando un ambiente donde converjan la transparencia y la rendición de cuentas, al igual que ejercer un gasto público que dé resultados a la población, que disminuya el aparato burocrático y que satisfaga las necesidades de todas y todos.

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FOMENTO DE UNA CULTURA DE CONSUMO ECOLÓGICO Y SUSTENTABLE EN LA ZONA METROPOLITANA VERACRUZ-BOCA DEL RÍO, MÉXICO

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RESUMEN

El propósito de este trabajo es dar a conocer la importancia que tiene implementar la educación y la cultura sustentable en la población. En México, así como en el mundo, el tema de los aspectos ecológicos y ambientales es ampliamente estudiado, sin embargo y pese a ser un tema de actualidad, éste no ha tenido un impacto en los habitantes del país y particularmente en la zona metropolitana Veracruz-Boca del Río, México. La sustentabilidad tiene que ver con muchos aspectos, de los cuales distingo tres, económicos, ambientales y culturales, en este último, promover un cambio en la cultura de consumo es importante, (Ayuntamiento de Madrid, 2012) "... los patrones de consumo de las sociedades se han visto profundamente modificados a lo largo de las últimas décadas, en paralelo a la globalización de las relaciones económicas y a la generalización de la producción industrial a gran escala. Como consecuencia, el pequeño comercio o comercio de proximidad, que se abastecía principalmente de productos locales y elaborados de manera tradicional, se ha visto desbancado por las grandes superficies y día a día continúa perdiendo terreno", Una propuesta para contrarrestar este problema, es la fomentar un consumo ecológico y sustentable, sobre todo en alimentos, en donde los ciudadanos pueden producir parte de los satisfactores alimenticios que consumen diariamente.

PALABRAS CLAVE: Educación y Cultura Sustentable; Consumo Ecológico y Sustentable

PROMOTING A CULTURE OF ECOLOGICAL AND SUSTAINABLE CONSUMPTION IN THE METROPOLITAN AREA VERACRUZ-BOCA DEL RIO, MÉXICO

ABSTRACT

The purpose of this paper is to show the importance of implementing sustainable education and culture in the population. In Mexico and in the world, the issue of ecological and environmental aspects is widely studied, however, and despite being a topical issue, this has not had an impact on the inhabitants of the country, particularly in metropolitan Veracruz -Boca del Río, Mexico. Sustainability has to do with many aspects which distinguish three, economic, environmental and cultural, in the latter, promote a change in consumer culture is important, (Ayuntamiento de Madrid, 2012) "... the patterns of consumption societies have been profoundly changed over the past decades, parallel to the globalization of economic relations and the spread of industrial-scale production. As a result, small businesses or local shops, mainly supplying local and processed products traditionally, has been superseded by supermarkets and daily continues to lose ground, "A proposal to counteract this problem, it is the encourage green and sustainable consumption, especially in food, where citizens can produce some of the food they consume

JEL: R1, R2, R3,R5

KEYWORDS: Education and Sustainable Culture; Ecological and Sustainable Consumption

INTRODUCCIÓN

La zona metropolitana de Veracruz- Boca del Río (Oficialmente llamada Zona Conurbada Veracruz-Boca del Río-Medellín-Alvarado, de conformidad con el plan de ordenamiento que para estos municipios generó la Dirección General de Ordenamiento Urbano y Regional del Gobierno del Estado de Veracruz. Bajo el criterio del Instituto Nacional de Estadística y Geografía (INEGI), el nombre oficial es Zona Metropolitana de Veracruz, ya que es una de las 14 zonas metropolitanas de México que cuentan con una población de entre 500,000 y 1,000,000 de habitantes.), tiene una extensión territorial de 1,943 km cuadrados con una población aproximada de 920,177 habitantes y una densidad de población de 616.3 habitantes por km. Cuadrado. Sin embargo es en la conurbación de los municipios de Veracruz y Boca del Río se concentra el 90% de la población en una extensión de 283 km cuadrados que representa aproximadamente el 18.95% de la zona metropolitana y cuenta con una densidad de 2,895.7 habitantes por km. Cuadrado. Como se observa, es en 2 municipios donde se concentra la mayor parte de la población, municipios que principalmente son urbanos y que no cuentan con una importante extensión de suelos rurales, en consecuencia, los alimentos son generalmente adquiridos en pequeñas tiendas de la localidad o en grandes tiendas de autoservicio. A diferencia de este comportamiento de consumo, en las áreas rurales es posible encontrar en los patios traseros de las viviendas algún tipo de cultivo de hortaliza o de cría de pollo principalmente. El objetivo, es por consecuencia, fomentar a través del fomento de una cultura de consumo ecológico y sustentable entre la población urbana y regional de la zona metropolitana mencionada.

REVISIÓN DE LA LITERATURA

El consumo sustentable y ecológico es de reciente creación en México, a diferencia de Europa en donde desde la década de los 90, la Comunidad Económica Europea se ha preocupado por mejorar la calidad de los alimentos que consumen la población del continente, en este sentido se puede observar que desde la definición de consumo sustentable propuesta en el Simposio de Oslo en 1994 y adoptada por la tercera sesión de la Comisión para el Desarrollo Sostenible (CSD III) en 1995. El consumo sostenible o sustentable se definió como: "El uso de bienes y servicios que responden a necesidades básicas y proporcionan una mejor calidad de vida, al mismo tiempo que minimizan el uso de recursos naturales, materiales tóxicos y emisiones de desperdicios y contaminantes sobre el ciclo de vida, de tal manera que no se ponen en riesgo las necesidades de futuras generaciones".

En España, por mencionar un ejemplo importante con la guía de consumo ecológico de Madrid, la cual establece como hacer una compra más ecológica en la alimentación, ya que ésta es una de las áreas que presenta más opciones para mejorar nuestro consumo ecológico. La información es amplia respecto a estos cambios en la conducta del consumidor, sin embargo y pese a mucha voluntad, lograrlo no es tarea fácil si pensamos en toda la propaganda que las grandes cadenas de producción de alimentos que existen en México, la gran mayoría de ellas de inversión extranjera.

METODOLOGÍA

El Centro de Estudios para el Desarrollo de Negocios CEDEN de la Facultad de Contaduría de la Universidad Veracruzana en su Campus Veracruz impartirá cursos-taller a estudiantes en un inicio y posteriormente a ciudadanos de la zona metropolitana, sobre la creación de huertos ecológicos, para de esta forma iniciar una cultura que permita ir replicándose a un mayor número de participantes.

La práctica cotidiana tanto en traspatios como en azoteas se va fomentando el aprendizaje de la elaboración de un huerto ecológico, el proceso no es sencillo, pero a través de pruebas y con el apoyo de biólogos se generará el conocimiento que conlleve a aciertos gratificantes para los ciudadanos con la obtención de alimentos frescos y saludables, que se puedan cosechar y utilizar en la elaboración de platillos diarios.

RESULTADOS ESPERADOS

Que se los estudiantes y ciudadanos de la zona metropolitana conozcan que es el consumo sustentable y se modifique la conducta de consumo de alimentos, así como la compra en tiendas por la elaboración propia. Que conozcan la importancia de producir sus propios alimentos en un huerto ecológico. Que se realicen prácticas de producción de alimentos en el hogar. En general que se cree una cultura de consumo responsable entre los ciudadanos de la zona metropolitana

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DESAFÍOS QUE ENFRENTAN LOS ALUMNOS DE LA LICENCIATURA EN CONTADURÍA DE LA FACULTAD DE CONTADURÍA Y ADMINISTRACIÓN, DE LA UNIVERSIDAD AUTÓNOMA DE COAHUILA, MÉXICO, PARA OBTENER SU TÍTULO PROFESIONAL MEDIANTE LA ELABORACIÓN DE TESIS

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RESUMEN

La culminación de un programa de educación superior es la obtención del título de grado y su respectiva cédula profesional. Las instituciones de educación superior buscan una mayor tasa de eficiencia terminal, es por ello que se ofrece una gama muy variada de alternativas para la titulación. El presente trabajo de investigación tiene como objetivo indagar la opinión de los estudiantes de la Licenciatura en Contaduría de la Facultad de Contaduría y Administración Unidad Norte del décimo semestre turno vespertino, de la Universidad Autónoma de Coahuila, con respecto a la tesis como requisito para obtener su título profesional.

PALABRAS CLAVE: Titulación, tesis

CHALLENGES FACED BY STUDENTS FROM THE SCHOOL OF ACCOUNTING AND ADMINISTRATION OF THE AUTONOMOUS UNIVERSITY OF COAHUILA, MEXICO, TO OBTAIN THEIR DEGREE THROUGH THE ELABORATION OF A PROFESSIONAL THESIS

Case: College students from the 10th semester, afternoon session, group two (Xv2) from the School of Accounting and Administration, North Unit of the Autonomous University of Coahuila.

ABSTRACT

The culmination of a program of professional education is obtaining the professional degree and its respective professional license. The institutions of professional education look for a greater terminal efficiency rate, and for that reason they offer various alternatives to obtain a professional degree. This research document has the objective of investigating the opinion of the students from the School of Accounting and Administration, North Unit, from the 10th semester, afternoon session, of the Autonomous University of Coahuila, regarding the thesis as a requirement to obtain their professional degree.

KEYWORDS: Professional degree, thesis

JEL: I2

INTRODUCCIÓN

Para que una economía sea próspera necesita que sus ciudadanos estén más y mejor educados. La educación superior conlleva muchos beneficios reflejados en ámbitos sociales, económicos y culturales para sus egresados y para la sociedad en general. Actualmente, las instituciones de educación superior están abriendo más espacios para expandir la matrícula escolar. De acuerdo con datos de la Asociación Nacional de Universidades e Instituciones de Educación Superior, ANUIES, en el ciclo escolar 2006-2007 la cobertura fue de casi 2,525,000 estudiantes, y ascendió a casi 3,274,000 estudiantes en el ciclo escolar 2012-2013. Las instituciones de educación superior además de preocuparse por abrir más espacios escolares para universalizar la educación, deben ocuparse por brindar una educación de calidad que se traduzca en que todos sus egresados logren obtener su título profesional en un lapso de tiempo considerable. Para tales logros, un eje estratégico de la ANUIES es el apoyo a estudiantes en el cual se le acompañe integralmente en su proceso formativo de tal forma que se refleje en una terminación oportuna de sus estudios profesionales. Preocupados por el índice de titulación, algunas instituciones de educación superior han diversificado las modalidades de titulación para incrementar la cantidad de alumnos titulados con respecto a los alumnos egresados. Tal es el caso de la Facultad de Contaduría y Administración, Unidad Norte, perteneciente a la Universidad Autónoma de Coahuila.

REVISIÓN LITERARIA

La tesis es un trabajo escrito con una propuesta que puede ser sostenida o demostrada mediante pruebas y razonamientos apropiados para optar por un doctorado (Landeau, 2007). En las universidades, la tesis constituye un trabajo original de investigación en el cual el aspirante ha de demostrar que es un estudio capaz de hacer avanzar la disciplina a la que se dedica (Eco, 2004). Para efectos de este trabajo, se estará refiriendo a la tesis sí como un trabajo metodológico escrito que deberá ser sustentado, pero con la finalidad de obtener el grado de licenciatura. El artículo séptimo del Reglamento General de Opciones para Titulación de la Universidad Autónoma de Coahuila señala que las alternativas para que sus educandos puedan titularse son: el examen profesional sobre: tesis profesional, monografía, memoria del servicio social o práctica social, cursos especiales de titulación, examen general de egreso de licenciatura (CENEVAL), por promedio escolar sobresaliente, por experiencia profesional, y por trámite administrativo.

Siguiendo con el mismo reglamento, el artículo noveno indica que se denomina tesis profesional al trabajo escrito que presenta los resultados obtenidos en una investigación realizada con rigor metodológico y que contiene una posición razonada y fundamentada en información documental o de campo sobre un tema científico o tecnológico. El egresado de la Licenciatura en Contaduría de la Universidad Autónoma de Coahuila, es un profesional líder con actitud visionaria; reflexivo, creativo y analítico, capaz de resolver problemas y aplicar técnicas y modelos que le permitan mejorar la eficiencia de las áreas contables utilizando tecnologías de información, con gran sentido práctico, con capacidad de auto aprendizaje y generación de conocimiento, comprometido con la sociedad y el medio ambiente en contextos laborales nacionales e internacionales. Si una de las funciones de la Universidad Autónoma de Coahuila es la investigación que realiza tanto el claustro docente como el alumnado, se pretendería que sus egresados se titularan por esta modalidad. Los registros públicos de la Facultad de Contaduría y Administración Unidad Norte, de la Universidad Autónoma de Coahuila, indican que los alumnos de la Licenciatura de Contaduría que se han titulado por la modalidad de examen profesional han ido en ascenso, como se muestra en la Tabla No.1. Si el egresado es una persona generadora de conocimiento, ¿qué es lo que detiene al alumno a escribir una tesis de grado?

Tabla No. 1: Alumnos Titulados de la Licenciatura En Contaduría de la Facultad de Contaduría y Administración de la Universidad Autónoma de Coahuila

Año	Alumnos Titulados	Con Examen Profesional	Sin Examen Profesional
2002	0	0	0
2003	26	0	26
2004	41	0	41
2005	30	5	25
2006	31	15	16
2007	30	15	15

Fuente: Sistema Integral de Información Administrativa.

METODOLOGÍA

Para conocer la opinión con respecto a la titulación por medio de la modalidad de examen profesional por tesis, de los estudiantes de la Licenciatura en Contaduría de la Facultad de Contaduría y Administración Unidad Norte del décimo semestre turno vespertino grupo dos, de la Universidad Autónoma de Coahuila, se censó a todo el grupo de 33 estudiantes. A dicho grupo se le aplicó un encuesta auto dirigida de opciones múltiples, así mismo, se le realizó una entrevista no estructurada en la cual se pretendía profundizar sus opiniones.

El instrumento de investigación empleado es el siguiente:

Folio: _____

Género masculino femenino

Edad: _____

Fecha: _____

A continuación se muestra una serie de preguntas, favor de ENCERRAR en un círculo la respuesta correcta. La información aquí recabada se utilizará únicamente con fines de investigación particular y será confidencial. Muchas gracias.

¿Conoces todas las modalidades de titulación que ofrece tu Universidad?

- a. Si
- b. No

Menciona las tres alternativas de titulación que más te favorezcan:

- c. _____
- d. _____
- e. _____

¿Tu promedio general de la carrera es superior a 90?

- f. Si
- g. No

¿Has concluido tu servicio social?

- h. Si
- i. No

¿Actualmente desempeñas alguna actividad relacionada con tus estudios profesionales?

- j. Si
- k. No

¿Qué significa para ti elaborar una tesis?

- l. Investigar un tema relacionado con mi área de estudios.
- m. Manera de demostrar los conocimientos obtenidos a lo largo de la formación profesional.
- n. Acrecentar mi currículum vitae
- o. Oportunidad para redactar un libro
- p. Requisito para titularme.
- q. Otro. ¿Cuál? _____

A continuación se presentan algunos beneficios de titularte por Examen Profesional de Tesis, por favor enuméralas del 1 al 7, donde 1 es lo más importante para ti, y 7 lo menos significativo.

- _____ Obtener reconocimiento personal.
- _____ Obtener reconocimiento profesional.
- _____ Demostrar los conocimientos adquiridos en la universidad.
- _____ Aplicar para una beca de estudios de posgrado.
- _____ Poder pertenecer al Colegio de Contadores.
- _____ Oportunidad para escribir “un libro”.
- _____ Participar en algún concurso de tesis de grado.

¿Qué es lo más complicado para hacer una tesis?

- r. Elección del tema
- s. Elección del área en donde se realizará la investigación
- t. Obtención de la información
- u. Redacción de los resultados de la investigación
- v. Contar con un asesor

¿Qué te puede impedir elaborar una tesis?

- w. Falta de tiempo
- x. Falta de recursos económicos
- y. Falta de recursos bibliográficos
- z. Poca auto motivación
- aa. Temor a validar conocimientos adquiridos
- bb. Temor a presentar el examen profesional
- cc. Temor a defender la tesis en el examen profesional
- dd. Pereza

¿Sabes que existen entidades que te pueden ayudar a conseguir una beca o financiar tu tesis de grado?

- ee. Si
- ff. No

¿Qué tan importante es para ti obtener tu título profesional?

- gg. Muy importante
- hh. Poco importante
- ii. Nada importante

¿Te vas a titular inmediatamente al concluir tus estudios profesionales?

- jj. Si
- kk. No
- ll. No lo he pensado

¿Cuál es la opción por la que te vas a titular?

- mm. Tesis
- nn. Monografía
- oo. Memoria del servicio social
- pp. Cursos especiales de titulación.
- qq. Examen general de egreso de licenciatura (CENEVAL).
- rr. Por promedio escolar sobresaliente.
- ss. Experiencia profesional.
- tt. Por trámite administrativo.

¡Muchas gracias por tu tiempo!

RESULTADOS

Las encuestas aplicadas al décimo semestre de la Licenciatura en Contaduría, grupo dos, turno vespertino de la Facultad de Contaduría y Administración de la Universidad Autónoma de Coahuila arrojaron los siguientes resultados.

Al preguntarle a los alumnos si conocen todas las modalidades de titulación que ofrece su universidad, el 58% contestó afirmativamente, mientras que el restante 42% respondió negativamente.

Cuando se les pidió a los alumnos que mencionaran las tres alternativas de titulación que más les favorecen, 50% de ellos indicaron como primera opción la titulación por promedio, el 54.2% consideró al examen general de egreso (CENEVAL) como segunda alternativa, y finalmente el 33.3% consideró como tercer alternativa el examen profesional de tesis

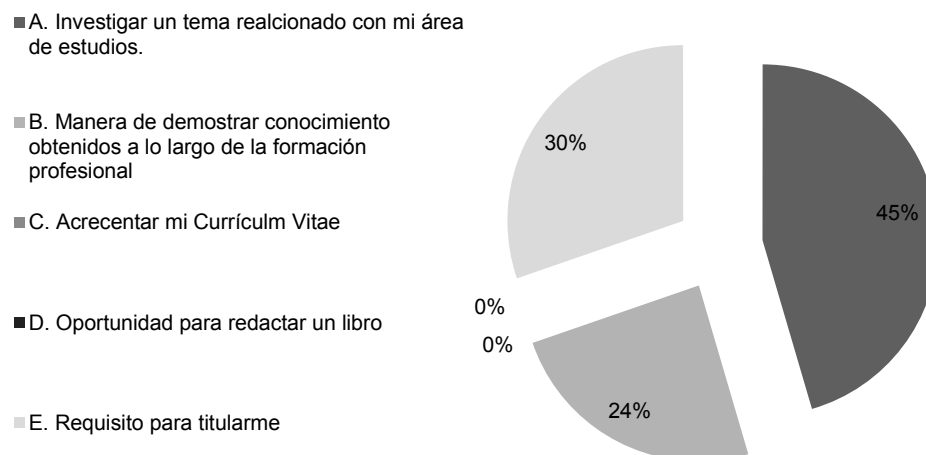
Para saber cuántos alumnos podrían titularse por promedio escolar sobresaliente, se les preguntó si su promedio actual es superior a 90, a lo que el 58% confirmó así ser, mientras que el restante 42% dijo no ser así.

Únicamente el 58% de los estudiantes han concluido el Servicio Social, requerimiento necesario para titularse.

El 79% de la población desempeña alguna actividad relacionada con sus estudios profesionales y de ese porcentaje, solamente el 16% podría titularse por experiencia profesional, al poder comprobar 5 años realizando funciones contables en su unidad de trabajo.

Al preguntar a la población estudiada, qué significa para ellos elaborar una tesis, el 45% indicó que elaborar una tesis es investigar un tema relacionado con su área de estudios; el 30% mencionó que hacer una tesis es un requisito para titularse y el 24% restante contestó que una tesis es una manera de demostrar los conocimientos obtenidos a los largo de su formación profesional. Las respuestas quedaron asentadas en la figura No. 1.

Figura No. 1: Significado de Escribir Una Tesis Para los Alumnos



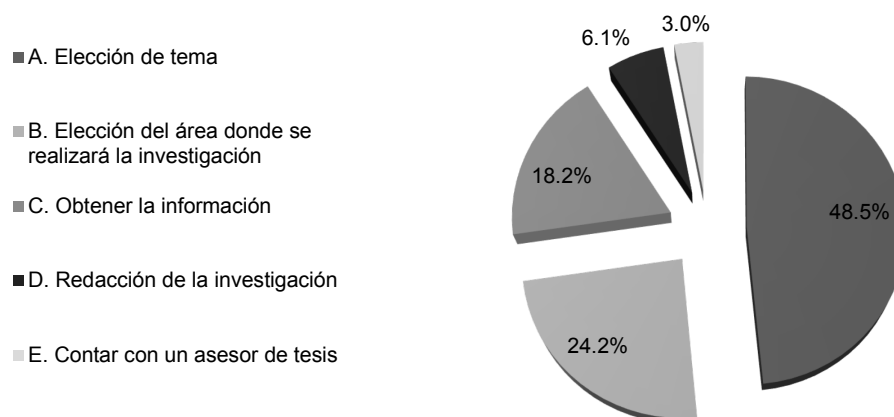
A los alumnos se les presentó una serie de beneficios para titularse por Examen Profesional de Tesis y se les pidió que las enumeraran de acuerdo con el orden de importancia para ellos. Los resultados que más valoran los estudiantes es en primer lugar demostrar los conocimientos adquiridos en la universidad, el segundo lugar lo ocupa obtener reconocimiento profesional, el tercer peldaño es obtener reconocimiento personal, en cuarto lugar se encuentra el poder pertenecer al Colegio de Contadores, el quinto beneficio es la oportunidad para escribir un libro, el sexto lugar es aplicar para una beca de estudios de posgrado y finalmente, en séptimo lugar está participar en algún concurso de tesis de grado, tal como se observa en la tabla número 2.

Tabla No. 2: Beneficios Obtenidos al Titularse Por Examen Profesional de Tesis

Lugar	Beneficio
Primero	Demostrar los conocimientos adquiridos en la universidad
Segundo	Obtener reconocimiento profesional.
Tercero	Obtener reconocimiento personal.
Cuarto	Poder pertenecer al Colegio de Contadores.
Quinto	Oportunidad para escribir "un libro".
Sexto	Aplicar para una beca de estudios de posgrado.
Séptimo	Participar en algún concurso de tesis de grado.

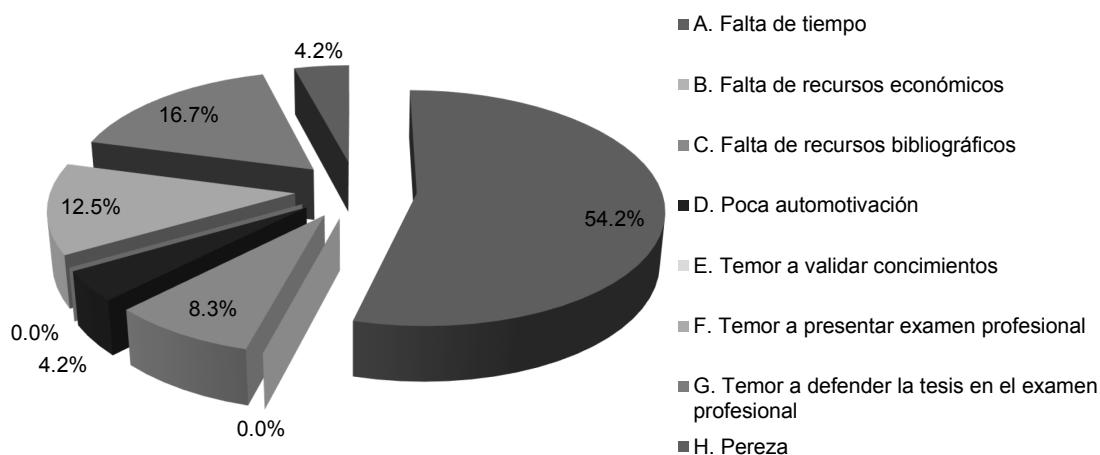
Al pedir a los alumnos que indicaran qué es lo más complicado para hacer una tesis, el 48.5% indicó que lo más difícil es la elección del tema, el 24.2% dijo que lo más complejo es la elección del área donde se realizará la investigación. El 18.2% asintió decir que la obtención de la información le resulta difícil. Un 6.1% piensa que la redacción de la investigación es laboriosa. Para el 3.0% contar con un asesor dificulta la elaboración de la tesis. La figura número 2 plasma las respuestas que dieron los alumnos con respecto a lo más complicado para elaborar una tesis.

Figura No. 2: Complicaciones Para Hacer Una Tesis



A los pupilos se les preguntó qué es lo que les puede impedir elaborar una tesis y se les ofrecieron diversas alternativas. El 54.2% dijo la falta de tiempo, el 16.7% mencionó el temor a defender la tesis en el examen profesional, el 12.5% señaló el temor a presentar el examen profesional, el 8.3% indicó la falta de recursos bibliográficos, el 4.2% lo atribuyó a la poca auto motivación, otro 4.2% dijo la pereza, en cambio, nadie argumentó temor a validar conocimientos. Las respuestas a esta pregunta se puede apreciar en la figura número 3.

Figura No. 3: Impedimentos Para Elaborar Una Tesis



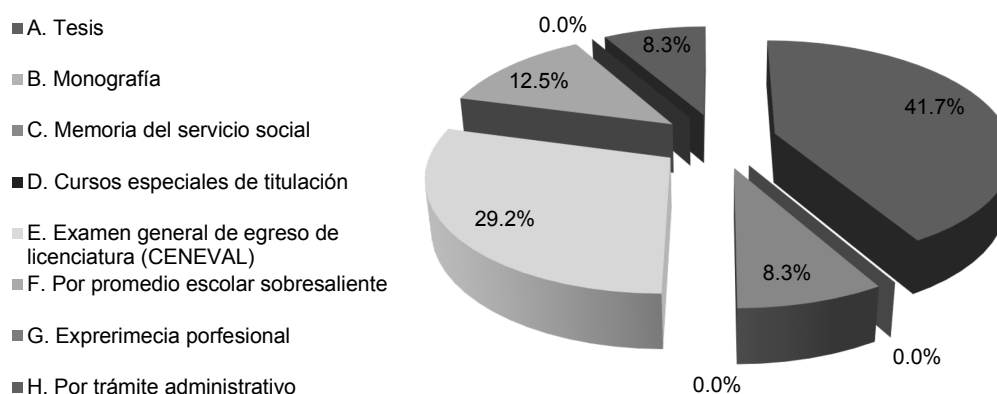
Cuando se interrogó a los alumnos sobre si saben que existen entidades que pueden becar o financiar su tesis de grado, el 21% dijo si saber de ellas, mientras que la mayoría, representado por un 79% contestó no saber de la existencia de instancias que puedan becar o financiar sus tesis.

Al a los estudiantes que les solicitó que señalaran qué tan importante es obtener su título profesional, las posibles respuestas eran a) muy importante, b) poco importante, y c) nada importante. Favorablemente, el 100% dijo la opción a, muy importante.

Al cuestionar si los alumnos se van a titular inmediatamente al concluir su estudios profesionales, una vez más, el 100% fue contundente al afirmar que si se titularán justo terminen su educación profesional.

Finalmente, se les preguntó por la opción que se inclinarán para titularse, las opciones fueron las siguientes: a) tesis, b) Monografía, c) memoria del servicio social, d) cursos especiales de titulación, e) examen general de egreso de licenciatura (CENEVAL), f) por promedio escolar sobresaliente, g) experiencia profesional, y h) por trámite administrativo. La opción con más adeptos fue la tesis con un 41.7%, seguida por el examen general de egreso de licenciatura, CENEVAL. La tercera opción con más menciones fue por promedio escolar sobresaliente, representado por el 12.5%. Un 8.3% de la población tienen pensado titularse por medio de memoria del servicio social, otro porcentaje igual está representado por quienes se titularán por trámite administrativo. Las respuestas de esta última pregunta se pueden observar en la figura número 4.

Figura No. 4: Elección de la Modalidad de Titulación



CONCLUSIONES

Escribir una tesis de grado con la finalidad de obtener el título profesional implica poner orden a un ejército de ideas y datos, es un trabajo académico científico metodológico que es de gran interés para el estudiante o egresado y que desea hacer público. El 58% de los alumnos encuestados conocen las modalidades de titulación, un 45% del alumnado considera a la tesis como una forma de investigar algún tema relacionado con su área de estudios, con la cual van a demostrar sus conocimientos aprendidos. Sin embargo, el 48.5% de los estudiantes sostiene que la elección del tema a investigar les resulta un obstáculo, así mismo, otro 54.2% asegura no contar con el tiempo suficiente. El total del grupo de estudiantes censado de la Licenciatura en Contabilidad de la Facultad de Contaduría y Administración de la Universidad Autónoma de Coahuila, quiere titularse por la vía que implique el menor tiempo posible una vez que hayan culminado sus estudios profesionales.

RECOMENDACIONES

La Universidad Autónoma de Coahuila podría modificar los costos de las modalidades de titulación, que actualmente son iguales, de tal forma que el examen profesional sea el que genere una menor erogación al

alumno y por ende, opte por esta alternativa para obtener el título profesional. Para privilegiar entre los estudiantes y egresados, la obtención del título profesional mediante la elaboración de una tesis, la Facultad de Contabilidad y Administración Unidad Norte debería redactar un manual de elaboración de tesis para que sus estudiantes puedan consultar los requisitos de forma y de fondo que facilite la generación de la investigación. Sería conveniente que la Facultad de Contabilidad y Administración Unidad Norte brindara a los alumnos de los últimos semestres una sesión informativa en la cual se explicara detenidamente cada una de las modalidades de titulación y se concientizara sobre los beneficios que conllevan cada una. Se recomienda a la facultad trabajar en proyectos inter e intra disciplinarios para que los alumnos tengan la oportunidad de conocer más opciones de temas para tesis, y que de manera paralela conozcan qué catedrático puede contribuir asesorando su proyecto. Si la universidad fomenta la investigación, la Facultad de Contabilidad y Administración Unidad Norte podría implementar la creación de un seminario de investigación extracurricular para apoyar a sus alumnos y egresados en la obtención del título mediante examen profesional por tesis.

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MODELO DE PENSAMIENTO ESTRATÉGICO: EL CASO DE UNA EMPRESA FAMILIAR DE SEGUROS EN MEXICALI, B.C.

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Sofia Lizzett Reyes Ayala, Universidad Autónoma de Baja California

RESUMEN

El tema central de la presente investigación es el proceso de pensamiento estratégico en la organización. El objetivo de la misma es lograr diseñar un modelo de pensamiento estratégico que sirva como base para formular y aplicar un plan estratégico de negocios en la empresa familiar Sandoval y Asociados, S.C., una empresa del ramo de seguros y en particular con un enfoque líneas personales, de tal forma que pueda contribuir directamente al incremento de su productividad, competitividad y rentabilidad. El alcance comprende, desde el diagnóstico de la situación actual de la empresa, hasta la propuesta de objetivos y estrategias a seguir. La implementación de la estrategia y la correspondiente medición y mejora, formaran parte de futuros trabajos de investigación.

PALABRAS CLAVES: Pensamiento Estratégico, Empresa Familiar, Estrategia

MODEL OF STRATEGIC THINKING : THE CASE OF A FAMILY BUSINESS INSURANCE IN MEXICALI, B.C.

ABSTRAC

The focus of this research is the process of strategic thinking in the organization. The purpose of it is to design a model of strategic thinking to serve as a basis for formulating and implementing a strategic business plan in the family business Sandoval y Asociados , SC, a company in the insurance industry , particularly with a focus personal lines , so that you can contribute directly to increased productivity , competitiveness and profitability . The scope includes, from diagnosis of the current situation of the company, to the proposed objectives and strategies. The implementation of the strategy and the corresponding measurement and improvement , will be part of future research .

JEL: M19

KEYWORDS : Strategic Thinking , Family Business Strategy

INTRODUCCIÓN

Para cualquier negocio, independientemente cual sea su tamaño, el propósito principal sería obtener utilidades que representen ganancias para todos los involucrados, sean familiares, trabajadores, proveedores, clientes, etc. Tal situación se presenta en este trabajo de investigación que se basa en el caso de estudio de una empresa familiar que desea y pretende ser bien administrada y generar las utilidades en mayor cantidad generando un futuro más prometedor y minimizar la incertidumbre sobre la consolidación y permanencia del negocio. El estudio pretende generar un acercamiento a la cultura, la identidad y autonomía organizacional, respetando los patrones de las culturas de empresas familiares solamente enfocando el pensamiento estratégico como un medio para el éxito deseado de la organización.

Planteamiento del Problema

Este trabajo constituye el primer acercamiento al estudio de las empresas familiares enfocadas al giro de los seguros en Mexicali, B.C., con un estudio de caso particular en una oficina tipo promotoria con exclusividad en la venta de una marca en particular. Para Casillas y Acedo (2007) la empresa familiar ya no es tan sencilla de definir pues existen algunos límites difusos. En general es aquella donde más de un individuo, de una misma familia, tiene a la empresa como un medio de vida. Podemos decir, continúan, en sentido amplio que se trata de una empresa conducida y controlada por uno o más miembros de una familia. Las empresas familiares son la conjunción de tres subsistemas: familia, propiedad y control. Las empresas familiares, son el sector dominante en cualquier economía. Estudios revelan que las empresas familiares duran el doble de aquellas que no lo son.

Objetivo

El objetivo de la presente investigación está enfocado en lograr diseñar un modelo de pensamiento estratégico que sirva como base para formular y aplicar un plan estratégico de negocios en la empresa Sandoval y Asociados, S.C., una empresa del ramo de seguros y en particular con un enfoque líneas personales, de tal forma que pueda contribuir directamente al incremento de su productividad, competitividad y rentabilidad.

Pregunta de Investigación

¿Qué tan favorable es el hecho de que una empresa familiar del ramo de seguros pueda mejorar en su productividad, competitividad y rentabilidad apegándose a un plan estratégico de negocios?
¿La identidad organizacional juega un papel importante en las formas de organización de la empresa familiar?

Marco Teórico

La referencia teórica que dará sustento a la presente investigación estará conformada de una revisión de la situación actual de la empresa familiar, un apartado para el desarrollo de la metodología del pensamiento estratégico y la referencia de la empresa familiar en la que se aplicara el mismo, para dar un sustento efectivo para su funcionalidad.

La Empresa Familiar

La empresa familiar es aquella cuya propiedad, dirección y control de las operaciones está en manos de una familia. Sus miembros toman las decisiones básicas (estratégicas y operativas) asumiendo por completo la responsabilidad de sus acciones (Soto, 2007). Y como no serlo si como comenta Davis (2006) este tipo de empresas representan cerca de dos tercios de todas las empresas en todas las economías. Aunque cada organización tiene sus propios miembros, metas y valores, se ha encontrado que es posible establecer diferencias entre las empresas familiares y las que no lo son. Estas son algunas características de las empresas familiares:

Las pequeñas empresas tienden a sobre capitalizarse y a contraer pocas o ninguna deuda y suelen tener alta liquidez ya que con frecuencia sus márgenes de operación y su retorno sobre activos exceden a los de sus competidores. Los negocios familiares suelen estar económicamente subdesarrollados, en el sentido de que no son tan grandes como podrían ser. Frecuentemente ocurre que en cuanto el dueño de estas organizaciones alcanza un bienestar económico no le interesa optimizar el tamaño de su empresa o sus ingresos. Se

considera que los negocios familiares tienen una gran ventaja estratégica, ya que no es necesario que produzcan utilidades en el corto plazo para mantener contentos a sus accionistas, por lo que se pueden orientar al largo plazo. Dado que en estas empresas, los subsistemas de empresa y la familia interactúan, no se suelen tomar decisiones puramente racionales que afecten a la empresa, sino que los intereses de la familia también juegan un papel importante. Evidentemente, la función del propietario radica en los problemas reales sobre los que tiene que pensar y como tiene que resolverlos, por lo que la función es de síntesis y de interrelación. Se puede describir como función de síntesis en los procesos de toma de decisiones y el mano de hombres como la función de interrelación (Cifuentes, 1996).

Planificación Estratégica y Ventaja Competitiva

La palabra estrategia viene del griego *strategos* que significa “líder o armada”. El verbo *estratego* significa plan para destruir enemigos a través del uso efectivo de los recursos (Bracker, 1980). Derivado del origen del vocablo es que los numerosos conceptos de estrategia desarrollados por los escritores de la historia han sido utilizados por numerosos militares y políticos como Napoleón, Hitler y Maquiavelo, por mencionar algunos. Frecuentemente se habla de estrategia por un lado y de ejecución por otro lado. Quizás aquí es donde comienza el problema, pues se contribuye a cimentar ese “muro” entre ambos procesos. En realidad, la estrategia sin ejecución no sirve, y la ejecución sin estrategia carece de dirección. Yendo más allá, en último extremo “la ejecución ES la estrategia” como dice Espinosa y Larrabeiti (2012).

Si lo que se desea es que una estrategia se ejecute hay que empezar a pensar en la ejecución desde el momento en que se diseña la estrategia. Como explican Ram Charan y Larry Bossidy (2002), hay que preguntarse si la organización está preparada para la ejecución o no, y dejar claros los vínculos de la estrategia con las personas y las operaciones. Una forma de asegurar que la organización puede ejecutar la estrategia es precisamente involucrar en la definición a los responsables de la ejecución. “Los mejores resultados se obtienen cuando los responsables de la ejecución participan también en el proceso de planificación estratégica” como manifiesta Lawrence G. Hrebiniak en su obra “Making Strategy Work”. Los CEO autores del libro “Ejecución Estratégica. La experiencia e innovación de 12 CEO ante un nuevo escenario” nos aportan varias mejores prácticas:

Llevar a cabo la definición de la estrategia con un doble proceso “top-down” (de arriba a abajo) y “bottom-up” (de abajo hacia arriba). Top-down porque la estrategia requiere de cierta visión global que normalmente sólo se tiene en los niveles directivos, y bottom-up (es decir, involucrando a la base) para darle un toque de realidad a la estrategia y garantizar que podrá ser ejecutada. Ya no valen los planes estratégicos concebidos por unos pocos “iluminados”.

Mezcla entre juventud y experiencia. Hacer participar en el proceso a personas jóvenes y/o de otros sectores, que aporten una nueva visión sobre cómo hacer las cosas y conjugarla con la experiencia del equipo, para garantizar en el tiempo los valores de la empresa. De hecho, el proceso de elaboración de la estrategia puede ser un momento excelente para detectar talento entre el personal más joven. Así mismo, y siempre intentando evitar que el plan estratégico se convierta en “un documento bien encuadernado en el anaquele del CEO”, se debe concebir el plan como una priorización de ideas que la organización debe desarrollar.

Es decir, la estrategia no debe contener los detalles (éstos deben ir en los planes operativos), sino que debe marcar las líneas maestras a seguir. Es la idea que recogieron James Collins y Jerry Porras en 1997 en su libro “Built to Last: Successful Habits of Visionary Companies” con el concepto de BHAG: “Big Hairy Audacious Goal”: la estrategia expresada como un gran objetivo audaz y algo descabellado, que hace de punto focal unificador de los esfuerzos de toda la empresa. Algo que todo el mundo entienda y que genere espíritu de equipo y ganas de alcanzarlo. Así, se garantiza que todo el mundo entiende la estrategia. Finalmente, existen métodos de visualización de la estrategia que ayudan a sintetizar y, sobre todo, a

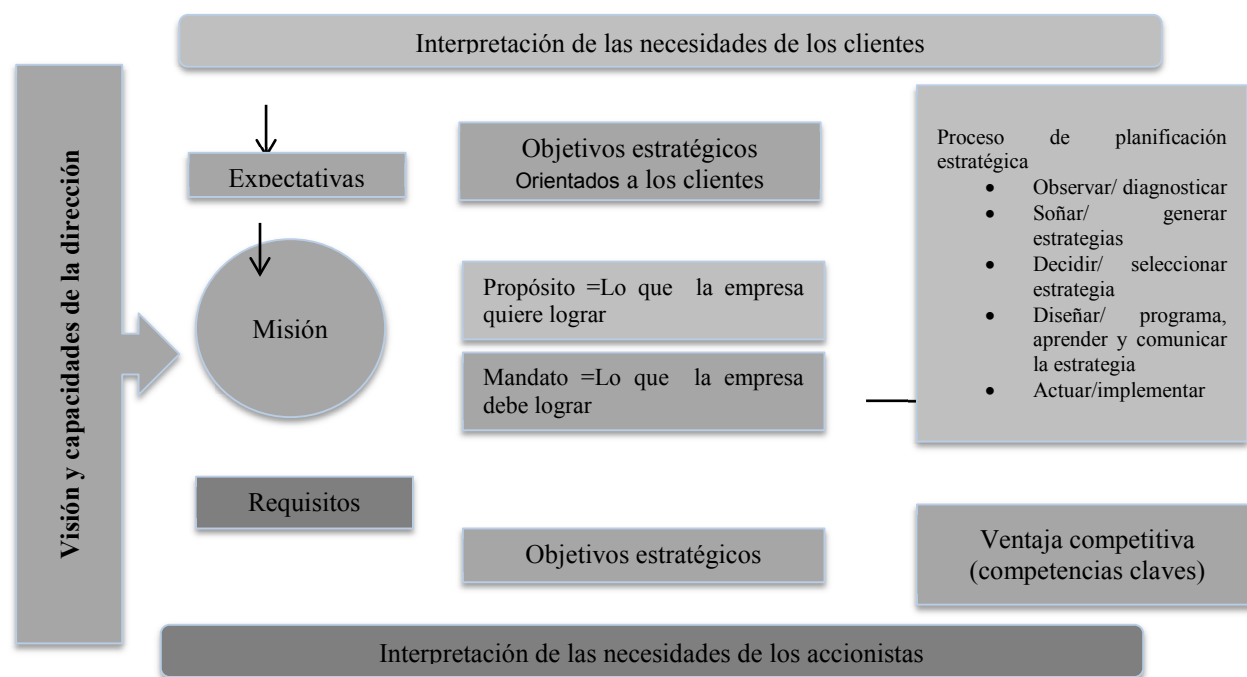
entender la estrategia (está demostrado que recordamos y entendemos mejor cualquier concepto si viene acompañado de imágenes o esquemas).

Ahora bien, que es lo que hace estratégicamente a la planeación. Según Ackoff (1993), la planeación es estratégica, cuando: Es a largo plazo, cuando más funciones de una organización se ven afectadas por un plan más estratégica será; cuando se refiere tanto a la formulación de los objetivos, como a la selección de los medios para lograrlos. Es así como, planificación estratégica o planteamiento estratégico, es un sistema que da soporte y estructura al proceso de pensamiento estratégico (visión), al combinar el método científico con el arte de dirigir operaciones militares. La finalidad del sistema es la de generar, elegir e implementar las mejores estrategias de negocio y organización. Es sistema es diseñado y operado por el estratega de la organización. Para Charan y Bossidy (2002) la ejecución es “un conjunto específico de comportamientos y técnicas que las empresas necesitan dominar para obtener una ventaja competitiva. Es una disciplina en sí misma “.

Propuesta Metodológica de Pensamiento Estratégico

Hablar de pensamiento estratégico nos debe llevar a romper el limitado campo visual, debe estar respaldado por el uso diario de la imaginación y por el constante entrenamiento en los procesos lógicos del pensamiento. Aun teniendo un plan operativo bien definido, con las personas adecuadas y los procesos adecuados y toda la organización alineada hacia los mismos objetivos, el éxito en la ejecución se debe gestionar en el día a día. Los elementos que conforman el modelo se pueden visualizar en la siguiente figura:

Figura 1: El Proceso del Pensamiento Estratégico



elaboración propia

El modelo inicia a partir de la visión y las capacidades del director de la empresa. Se debe considerar que la base para lograr una planificación estratégica así como la formulación de estrategia, es el generar pensamiento estratégico. La estrategia se origina con la visión así como de las capacidades del director de

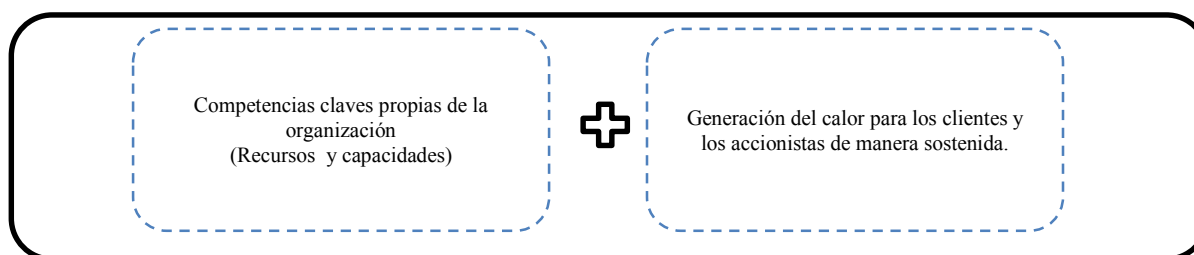
la organización, esto lo deberá determinar conociendo las necesidades del cliente que no es más que lo que se quiere lograr y de igual manera considerando las necesidades e intereses de los accionistas, que es lo que se debe lograr. Implementar la misión, tomando como base las expectativas de clientes e intereses de los accionistas. La declaración de la misión es el elemento que traduce las responsabilidades y pretensiones de la organización en su entorno, por medio de la definición del negocio y la delimitación de su ámbito de actuación. Es claramente, una definición que antecede al diagnóstico estratégico (Markides, 2004). Dado el hecho de que existen infinidad de definiciones de lo que es una misión empresarial en todas es posible que se logren distinguir, de forma implícita o explícita un doble fin: satisfacer las expectativas de sus clientes (propósito) y de sus accionistas (mandato). Estipular los objetivos estratégicos orientados tanto a clientes o accionistas En cuanto a esta labor es indispensable diferenciar un objetivo general de un objetivo estratégico. Steiner menciona que un objetivo se refiere al un resultado que se desea o se necesita lograr dentro de un periodo de tiempo específico (Steiner, 2001). Y por su parte un objetivo estratégico son resultados a largo plazo que una organización aspira lograr a través de su misión (David, 1993). De este modo se logran convertir como aquellos que definirán la estrategia, se basan en la misión y a su vez da origen a las estrategias a implementar.

Se evalúa, seleccionar y aplica el proceso de la planificación estratégica Es indispensable conocer metodologías o procesos que pueden servir de apoyo para formular, implementar y controlar las estrategias. Metodología de Steiner (2001). Aporta un modelo conceptual de la estructura y el proceso de planeación corporativa sistemática. Elabora el significado de la planeación estratégica y explica cómo se puede realizar el proceso, dividiéndolo en tres secciones: premisas, formulación de planes, implementación y revisión. Por su parte Arnold C. Hax y Dean L. Wilde (2003), es el modelo Delta que abarca un conjunto de marcos conceptuales y metodologías que han ido desarrollándose en el transcurso de los años para apoyar directivos en la articulación e implementación de estrategias corporativas eficientes. Este modelo hace cuatro contribuciones: el triángulo, los procesos adaptativos, la medición y experimentación y por último la retroalimentación. La propuesta de R. Kaplan y D. Norton (1996). El conocido Cuadro de Mando Integral y los mapas estratégicos. Los objetivos e indicadores del CMI se derivan de la visión y estrategia de la organización y contemplan la actuación de la organización desde cuatro perspectivas: la financiera, la del cliente, la de los procesos internos y la innovación así como el aprendizaje.

La Ventaja Competitiva

La ventaja competitiva nace del valor que la empresa es capaz de crear para sus compradores, que exceda el costo de una empresa para crearlo. La base fundamental del desempeño promedio sobre el promedio a largo plazo es una ventaja competitiva sostenida. Existen dos tipos de ventajas competitivas que según Porter (1987) siendo estas la de costos bajos o diferenciación. Esto lleva a que se presenten tres estrategias genéricas para lograr el desempeño sobre el promedio de un sector industrial.

Figura 2: la Ventaja Competitiva



elaboración propia

Sandoval y Asociados

La empresa Sandoval y Asociados, S.C., inicia sus operaciones en el año del 2007, como una oficina con funciones de promotoria de seguros, pertenecientes a la compañía ING Seguros S.A. de C.V., teniendo la exclusividad de comercialización de productos pertenecientes a esta compañía. Su fundador el Sr. Víctor Sandoval Ruiz es quien por sus características personales y sus habilidades en el ramo de las ventas tiene la oportunidad de conformar la oficina, junto a sus hijos y con el respaldo económico de su familia. Su pronta colocación en el mercado de seguros de la localidad en el manejo de productos en particular del ramo de daños fue lo que le dio la posibilidad de buscar una instalación que fuera acorde a la imagen que el negocio debe proyectar, constituyéndose en el año de 2008 la razón social que conserva a la fecha con una oficina propia que denota el profesionalismo del mismo. A partir de entonces, Sandoval y Asociados conformaron el equipo de trabajo que lo respaldaría para ofrecer el servicio de la calidad exigida así como el consolidar el patrimonio de la familia. Situación actual de Sandoval y Asociados, S.C. Con las fusiones acontecidas por la compañía con la cual trabajan, su exclusividad cambio a la empresa AXA Seguros S.A de C.V., ya que su anterior marca fue vendida a esta, teniendo como productos para promocionar los del giro de vida, gastos médicos, daños y autos, tanto en líneas personales como en descuento por nomina, modalidad que se convirtió en su especialidad por muchos años. Actualmente en la localidad de Mexicali existen 4 promotorias que al igual que Sandoval y Asoc. , compiten en el mercado de seguros con exclusividad de AXA Seguros, S.A. de C.V.

La participación de dichas promotorias en la plaza es la siguiente, como se indica en la siguiente tabla:

Tabla 1: Participación de Promotorias de AXA Seguros, S. A. de C.V. En Mexicali, B.C.

Oficina Promotoria	Porcentaje de Participación
Hante y Asociados	30%
Solorzano Jaquez y Asoc.	28%
Sandoval y Asociados	25%
Grese Seguros	17%

Elaboración Propia

Considerando lo antes planteado, cabe resaltar que actualmente tiene una participación en ascenso derivado al cierre de nuevos negocios que representarían un crecimiento del 2% sobre el año anterior aproximadamente. A continuación se exponen algunos aspectos relacionados con la problemática actual de la empresa:

Se tuvo una caída paulatina de participación en el mercado de aproximadamente un 3% del año 2009 al cierre del 2014.

Pérdida de imagen ante sus asegurados por causa de problemas de servicio, en particular por actuaciones de agentes que no son apropiadas.

Carencia de ventajas competitivas o competencia claves.

Los planes u objetivos al inicio de cada año se ven como buenos propósitos, mas no como compromisos, por lo que no hay certeza de logro. Esto se debe a una baja o nula planeación, no hay plan de acción ante las iniciativas.

A los empleados no se les evalúa, solo se les juzga, y no hay lealtad al jefe ni cultura organizacional, se carece de liderazgo.

Nulo desarrollo de la función de planeación estratégica,
 Actitudes poco favorables tanto de promotor como trabajadores hacia la capacitación.
 Las líneas de comunicación entre empleados y clientes son largas.

METODOLOGÍA DE LA INVESTIGACIÓN

La presente investigación tendrá un carácter cualitativo, dentro del estudio de caso, se utilizaron las herramientas metodológicas de la entrevista y el análisis documental, como las principales fuentes de información para su debido análisis, esto permite conocer la complejidad de la organización. El estudio de caso es una investigación empírica que estudia un fenómeno contemporáneo dentro de un contexto de la vida real, especialmente cuando los límites entre el fenómeno y su contexto no son claramente evidentes. Es importante resaltar la importancia del estudio de caso en la investigación. Al respecto Stake (1994) comenta que el estudio de caso se destaca porque llama la atención a la pregunta: ¿qué específicamente puede aprenderse de un solo estudio de caso? El estudio de caso se puede considerar como una forma de análisis multiperspectiva, es decir el investigador considera no solo a los actores sino a los grupos importantes de actores y la interacción entre todos ellos, siendo este uno de los aspectos sobresalientes que el estudio de caso posee (Barba, 2009).

Técnica De Investigación	Concepto	
Entrevista no estructurada	Entrevista	Explicación más que comprensión. Minimización de errores Estímulo-respuesta Respuestas racionales, pasa por alto la dimensión emocional.
	Entrevistador	Serie de preguntas con una serie de respuestas prefijas entre las que elegir. Control del ritmo de la entrevista con un patrón estandarizado y directo. No da explicaciones largas de trabajo y no altera el orden ni la formulación de las preguntas. No permite interrupciones ni intervenciones de terceros en las respuestas. Nunca improvisa el contenido o forma de las preguntas. Establece una relación equilibrada que implica familiaridad al mismo tiempo que impersonalidad. Adopta el estilo oyente interesado pero no evalúa las respuestas oídas.
	Entrevistado	Todos los entrevistados reciben el mismo paquete de preguntas. Las escuchan en el mismo orden y formato.
	Respuestas	Son cerradas al cuadro de categorías. Grabadas conforme al sistema de codificación previamente establecido.
Observación	Observación interna o participante activa, en permanente proceso lanzadera, la cual funciona como observación sistematizada natural de grupos reales o comunidades en su vida cotidiana, empleando fundamentalmente la estrategia empírica y las técnicas de registro cualitativas. La metodología de observación participante posee condiciones que la posibilitan, que seleccionan las entradas de información.	
Etnografías experimentales	Se les denomina etnografías experimentales a las distintas estrategias textuales propuestas como alternativas del realismo etnográfico, buscando una explicación explícita para los problemas concernientes a la descripción de una observación participante. La antropología dialógica, cuyo centro de atención es el nativo, es una de las más importantes etnografías experimentales, la cual aspira a un isomorfismo estructural.	
Biográfica-narrativa (Historia de vida)	Relato autobiográfico, obtenido mediante entrevistas sucesivas, el objetivo es mostrar el testimonio subjetivo de una persona, en el que recojan tanto los acontecimientos como las valoraciones que hace dicha persona de su existencia.	

Fuente: elaborado con base en datos de Ruiz (1999) y Pujadas (1992)

Una investigación de estudio de caso trata exitosamente con una situación técnicamente distintiva en la cual hay mucha más variables de interés que daros observacionales, y, como resultado, se basa en múltiples

fuentes de evidencia, con datos que deben corregir en un estilo de triangulación, y también como resultado, se beneficia del desarrollo previo de proposiciones teóricas que guían la recolección y el análisis de datos (Yin, 2003). En el siguiente cuadro se presenta una aproximación a las principales técnicas de investigación cualitativa, las cuales se consideraron útiles para aplicarlas en este análisis. A partir de ellas, fue posible recabar información para el análisis de construcción del plan estratégico para la organización Sandoval y Asociados.

Herramientas Metodológicas Utilizadas En la Investigación

Las herramientas metodológicas utilizadas en el estudio de caso son las siguientes: Análisis documental. Se realizó una revisión sobre documentos de la empresa, alguna parte se obtuvo de relatorías de los miembros de la organización, con esto se integra la historia de Sandoval y Asociados, desde que se toma la decisión de planear su formación hasta los resultados del último año. Con esto se logró determinar las etapas en la historia de la organización. Entrevistas de profundidad. Para lograr obtener la información fue necesario crear un ambiente relajado y de confianza, no pudiéndose realizar algunas entrevistas hasta después de dos o tres sesiones. La participación del entrevistador fue mínima, se realizó como plática donde los entrevistados relatan su sentir ante la posición de la empresa y su papel en ella. Se realizó entrevista a los miembros de la empresa, tanto empleados, agentes así como socios del negocio.

Participantes

C.P. Víctor Sandoval Ruiz
C.P. Elizabeth Sandoval Mejía
C. Alejandro Sandoval Mejía
Lic. Rodolfo Ochoa Fierro
C. Alejandra Zepeda
C. Rosalba Sandoval
5 agentes noveles
5 agentes consolidados

3 miembros de AXA Seguros, S. A. de C.V. Observación directa. Las entrevistas se realizaron en la misma organización a estudiar. Con lo que tuvo la posibilidad de observar directamente el desenvolvimiento dentro de la empresa y su forma de organizar el trabajo cotidiano, la toma de decisiones en situaciones imprevistas, la interacción de los empleados, así como la forma en que desarrollan estrategias, se tomó nota en cada sesión. Observación participante. El análisis de la construcción del pensamiento estratégico se realizó a través de un taller sobre identidad en el cual se consideraron dos aspectos: La construcción de la identidad son base a valores compartidos en sus tres niveles, individuales, grupales y organizacionales. La construcción de su estrategia organizacional, ubicando sus objetivos, sucesos, logros o resultados, principios, perspectivas y participantes.

Resultado de la Aplicación de la Propuesta Metodológica de Pensamiento Estratégico

En esta fase se trabaja para desarrollar una misión y visión de empresa, teniendo como resultado, lo siguiente:

Misión: Buscamos satisfacer plenamente las necesidades de aseguramiento y previsión financiera de nuestros clientes, a través de la expedición de pólizas que fundamentan un total conocimiento de nuestros productos.

Visión: Deseamos ser siempre captados por el mercado como supremos profesionales que dan respaldo con su verdadera misión de servicio y entrega total siendo líderes en nuestro ramo.

Valores: Somos profesionales altamente responsables, con una disciplina excepcional. Confiamos en el ímpetu de luchar por lo que se quiere logrando así un éxito personal y común. Creemos en la responsabilidad social y en el trabajo en equipo. Algo fundamental en esta metodología aplicada es la declaración de objetivos estratégicos, relacionados con el desempeño esperado de la empresa.

Objetivos Propuestos

Para cumplir con este punto se dividieron los objetivos en dos grandes enfoques, los objetivos estratégicos para los clientes y los objetivos estratégicos para los socios. En la siguiente tabla se reflejan los que se consideran tienen repercusión en la percepción del valor para los clientes a través de una mayor expansión, con ello se pretende agrandar la proporción en el mercado, teniendo mayor penetración, así enfocar los esfuerzos en la competitividad.

Tabla 2: Objetivos Estratégicos Enfocados a Clientes

Indicador de Desempeño	Objetivo 2015
Competitividad:	Incrementar el valor de las ventas anuales del año 2014 en un 6% para el siguiente año.
Ventas netas	Obtener el 32% de participación en el mercado de seguros de la localidad para el 2015.
Participación en el mercado	Lograr incremento de un 2% en las utilidades.
Utilidades netas	Incrementar la productividad de un 65% a un 70% para el 2015.
Productividad:	Aumentar el porcentaje de conservación en un 85% para el 2015 de la cartera de los agentes.
Productividad	Acrecentar la efectividad en un 5% por trimestre.
Garantía de renovaciones-conservación de cartera	Aumentar la eficiencia en un 15% en líneas personales, en particular con vida individual.
Efectividad	
Eficacia en líneas personales	

Elaboración propia.

En cuanto a los objetivos estratégicos para el rubro de los socios, es el lograr obtener el apoyo suficiente para financiar la operación de la oficina, logrando rentabilidad y minimizando el riesgo posible en ámbito financiero, operativo y comercial. (Ver tabla 3). Una labor prioritaria será la del allegarse del personal que refuerce su cartera de agentes por lo que es indispensable generar objetivos estratégicos enfocados al tema del recurso humano, e la tabla 4 se muestran las acciones que se deberán considerar.

Tabla 3: Objetivos Estratégicos Enfocados a Socios

Indicador de Desempeño	Objetivo 2015
Rentabilidad:	Aumentar el nivel de liquidez en un 10% respecto al año inmediato anterior.
Liquidez	Mantener la solvencia conseguida de 3.15 para el siguiente año.
Solvencia	Conseguir el 100% de los bonos de productividad para ayuda de oficina, así como reclutamiento.
Bonos de productividad	

Elaboración propia.

Indicador De Desempeño	Objetivo 2015	Acción
Reclutamiento, selección y asignación de clave	Incrementar el nivel de recluta mensual logrando un incremento del 50% de la cartera de agentes noveles-	<ul style="list-style-type: none"> - Generar difusión al reclutamiento. - Analizar más profundamente los perfiles de los prospectos. - Aplicar exámenes de perfil de ventas más apropiados. - Apoyar a la preparación y obtención de clave para trabajar en menor tiempo.

Elaboración propia

La estrategia de operaciones es uno de los componentes más significativos y complejos para manejar. El desempeño estratégico de operaciones se planea en dos dimensiones, el que refleja el costo y el que se encamina a la satisfacción, por lo que la productividad en la oficina así como en la matriz de AXA Seguros, tienen una razón a considerar, en la siguiente tabla se hace un planteamiento sobre lo mismo.

Tabla 5: Estrategia de Operaciones

Categoría	Objetivo	Acción
Instalaciones	Lograr mayor eficiencia en el centro de trabajo, reubicar áreas para mayor accesibilidad.	Desarrollar una distribución de la planta baja del centro de trabajo para tener mayor impacto visual de oficina.
Capacidad	Optimizar el uso de las instalaciones, de acuerdo a la demanda.	Aplicar técnicas de simulación de sistemas más eficientes.
Alcance del servicio	Desarrollar la habilidad para la innovación	Análisis de futuros requerimientos, mediante el uso de técnicas de prospección. Enfoque a productos estrella en líneas personales.
Relación con agentes	Establecer relación más directa con los agentes, en cuanto horarios de entrega de producción, calidad en solicitudes, servicio en general.	Formar una cadena de suministros en cuanto a la solicitud de póliza, entrega de producción y requerimientos de información adicional.
Gestión de la calidad	Mejorar la calidad del servicio en todas las dimensiones, principalmente en la entrega de pólizas para evitar reproceso.	Implantación de modelos de mejora para disminuir la variabilidad del servicio y así lograr aumentar la satisfacción del cliente.

Elaboración propia

De esta manera, se logra finalizar la aplicación de la metodología de pensamiento estratégico para Sandoval y Asociados.

CONCLUSIONES

Apegados a lo antes expuesto, el pensamiento estratégico se convierte en una filosofía de negocios indispensable para lograr cumplir con la correcta función de la dirección, que no es más que un ensamble de todos los aspectos que integran a la empresa, permitiendo que se genere coherencia y una orientación hacia el logro de un objetivo en común. Dado a que el objetivo de la investigación era diseñar un modelo de pensamiento estratégico, que sirva como base para formular y aplicar un plan estratégico de negocios en la empresa familiar de Sandoval y Asociados, S.C., de tal forma que pueda contribuir directamente en el incremento de su productividad, competitividad y rentabilidad, se considera que se ha cumplido de una manera satisfactoria, ya que primeramente se formuló un marco teórico que ayudo a sustentar las bases metodológicas, posteriormente, con el análisis situacional se conoció el contexto que rodea a la empresa de venta de seguros, lo ayudo a que se pudiera aplicar de una manera más efectiva como este lo exigía. Los beneficios y aportaciones que este trabajo proporcionará son principalmente al lograr un beneficio en la generación de estrategias que impulsaran la rentabilidad, la competitividad y sin dudarla la productividad. Para cumplir con lo planteado se desarrolló desde un análisis de competencias clave, el establecimiento de indicadores de desempeño enfocado a todos los elementos de la organización, la definición de la nueva filosofía empresarial, así como objetivos estratégicos.

Una vez aplicado el proceso de pensamiento estratégico, se denota una actitud diferente hacia la responsabilidad, se generan aptitudes destacables valorando las acciones y aumentando la sensibilidad hacia los intereses tanto de los empleados como de los objetivos de la empresa. Y sobre todo con la aplicación del pensamiento estratégico se reordenan las ideas logrando una adecuada planificación estratégica. El pensamiento estratégico llega a representar los retos y ambiciones que se tienen al mismo tiempo en una empresa y para todos los sectores de interés. De esta manera, se puede llegar a decir que el proceso de pensamiento estratégico ayuda a las organizaciones a identificar lo que se desea lograr y ante todo como alcanzar esos valiosos resultados.

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CONSTRUCCIÓN DE UN MARCO CONCEPTUAL DE “PLATAFORMAS LOGÍSTICAS MULTIMODALES”

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RESUMEN

Existe una amplia literatura sobre la historia, tipologías y características de las Plataformas Logísticas [PL], sin embargo, es poco lo que se conoce sobre uno de sus tipos: las Plataformas Logísticas Multimodales [PLM] o también conocidas como Plurimodales. El presente artículo inicia con un análisis teórico integral y base conceptual de las PL en general y a través de revisión literaria, se hace un exhaustivo análisis de las características, beneficios e impacto que trae el construir este tipo de infraestructura en un país o región, cuáles son las más conocidas en el mundo, hasta llegar a la construcción del marco conceptual de las PLM.

PALABRAS CLAVES: Plataformas Logísticas, Tipologías, Características, Infraestructura Logística

BUILDING A CONCEPTUAL FRAMEWORK OF "MULTIMODAL LOGISTICS PLATFORMS"

ABSTRACT

There is an extensive literature about history, types and characteristics of Logistics Platforms [LP], however, little is known about one of their types: Multimodal Logistics Platforms [MLP] also known as Plurimodals. The present article begins with a comprehensive theoretical analysis and conceptual basis of LP in general, through literature review, becomes a deep analysis of the features, benefits and impact bringing build this kind of infrastructure in a country or region, which best known in the world, until the construction of the conceptual framework of PLM.

JEL: H54, R420

KEYWORDS: Logistics Platforms, Typology, Characteristics, Logistics Infrastructure

INTRODUCCIÓN

En las economías desarrolladas, el impulso de PL ha sido un elemento crucial para enfrentar el reto de la integración de los modos de transporte marítimos, terrestre y aéreo (Leal y Pérez, 2009). Existen diferentes tipos de PL, clasificados según el número de modos de transporte usados. De las tipologías más conocidas se encuentran las Zonas de Actividades Logísticas (ZAL) definidas por Antún, Lozano, Hernández y Hernández (2005) como una plataforma localizada en un nodo de transporte con infraestructura intermodal, con características de entrada-salida y de conexión y los “HUBS” (Hoffman, 2000) que son puertos marítimos que concentran carga de diferentes procedencias y destinos, nacionales y extranjeros, para su posterior redistribución. Al revisar la literatura, no se encuentra una amplia definición de las PLM, tampoco se conoce su historia, cuáles son sus características, impactos y beneficios para la región donde se instalan.

El objetivo del presente artículo es doble. En primer lugar, describe el marco conceptual de las PLM, destacando sus principales características y analizando las más importantes que existen actualmente en el mundo. En segundo lugar, recopila información teórica e histórica que justifican la importancia de instalar

PLM en el mundo. A través de la recopilación literaria sobre PL se construirá el marco conceptual de las PLM y se describirá el beneficio e impacto de mejora para el lugar donde se localicen.

REVISIÓN LITERARIA

Contrario a lo que se piensa sobre el inicio de las PL en el mundo, que ubican su aparición en los años 80, el uso de este tipo de infraestructura data del año 1565 cuando el rey Carlos V ya tenía en Acapulco (México) su PL de la ruta denominada “Galeón de Manila”, donde se concentraba toda la mercancía traída de la Isla de Lucon en Filipinas (que constaba de especias, telas, porcelana, espadas, etc.) y de allí pasaba al puerto de Veracruz por tierra para salir en las velas hacia España (Cuevas, 1943). Posteriormente las primeras PL contemporáneas datan de la época de los ochenta y comienzan en el continente europeo como centros locales de distribución de mercancías. Después va evolucionando el concepto y se conocen como Centros de Transporte, cuyo objetivo era instalar naves de consolidación y desconsolidación de mercancías, naves de almacenamiento y distribución, cercanas a las industrias locales usando un solo modo de transporte (Carranza & Sabria, S/D). El país pionero en este tipo de infraestructura fue Francia, creando las primeras áreas especializadas para las actividades del transporte (Orjuela-Castro, Castro-Ocampo & Suspes-Bulla; 2005). Sin embargo, fue hasta los años 90 cuando se le da un grado de mayor complejidad al concepto de PL integrando más de dos modos de transporte y dando paso al nacimiento de los *Interporti* en Italia, cuyo objetivo principal es consolidar la fragmentada industria de transporte del país y reforzar el negocio de mercancías de los ferrocarriles italianos, combinando el transporte marítimo con el férreo y carretero (Orjuela-Ocampo *et al.*, 2005).

El Reino Unido por su parte, empezó una especialización en el transporte aéreo y actualmente ha concebido propuestas de distribución urbana (Ferreira, 2007). Para el caso español actualmente existen grandes infraestructuras logísticas cuyo mayor proyecto es PLAZA, una PLM ubicada en la comunidad de Zaragoza y que conecta la industria española con el resto del continente europeo y el mundo a través de vías férreas y carreteras (Orjuela-Ocampo *et al.*, 2005; Ferreira, 2007). En Latinoamérica, el tema es relativamente nuevo y los países con un amplio desarrollo de este tipo de infraestructura son Brasil, Colombia, México, Argentina, Panamá, Perú, Chile, Bolivia, Paraguay y Santo Domingo (Orjuela-Ocampo *et al.*, 2005; Ferreira, 2007). Para los casos de Estados Unidos, China y Japón, este tipo de infraestructura logística nació bajo el nombre de Centros Logísticos. La PL más grande de Estados Unidos es el Dallas Logistics Hubs, cuyo inicio de operaciones fue el 2009 (Marques de Souza, da Silva-Costa, Gobbo-Junior; 2007). El futuro de estas infraestructuras serán las llamadas Ciudades Logísticas que son un conjunto de viviendas, centros de convenciones, centros comerciales, centros de salud e instituciones educativas que ayudarán a las personas que laboren dentro del recinto logístico. El ejemplo más conocido es la Ciudad Logística de Dubái cuya construcción iniciará en el 2015 y se espera terminar para el 2020, siendo la primera en el mundo con dichas características (DLC, 2013).

METODOLOGÍA

El trabajo se estructura de la siguiente manera: el primer paso es una exhaustiva revisión literaria sobre PL, conceptos, clasificación de ellas y características en general. El segundo paso consiste en hacer la revisión literaria sobre uno de los tipos de PL que existen: las PLM. Se conocerán los conceptos dado por los diferentes autores para llegar a la construcción del marco conceptual, las características serán definidas considerando las PLM actuales alrededor del mundo, se analizará su localización, a qué tipo de mercado van dirigidas y cuál es su infraestructura básica; también se considerarán las características dadas por los diferentes autores para llegar a la construcción en general de este tipo de infraestructura logística.

Concepto de Plataformas Logísticas

Existen diferentes conceptos sobre PL. En la Tabla 1 se muestra la evolución del concepto y clasificación de ellas partiendo de la primera definición dada por Manchón en 1999 hasta llegar a la más actual dada por Hernández y Villareal en el 2013.

Tabla 1: Evolución y Clasificación de las PL

Autor	Concepto	Clasificación
Manchón (1999)	Son aquellos puntos o áreas de ruptura de las cadenas de transporte y logística, en los que se concentran actividades y funciones técnicas y de valor añadido	Clasificación según el uso de modos de transporte. -Un solo modo de transporte: Centros de Carretera [CC], Centros Urbanos de Distribución [CUD], Parques de Distribución [PD] y Centros de Transporte [CT] -Más de un modo de transporte: ZAL, Centros de Carga Aérea [CCA], Puertos Secos [PS] y PLM.
Maeso-González (2003)	Hace la definición desde el concepto de Áreas de Transporte de Mercancías (ATM) que son infraestructuras complementarias para el transporte de mercancías por carretera. Pueden estar ubicadas dentro de puertos, terminales de carga aérea o férrea, nudos u otros puntos estratégicos, en zonas de concentración industrial y comercial.	Usa la misma clasificación de Manchón (1999), añadiendo una división de las ATM: Centros de Transporte de Mercancías [CTM]: se encuentran los Interpuertos, Centros o Ciudades de Transporte y las PL. Estaciones de Transporte de Mercancías [ETM]. Dentro de la clasificación de las CTM.
Abrahamsson, Aldin y Stahre (2003)	Forma de integrar actividades logísticas en el sistema logístico, donde una organización logística central maneja y controla los servicios que se presten dentro de ella, teniendo en cuenta los nuevos mercados mundiales. Incluye operaciones logísticas, una estructura física, sistemas de información, necesarios para su funcionamiento	No hace una clasificación general.
Soret los Santos (2004)	Son ZAL debidamente preparadas y estructuradas para realizar el conjunto de estas funciones. También se les conoce por Central Integrada de Mercancías [CIM]	No hace una clasificación general.
Meduité (2005)	Muestra en su trabajo que el concepto de PL depende del punto de vista del especialista. Para un especialista es parte de la infraestructura del transporte y para otros especialistas son grandes centros generadores de negocios	No hace una clasificación general.
Bòria-Reverter & García-González (2005)	No tienen un concepto en particular.	Incluyen CIM y ZAL pero agregándole los Interpuertos, PS y las Zonas Francas.
Miquel, Parra, Lhermie y Miquel Romero (2008)	Áreas delimitadas en las que se llevan a cabo actividades logísticas, principalmente las relacionadas con el transporte y la distribución. Éstas controlan, reciben, almacenan y distribuyen las mercancías, regulando los flujos de materiales procedentes de diferentes puntos geográficos. Pueden ser utilizadas por uno o varios operadores y las funciones dependerán de la actividad y tipo de operador que la utilice.	CIM y ZAL Mercas (que son especializadas en distribución de mercancías perecederas) Centros Logísticos RENFE (enlace de la línea férrea con los principales puertos de la península ibérica).
European Association of Freight Villages- EUROPLATFORMS (2008)	Área dentro de la cual todas las actividades relativas al transporte, logística y distribución de bienes, tanto para el tránsito nacional o internacional, son llevadas a cabo por varios operadores. Su gestión puede ser pública o privada y en ambos casos se podrá contar con los servicios públicos requeridos.	Centros Logísticos con múltiples modos de transporte.

Pérez (2009)	Puntos o áreas de rupturas de las cadenas de transporte y logística en los que se concentran actividades y funciones técnicas de valor añadido.	-Plataformas mono-modales: nodos de abastecimiento/mayoristas, Centros de transporte terrestre y Áreas logísticas de distribución. -Plataformas de intercambio modal: ZAL, CCA y PS. -PLM.
Leal y Pérez (2009)	Zona especializada que cuenta con la infraestructura y los servicios necesarios para facilitar la complementariedad modal y servicios de valor agregado a la carga, donde distintos agentes coordinan sus acciones en beneficio de la competitividad de los productos que hacen uso de la infraestructura.	Según complejidad operativa e integración operacional en tres: Centros de Distribución unimodal, Zonas Logísticas y PLM.
Cano <i>et al</i> (2010)	Área especialmente concebida para el desarrollo de actividades relacionadas con la logística, el transporte y la distribución de mercancías en el tráfico nacional e internacional. Este concepto es extensivo a todos los medios de transporte ya que puertos, aeropuertos, terminales ferroviarias o centros de transporte por carretera son ante todo plataformas logísticas, como también lo puede ser una plataforma de distribución privada diseñada con los objetivos descritos	ZAL, CT y HUB's.
Hernández y Villarreal (2013)	Utilizan el concepto dado por EUROPLATFORMS (2008).	Para el modo de transporte presente se sub-clasifican en: Monomodal: Centro Logístico Alimentario (CLA) y Agrocentro Logístico (AGROLOG). Más de un modo de transporte: CCA, ZAL, terminales férreas, PS, Plataforma Logística de Apoyo en Clúster (PLC) y Plataformas Logísticas de Apoyo en Frontera (PLF).

Esta tabla muestra la evolución y clasificación de las PL por autor. Fuente: Elaboración propia

Adicional a esto, Pérez (2009) y Cano *et al.* (2010) plantean los objetivos que debe cumplir toda PL:

Convertirse en polo de atracción de un área industrial y de consumo (“hinterland”), para lo cual deben contar con una buena comunicación con el sistema de transporte en general (puertos, aeropuertos, estaciones ferroviarias y terminales multimodales).

Ofertar suelo competitivo que permita desarrollar las actividades logísticas Concentrar en ellas el transporte pesado para, mediante la llamada “ruptura de carga”, colaborar en la descongestión de los circuitos de distribución urbanos, obteniendo para la colectividad ventajas de calidad de vida.

Concentrar las operaciones logísticas para maximizar la eficiencia de actividad (stock, número de actividades, reducir transporte).

Racionalizar la utilización de los vehículos de transporte, aprovechando al máximo sus características técnicas y comerciales.

Ofrecer operaciones auxiliares del transporte tales como embalaje, etiquetado, recogida y distribución, almacenaje, seguimiento informático, etc.

Masificar los flujos difusos, mediante el uso de unidades de carga y transporte normalizados, para su posterior encaminamiento, con un menor coste, a través de los grandes nudos de transporte y captar nuevos flujos.

Agrupar las mercancías por “familias logísticas” de productos afines, como perecederos, peligrosos, valiosos, etc., haciendo así rentables las inversiones en medios de almacenaje, manipulación y transporte.

Servir de nudo de enlace con las restantes plataformas logísticas de la zona geográfica en que estén situadas, a través de corredores logísticos para descongestionar el tráfico en zonas urbanas y suburbanas y así facilitar los cambios modales de transporte.

Prestar servicios de valor añadido como talleres, formación y capacitación en el sector logístico y de transporte.

Promocionar socio-económicamente la zona a través de la generación de empleo, mejora de la competitividad y protección del medio ambiente.

Características de las Plataformas Logísticas

Para la instalación de PL, se hace necesario cumplir con una serie de requisitos, definidos dentro de modelos conceptuales. Una PL se reconoce así por su estratégica ubicación, una integrada infraestructura y por su extensa disponibilidad de espacio físico, lo cual, unido a las actividades de movimiento de carga, servicios y de valor agregado, han permitido lograr constantes disminuciones en los costos logísticos, consolidación de polos de desarrollo y aumentos sostenidos de la competitividad, poniendo este concepto a la vanguardia del intercambio mundial (Baeriswyl, 2003). Para conocer las características de las PL se hace la división según los servicios que deben prestar y la localización (tabla 2).

Tabla 2: Compendio de Características Por Autor

Autor	Servicios	Localización
Duarte (1996); Bourdain (1999)	Servicios generales: administrativos, bancarios, de estacionamiento. Servicios de transporte: terminales multimodales. Servicios de operadores logísticos: aduanas, de fletes, almacenaje, etc.	Cerca de centros de distribución, con terminales intermodales.
Maeso-González (2003)	Área de servicios Área de logística Área intermodal	Cerca de las grandes urbes y centros de producción.
Soret los Santos (2004)	Intercambio modal Servicios Telemáticos Zona de <i>Picking</i> Área administrativa Área aduanal Área empresarial Servicio a vehículos Servicio de alquiler	Cerca de lugares donde se genere actividad logística, a centros de distribución, considerando el tamaño del mercado y la localización de la competencia.
Perez & Leal (2009)	Puntos de control de tráfico y de ruptura de carga; área de intercambio intermodal y servicios de valor agregado	Depende del tipo de PL; puede estar cerca de la periferia de las grandes urbes, en torno a centros portuarios, usualmente se conectan a través del modo carretero o ferroviario.

La anterior tabla muestra el compendio de las características de las PL teniendo en cuenta los autores estudiados. Fuente: Elaboración propia basada en los autores

Como se puede observar, los autores tienen diferentes formas de identificar las características generales que debe tener una PL, sin embargo, el común denominador de los autores es la Intermodalidad y la cercanía a las grandes urbes y centros de distribución; son muy pocos los que consideran las zonas portuarias o aeroportuarias. Ahora se continúa con el análisis de las PLM hasta llegar a la construcción del marco conceptual, características y beneficios de dicha infraestructura.

Plataformas Logísticas Multimodales

Son pocos los autores que definen conceptualmente a las PLM; es el caso de Maeso-González (2003) y Mique *et al.* (2004), que aunque mencionan a este tipo de PL, no hace una explicación de qué son y cuáles

deben ser sus características. Manchón (1999) fue uno de los primeros en definir conceptualmente este tipo de infraestructura y las define como “espacio físico equipado para el transbordo y almacenamiento de unidades de transporte intermodal”. Para Pérez (2009), son plataformas con una mayor complejidad funcional que suele constar de diversas áreas funcionales, entre ellas, áreas intermodales ferrocarril-carretera y avión-carretera. Poseen áreas logísticas generales especializadas conjuntamente. Su ámbito suele ser nacional e internacional. Por su parte, Leal & Pérez (2009), definen las PLM como nodos logísticos que conectan diferentes modos de transporte con servicios de valor agregado a la carga y no en el modo de transporte utilizado. También se les conoce como infraestructura tipo *hub*, usualmente ligada a la existencia de un puerto para aprovechar economías de escala en las rutas internacionales. Su función nodal agrega actividades logísticas y de distribución de cobertura nacional e internacional, con una base comercial más que operacional y por lo general es llevada a cabo por varios operadores. Por los grandes volúmenes y por su excelente ubicación es posible implementar en ellas casi la totalidad de las estrategias de *postponement* (geográfico, manufactura y ensamblaje). Por último, Hernández & Villarreal (2013), lo definen como plataformas donde conviven dos o más modos de transporte (carretera, ferrocarril, entre otros). Pueden ser nacionales o internacionales, compuesta de varios centros muy próximos o adyacentes, con especialización. Sin embargo Ruibal (2014) hace la aclaración que las PLM se deben redefinir como Plataforma Logística Plurimodal dado que, es un término que refleja el uso de más de un modo de transporte, puede ser bi, tri, tetra o pentamodal, según se usen los vehículos de los 5 modos de transporte existentes: ferro(vagones)-auto (camiones)-fluvio (barcazas)-océano (navíos)-aeroviario (aeronaves).

RESULTADOS

Después de conocer los diferentes conceptos y características dados por los diferentes autores tanto de PL como de PLM, a continuación se crea la definición general de las PLM o Plurimodales:

“Conjunto de espacios logísticos interconectados por más de dos modos de transporte, permitiendo así la plurimodalidad, que incluye actividades logísticas y de valor añadido (servicios administrativos, de salud, entretenimiento, etc.), para el funcionamiento a nivel nacional e internacional, con áreas especializadas en cierto tipo de carga y donde se puedan implementar estrategias de postponement”.

Lo siguiente es identificar las características globales que deben tener para ser consideradas como PLM.

Características de las Plataformas Logísticas Multimodales actuales

Dentro de la definición de las características de las PLM, los autores hacen la división en tres grupos: según el tipo de mercado al que van dirigidos, dónde se encuentran localizados y qué tipo de infraestructura deben tener. Para el Mercado, se refiere al tipo y tamaño de empresa al que está dirigido la PLM. Con respecto a la Localización, los expertos sugieren que debe estar en cercanías a zonas urbanas densamente pobladas y entre los puntos de producción y consumo, con acceso a todos los posibles modos de transporte de mercancía, ofreciendo así la Multimodalidad. Por último, la Infraestructura sugiere que cuente con una extensión de más de 1000 hectáreas, dotadas de instalaciones especializadas en logística (áreas in-bond, aduanas, bodegas de almacenamiento, patios de cargue y descargue y servicios adicionales) [Ferreira, 2010; Antón, 2013]. La localización se efectúa entre los puntos de producción y consumo de la cadena de suministro global, es decir, debe estar estratégicamente localizado en lía con los grandes mercados internacionales que manejan economías de escalas. A este respecto, es importante que la infraestructura del transporte (puertos y aeropuertos cercanos) que está ligada a la PLM, debe tener la capacidad de recibir por ejemplo, buques de gran calado o aviones de gran tamaño.

Con respecto al ámbito geográfico, se recomienda que esta mega-infraestructura logística se encuentre cerca de puertos o aeropuertos para evitar problemas de tráfico terrestre. Pérez y Leal (2009) añaden que debe existir una conectividad con los operadores globales a través de una integración vertical. Teniendo en cuenta

las características anteriormente mencionadas, a continuación se muestra en la Tabla 3 un resumen de las principales PLM en el mundo.

Tabla 3: Plataformas Logísticas Multimodales Actuales y Sus Características

Nombre	Ubicación	Mercado	Localización	Infraestructura
Rotterdam	Países Bajos	Todo tipo y tamaño de empresa asociada a la logística y el transporte, especializada en almacenamiento y tratamiento de petroquímicos	Conectividad con vías fluviales (a través de canales), marítimo, férreo y carretero.	77 km de muelles, 3 parques industriales (Eemhaven, Botlek y Maasvlakte), aduana, área logística intermodal, almacenes de depósito.
PLAZA, CCA Barajas, PARC LOGISTIC & CIM Vallès	España	Todo tipo y tamaño de empresa asociada a la logística y el transporte. Espacios diseñados para PYMES	Red arterial de carreteras (CIMALSA en Cataluña), puntos de cruce carretero, férreo y aéreo (PLAZA) y en zonas portuarias (Parc Logistic y CIM Vallès)	Las diferentes PL españolas cuentan con áreas de logística industrial, aérea, férrea, parques empresariales, aduanas, bodegas, área logística intermodal.
PLM Goiás	Brasil	Orientado a grandes empresas, especialmente en entorno portuario	Cerca de la aglomeración urbana entre la DAIA (Distrito Agro-Industrial de Anápolis), el aeropuerto de Anápolis, línea férrea. Cerca de cruce de interconexión carretero-férrea del noreste del país.	Terminal de flete aéreo, centro de carga carretero, terminal de carga ferroviaria, almacenes generales, especializados en refrigerados, graneles, domésticos
Danmarks Transport Center	Dinamarca	Especialidad industrial con espacio para empresas transformadora de productos	Próxima a principales puertos del país, localizados en nodos de interconexión carretera y férrea.	No datos
Eiuiwang Ha	Corea del Sur	Todo tipo y tamaño de empresa asociada a la logística y el transporte, incluyendo industriales y manufactureras.	Áreas no muy cerca de puertos pero con conexión directa a través de carreteras y vías férreas.	No datos
Interporto Verona, Interporto Bologna, Interporto di Torino	Italia	Todo tipo y tamaño de empresa, especializados en transporte de mercancías modo férreo, algunos especializados en sector automovilístico.	Conexión férreo-carretera hacia los puertos.	Áreas industriales, especializadas en bodegas refrigeradas, de bienes peligrosos, terminales de carga, aduana.
Hamburgo	Alemania	Todo tipo y tamaño de empresa asociada a la logística y el transporte, incluye las manufactureras.	Conectividad vía férrea y carretera	24 puertos secos, 21 terminales marítimas, aduana, bodegas y almacenes en cada terminal.
Dubai Logistic City	Emiratos Árabes Unidos	Todo tipo y tamaño de empresa asociada a la logística y el transporte, industriales y manufactureras.	Conexión directa con puerto de Jebel Ali y la Zona libre, principales carreteras del país, aeropuerto internacional de Maktoum y línea férrea Etihad.	Parque empresarial, Aduana, área logística intermodal férrea, aérea y marítima, Almacenes de Depósito y bodegas.

Esta tabla muestra las PLM actuales del mundo y sus características. Fuente: Elaboración propia basada en información de las diferentes PLM del mundo. . Fuente: Elaboración propia.

La conectividad con todos los modos de transporte, es uno de los factores más relevantes en las PLM del mundo, adicional a eso, la ubicación geográfica de dichas PLM juega un papel importante para que las empresas nacionales y extranjeras empiecen a instalarse cerca o dentro de ellas. Un ejemplo claro es la PLM de Rotterdam, que por su posición geográfica estratégica para el comercio a Europa se le considera la puerta de entrada al continente (Salomone, 2009). También es importante contar con infraestructura logística bien dotada como amplias bodegas, especializadas para recibir diferentes tipos de mercancías, áreas industriales para el procesamiento de carga y parques empresariales que permitan hacer negocios del ámbito logístico y del transporte. Por lo tanto teniendo en cuenta lo anterior, se construyen las características que deben tener las PLM (Tabla 4).

Tabla 4: Características Que Deben Tener las PLM

Mercado	Localización	Infraestructura
Debe estar dirigido a todo tipo y tamaño de empresa que tenga una actividad logística, puede ser de transformación industrial como de transporte.	Cercano a las grandes urbes y centros de producción de mercancía y con conexión a los principales ramales del transporte.	Gran espacio físico (más de 2km ² de extensión), dotado de terminales de carga de todos los modos de transporte, bodegas, muelles, almacenes y aduanas, adicional a parques y áreas de negocios y de capacitación para el personal.

En la anterior tabla se muestran las características básicas que debe tener una PLM para considerársele como tal. Fuente: Elaboración propia.

Beneficios e Impactos de las Plataformas Logísticas Multimodales En una Nación

Existen una serie de beneficios e impactos positivos para que los gobiernos decidan localizar PLM alrededor de la nación como: ubicación estratégica privilegiada, conexión intermodal, reducción de costos logísticos y otros (Tabla 5).

Tabla 5: Beneficios e Impactos de las Plataformas Logísticas Multimodales En una Nación

Socioeconómico	Territorial	Movilidad	Medio Ambiente
* Mejora la competitividad del sector productivo, de la logística y el transporte.	*Gestión racional del territorio.	*Canalización del tráfico.	*Reducción de efectos nocivos del transporte (contaminación por congestión, ruido, emisión de gases, etc).
*Desarrollo tecnológico en inversión de equipos y sistemas de última generación para su funcionamiento.	*Mejora redes de comunicación local.	*Consolidación de la carga, optimizando de rutas con adecuados vehículos	*Reducción de consumo de recursos (agua y energía eléctrica).
*Generación de empleo para habitantes de la zona donde se instale.	*Evitar dispersión de actividad logística por territorio.	*potencial de transferencia modal a modos más eficientes.	*Segregación y reciclaje de residuos generados de la actividad.
*Capacitación del personal en temas especializados para el desarrollo de la PL.	*Mejora competitividad de centros urbanos influenciados.	*Acceso interno a todos los modos de transporte	*Paisajismo.

Esta tabla muestra los beneficios e impactos que traen las PLM en una nación. Fuente: Elaboración propia.

CONCLUSIONES

Después de conocer los diferentes conceptos de PL, clasificación, la historia y características que deben tener, se puede identificar que todavía no abordan con suficiente profundidad el tipo PLM. Dentro de los trabajos donde se define la PLM, se estudiaron los conceptos y se pudo construir el marco conceptual. Los trabajos abordados no consideran las características y esto puede confundirlas pues algunos especialistas aún creen que son lo mismo que una ZAL; para definir las características, primero se conocieron las PLM que hay actualmente en el mundo, qué tipo de infraestructura tienen, cuál es su localización y a qué tipo de mercado van dirigidas; con dicha descripción se pudo finalmente definir las características generales mínimas que debe tener toda PLM para ser considerada como tal. Se realizó también el listado de beneficios e impactos que traen este tipo de infraestructura logística para la región donde se instalen. Como futuras investigaciones, se propone conocer el método de investigación para este tipo de PL. Partiendo de la base del trabajo que hicieron Boudouin (1996) y Duarte (2004^a), donde identifican que la primera fase de implementación de una PLM es el análisis geográfico que incluye un estudio de la situación de ubicación de la PLM, identificación de la infraestructura intermodal y sus conexiones y la identificación de las necesidades en dicho aspecto geográfico.

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BREVE ESTUDIO DE LAS OPERACIONES VULNERABLES

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RESUMEN

La Ley tiene por objeto proteger al sistema financiero y la economía nacional, estableciendo medidas y procedimientos para prevenir y detectar actos u operaciones que involucren recursos de procedencia ilícita, de acuerdo con la Ley, diversas actividades no financieras son consideradas vulnerables, entre otras, los juegos, concursos y sorteos, la compra venta de inmuebles, vehículos (aéreos, marítimos y terrestres), joyas, obras de arte, tarjetas de prepago; así como ciertas operaciones realizadas por agentes intermediarios, en virtud de lo anterior, quienes realicen las citadas actividades deberán presentar Avisos a la Secretaría de Hacienda y Crédito Público con el objeto de identificar las operaciones riesgosas. Al respecto, la Ley y su Reglamento faculta a la Unidad de Inteligencia Financiera para recabar elementos útiles con el objeto de prevenir e identificar actos u operaciones presuntamente vinculados con los delitos de operaciones con recursos de procedencia ilícita, los relacionados con éstos, las estructuras financieras de las organizaciones delictivas y evitar el uso de esos recursos para su financiamiento.

PALABRAS CLAVES: Recursos de Procedencia Ilícita, Vulnerables, Operaciones Riesgosas, Unidad de Inteligencia Financiera

BRIEF STUDY OF VULNERABLE OPERATIONS

ABSTRACT

The Law aims to protect the financial system and the national economy, establishing measures and procedures to prevent and detect acts or transactions involving illegal proceeds. According to the law, various non-financial activities are considered vulnerable, like games, contests and sweepstakes, the sale of properties, vehicles (air, sea and land), jewelry, artwork, prepaid cards; as well as certain transactions performed by brokers. Therefore, those conducting such activities must submit notices to the Secretaria de Hacienda y Credito Público in order to identify risky operations. In this regard, the Law and its Regulations empowers the FIU (FINANCIAL INTELLIGENCE UNIT) to gather useful items in order to prevent and identify actions or operations allegedly linked to the crimes of operations with illegal proceeds, other associated services, financial structures of the criminal organizations and to avoid the use of these resources for funding.

KEYWORDS: Illicit Resources, Vulnerable, Hazardous Operations, Financial Intelligence Unit

INTRODUCCION

La gigantesca situación de delincuencia que ha afectado a nuestro sistema económico y financiero, ha originado una serie de situaciones ilícitas o anómalas, las cuales son necesarias combatir de forma legal. Es por ello, que fue publicado en el Diario Oficial de la Federación la “Ley federal para la prevención e identificación de operaciones con recursos de procedencia ilícita” (LFPIORPI), mejor conocida como “Ley

contra el lavado de dinero”, (LCLD), el 17 de octubre de 2012 y entró en vigor el 17 de julio de 2013 (nueve meses después de su publicación). Además de sus disposiciones complementarias, en específico su Reglamento, también entraron en práctica diversas obligaciones para aquellas personas físicas o morales que, de conformidad con la citada ley, realizan las llamadas “Actividades Vulnerables”.

La Ley tiene por objeto proteger al sistema financiero y la economía nacional, estableciendo medidas y procedimientos para prevenir y detectar actos u operaciones que involucren recursos de procedencia ilícita, de acuerdo con la Ley, diversas actividades no financieras son consideradas vulnerables, entre otras, los juegos, concursos y sorteos, la compra venta de inmuebles, vehículos (aéreos, marítimos y terrestres), joyas, obras de arte, tarjetas de prepago; así como ciertas operaciones realizadas por agentes intermediarios, en virtud de lo anterior, quienes realicen las citadas actividades deberán presentar Avisos a la Secretaría de Hacienda y Crédito Público con el objeto de identificar las operaciones riesgosas. Al respecto, la Ley y su Reglamento faculta a la Unidad de Inteligencia Financiera para recabar elementos útiles con el objeto de prevenir e identificar actos u operaciones presuntamente vinculados con los delitos de operaciones con recursos de procedencia ilícita, los relacionados con éstos, las estructuras financieras de las organizaciones delictivas y evitar el uso de esos recursos para su financiamiento.

Problema

Cabe mencionar que, entre los elementos o factores que influyen en la comisión del delito de lavado de dinero se encuentra lo que se ha denominado delitos precedentes al lavado de dinero que son las actividades ilegales primarias generadoras de ingresos y que se procuran insertar en el ámbito legal. En las economías denominadas sumergidas del mundo, existen dos tipos principales de dinero: dinero “negro” y dinero “sucio”, el primero no se obtiene a través de actividades ilícitas; simplemente es dinero que se obtiene o se conserva en secreto, para evitar pagar impuestos o para burlar restricciones o limitaciones que pudieran estar en vigor en un país determinado. A su vez el segundo corresponde al dinero obtenido por medios totalmente ilegales. Puede ocultarse, pero no ponerse en circulación hasta que se transforme en dinero limpio, de manera tal que su origen quede oculto (Marcos Kaplan, El narcotráfico latinoamericano y los derechos humanos, CNDH, México, 1993). El lavado de dinero incluye una serie de operaciones de transformación, algunas veces usadas en combinación, que reflejan una o más técnicas de lavado, entre las que encontramos:

Operación de organizaciones de tráfico por nacionales o extranjeros.

Uso de instituciones extranjeras o nacionales.

Transportación física de la moneda y otros instrumentos monetarios.

Uso de facilidades bancarias electrónicas para transferir fondos entre países.

El aspecto más difícil del lavado de dinero para un traficante es el convertir grandes cantidades de dinero en efectivo en un medio de cambio que su propietario pueda usar y manejar con mayor facilidad. Las características principales de esta conversión son las siguientes: Secreto de la operación. Cubre todos los aspectos de las transacciones financieras, y se mantienen funcionando en localidades seguras y reclutando empleados que tengan posibilidades de mantenerse fieles. Anonimato de los empleados y terceras personas. Esto se logra haciendo los arreglos necesarios para efectuar transacciones pequeñas, y usando identificaciones falsas o, el sistema más costoso y peligroso. Sencillez de la operación. Se logra limitando el número de empleados, manteniendo al mínimo la división del trabajo y restringiendo la variedad de sistemas de lavado ofrecidas por cualquier organización en particular. Las características mencionadas demuestran que los lavadores pueden procesar un gran volumen de moneda, alcanzando millones de dólares diarios, a unos niveles de complejidad, organización y procedimientos increíblemente bajo.

Objetivo

Objetivo de la Ley Federal para la Prevención e Identificación de Operaciones con Recursos de Procedencia Ilícita (LFPIORPI) principalmente es proteger el sistema financiero y la economía nacional, estableciendo medidas y procedimientos para detectar actos u operaciones que involucren recursos de procedencia ilícita, a través de una coordinación interinstitucional, que tenga como fines recabar elementos útiles para investigar y perseguir los delitos de operaciones con recursos de procedencia ilícita, los relacionados con estos últimos, las estructuras financieras de las organizaciones delictivas y evitar el uso de los recursos para su financiamiento. Quienes están obligados al cumplimiento de la LEY:

Entidades financieras.

Personas físicas y personas morales quienes realicen actividades vulnerables.

Clientes y usuarios de servicios financieros.

Clientes y usuarios en transacciones sobre bienes y servicios identificados como actividades vulnerables.

REVISION LITERARIA

Antecedentes

El inicio del fenómeno del lavado de dinero, generalmente se ubica en los años sesentas, a la par del desarrollo e incremento lucrativo de los mercados masivos de droga; sin embargo, algunos autores señalan que la comisión de este delito data de los años veinte, al respecto señalan que: “Así, el origen del término “lavado de dinero”, que es relativamente reciente, se remonta a la época del mafioso norteamericano Meyer Lanski, bien conocido en el tiempo de la prohibición. Este delincuente, por aquel entonces creó en Nueva York una cadena de “lavaderos” que servían para blanquear los fondos provenientes de la explotación de casinos ilegales. Bastaba con poner cantidades importantes de efectivo, que recogía de los casinos, dentro de las cajas de su cadena de lavanderías; para que esos fondos ingresaran al círculo bancario. Sin embargo, señala este autor, se han practicado ciertas formas de lavado de dinero desde que surgió la necesidad de ocultar la índole o la existencia de ciertas transferencias financieras por razones ya sean políticas, comerciales o jurídicas.

Ahora bien desde el punto de vista etimológico el concepto de lavado de dinero es el de “ajustar a la legalidad fiscal el dinero procedente de negocios delictivos o injustificables” El lavado de dinero consiste en la actividad por la cual una persona o una organización criminal, procesa las ganancias financieras, resultado de actividades ilegales, para tratar de darles la apariencia de recursos obtenidos de actividades lícitas. El lavado de dinero es un proceso mediante el cual los recursos económicos obtenidos a partir de un delito, son introducidos a la economía formal por medio de distintas estrategias con la intención de ocultar el origen ilícito y poder utilizarlos dando la apariencia de ser producto de un trabajo legal. Por su parte, el órgano intergubernamental denominado Grupo de Acción Financiera sobre Blanqueo de Capitales y Financiamiento al Terrorismo (GAFI)⁹ define el lavado de dinero en términos generales como el procesamiento de las ganancias derivadas de la actividad criminal para disfrazar su procedencia **Ilícita**, permitiendo a los criminales gozar de ellas sin arriesgar su fuente de ingreso.

Jurídicos

Ahora bien, el primer antecedente jurídico, lo encontramos en la Ley del Secreto Bancario (*The Bank Secrecy Act*) de Estados Unidos de 1970, que impuso a las instituciones financieras obligaciones de mantener constancia de determinadas operaciones y de reportarlas a las autoridades, sin embargo, de acuerdo con Rodríguez González, esta Ley resultó un instrumento ineficaz, toda vez que precisamente sólo estableció esa obligación de reportar las posibles operaciones ilícitas, de forma tal que los lavadores de dinero podían seguir

ejerciendo sus actividades sin el riesgo de hacerse acreedores a una sanción. Ante tal escenario, el 1986, el Congreso de los Estados Unidos, expidió la denominada “Ley de Control de Lavado de Dinero”, la cual tipificó este delito, sancionándolo con pena de prisión hasta de 20 años. A través de esta ley, se federalizó esta actividad, se autorizó la confiscación de ganancias obtenidas por los lavadores y se proporcionaron a las autoridades federales herramientas adicionales para investigar el lavado de dinero.

Es así como México, además de ser miembro parte de la Convención de Palermo, en el afán de combatir el lavado de dinero y con el fin de también llevar a cabo acciones de prevención, forma parte del Grupo de Acción Financiera (GAFI) sobre Blanqueo de Capitales. El GAFI es un organismo intergubernamental creado en 1989 por el *Grupo de los siete* (G7). Actualmente el GAFI está integrado por miembros de 34 jurisdicciones y 2 organizaciones regionales (el Consejo de Cooperación del Golfo y la Comisión Europea). México es miembro de pleno derecho desde el año 2000. El GAFI desarrolla sus tareas a través de los siguientes Grupos de Trabajo de los cuales México participa activamente:

Grupo de Trabajo sobre LD/FT: el objetivo de este grupo es interpretar y elaborar guías sobre los estándares así como en temas nuevos relacionados con el LD/FT. (Lavado de Dinero/Financiamiento al Terrorismo)

Grupo de Trabajo sobre Evaluación e Implementación: revisa los estándares y desarrolla guías sobre LD/FT. Asimismo, es el encargado del monitoreo y coordinación de los procesos y procedimientos de evaluaciones.

Grupo de Trabajo sobre Tipologías: monitorea e identifica nuevas tendencias y métodos utilizados para llevar a cabo actividades de LD/FT.

Grupo de Revisión de Cooperación Internacional (ICRG): identifica y examina a las jurisdicciones que presentan fallas en la implementación efectiva en sus regímenes anti Lavado de Dinero y contra el Financiamiento al Terrorismo (ALD/CFT) y recomienda contramedidas cuando es necesario.

Asimismo, México forma parte del Consejo Directivo del GAFI y del Grupo de Revisión de las Américas que trabaja en el análisis de los países identificados por el ICRG. Dicho organismo ha emitido 40 Recomendaciones sobre el Lavado de dinero, las cuales, conocidas como los estándares internacionales en combate al lavado de dinero, tienen como objetivo establecer patrones mínimos para la acción de los países miembros en la implementación de medidas detalladas para combatir dicho delito. A través de estas Recomendaciones, se prevé que los países incluyan en su legislación, las medidas en materia de penalización, prevención y cooperación internacional contra el lavado de dinero, las cuales deberán atenderse de acuerdo con sus circunstancias particulares. Tales recomendaciones implican atender siete grandes rubros con sus respectivos *ítems*, tal y como se muestra en el siguiente cuadro, mismas que además son tomadas en cuenta para la expedición de la nueva Ley en México Dentro de las actividades vulnerables reguladas por la LCLD, se encuentran las vinculadas a:

La práctica de juegos con apuestas, concursos o sorteos, así como la entrega y pago de premios derivados de los mismos.

La emisión o comercialización de tarjetas de servicios prepago o de crédito no bancarias, así como la comercialización de cheques de viajero por entidades no financieras.

Operaciones de mutuo, de garantía, de crédito o de préstamo que realicen entidades no financieras.
Servicios de construcción o para el desarrollo inmobiliario e intermediación en operaciones de compraventa de inmuebles y derechos reales sobre los mismos.

La comercialización e intermediación de metales o piedras preciosas, joyas o relojes y de obras de arte.
Comercialización y distribución de vehículos terrestres, aéreos y marítimos, usados y nuevos.

Prestación de servicios de blindaje de vehículos terrestres y de bienes inmuebles.
Servicios de traslado de valores y dinero.

Servicios profesionales independientes tendientes a la preparación o representación de los clientes en operaciones de: compra-venta o cesión de derechos de bienes inmuebles; administración y manejo de recursos, valores o activos; manejo de cuentas bancarias, ahorros y de valores; organización de aportaciones de capital o cualquier otro tipo de recursos para la constitución, operación y administración de sociedades mercantiles; constitución, escisión, fusión, operación y administración de personas morales o vehículos corporativos, incluido el fideicomiso, y la compra o venta de entidades mercantiles. Servicios de fe pública a cargo de notarios y corredores públicos, particularmente para transacciones con inmuebles y derechos reales sobre los mismos, operaciones con sociedades mercantiles, así como operaciones de mutuo, crédito o préstamos con entidades no financieras.

Recepción de donativos.

Servicios de comercio exterior como agentes o apoderados aduanales para despacho de vehículos terrestres, marítimos o aéreos, máquinas de juego y apuesta, joyas relojes, obras de arte, metales y piedras preciosas, así como materiales para servicios de blindaje.

Operaciones de arrendamiento y subarrendamiento de inmuebles.

METODOLOGIA

El trabajo lo realicé en un estilo Monografía, siendo del tipo Documental y la investigación académica que se realizó fue documental, en libros, revistas, tesis e internet.

RESULTADOS

El gobierno Federal emite la Ley Federal para la Prevención e Identificación de Operaciones con Recursos de Procedencia Ilícita (LFPIORPI) lo cual deben seguir tanto autoridades fiscales como los sectores privados involucrados en el tema. Por ello, estos nuevos métodos permitirán a quienes realizan las llamadas “Actividades Vulnerables” presentar a tiempo sus informes y así evitar ser sancionados por alguna omisión, otorgando además a las autoridades información esencial para la detección temprana de un posible delito. Por esta razón, las compañías obligadas deben participar en forma proactiva en adoptar las mejores prácticas para desarrollar y ejecutar programas, políticas, normas, procedimientos y controles internos idóneos, en función del riesgo establecido. Se están implementando las acciones y medidas cuando sean realizadas actividades vulnerables, ya sean personas físicas profesionales, entidades financieras, las no financieras para lograr el desarrollo de un programa integral de prevención de lavado de dinero.

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RECONOCIMIENTO

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FEDERALISMO FISCAL Y DESCENTRALIZACIÓN DE LA EDUCACIÓN BÁSICA EN LA REGIÓN NORTE DE MÉXICO: ¿UN PROCESO PARCIAL?

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RESUMEN

La firma en 1992 del Acuerdo Nacional para la Modernización de la Educación Básica, constituye el punto de partida del proceso descentralizador de la educación básica. El trabajo tiene como objetivo, generar reflexiones sobre los posibles alcances y limitaciones de dicho proceso, tomando como referencia teórica el Principio de Eficiencia emanado de la Teoría Clásica del Federalismo Fiscal, además de específicos principios que permiten evaluar la descentralización educativa en su ámbito institucional, operativo y de participación social. El marco de análisis son los estados de la región norte de México.

PALABRAS CLAVE: Federalismo Fiscal, Descentralización, Educación Básica

FISCAL FEDERALISM AND DECENTRALIZATION OF BASIC EDUCATION IN NORTHERN MEXICO REGION: A PARTIAL PROCESS?

ABSTRACT

The signing in 1992 of the National Agreement for the Modernization of Basic Education, is the starting point of the decentralization process of basic education. The work aims, generate reflections on the possible scope and limitations of this process, taking as reference the theoretical efficiency principle emanating from the Classical Theory of Fiscal Federalism, in addition to specific principles for assessing the educational decentralization in its institutional, operational and social participation. The framework of analysis are the states of northern Mexico.

JEL: E62, I21, H52, H75, H77

KEYWORDS: Fiscal Federalism, Decentralization, Basic Education

INTRODUCCIÓN

Partiendo de la Teoría de Federalismo Fiscal, enmarcada en el ámbito de estudio de la Economía del Sector Público, el trabajo se orienta a reflexionar sobre los posibles alcances y limitaciones del proceso de descentralización de la educación básica iniciado en 1992. Tomando en cuenta el entorno teórico marcado por la Teoría del Federalismo Fiscal, además de referir como antecedentes importantes del proceso descentralizador de la educación básica, la firma del Acuerdo Nacional para la Modernización de la Educación Básica, la Ley General de Educación y las modificaciones efectuadas al Artículo Tercero Constitucional, el trabajo procede a delimitar al Principio de Eficiencia y a principios específicos vinculados al ámbito institucional, como los principales elementos de reflexión orientados a la identificación de alcances o limitaciones presentes en el proceso de descentralización de la educación básica, concluyendo en la existencia de marcadas limitaciones aún presentes en el referido proceso.

REVISIÓN LITERARIA

La Teoría del Federalismo Fiscal se fundamenta en el principio de la distribución de responsabilidades entre el gobierno central y los demás ámbitos o niveles de gobierno. En este sentido, considera que los bienes y servicios públicos nacionales que benefician a todos los ciudadanos de una nación, deben ser suministrados por el gobierno central, mientras que los bienes públicos locales que benefician a los habitantes de una determinada región o comunidad, deben ser suministrados y administrados por la autoridad gubernamental local (Stiglitz, 2000). La anterior implica que el Federalismo Fiscal lleva implícito procesos descentralizadores de la actividad y responsabilidades gubernamentales.

El concepto de descentralización se vincula con el de un proceso que tiende a delegar a un nivel inferior de autoridad gubernamental, la administración de un bien o servicio público, así como la autonomía legal, responsabilidad y representatividad de tipo política y administrativa sobre el referido servicio o bien. La descentralización puede ser vista por una parte en su dimensión de tipo institucional, la cual se vincula con la normatividad que delimita el ámbito de las responsabilidades de cada nivel de gobierno; mientras que por la otra se vincula a la parte de administración y asignación de los recursos financieros, en particular a la magnitud o cuantía relativa de los recursos disponibles a nivel descentralizado y/o el volumen de gastos sub nacionales en relación al gasto del gobierno central (Galilea, S., Letelier, L. y Ross, K., 2011). Al respecto cabe aclarar, que el enfoque de la descentralización se enfoca a diversos ámbitos de la acción gubernamental vinculada con la prestación y administración de servicios públicos a la población, entre los que destacan los de educación y salud.

En el ámbito de la Teoría del Federalismo Fiscal, destaca la existencia de ciertos principios básicos, cuyo cumplimiento condiciona en formas específicas, el funcionamiento del federalismo fiscal en su rasgo descentralizador, vinculado principalmente a la asignación de los recursos financieros vía transferencias del gobierno central hacia los gobiernos subnacionales o locales. Los principios son el de Equidad, el de Correspondencia y el de Incentivo (Oates, 1977). Por su parte Díaz (2002), considerando la versión clásica de la teoría del federalismo fiscal creada por Wallace E. Oates, la cual se centra en la explicación de los principios básicos de dicho federalismo, retoma la descripción del Principio de Eficiencia, destacando la existencia de los llamados beneficios fiscales netos que son provocados por la diferencia en la capacidad tributaria que tiene cada jurisdicción, lo cual implica que los contribuyentes que residen en una jurisdicción con una alta capacidad tributaria recibirán servicios de mejor calidad a un menor precio. Esto es, las jurisdicciones con mayor eficiencia fiscal y generadora de recursos autónomos, tienden a recibir mayores recursos para la prestación de servicios.

La política educativa eficiente, se identifica con aquella orientada al logro de una calidad educativa que se vincule con esquemas que permiten una mayor participación social de quienes acceden al proceso educativo. En este sentido, Coll (citado en Barba, B. y Zorrilla, M., 2010), desde un enfoque descentralizado establece la existencia de ocho principios básicos que deben cumplir las nuevas políticas educativas que se identifiquen con la participación social: responder a una visión amplia y sistemática de la educación; partir de la detección, análisis y valoración de las necesidades educativas concretas y de las necesidades básicas de aprendizaje de la población; tener un carácter profundamente participativo; establecer con claridad los compromisos y responsabilidades de todas las instancias; contar con una instancia única de participación, conducción y supervisión que integre a los responsables de los diferentes niveles y sectores de la administración; gozar de un amplio margen de autonomía; incluir en su propia definición procedimientos y estrategias para la autoevaluación. Finalmente, debe tener asegurados los recursos económicos y técnicos necesarios para su implantación y desarrollo.

Como antecedentes en el ámbito de la política educativa, se establece al proceso de descentralización del sistema educativo mexicano, como una respuesta necesaria a la estructura marcadamente centralizada de la Secretaría de Educación Pública, existente desde su creación, caracterizada por un obeso aparato burocrático que obstaculiza el proceso de generación de educación de calidad orientada al incremento de la participación social (Ornelas, 2011). Al mismo tiempo, atribuye la consolidación de la descentralización educativa a factores como las tendencias federalistas marcadas por los gobiernos de los presidentes De la Madrid y Salinas de Gortari; a la necesidad de control que se ilustra con los alegatos en favor de la eficiencia en la dirección general del sistema educativo y la asignación de recursos; a la política de ambivalencia entre control y legitimación; a la existencia y administración del conflicto que emana de la disidencia magisterial y que persigue tanto legitimar la política de descentralización, como mejorar la política sindical con el fin de poner más atención a las cuestiones de sustancia en la educación; y finalmente, a las tendencias internacionales marcadas en el ámbito de la política educativa (Ornelas, 2011, p. 289). El principal punto de partida para el análisis de la descentralización educativa en México, lo constituye la firma en 1992 del llamado Acuerdo Nacional para la Modernización de la Educación Básica (ANMEB), acuerdo que contó con la participación del gobierno federal, gobiernos estatales y del Sindicato Nacional de Trabajadores de la Educación. Con dicho acuerdo se formaliza el inicio del proceso de descentralización educativa, fundamentalmente orientado a la prestación de los servicios de educación básica, proceso que se consolida a mediados de los años noventa cuando se consolida la transferencia de dichos servicios a las entidades federativas. Los postulados establecidos en el Acuerdo, son ratificados un año después en las modificaciones efectuadas al Artículo Tercero Constitucional y con la aprobación de la Ley General de Educación (LGE).

METODOLOGÍA

Una vez analizada la revisión literaria sobre la Teoría del Federalismo Fiscal y la Descentralización a partir del ANMEB, así como datos que se presentan de los indicadores por entidad federativa que integran la región Norte de México: Zacatecas, San Luis Potosí, Coahuila y Durango. Las variables consideradas están el PIB per cápita, Ingresos propios y FAEB. A partir de los datos obtenidos se proporcionan las reflexiones correspondientes. Y al final las conclusiones.

RESULTADOS ÁMBITOS DE REFLEXIÓN

El primer ámbito de reflexión, orientado a la delimitación de los alcances y características que ha asumido el proceso de descentralización educativa, se aborda tomando en cuenta la aportación de Díaz (2002) en lo referente a la interpretación que da al Principio de Eficiencia retomado de la teoría clásica del federalismo fiscal. Refiere dentro de dicho principio, la existencia de discrepancias en la capacidad de tributación de las diferentes jurisdicciones o entidades federales, lo cual repercute directamente en el grado de calidad de los servicios que reciben por parte del gobierno federal y que benefician en forma específica a su población. De esta forma, la prestación del servicio otorgado por la federación, lleva implícita la canalización de transferencias hacia las unidades federales, a fin de financiar dicha prestación.

En el sentido referido, la capacidad de tributación y de generación de ingresos por parte de las entidades federales, independientes a las transferencias otorgadas por el gobierno central, condiciona en gran medida el monto de estas últimas. De esta forma, se puede establecer que las entidades federales que presentan mayor autonomía y capacidad en la generación de ingresos propios y tributación, recibirán mayores ingresos por concepto de transferencias que serán orientadas a la prestación de un servicio específico a la población. De esta forma y para fines de este primer ámbito de reflexión sobre la descentralización educativa, se retoma el cumplimiento del Principio de Eficiencia como una forma de evidenciar indicios de un proceso descentralizador, de tal forma que si entidades federativas generadoras de mayores niveles de ingresos propios o independientes a los otorgados por la federación, reciben mayores montos de transferencias para la prestación de un servicio específico, se implica que el referido principio se cumple y

por lo tanto existe evidencia del funcionamiento de un proceso descentralizador, por lo menos en el ámbito de la eficiencia propuesta por los postulados de la teoría tradicional del federalismo fiscal. Para dar evidencia de lo anterior, se seleccionaron cinco entidades federativas de México, agrupadas en una zona geoeconómica, de tal forma que se utilizan como principales elementos de análisis los valores correspondientes a los ingresos totales e ingresos propios por cada entidad federativa para los años 2005 y 2010, además de los montos correspondientes al Fondo de Aportaciones para Educación Básica (FAEB), el cual forma parte de los recursos para transferencias contenidos en el Ramo 33. Los estados seleccionados son Chihuahua, Coahuila, Durango, Zacatecas y San Luis Potosí, los cuales constituyen la región Norte del país, de los cuales se resumen los principales indicadores de análisis en las tablas 1 y 2:

Tabla 1: Indicadores Por Entidad Federativa, 2005

Entidad Federativa	Población Total	Pib (Miles de Pesos, 2003=100)	Pib Per Cápita	Ingresos Totales (Millones de Pesos)	Ingresos Propios (Millones de Pesos)	Ip/It (*)	Faeb (Millones de Pesos)
Zacatecas	1,367,692	57,190,184	41.8	11,240	600.0	5.3	3,728.4
San Luis Potosí	2,410,414	140,179,546	58.2	18,318	1415.0	7.7	5,385.7
Coahuila	2,495,200	5,249,904,403.75	100.15	19859	7828	39.4	4523
Durango	1509117	97803341	64.81	11706	602	5.1	3663.9
Chihuahua	3241444	259542229	80.07	26563	4926	18.5	4921.4

(*) Proporción de ingresos propios respecto a los ingresos totales. Fuente: Elaboración propia en base a INEGI (2012 a, b, c) y SHCP(2012).

Tabla 2: Indicadores Por Entidad Federativa, 2010

Entidad Federativa	Población Total	Pib (Miles de Pesos, 2003=100))	Pib Per Cápita	Ingresos Totales (Millones de Pesos)	Ingresos Propios (Millones de Pesos)	Ip/It (*)	Faeb (Millones de Pesos)
Zacatecas	1,490,668	69,298,755	46.5	23,538	993.0	4.3	5,277
San Luis Potosí	2,585,518	156,593,743	60.6	27,761	1,534.0	5.5	7,738
Coahuila	2748391	268927311	97.85	10634	2231	20.9	6784
Durango	1632934	104229678	63.82	17911	1130	6.3	5217
Chihuahua	3406465	262101821	76.94	40480	6409	15.8	7276

(*) Proporción de ingresos propios respecto a los ingresos totales. Fuente: Elaboración propia en base a INEGI(2012 a, b, c) y SHCP (2012).

Para los dos años de análisis resulta evidente la existencia de contrastes económicos y de bienestar social existentes entre los estados que integran la zona de estudio, de tal forma que para el 2005 destacan valores reales del Producto Interno Bruto del estado de mayor dinámica económica de la zona, en este caso el Estado de Coahuila, respecto al menos favorecido de la zona, en este caso Zacatecas. El valor real del PIB para el Estado de Coahuila se ubicó en 5,249,904,403.75 miles de pesos, mientras que para Zacatecas alcanzó un monto de 57,190,184, manteniendo así una tendencia de contraste y desigualdad en lo que respecta al crecimiento económico. El impacto del crecimiento económico en términos de bienestar social puede ser descrito por la dinámica asumida por el Producto Interno Bruto Per Cápita, de tal forma que se observan marcados contrastes entre los estados que integran la región. De esta forma, para 2010 el valor del referido indicador para el estado de Coahuila se ubicó en 97.85 miles de pesos, el cual contrasta con los valores de 46.5 y 60.6 miles de pesos, correspondientes a los estados de Zacatecas y San Luis Potosí, respectivamente. Dicha tendencia estuvo presente también durante el año 2005.

Por otra parte, en lo que respecta al porcentaje que representan de ingresos propios independientes a las transferencias, respecto a los ingresos fiscales totales, estados como Chihuahua y Coahuila durante 2005 (ver cuadro 1), presentaron una proporción de 18.5 y 39.4 puntos porcentuales respectivamente, los cuales

contrastan con el caso de San Luis Potosí, cuyo porcentaje se ubicó en 7.7%. Al respecto, tomando en cuenta el Principio de Eficiencia, se establecería que el monto correspondiente al Fondo de Aportaciones para Educación Básica (FAEB), debería ser mayor para el caso de los dos primeros estados que para San Luis Potosí, dado que este último cuenta con menor capacidad de generación de ingresos propios, pero al observar el monto de las aportaciones del referido fondo, se detecta un valor de 4,523 y 4,921.4 millones de pesos para Coahuila y Chihuahua, respectivamente, mientras que para San Luis Potosí el monto se ubica en 5,385.7 millones, situación que se convierte en un indicador relevante del incumplimiento del Principio de Eficiencia en el proceso de asignación de aportaciones a la educación básica.

Para 2010 (cuadro 2), prevalece una tendencia semejante a la descrita para 2005, dado que Coahuila y Chihuahua representan los mayores porcentajes en cuanto a la proporción de ingresos propios respecto a los ingresos totales (20.9 y 15.8 puntos porcentuales, respectivamente), mientras que San Luis Potosí cuenta con una proporción de 5.5%, pero al mismo tiempo este último estado cuenta con un mayor monto correspondiente al FAEB (7,738 millones de pesos), que contrasta con el de los dos primeros estados, el cual se ubica en 6,784 y 7,276 millones de pesos, respectivamente. La evidencia descrita permite implicar el incumplimiento del Principio de Eficiencia en la mayoría de los casos, lo que resulta en un argumento en contra a la existencia de un proceso descentralizador en el ámbito financiero y fiscal de las entidades analizadas, lo cual genera inquietudes respecto a la parcialidad del proceso de descentralización educativa y hace que quede claro el largo camino que aún falta por recorrer para consolidar el proceso referido. En un segundo ámbito, retomando la aportación de Coll (citado en Barba, B. y Zorrilla, M., 2010), se procede a generar una serie de reflexiones específicas de la política de descentralización educativa, con el fin de destacar sus principales rasgos que nos conducen a complementar la idea sobre el avance del proceso descentralizador de la educación, así como su posible éxito en el ámbito de incentivar la participación y el mejoramiento social.

La política de descentralización educativa en México desde su instrumentación y postulados carece de una visión estructural y sistemática del entorno educativo, en particular al no generar una identificación plena de los mecanismos conductores de una educación de calidad que pueda fortalecerse y mantenerse en el largo plazo, basándose particularmente en la identificación y operación de una forma particular de canalización de recursos de la federación hacia los estados, sin tomar en cuenta aspectos cualitativos que orienten dichos recursos al fortalecimiento de la calidad educativa. En su instrumentación, la política de descentralización educativa parte de un diagnóstico inicial de las necesidades básicas de educación de la población, pero es general en cuanto a la identificación de necesidades y factores específicos que puedan estar impactando la parte estructural del funcionamiento educativo.

El hecho que desde su instrumentación la descentralización educativa cuenta con características como las antes referidas, ha conducido a que en su operación y en sus resultados sea difícil detectar una contribución específica y la generación de mecanismos claros que puedan dar claridad en lo que respecta a un exitoso proceso de participación social, en el cual puedan involucrarse los grupos poblacionales que presentan grandes necesidades de desarrollo educativo. Por el contrario, la política educativa descentralizadora parece ser que no ha hecho nada en lo que respecta al combate de las desigualdades regionales y sociales del país, fomentando los contrastes económicos y sociales entre habitantes de las distintas regiones. En su parte operativa, la política de descentralización educativa mexicana, delimita con precisión las responsabilidades de cada nivel gubernamental, lo cual define específicos ámbitos de operación, participación, conducción y compromiso, tanto de la federación, como de los estados y de los municipios. La autonomía de funcionamiento del proceso descentralizador en la educación en México, puede verse cuestionado por un “ámbito descentralizado centralizado” en el que la federación desempeña la función dominante, de tal forma que las entidades federativas han desarrollado una marcada dependencia financiera respecto a las transferencias específicas canalizadas por el gobierno federal, dado el bajo poder de recaudación y generación de ingresos propios por parte de los estados. La autonomía de la descentralización educativa, también resulta opacada por la existencia de ciertos matices y sesgos de carácter político y discrecional, los

cuales provocan heterogeneidades en la distribución de las transferencias, independientemente a la existencia de muy específicos elementos normativos y metodológicos que regulan el proceso de asignación de aportaciones a las entidades federativas.

La política de descentralización educativa en su parte operacional, carece de mecanismos específicos orientados a la autoevaluación de sus logros en los ámbitos estructurales de la educación, centrándose más bien en la evaluación de aspectos y logros meramente cuantitativos, los cuales si son importantes para la consecución de los objetivos de la política educativa, pero no reflejan los impactos necesarios en los ámbitos estructurales del sistema educativo. Finalmente, en cuanto a su desarrollo en el ámbito administrativo y operacional, uno de los grandes problemas del funcionamiento de la descentralización educativa, se centra en la convivencia de entidades federativas con marcadas heterogeneidades y contrastes en la capacidad técnica y administrativa de su estructura gubernamental, conviviendo entidades con alta capacidad técnica y de gestión, con otras que se encuentran más limitadas en dicho ámbito, lo cual repercute en forma importante en las características que asume el manejo de los recursos canalizados al ámbito educativo.

CONCLUSIONES

El análisis y la reflexión sobre algunas de las características del proceso de descentralización educativa en México, tomando en cuenta la interpretación del Principio de Eficiencia que se da a partir de la aportación de Díaz (2002), además de los principios que Coll establece para que en el ámbito de la descentralización una política educativa se oriente claramente al mejoramiento de la participación social, nos permiten implicar que el referido proceso descentralizador a casi dos décadas de su gestión, aún no ha logrado iniciar su consolidación, lo cual lo ha convertido en un proceso parcializado que particularmente asume los rasgos de una desconcentración administrativa que no ha generado procesos claros de inclusión y participación social, y si ha fortalecido la prevalencia de desigualdades regionales en las que se ven involucradas las diferentes entidades federativas, motivado principalmente por deficiencias en los criterios de asignación y distribución de los recursos. Lo anterior nos conduce a establecer que aún falta mucho por avanzar en el proceso de descentralización educativa en su ámbito fiscal, más aún en su ámbito institucional y de participación social.

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LA SUBCONTRATACION EN LA REGION SURESTE DE COAHUILA, MEXICO: LA CALIDAD DE LOS EMPLEOS Y LA PRECARIZACIÓN LABORAL EN LA INDUSTRIA AUTOMOTRIZ

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RESUMEN

La competitividad en los mercados globalizados, obliga a las empresas a incorporar métodos y procedimientos más eficientes, los cuales buscan aumentar su capacidad de producción, reducir el tiempo de respuesta al mercado, reducción de costos, aumentar la satisfacción de los clientes y hacer un uso más eficiente de los recursos, por medio de la externalización de todo lo que no sea la base principal del negocio. Esta investigación tiene como objetivo conocer las variables que más están influyendo en la precarización y calidad del empleo en empresas Subcontratantes del ramo automotriz, razón por la cual el trabajador no permanece mucho tiempo en ellas y estos cambios constantes son costos que afectan la competitividad en los mercados. Se aplicó un cuestionario a los trabajadores de empresas Subcontratantes de la región sureste de Coahuila, dividido en 8 secciones. La tasa de subcontratación creció 186 por ciento de 2004 a 2014. De acuerdo a estadísticas nacionales el 16% de la fuerza laboral trabaja en estas empresas, estas cifras ilustran la importancia de la actividad, que justifica seguir mejorando en la medición y conocimiento de la administración del recurso humano. Los resultados muestran que si hay precariedad del empleo sobresaliendo el indicador de trabajo sin contrato escrito. En México existen regulaciones para las empresas Subcontratantes, pero falta claridad sobre la manera como quedan resguardados y protegidos los derechos de los trabajadores y en el caso mexicano, el marco jurídico vigente muestra sus limitaciones.

PALABRAS CLAVE: Subcontratación, Precarización del Empleo, Calidad del Empleo, Industria Automotriz

THE OUTSOURCING IN THE SOUTHEAST REGION OF COAHUILA MEXICO: QUALITY OF WORK AND PRECARIOUS EMPLOYMENT IN THE AUTOMOTIVE INDUSTRY

ABSTRACT

Competitiveness in global markets, forcing companies to incorporate more efficient methods and procedures which seek to increase its production capacity, reduce time-to-market, reduce costs, increase customer satisfaction and make more efficient the use of resources, through outsourcing everything other than the main base of business. This research aims to determine the variables that are the most influencing in quality and employment precariousness and Subcontractors companies in automotive, why the worker does not stay long time in them and how these constant changes are costs that affect competitiveness in markets. A questionnaire employee of companies Subcontractors South East of Coahuila, divided into 8 sections was applied. The rate of subcontracting grew 186 percent of 2004 to 2014. According to national statistics 16% of the labor force works in these companies, these figures illustrate the importance of the activity, justifying further improvement in measurement and knowledge of human resource management.

The results showed us that there is a job insecurity indicator protruding work without a written contract. In Mexico there are regulations for companies Subcontractors, but lack clarity about how are safeguarded and protected the rights of workers and in the Mexican case, the existing legal framework shows its limitations.

JEL: L2, L24, M12, M55, O15

KEYWORDS: Subcontracting, Precarious Employment, Quality of Employment, Automotive Industry

INTRODUCCION

El fenómeno de la globalización, producto de procesos de apertura, ha tenido una gran influencia en la creación de, por un lado, ambientes de negocios altamente competitivos y, por otro, la sofisticación de la demanda debido a la mayor facilidad de acceso a la información. Ante tal panorama, las organizaciones intentan fusionar estrategias orientadas a la reducción de costos y el logro de niveles más altos de especialización, con el propósito de mantener su permanencia en el mercado, lo cual las está obligando a externalizar todo lo que no sea la base del negocio. Es en este momento, en el que el concepto de *organización esbelta* tiene un mayor significado, y encuentra una solución estratégica, la subcontratación, la que facilita a las firmas enfocarse en sus competencias básicas (Willcocks, Feeny y Olson, 2006).

El concepto de empresa subcontratante es: "una empresa contrata a otra para que realice la gestión o ejecución diaria de una función". La empresa contratante deberá transferir parte del control administrativo y operacional a la empresa contratada, de modo que ésta pueda realizar su trabajo apartada de la relación normal de la empresa contratante y sus clientes. La subcontratación se utiliza en áreas más propicias como informática, recursos humanos, administración de activos e inmuebles y contabilidad, y cada vez son más las empresas que subcontratan el soporte técnico al usuario, la gestión de llamadas telefónicas, manufactura, producción e ingeniería entre otros.

Los procesos de selección de las empresas subcontratantes se hacen rápidos y sin mayores formalismos, gracias a las escasas barreras de selección de personal como consecuencia de la baja especialización en la mayoría de estas empresas, lo que representa una mayor tasa de absorción de personas para el sector empresarial. Para algunas empresas es necesaria la especialización y la contratación es más rigurosa. El impulso que ha tenido la subcontratación industrial la está convirtiendo en un importante motor económico, en los ámbitos comercial, industrial y de servicios, al igual también en la generación de empleo y riqueza y como fuente de atracción de inversión, tanto en los países desarrollados como los subdesarrollados. Se trata de empresas muy especializadas, pymes en la mayoría de los casos, de capital nacional o internacional, con gran proyección internacional y que no tienen producto propio sino la capacidad de fabricar a medida los productos que la empresa industrial necesita.

La subcontratación industrial es una forma de relación entre empresas con el objetivo de producir un bien industrial intermedio a medida. Por lo tanto, no es un sector de actividad al uso, que suele ser la referencia habitual de las estadísticas económicas. La subcontratación industrial al igual que en otros países y estados de México se ha convertido en una importante fuerza laboral y en un ente de gran dinamismo en cuanto al desarrollo económico del estado de Coahuila por ser un estado en el que se tienen grandes empresas automotrices como GM y Daimler Chrysler, las cuales han optado por el sistema de subcontratación. La subcontratación de personal en el Estado de Coahuila en manufactura durante el año 2003 fue de 25182 y en el año 2008 de 45779 lo cual nos indica un aumento de 81.8%. (INEGI, 2009) En estas corporaciones los subcontratistas fueron sus propias filiales, filiales de otras corporaciones o bien empresas de menor tamaño no global y no trasnacionales. Las subcontratadas subcontrataron con otras empresas, hasta el nivel de las propias personas como consultores o pagados por honorarios (Uriarte y Tusso, 2009). El porcentaje de representación en el número total de empresas las caracteriza como una de las principales actividades

empresariales, su contribución al aumento de las tasas de empleo revela la importancia que poseen en términos sociales. Las empresas subcontratistas generalmente se encuentran poco reconocidas dado que la que aparece en el exterior es la empresa contratista, responsable final del producto. Como resultado de lo anterior surgen las siguientes preguntas: ¿Cuáles son las variables más importantes que están contribuyendo a la precarización del empleo? ¿Por qué el trabajador considera que su empleo no es de calidad?

REVISION LITERARIA

La Globalización y la Subcontratación

La globalización, junto con entornos de mercado competitivos, obliga a las empresas a incorporar métodos y procedimientos más eficientes, los cuales buscan reducir el tiempo de respuesta al mercado, aumentar la satisfacción de los clientes y hacer un uso más eficiente de los recursos. Es en los años 70 a 80, cuando la mayoría de las grandes empresas comienzan a ser conscientes de la importancia de la flexibilidad, la rapidez de respuesta y la creatividad. Para ello se empieza a desarrollar una nueva estrategia centrada en los *core business* (negocios medulares o núcleo), implicando la identificación de procesos críticos y la decisión sobre aquellos que debían ser externalizados (Handfield, 2006). A principio de los 90 las empresas comenzaron a delegar funciones en las que no tenían competencia, a enfocarse en la adopción de medidas que les permitieran reducir sus costos, por consiguiente, la ejecución de muchas funciones necesarias, pero no relacionadas con el núcleo del negocio fueron encargadas a terceros. Las primeras funciones externalizadas estaban relacionadas con servicios de contabilidad, gestión de talento humano, limpieza, mantenimiento de planta, procesamiento de datos, distribución de correo interno, seguridad (Handfield, 2006).

Definiciones de Subcontratación

Hay un conjunto de conceptos relacionados con la subcontratación que, algunas veces se utilizan como sinónimos y otras veces no: *outsourcing*, tercerización, externalización, triangulación, deslaboralización. La discusión más elemental pasó por la definición de lo que ha sido subcontratación y, las semejanzas y diferencias, con los otros conceptos. Estas definiciones difirieron dependiendo de la lengua, aunque también al interior de un mismo lenguaje. En los países sajones se usó *subcontracting* cuando una relación laboral pasó a ser vista como mercantil y *contract labour* cuando se suministró mano de obra por medio de intermediarios (agencias). En Francia se usó *sous traitance* para referirse a servicios subcontratados y *sous Enterprise* cuando se subcontrató mano de obra. En España subcontratación se utilizó en ambos sentidos, a veces como suministro de mano de obra mediante intermediarios y en otras como realización de una obra por otra empresa.

La Calidad del Empleo y la Subcontratación

A pesar de que el sector de la subcontratación ha generado controversia, ésta ha alcanzado un considerable grado de madurez y crecimiento, gracias al incremento de la competencia global que genera presión para que más negocios opten por proveedores especializados. La calidad del empleo según menciona Gallie se puede medir con: las cualificaciones profesionales y sus efectos salariales; el grado de autonomía en el trabajo; las oportunidades para el desarrollo de la formación profesional; la seguridad en el empleo; y la facilidad para conciliar el trabajo con la familia. (Gallie, 2007) La fragmentación productiva y la descentralización de los procesos permitieron el surgimiento de cadenas productivas intensificando el uso de la subcontratación, la cual ha contribuido al mejoramiento de los niveles de competitividad y productividad de las empresas y al mismo tiempo, logró reducir costos y aumentar la flexibilidad laboral. Sin embargo, estas estrategias se asocian en la literatura con el deterioro de la calidad de los empleos. La situación del mercado laboral actual se vuelve más compleja, generando bajas tasas de creación de empleos permanentes, bajas remuneraciones, reducción de prestaciones laborales, largas jornadas de trabajo,

factores que disminuyen la calidad del empleo. Con la subcontratación, no sujeta a ninguna exigencia causal, es posible fundamentar la conversión de puestos permanentes en temporales.

Precariedad del Empleo y la Subcontratación.

Los trabajos precarios según Rodgers tienen los siguientes atributos: Incertidumbre en cuanto a la continuidad del trabajo; menor control del trabajador sobre las condiciones de trabajo, los salarios o el ritmo de trabajo, mayor desprotección frente a la cobertura social, las prácticas discriminatorias, los despidos arbitrarios o las condiciones de trabajo inadecuadas, remuneraciones asociadas a la pobreza y a una inserción social insegura (Rodgers, 1992) El objetivo de este tipo de prácticas empresariales es reemplazar la mano de obra contratada directamente para disminuir costos, eludir a los sindicatos y ganar flexibilidad en el manejo de las relaciones laborales (Bronstein, 1999; Suplot, 2005; De Buen, 2005) Los derechos de los trabajadores se ven amenazados por la desigualdad de trato, respecto de los trabajadores en relaciones típicas, como son el principio de la estabilidad en el trabajo, derecho a un salario remunerador, la protección en caso de insolvencia de la empresa contratista, las normas en materia de seguridad social y de seguridad e higiene en el trabajo, contratos de corta duración de las contratistas con empresa usuarias. El trabajador temporal adquiere derechos temporales, porque trabajar en estas condiciones no da acceso a la seguridad social, a vacaciones ni a liquidaciones justas tras rescindir el contrato. Las mujeres son más proclives a padecer trabajo precario debido a que los empleadores prefieren contratar mujeres y migrantes por ser grupos que se encuentran en un mayor estado de indefensión y tienen una menor posibilidad de luchar por sus derechos y de acceder a la justicia.

La Industria Automotriz y la Subcontratación

La subcontratación tiene su origen en el sector automotriz en la década de los 70, debido a la crisis económica de esta década la industria automotriz cambia sus estrategias empresariales para adaptarse al nuevo entorno competitivo el cual demanda flexibilidad del proceso productivo, por lo que termina centrándose en sus actividades principales de diseño, marketing, montaje y componentes considerados estratégicos. La industria automotriz establecida en México emplea a más de 1 millón 40,000 personas de las cuales apenas 70,900 corresponden solo a productores de vehículos. El resto forma parte de la cadena del sector. Como ha observado Pries (1999) la importancia de esta industria no se puede valorar sólo por el volumen de empleos en la industria terminal, sino por sus efectos multiplicadores en el empleo, su participación en las exportaciones manufactureras y su liderazgo en el cambio tecnológico y organizativo. La industria automotriz utiliza la subcontratación con proveedores experimentados que se responsabilicen de una manera eficiente de determinadas fases de su cadena de producción y le permitan obtener la flexibilidad de estructura y la productividad necesarias, exigiendo de sus proveedores los máximos niveles de calidad y una entrega de productos justo a tiempo.

En el Estado de Coahuila se tienen dos 2 plantas armadoras de vehículos y 1 dedicada a la fabricación de tractocamiones, teniendo como subcontratistas a sus filiales como son , Robert Bosch, Delphi, Magna, Visteon, Johnson Controls, Lear, Faurecia, Metalsa, IACNA, Metocote, PEMSA, León Plastic, Lambeau, Stabilus, MALE, MUBEA, etc. El 37.8% del PIB del Estado de Coahuila está representado por el sector automotriz, 25 de cada 100 automóviles en el país se producen en Coahuila; 70 mil empleos dependen de la industria automotriz en la región. Más de 300 empresas y 40 mil empleos directos conforman la industria de autopartes del Estado. México es un espacio geográfico privilegiado para el desarrollo del sector automotriz, por la cercanía a uno de los principales mercados del mundo para el sector, el estadounidense, y a la existencia de mano de obra barata y calificada en el sector industrial, propiciarán que en los años próximos el sector siga creciendo de manera importante (Carbajal, del Moral, 2014)

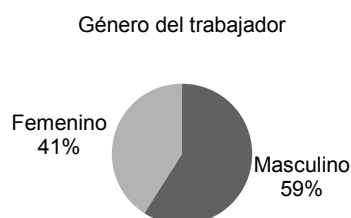
METODOLOGÍA

Es una investigación descriptiva en la que se busca identificar formas de conducta, actitudes de las personas que se encuentran en el universo de investigación. Asimismo se realizó la recopilación de datos en un solo momento, siendo entonces una investigación transversal. Se aplicó un cuestionario a trabajadores de las empresas del área automotriz de las áreas productivas principalmente, fue diseñado en 8 apartados con 54 ítems en escala Likert 1 a 5. Para medir la fiabilidad del cuestionario se calculó el Alpha de Cronbach, con el programa estadístico SPSS. Se puede decir que la confiabilidad es la proporción de la varianza del error respecto de la varianza total producida por un instrumento de medición, restado de 1.00; donde el índice de 1.00 indica una confiabilidad perfecta. El resultado del cuestionario para determinar la precariedad y la calidad del empleo fue de 0.902 que considera muy buena fiabilidad. La población objeto de estudio fue de 600 trabajadores de diferentes empresas elegidas de forma aleatoria. Los resultados se analizaron estadísticamente usando el software SPSS.

RESULTADOS

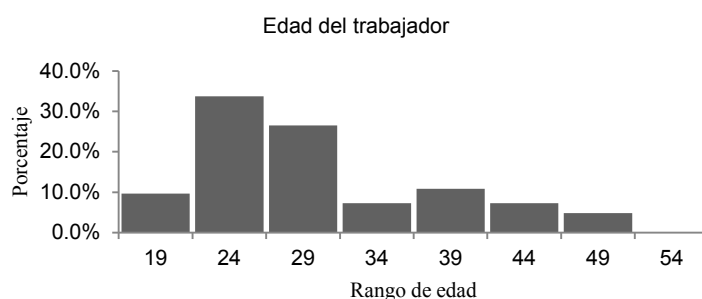
En base a los resultados obtenidos de las encuestas aplicadas a trabajadores de empresas automotrices que no dependen de la empresa donde laboran se obtuvo lo siguiente:

Figura 1: Género de las Personas a las Que Se les Aplicó la Encuesta



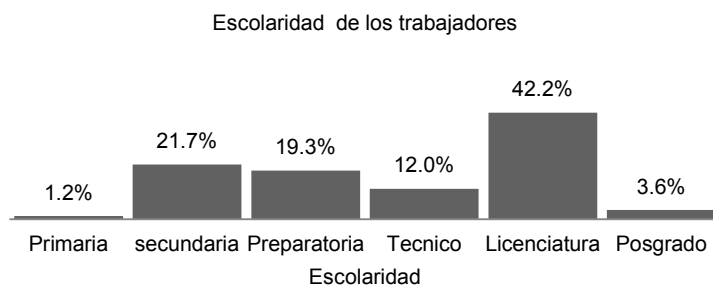
En esta figura se muestra que de los trabajadores encuestados el 59% fueron hombres y el 41% son mujeres. Fuente: elaboración propia.

Figura 2: Edad de los Trabajadores



En esta figura se presenta la edad de los trabajadores en la que se puede observar que la mayoría tiene de 18 a 29 años (69.9%) y de 30 a 50 años es el 30.1%. Indicativo de que es una población joven. Fuente: elaboración propia.

Figura 3: Escolaridad de los Trabajadores



En esta figura se puede observar que la mayoría de los entrevistados tiene grado de licenciatura (42.2%), el 21.7% tiene solo secundaria, el 19.3% preparatoria, el 12% tiene carrera técnica y solo 3.6% tiene posgrado. Fuente: Elaboración propia

Las variables que se utilizaron para medir la calidad del empleo fueron: El reconocimiento al trabajo, atención al trabajador por parte del superior inmediato, puesto de trabajo, de las cuales se obtuvieron los siguientes resultados y en la que se utilizaron la media, la mediana y la moda como indicadores.

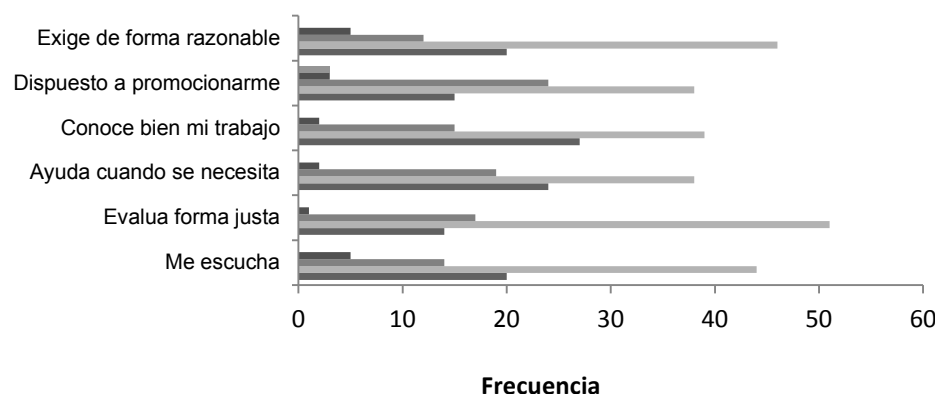
Tabla 1: Grado de Acuerdo/Desacuerdo Sobre Su Jefe o Superior Inmediato

Completamente de Acuerdo 1 2 3 4 5 No Aplicable

Afirmaciones	Media	Mediana	Moda
Se preocupa en escucharme	2.048192771	2	2
Me evalúa de forma justa	2.060240964	2	2
Me ayuda cuando lo necesito	1.987951807	2	2
Conoce bien mi trabajo	1.903614458	2	2
Está dispuesto a promocionarme	2.289156627	2	2
Me exige de forma razonable	2.024096386	2	2

En la Tabla 1 y Figura 4 se observa que las tres medidas de tendencia central tienden a ser las mismas a excepción de la disponibilidad a promocionar al trabajador en la cual la media aritmética es 2.289, lo cual indica que la promoción a otros puestos laborales no es tan fácil; el jefe o superior inmediato si conocen bien el trabajo a realizar por el trabajador obteniendo una media de 1.9036 y si lo ayudan cuando es necesario (1.9879)

Figura 4: Grado de Acuerdo/Desacuerdo Sobre Su Jefe o Superior Inmediato



En esta figura se puede observar que la opción de “de acuerdo” es la que con más frecuencia se presenta. Fuente: Elaboración propia.

Tabla 2: Reconocimiento a la Labor del Trabajador (Calidad En el Empleo)

Respuestas	% Respuestas	Completamente de acuerdo 1 2 3 4 5 no aplicable				
		Media	Mediana	Moda		
Se me reconocen si las ideas son implementadas	43.37%	1.759036145		2		1
Se reconocen las ideas independientemente de si se llevan a cabo o no	37.35%					
No se reconocen	19.28%					
La idea se reconoce al superior inmediato	42.17%	2.34939759		2		1
Se reconoce al equipo directivo	15.66%					
A un compañero del mismo nivel	7.22%					
No se reconoce a nadie la idea se pone en marcha	34.94%					

Los resultados de este ítem nos muestran que al trabajador se le reconocen sus ideas solo cuando son implementadas (43.37%), y si no son reconocidas pero si implementadas, estas se le reconocen al superior inmediato (42.17%), algunas veces no se le reconocen a nadie y solo se implementan (34.94%) o son reconocidas pero no implementadas (37.3%). Fuente elaboración propia.

Tabla 3: Satisfacción Con la Actuación de Recursos Humanos (Precariedad del Trabajo)

Completamente de Acuerdo 1 2 3 4 5 No Aplicable

	media	mediana	Moda
Mediación en disputas entre empleados y/o empleados y dirección	2.325	2	2
Descripción del puesto(s)	2.253	2	2
Evaluaciones del desempeño	2.445	2	2
Jubilaciones	2.451	2	2
Beneficios sociales (IMSS, vacaciones, Infonavit, ahorro, aguinaldo, utilidades)	2.156	2	2
Seguridad e higiene industrial	2.419	2	2
Información sobre promociones y puestos vacantes	2.329	2	2
Formación/capacitación	2.341	2	2

En la Tabla 3 se muestra que el trabajador no está muy de acuerdo con el pago de jubilación, la evaluación del desempeño y la seguridad industrial, seguida por la formación/capacitación, aunque la moda y la mediana sean iguales, al obtener el promedio se ven las diferencias que existen en cada ítem. Fuente elaboración propia.

Tabla 4: Puesto de Trabajo. (Calidad del Empleo)

	Media	Mediana	Moda
¿El puesto que ocupa en la empresa está en relación con la experiencia que usted posee?	2	2	2
¿Su puesto está en relación con su titulación académica?	2.457	2	2
¿Se considera usted valorado por el puesto de trabajo que ocupa?	2.240	2	2
¿Considera que su trabajo está suficientemente reconocido y considerado por su jefe o superiores?	2.361	2	2
¿Le gustaría permanecer en su puesto de trabajo dentro de su empresa?	2.313	2	2
¿Existen posibilidades reales de movilidad en su empresa?	2.378	2	2
Tiene un cierto nivel de seguridad en su puesto de trabajo, de cara al futuro?	2.123	2	2

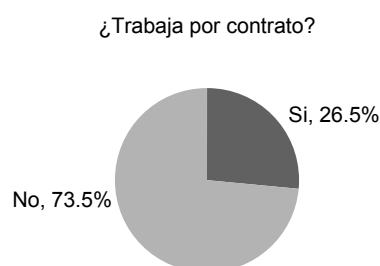
En relación al puesto de trabajo Tabla 4 al analizar los datos el trabajador no está muy de acuerdo con su puesto en relación a la titulación académica que tiene, las posibilidades de movilidad son pocas, su trabajo no está suficientemente valorado por su jefe inmediato y no le gustaría permanecer en el mismo puesto. Fuente: Elaboración propia.

Tabla 5: Remuneración (Precariedad del Empleo)

	Media	Mediana	Moda
¿Considera que su trabajo está bien remunerado?	2.470	2	2
¿Cree que su sueldo o salario está en consonancia con los sueldos que hay en su empresa?	2.698	2	2
¿Considera que su remuneración está por encima de la media en su entorno social, fuera de la empresa?	2.481	2	2
¿Cree que su sueldo o salario y el de sus compañeros está en consonancia con la situación y marcha económica de la empresa?	2.554	2	2
¿Considera que existe igualdad entre hombres y mujeres en cuanto a la remuneración percibida dentro de su empresa?	2.228	2	2
El sueldo o salario que percibe es igual al de los trabajadores de la empresa para la que se esta trabajando?	2.524	2	2

Analizando la remuneración que corresponde al trabajador en la Tabla 4, se puede observar que aunque la moda y mediana coincidan, la media aritmética muestra que algunos valores están cercanos al desacuerdo en relación al sueldo o salario percibido en la empresa y en comparación a la empresa para la que se esta trabajando.

Figura 5: ¿Trabaja Por Contrato?



En la figura 4 se muestra que la mayoría de los trabajadores no trabajan por contrato ya que solo les elaboran uno por tiempo indeterminado cuando ingresan, el cual puede ser terminado cuando la empresa lo decida. Otras empresas si les realizan contrato generalmente por tres meses, el cual al terminar los liquidan y les vuelven a realizar otro.

Tabla 6: ¿Qué Tan Satisfecho o Insatisfecho, Está Usted Con Respecto a

	Muy satisfecho	Bastante satisfecho	Poco satisfecho	Nada satisfecho	Top Two Box
Grado de satisfacción en la empresa en comparación a otros lugares donde ha trabajado	16.9%	33.7%	45.8%	3.6%	50.6%
¿Está satisfecho con su trayectoria en la empresa actual?	19.3%	34.9%	41%	4.8%	54.2%

Con respecto a estos resultados se puede observar en la Tabla 6, que los trabajadores están muy satisfechos y bastantes satisfechos de su trayectoria en la empresa (54.2%), 45.8% esta poco satisfecho y la consideran mejor que en otras empresas donde han trabajado (50.6%), el 41% esta poco satisfecho. Fuente: Elaboración propia.

Los resultados muestran que aproximadamente el 50% de los trabajadores no están satisfecho totalmente en comparación a otros lugares donde han trabajado ni con su trayectoria en la empresa actual, lo cual es un indicador de que en cualquier momento el trabajador al encontrar otro empleo se retirara de la empresa.

CONCLUSIONES

La subcontratación en los países desarrollados a diferencia de la de los subdesarrollados, se le vincula con precarización y pérdida de derechos de los trabajadores subcontratados. En los países en desarrollo casi todos los estudios que se han realizado coinciden en que la atracción principal de la subcontratación fue la reducción de dichos costos por la vía de la desprotección y precarización de los trabajadores (FES, 2005). Esta es también la preocupación principal de la OIT. Los trabajadores contratados por medio de la

subcontratación reciben prestaciones diferentes que suelen ser menores y de esta manera se violenta el derecho humano a la no discriminación según el artículo 1 de la Constitución Mexicana y en distintos instrumentos internacionales ya que los trabajadores reciben trato desigual por el origen de su contratación. Si bien las empresas beneficiarias buscan evitar actividades que les distraigan de su función principal, lo que podría ser legalmente válido, lo cierto es que también buscan evitarse las molestias de la administración de personal con todo lo que ello implica: reclutamiento, selección, capacitación, registro en el IMSS, INFONAVIT, demandas por despido injustificado, entre las principales.

Los resultados obtenidos con la investigación realizada nos indican que los trabajadores son bien tratados por sus superiores inmediatos, que les son reconocidas sus ideas cuando se implementan, en algunas ocasiones son implementadas y reconocidas a su superior inmediato, lo cual sucede con frecuencia. El pago de jubilaciones, evaluación del desempeño, seguridad e higiene industrial y capacitación no son muy buenas por lo que no están completamente de acuerdo. En lo referente a los puestos de trabajo en los que están actualmente, manifiestan que no están de acuerdo a la titulación académica que tienen, lo cual en la región sureste se presenta con mucha frecuencia y es solo una minoría la que logra colocarse en áreas que corresponden a su titulación. La remuneración que pagan las empresas subcontratantes no es muy buena y esta es menor a la que tienen los trabajadores de la empresa para la que trabajan, por lo que siempre buscan colocarse en ésta cuando hay una oportunidad. En general los trabajadores entrevistados se muestran bastante satisfechos en las empresas para las que trabajan, por lo que se puede concluir que si existe precariedad y falta de calidad en los empleos, pero no es tan preocupante, ya que en el sureste de Coahuila se han estado creando nuevas fuentes de trabajo a las cuales se pueden incorporar los trabajadores en busca de una buena calidad y mejor remuneración.

Limitaciones

Se continuara con la investigación en otras áreas laborales para verificar si sucede lo mismo en otras empresas manufactureras que no sean de la automotriz, y terminar con las empresas automotrices faltantes para comparar su comportamiento con las ya encuestadas.

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EL AHORRO Y CONTROL FINANCIERO EN ESTUDIANTES DEL ÁREA ECONÓMICO-ADMINISTRATIVA DE LA REGIÓN ALTOS SUR DE JALISCO, MÉXICO

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RESUMEN

Para lograr un control financiero de manera exitosa en estudiantes universitarios, es importante considerar el nivel de ahorro respecto al ingreso que se tenga mensualmente independientemente de si los ingresos son subsidiados por algún familiar o propios. El presente trabajo de investigación mostrará los resultados en los que el estudiante hace uso de sus capacidades académicas en la optimización de sus recursos financieros personales y administración financiera respecto de su economía. La planeación financiera personal permite realizar procesos administrativos, organizados y sistemáticos para que un individuo, una familia u organización realice eficiente y eficazmente la optimización de los recursos económicos en el manejo de sus finanzas. El ahorro representa una actitud inteligente no fácil de realizar pero no difícil en lograrlo, esto no significa gastar menos, el reto será como saber gastar el dinero maximizando los ingresos en el manejo de sus finanzas y que obtenga como resultado una mejoría en su economía y calidad de vida.

PALABRAS CLAVE: Ahorro, Finanzas, Planeación Financiera

SAVINGS AND FINANCIAL CONTROL STUDENTS FROM THE AREA ECONOMIC ADMINISTRATIVE OF THE REGION SOUTH HIGH JALISCO, MEXICO

ABSTRACT

To achieve financial control successfully in college students, it is important to consider the level of savings relative to income that has monthly income regardless of whether they are subsidized by a family member or themselves. This research will show the results in which the student uses his academic skills in optimizing their personal financial resources and financial management regarding its economy. Personal financial planning allows administrative, organized and systematic processes for an individual, a family or organization efficiently and effectively perform the optimization of economic resources in managing their finances. The savings is a smart move not easy to perform but not difficult to do so, does not mean spending less, the challenge will like knowing spend money maximizing revenue in managing their finances and obtain as a result an improvement in the economy and quality life.

JEL: D, D1, D14, J, J1, J12, J13, R, R1, R10, R13, R2

KEYWORDS: Savings, Finance, Financial Planning

INTRODUCCIÓN

Administrar los recursos económicos de una manera natural puede dar resultados parcialmente buenos, realizar una planeación administrativa en las finanzas personales con procesos, metas y objetivos ordenados y sistematizados permite obtener resultados óptimos ya sea que los ingresos de los estudiantes sean propios o subsidiados por sus padres o tutores, así como modificar los hábitos del ahorro. En esta investigación nos daremos cuenta de acuerdo a la planeación financiera que realizan los estudiantes del área económico administrativa de la Región de Los Altos Sur de Jalisco, México como administran sus finanzas mediante el control y registro de sus gastos y que porcentaje destinan al ahorro como base fundamental para lograr un superávit financiero y mejorar su calidad de vida.

OBJETIVO

El presente estudio permite conocer la capacidad y habilidades académicas de los alumnos del área económica-administrativa de la Región Altos Sur de Jalisco, México, en la optimización del ejercicio en sus recursos financieros personales de acuerdo al control y ahorro respecto a sus ingresos mediante un proceso administrativo.

JUSTIFICACIÓN

En la actualidad hablar del ahorro no significa gastar menos, el reto es saber cómo gastar el dinero, el ahorro es una actitud inteligente del individuo, es fácil decir que se puede hacer pero muy difícil de hacerlo. Los gastos personales o familiares que se tienen en la vida cotidiana denominados fijos, de una manera simple se realizan los pagos y no precisamente se llevan a cabo con un control o un proceso que permita hacer un análisis para tomar decisiones asertivas o correctas respecto a una planeación financiera que permita determinar las prioridades en el hogar. Establecer metas reales, llevar un control y registro de los ingresos permite obtener mayores beneficios en la economía personal mediante una planeación estratégica. La cultura de ahorrar desafortunadamente la consideramos pero no se realiza de manera cotidiana con la misma recurrencia como en la que se realizan los pagos, los gastos o en general los egresos que consideramos fijos. Ahorrar una cantidad mensual, ya sea del propio sueldo o de la forma en que se obtengan los ingresos, considerando que algunos estudiantes perciben ingresos por sus padres o tutores, fijar metas alcanzables cantidades específicas de ahorro, por poco que sea, lo importante es cambiar de hábitos al respecto que benefician la economía y en general las finanzas personales de los estudiantes y de las familias en general. (Dorpters, 2015)

En términos de planeación se deben establecer objetivos alcanzables y determinar las estrategias para lograrlos, dichas estrategias deben realizarse sistemáticamente para que el proceso de planeación sea efectivo. (Morales, 2010) . La actividad intelectual permite hacer una proyección a futuro con procesos administrativos determinados así como las estrategias para obtener una planeación financiera exitosa. (Ortega, 2008) Hablar de deudas es inevitable, difícilmente se adquiere un bien de contado, lo ideal es evitar el endeudamiento pero es casi imposible no deber, cuando es una deuda por recibir un préstamo lo recomendable es adelantar pagos para que se generen menos intereses y fijar metas de pago a corto plazo para no sobre endeudarse por otros imprevistos en el mismo lapso de tiempo, así como el mal uso de las tarjetas de crédito. En algunas fuentes de información como en las noticias, periódicos analistas financieros recomiendan que las deudas no debe representar mayor al 10% de los ingresos que se tienen, un 20% lo consideran aceptable. (Dorpters, 2015)

Hacer un presupuesto sobre los ingresos y dar seguimiento a la planeación en relación a los gastos, fijar metas específicas y objetivos alcanzables mediante un proceso administrativo en la planeación financiera personal, permite modificar los hábitos en el registro de las finanzas para destinar una cantidad para el ahorro, ahorrar es actuar con responsabilidad, tener propósitos y motivos dentro de las posibilidades y que estén al alcance en las decisiones financieras. La planeación financiera determina procesos y proyecciones que permiten hacer un análisis de las actividades que realiza un individuo, una familia o una organización

para que sea funcional y redituable en la economía. (Olmedo, 2009) Las finanzas pueden ser consideradas en el área de inversión, instituciones y mercados financieros así como la administración financiera de las empresas. (Ochoa, 2012) Para llevar de una manera efectiva un análisis de finanzas personales en esta investigación, se realizaron encuestas en el primer semestre del año de 2014 con alumnos del Centro Universitario de los Altos de la Universidad de Guadalajara, en la Región Altos Sur de Jalisco, México, para analizar la capacidad de ahorro y control en sus finanzas personales a un proceso de administración que permita hacer uso de sus capacidades académicas en la optimización de sus recursos durante un periodo de tiempo. La administración de procesos y la planeación estratégica si se realiza con datos reales permite realizar un proceso funcional con resultados eficaces en la implementación de los procesos, ya que una planeación sencilla pero eficiente permitirá que los objetivos y propósitos sean alcanzables y se orientan a la solución de problemas. (Olmedo, 2009)

Diseñar estrategias dirigidas al cumplimiento de los objetivos considerando las situaciones cambiantes en el manejo financiero al entorno del individuo o familia debe ser flexible y adaptable a las necesidades y metas establecidas en la planeación. Equilibrar el presupuesto, reducir costos, disminuir lujos y gastos innecesarios, hacer conciencia sobre el uso excesivo de los recursos energéticos, no solo es cambiar o modificar hábitos para generar ahorro financiero, también es hacer un cambio en las estrategias que usualmente tenemos sin dirección como el mal hábito en los alimentos, comprar el súper sin una lista previa, caemos en el consumismo excesivo, se pueden comprar alimentos baratos y nutritivos en lugar de consumir de manera desmesurada en restaurantes, así como el uso del transporte público que es más barato pero los tiempos o las distancias no favorecen en las ciudades grandes si las rutas no son viables o accesibles, cuando se tiene un vehículo propio que sin previo aviso o planeación genera gastos que merman la economía. Desconocer términos financieros o no realizar una planeación de la economía puede traer de manera equivocada endeudamientos excesivos, no prever situaciones futuras, no generar ahorro o inversión. (Núñez, 2013) Administrar el dinero y realizar finanzas personales con procesos administrativos de un individuo o familia beneficia su economía si las decisiones y estrategias son las adecuadas permitirá destinar un porcentaje de los ingresos al ahorro y tener con el tiempo seguridad financiera. Realizar un presupuesto mensual es más fácil cuando se tiene un ingreso fijo, de no ser así, el anticipar los gastos no podrá ser de forma regular, se deben categorizar o priorizar el presupuesto de acuerdo a la importancia de los gastos y pagos por realizar, las deudas no es una opción cuando el principal propósito es ahorrar.

Mediante la planeación estratégica se puede obtener resultados efectivos en el proceso administrativo si las estrategias y los objetivos son reales y alcanzables, se reducen riesgos económicos si se toman decisiones de forma asertiva, esto impacta en la economía familiar o personal positivamente, considerando que siempre habrá factores que afecten dicha economía como el alza en precios de la canasta básica de alimentos, gasolina, impuestos, inflación o políticas económicas que no están a la vista y afectan nuestro control de ingresos y presupuestos en el proceso de planeación de las finanzas personales cuando la finalidad es ahorrar. Realizar un historial financiero con las variables económicas, un balance inicial en la implementación de un proceso administrativo para realizar proyecciones financieras con estrategias establecidas para obtener un estado de resultados exitoso, efectivo y real, permite tomar decisiones asertivas. (Rodríguez, 2013) El reto más grande de las personas es como administrar el dinero, no gastar en cosas innecesarias y no gastar más de lo que se gana, hacer conciencia de la importancia de reservar una parte de los ingresos de una manera periódica ya que el ahorro debe ser también programado para vacacionar e imprevistos y alcanzar las metas fijadas para ahorrar financieramente.

METODOLOGÍA

El diseño de la investigación es de tipo descriptivo- transversal Se diseñó el instrumento de medición con 22 reactivos que abarcan cuestionamientos sobre ingresos, egresos, ahorro, presupuesto y control de gastos, endeudamiento, gastos imprevistos y el rendimiento escolar del estudiante. Para la determinación del tamaño de muestra, se consideraron las listas de asistencia con alumnos registrados eliminando la

duplicidad por los alumnos irregulares (que se encuentran recursando alguna materia) en el primer semestre del año de 2014, obteniendo una población estudiantil de 2932. Para determinar el tamaño de muestra se utilizó la siguiente fórmula:

$$n = \frac{N Z^2 p q}{(\pm)^2 (N-1) + Z^2 p q} \quad (1)$$

n= tamaño de muestra

N= tamaño de población

Z= 1.96 (valor estandarizado que corresponde a un nivel de confianza del 95%)

± = margen de error del 5%

p = probabilidad de éxito

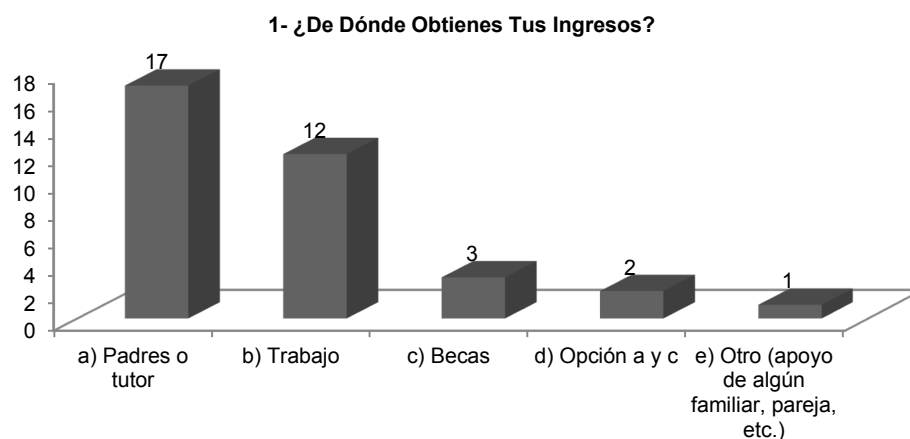
q= probabilidad de fracaso

pq = multiplicación de las probabilidades en su máxima combinación $(0.5)(0.5) = 0.25$ De acuerdo a la fórmula, se determinó que el tamaño de muestra es de 340 estudiantes como mínimo representativo de la población. Mediante un muestreo estratificado se estableció que para la Licenciatura de Administración el tamaño de muestra mínimo representativo estadísticamente es de 33. Para el trabajo de campo se capacitó a los alumnos para su aplicación, y para la selección de los encuestados se aplicó un muestreo aleatorio simple, obteniendo un total de 35 encuestas cubriendo el 100% de la muestra representativa.

RESULTADOS OBTENIDOS

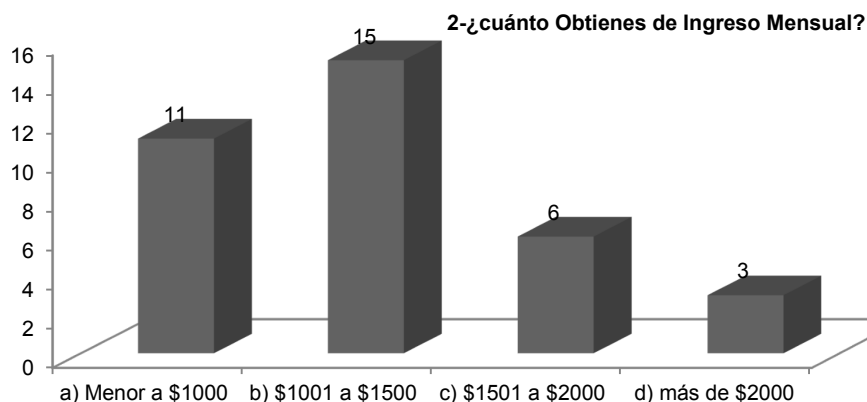
De los datos generales se tiene que la edad promedio de los estudiantes de la Licenciatura en Administración es de 21 años.

Figura 1: ¿de Dónde Obtienen Ingresos?



El 48% de los estudiantes perciben ingresos de sus padres y el 34% de ellos por su trabajo, lo cual representa que en su mayoría los estudiantes siguen recibiendo el apoyo económico de sus padres.

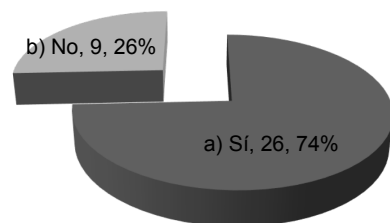
Figura 2: ¿Cuánto Obtienes de Ingreso Mensual?



El 43% de los estudiantes de la licenciatura obtienen ingresos promedio de \$1,001 a \$1,500 pesos mensuales, ya sea por fuente propia de trabajo o subsidiada por algún familiar.

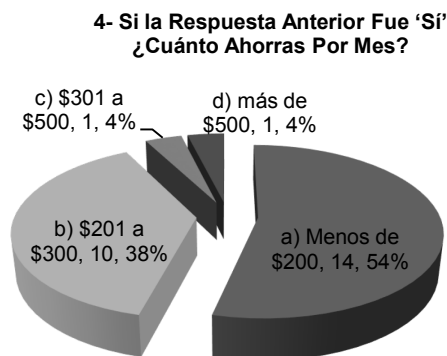
Figura 3: ¿Tienes el Hábito de Ahorrar?

3- ¿Tienes el hábito del ahorro?



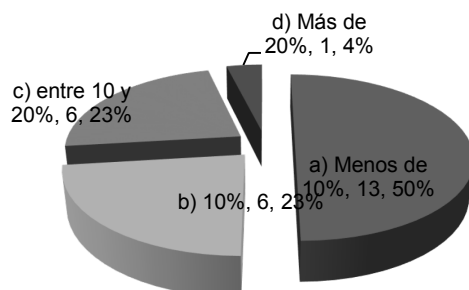
El 74% de los estudiantes tienen el hábito del ahorro, en tanto que 9 estudiantes que representan el 26% no ahorran.

Figura 4: si la Respuesta Anterior Fue SÍ ¿Cuánto Ahorras Por Mes?



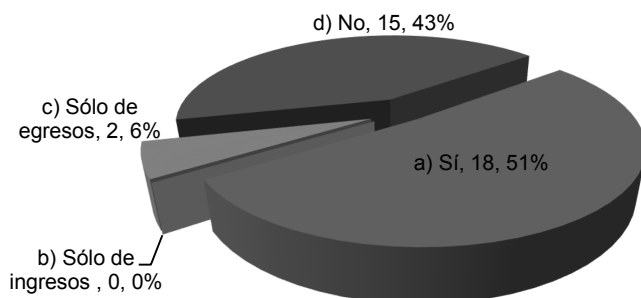
De los alumnos que indicaron tener el hábito del ahorro, el 54% de los estudiantes ahorran menos de \$200 pesos, el 38% de ellos ahorran la cantidad de \$201 a \$300 pesos de sus ingresos mensuales, en tanto que el 4% de los estudiantes para las opciones c) y d) ahorran entre \$301 a \$500 pesos o más de \$500 pesos por mes respectivamente.

Figura 5: Aproximadamente ¿Qué Porcentaje de tu Ingreso Mensual Representa la Cantidad de tu Ahorro?

5- Aproximadamente ¿Qué Porcentaje de tu Ingreso Mensual Representa la Cantidad de Tu Ahorro?

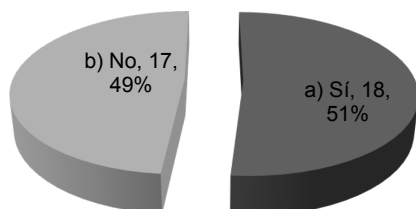
De acuerdo al ingreso que percibe cada estudiante el 50% de ellos ahorran menos del 10% de sus ingresos mensuales, el 23 % indican que ahorran el 10% de sus ingresos, otro 23 % de los estudiantes ahorran entre el 10 y el 20% de sus ingresos, en tanto que el 4% de los estudiantes puede ahorrar más del 20% de sus ingresos.

Figura 6: ¿Llevas Registro o Control de tus Ingresos y Gastos?

6-¿Llevas registro o Control de tus ingresos y gastos?

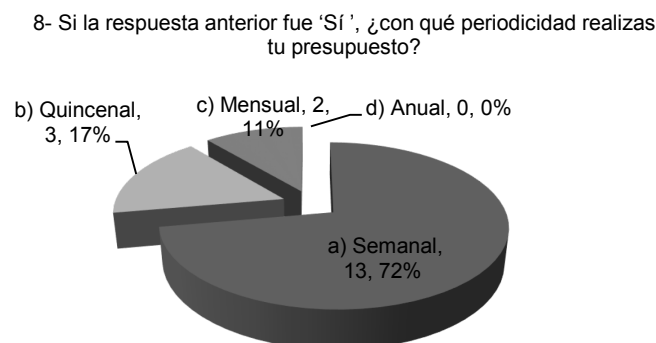
El registro y control de gastos es realizado en un 51% de los estudiantes que afirman que si lo realizan, el 43% de los estudiantes no lo llevan a cabo, el 6% de ellos solo realizan control de egresos y ninguno de ellos solo de ingresos.

Figura 7: ¿Haces un presupuesto sobre tus ingresos y gastos?

7-¿Haces un presupuesto sobre tus ingresos y gastos?

El 51% de los estudiantes realizan un presupuesto de sus ingresos y gastos, 49% de los estudiantes no realizan presupuesto de los 35 alumnos encuestados.

Figura 8: Si la respuesta anterior fue SÍ ¿Con qué periodicidad realizas tu presupuesto?



La periodicidad con la que realizan registro de sus presupuestos de ingresos y egresos indica que el 72% de los estudiantes lo registran semanalmente, el 17 % de los estudiantes hacen su registro quincenalmente, el 11% de los estudiantes lo realizan mensual y ninguno de los estudiantes lleva algún registro de manera anual.

CONCLUSIONES

Hablar de ahorro y control es posible si se organizan las finanzas personales mediante un proceso administrativo eficaz y eficiente con estrategias que permitan el cumplimiento de los objetivos para obtener un superávit en las finanzas y ahorro. Llevar un registro y control de los gastos, deudas e ingresos con un historial real permite planear e implementar un proceso sistematizado ordenado para poder destinar un porcentaje de los ingresos al ahorro. Se debe considerar que hay factores que representen riesgo en la economía y en el proceso de planeación como los impuestos, el tiempo, las emergencias, de tal manera que si se consideran y se identifican problemas que afecten los objetivos planteados, es indispensable replantear estrategias u objetivos cuantas veces sea necesario hasta obtener resultados que beneficie la economía del individuo, la familia o una organización.

En esta investigación con estudiantes del área económico-administrativa de la Región Altos Sur de Jalisco, México, observamos que de 35 alumnos que contestaron la encuesta existe un alto porcentaje de respuestas en la que los gastos son subsidiados por sus padres, tutores o algún familiar 48%, el 74% tienen el hábito del ahorro, los porcentajes que ahorran menos de 200 pesos son el 54% y entre 200 y 300 pesos el 30% de los encuestados, el 50% de los estudiantes esas cantidades representan menos del 10 % de sus ingresos y el 23% de ellos ahorrar el 10%, solo 23% de los estudiantes ahorran entre un 10 ó 20% de sus ingresos. Lo interesante de ésta investigación es darnos cuenta que el 51% de los encuestados llevan un registro y control de sus ingresos, el 43% no lo realizan y el 6% solo hacen registro y control exclusivamente de los egresos no de ingresos, este control lo realizan de forma semanal un 72%, quincenalmente el 17% y mensual el 11% de los alumnos.

Tener conocimientos y llevar un control y registro de ingresos y egresos, permite tener una visión de la realidad para cumplir con los propósitos de la planeación financiera personal, tener conciencia y cambio de hábitos de los egresos que no son necesarios permitirá tener un superávit financiero y adquirir mejores resultados en el porcentaje de ahorro destinado, recordando que el ahorro puede cubrir imprevistos, emergencias, plan de jubilación, adquirir un bien inmueble o simplemente para vacacionar de una manera organizada y planeada para no mermar la economía personal o familiar. El reto más grande para el individuo, familia u organización es como administrar el dinero y no gastar más de lo que sea necesario o indispensable y que esto no represente gastar más de lo que se gana, cambiar de hábitos, tener cultura financiera, educación financiera permitirá con el tiempo tener una mejor calidad de vida. Para poder ahorrar se debe hacer conciencia sobre la importancia de reservar una parte de los ingresos de forma periódica y programada, fijar metas, alcanzar objetivos establecidos mediante una adecuada planeación financiera, y

realizar 5 pasos sencillos: 1) Identificar los ingresos, 2) Tomar control de los gastos y hacer un presupuesto, 3) Disminuir las deudas, 4) Crear un compromiso de ahorro y 5) Asesoría financiera, con éstos pasos sencillos, claros y alcanzables se puede lograr ahorrar para preservar el valor de los recursos que se guardan o se incrementan y esto es posible si se organizan las finanzas personales y se disminuyen deudas. (Finanzas Personales, 2015)

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BIOGRAFÍA

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DIAGNÓSTICO DE LA PYME SONORENSE PARA DETERMINAR LAS PROBLEMÁTICAS QUE ENFRENTAN ANTE LA INTEGRACIÓN ECONÓMICA

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María Guadalupe Durazo Bringas, Univesidad Estatal de Sonora

RESUMEN

A 20 años de la firma del Tratado de Libre Comercio con América del Norte (TLCAN), la economía de la Frontera Norte de México se encuentra en una época de desaceleración económica, en donde se requiere replantear la pregunta sobre el papel del gobierno federal y los estados, en el desarrollo económico sustentable, sus funciones y la forma de intervención sobre los agentes económicos para fomentar el desarrollo y crecimiento económico de largo plazo. La presente investigación tiene por objeto analizar los factores que afectan a las pymes sonorenses y determinar cuáles son las principales problemáticas que han frenado el desarrollo económico regional. En teoría se afirma que las pymes son importantes generadoras de empleos en el país, y la sólida base económica que lo sostiene; sin embargo estadísticamente han decrecido en la última década; y la empresa de capital extranjero ha ocupado su lugar. Entonces surge la necesidad de conocer qué requiere hacer la pyme sonorense para integrarse exitosamente al desarrollo económico.

PALABRAS CLAVE: Pymes, Desarrollo Económico, Competitividad

DIAGNOSIS OF SMEs SONORAN TO DETERMINE THE PROBLEMS FACED BY THE ECONOMIC INTEGRATION

ABSTRACT

20 years after the signing of the Free Trade Agreement with North America (NAFTA), the economy of the Northern Border of Mexico is in a time of economic downturn, where it requires rethinking the question about the role of the federal government and states, in sustainable economic development, its functions and how economic agents intervention to promote development and economic growth in the long term. This research aims to examine the factors that affect the Sonoran SMEs and determine what are the main issues that have slowed the regional economic development. In theory states that SMEs are important generators of jobs in the country, and solid economic base that sustains it; however they have statistically decreased in the last decade; and foreign capital company has taken its place. Then arises the need to know what needs to be done Sonoran SMEs to successfully integrate economic development.

KEYWORDS: Smes, Economic Development, Competitiveness

JEL: D21, O18

INTRODUCCIÓN

Las micro, pequeñas, medianas y grandes empresas, constituyen la columna vertebral de la economía nacional porque son la única fuente de riqueza del país; ya que pagan impuestos, sueldos y salarios a la población económicamente activa, y son un importante factor de paz social. De acuerdo con datos del

Instituto Nacional de Estadística, Geografía e Informática (INEGI), en México existen aproximadamente 4 millones 15 mil unidades empresariales, de las cuales 99.8% son pequeñas y medianas empresas (PYMES); que generan 52% del Producto Interno Bruto (PIB) y 72% del empleo en el país. Según datos del Sistema de Información Empresarial Mexicano (SIEM), el padrón público más grande de México; la tabla 1 muestra el comportamiento empresarial en los seis estados de la frontera norte de México, y puede apreciarse una tendencia hacia la baja en la primera década del siglo XXI, no obstante los diferentes esfuerzos por apoyar la creación y desarrollo de empresas mediante diferentes fondos de apoyo del gobierno federal por los últimos dos sexenios.

Tabla 1. Comportamiento Empresarial en los Estados de la Frontera Norte.										
	Apertura de Empresas									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Baja California	11,067	11,421	10,541	9,949	10,733	11,263	11,737	11,487	11,420	11,244
Coahuila	9,013	8,860	7,823	7,893	10,800	11,622	12,555	12,895	13,816	17,318
Chihuahua	27,460	32,983	35,566	37,559	33,174	30,550	28,838	32,354	36,686	39,463
Nuevo León	25,143	22,836	17,364	14,407	15,094	14,502	15,306	16,191	16,304	16,214
Tamaulipas	15,059	17,813	21,945	25,522	24,437	22,754	20,383	19,396	17,975	21,581
Sonora	10,189	8,120	7,312	6,869	6,927	6,816	6,067	5,527	6,252	6,699
Fuente: Creación propia utilizando información del SIEM 2014										

La tendencia del comportamiento empresarial en los 6 estados de la frontera norte; señala al estado de Chihuahua como líder en volumen de empresas, mostrando alza desde 2010; en segundo lugar figura el estado de Tamaulipas, quien presenta mejores tendencias que los otros estados de la frontera. Nuevo León, que después de una caída fuerte, desde 2007 aparece como estable en su tendencia de crecimiento. También Coahuila presenta un crecimiento pequeño y sostenido desde 2007 y finalmente el estado de Sonora es el que experimenta menor crecimiento a través de los años y una tendencia desalentadora; y por ello es que surge la inquietud de realizar el presente estudio diagnóstico de la situación de las pymes en Sonora, con el fin de determinar las principales problemáticas, y abordar las posibles soluciones desde la formación académica de tipo empresarial. Es entonces significativo que siendo el estado de Sonora pionero en el establecimiento de la industria maquiladora de exportación en México, a 20 años de la firma del TLCAN, muestre rezago en su desarrollo económico, y peor aún, haya perdido empresas desde 2004 a 2013, según la estadística del SIEM.

REVISION LITERARIA

Sonora es uno de los 31 estados que, junto con el Distrito Federal, conforman las 32 entidades federativas de México. Se ubica en la región noroeste del país. Su superficie territorial representa el 9.4% del total nacional. Las principales actividades económicas en Sonora son la ganadería, minería, pesca y agricultura. Recientemente la industria maquiladora y de producción de alimentos han tenido auge en el estado (INEGI, 2011). Según los Indicadores Regionales por Actividad (Banamex 2014), las dos entidades de mayor peso relativo en la división noroeste, Baja California Norte y Sonora son los estados que contribuyen con 67% del PIB de la región; correspondiente a la producción manufacturera (3.4% en promedio durante enero-noviembre de 2013, vs. 1.4% del nacional). En tanto, la generación de empleos formales registrados en el Instituto Mexicano del Seguro Social (IMSS), creció a una tasa ligeramente por debajo de la nacional, 3.4% y 3.5%, respectivamente, con lo que el sector comercial se benefició en Mexicali, Baja California Norte. En el caso de Sonora, aun cuando la producción manufacturera alcanzó una tasa de crecimiento muy superior al promedio nacional (9.6% y 1.4%, respectivamente, durante enero-noviembre de 2013), el magro desempeño de los sectores primario y terciario limitaron el crecimiento del PIB del estado durante 2013, el cual se estimó en 1.8%. Cabe mencionar que, con un crecimiento anual del empleo de 3.9% (vs. 3.5% del

nacional), las actividades comerciales no lograron repuntar. Las ventas al por menor en la capital del estado, Hermosillo, cayeron 4.8% en promedio durante 2013 (vs. -0.3% del nacional).

Las empresas micro, pequeñas y medianas representan a nivel mundial el segmento de la economía que aporta el mayor número de unidades económicas y personal ocupado (INEGI 2011); de ahí la importancia que tiene este tipo de empresas y la necesidad de fortalecer su desempeño, al incidir éstas de manera fundamental en el comportamiento global de las economías nacionales; de hecho, en el contexto internacional se puede afirmar que un porcentaje superior al 90% de las unidades económicas totales, está conformado por las micro, pequeñas y medianas empresas. La Unión Europea (DO CE 2005) definió a las pequeñas y medianas empresas, así como a las microempresas como "toda entidad, independientemente de su forma jurídica, que ejerza una actividad económica. En particular, se considerarán empresas las entidades que ejerzan una actividad artesanal u otras actividades a título individual o familiar, las sociedades de personas y las asociaciones que ejerzan una actividad económica de forma regular. El Consejo Internacional para el Desarrollo Económico define el desarrollo económico como una "actividad que busca mejorar el bienestar económico y la calidad de vida de una comunidad creando o manteniendo los empleos". El Banco Mundial es la principal organización internacional que mide el desarrollo económico en una escala nacional y global. Integración económica es un proceso mediante el cual los países van eliminando sus características diferenciales; cuando la integración económica aumenta, las barreras al comercio entre mercados disminuyen, se facilita el flujo de bienes, servicios y factores productivos y la armonización de políticas económicas. Pero, ¿cómo se prepara una economía subdesarrollada para integrarse globalmente con éxito y asegurar el ideal desarrollo al que se aspira con esta intención económica? S. Boisier (1993) puntualiza que el desarrollo "se concentra y sustenta en la satisfacción de las necesidades humanas fundamentales, en la generación de niveles crecientes de auto dependencia y en la articulación orgánica de los seres humanos con la naturaleza y la tecnología, de los procesos globales con los comportamientos locales, de lo personal con lo social, de la planificación con la autonomía y de la sociedad civil con el Estado". El producto interno bruto (PIB), es solo una ecuación que depende sustancialmente de las micro, pequeñas, medianas y grandes empresas mexicanas que conforman su estructura y sostienen la economía de un país. Sin empresas mexicanas, es imposible hablar de desarrollo económico regional y competitividad. También Boisier (1993) sostiene que: "La endogeneidad del desarrollo regional habría que entenderla como un fenómeno que se presenta en por lo menos cuatro planos que se cortan, se cruzan entre sí".

Primero, la endogeneidad se refiere o se manifiesta en el plano político, o sea, la capacidad de diseñar y ejecutar políticas de desarrollo, y sobre todo, la capacidad de negociar. En segundo lugar, la endogeneidad se manifiesta en el plano económico, y se refiere en este caso a la apropiación y reinversión regional de parte del excedente a fin de diversificar la economía regional, dándole al mismo tiempo una base permanente de sustentación en el largo plazo. En tercer lugar, la endogeneidad es también interpretada en el plano científico y tecnológico, es decir, la capacidad interna de un sistema para generar sus propios impulsos tecnológicos de cambio, capaces de provocar modificaciones cualitativas en el sistema; y en cuarto lugar, la endogeneidad se plantea en el plano de la cultura, como una suerte de matriz generadora de la identidad socio territorial. Hernández, Soto y Vázquez (2008) afirman que el crecimiento económico con bases endógenas puede generar un dinamismo de acumulación productiva de mayor sustentabilidad que el de bases exógenas, que hace más vulnerables a las regiones. También muestran en su estudio de impacto del TLCAN sobre la economía de la frontera norte de México, que Sonora presenta rezago y aparece como una economía perdedora, equiparándose al promedio del resto de los estados de la República Mexicana, y diferenciándose sustancialmente de los estados de la Frontera Norte a los que pertenece por ubicación.

Potenciar la profesionalización de las empresas con la especialización de la fuerza de trabajo, la adición de valor, o la inserción en una cadena productiva de valor agregado, obliga a planear el crecimiento sostenido y sustentable de las regiones. En la tabla 2, se muestran datos obtenidos del Sistema de Información Empresarial Mexicano (SIEM), que muestra el número y proporción de empresas que participan en el

Comercio Exterior en la frontera norte de México, siendo el estado de Sonora, el que menor número de empresas tiene registradas, y con una pequeña proporción del 5.62% de empresas que participan en el Comercio Exterior. Chihuahua y Coahuila, son los estados que mayor número de empresas han registrado y coincidentemente, también mayor participan en el comercio exterior mexicano. Es destacable que el estado de Nuevo León, tiene un alto registro de empresas en general, lo que indica ser un estado fuertemente sostenido por sus empresas locales, y un menor registro en número de empresas participantes en el comercio exterior.

Tabla 2: Empresas de Comercio Exterior En los Estados de la Frontera Norte de México

Estados De La Frontera Norte De México	Exportan		Importan		Empresas de Comercio Exterior En la Frontera Norte		Total Empresas Por Estado FN
	Si	No	Si	No			
Sonora	65	5,401	242	5,224	307	5.62%	5,466
Nuevo León	193	15,790	546	15,437	739	4.62%	15,983
Coahuila	727	16,516	1236	16,007	1963	11.38%	17,243
Chihuahua	512	29,269	1126	28,655	1638	15.50%	29,781
Baja california Norte	534	6,442	1750	5,226	2284	32.74%	6,976
Tamaulipas	244	22,447	570	22,121	814	3.59%	22,691
Total Frontera Norte	2275		5470		7745	7.89%	98,140

Fuente: Creación propia con datos oficiales de SIEM 2014.

Basurto (2005) afirma que la empresa es la única fuente de riqueza de un país, por lo tanto habrá países ricos, si hay empresas ricas. Con respecto al desarrollo regional, afirma que el problema de estancamiento empresarial tiene causas endógenas. El desarrollo económico por tanto requiere y se fundamenta en las empresas fuertes. El desarrollo empresarial es un proceso por medio del cual un equipo de personas, a través de su talento, diseña actividades y procesos para entregar una solución o satisfactor a un mercado, a cambio de un valor monetario; y además ese equipo de personas utiliza todos los recursos de que dispone para crear todos los días mayor valor. Valor que será reflejado en finanzas sanas y crecientes; así como en bienestar integral para todos sus públicos: clientes, colaboradores, proveedores, acreedores y accionistas. El desarrollo implica planear, ejecutar, medir, innovar y ejecutar, en un ciclo llamado también dinámica empresarial.

METODOLOGÍA

Para la presente investigación se utilizaron bases de datos y referencias bibliográficas, a fin de sustentarla con las aportaciones de las investigaciones desarrolladas en el pasado; siendo pertinentes y de credibilidad, para inferir y apoyar los planteamientos (Zabala, 2005). El perfil se muestra a continuación en la Tabla 3.

La Tabla 3 da a conocer el perfil completo de la muestra consistente en 25 entrevistas realizadas a gerentes de empresa y maquiladoras, en la cual el 72% corresponde directivos de más de 46 años, y un 20% a directivos entre 41 y 45 años, que a su vez en total representa el 92% de la muestra; quedando casi al margen los rangos de edad entre 36-40 y 31-35 con el 1%. Otra cualidad de la muestra es la clasificación que se hace por género, correspondiendo un 80% de los gerentes entrevistados al género masculino y el 20% al género femenino. Se aprecia un 32% de los gerentes de empresas y maquiladoras solo tiene preparación técnica, y su trayectoria empresarial se fundamenta en la práctica. Otro 32% de ellos posee conocimientos profesionales; y un 36% solamente tienen conocimientos de maestría. Resulta interesante que ningún porcentaje tienen estudios de doctorado. También se distingue que 15 gerentes de empresa y maquiladora poseen conocimientos matemáticos, correspondiéndole un 60% del total de la muestra; un 32% ostenta conocimiento en ciencias sociales, y el 8% restante tiene conocimientos de ciencias naturales u otro. Respecto al lugar de nacimiento de los gerentes de empresa y maquiladora entrevistados, un 44% provienen de otros estados de la República Mexicana, el 32% es originario del estado de Sonora, y un 24% de otros

países. En relación al giro empresarial, el 24% de los gerentes de empresa y maquiladora se dedican al comercio, un 20% a la industria de exportación, y otro 20% a la manufactura; siendo sólo un 16% que se dedica a la minería, 12% a la agricultura, y solamente un 8% a la ganadería.

Tabla 3: Perfil de la Muestra Objeto de Estudio

Edad	menos 25 años	26-30	31-35	36-40	41-45	más 46 años	Total de la Muestra
	0	0	1	1	5	18	25
Género	Femenino	Masculino	Áreas de Conocimiento que poseen				
	20%	80%				Núm.	%
Nivel de Estudios		%	Ciencias Naturales		2	8	
Técnica		32	Ciencias Sociales		8	32	
Profesional		32	Matemáticas		15	60	
Maestría		36	Arte		0	0	
Doctorado		0	Otras		0	0	
Posdoctorado		0					
Lugar de Nacimiento de los gerentes de empresa y maquiladora							
		Núm.	%				
Sonora		8	32				
Otros estados de México		11	44				
Extranjero		6	24				
Giro de las 25 Empresas objeto de estudio							
		Núm.	%				
Comercio		6	24				
Industria Exportación		5	20				
Manufactura		5	20				
Agricultura		3	12				
Ganadería		2	8				
Minería		4	16				
Pesca		0	0				

Fuente: Creación propia a partir de entrevistas a gerentes de empresas y maquiladoras. (2014)

RESULTADOS

Estudios sobre competitividad nacional y local realizados por Doing Business (2013), indican que existe una problemática generalizada respecto a múltiples regulaciones que influyen en las empresas a lo largo de su ciclo de vida. (Vargas, 2012), afirma que las principales problemáticas de las pymes mexicanas son: Carencia de apoyo financiero, falta de experiencia, escases de capital, excesivas inversiones en activos fijos, pocos o nulos sistemas de información confiable, mala selección del personal, graves errores en la selección de estrategias, ausencia de planes alternativos, resistencia al cambio, excesiva centralización en la toma de decisiones, mala operación de fondos y problemas en la selección de socios, bajo grado de profesionalización y capacitación de recursos humanos y visión de corto plazo. La percepción que directivos de pymes sobre temas de integración económica regional, fue diversa, destacando que la globalización, es un fenómeno envolvente; creciente, que integra a economías y sociedades de todo el mundo; y que ha propiciado una agresiva competencia en los mercados.

Desde el punto de vista de expertos y directivos de las pymes entrevistadas, se cuestionó cómo la globalización activó la economía sonorenses, y argumentaron que la globalización en Sonora: 1.- Creó expectativas de localización privilegiada para el Estado. 2.- Puso en agenda la política-económica de trabajo institucional, 3.- Instaló la primer planta automotriz y supuso con ello iniciar el desarrollo regional con la incubación de un futuro Clúster, 4.-Nacieron universidades y tecnológicos para preparar mano y mente de obra calificada; 5.- Se promovió intensamente la inversión extranjera y se privilegió la instalación de empresas internacionales, ofreciendo mano de obra calificada; detonando con esto la demanda y apreciación

de técnicos; pero desequilibrando el mercado laboral que ofrece mayormente profesionistas; 6.- También se incrementó la competencia más abiertamente de productos extranjeros en un mercado sensible, en el que no se preparó a las empresas locales para participar exitosamente. 7.- Robusteció el sector Comercio, con productos internacionales y convierte al estado en comisionista, ya que produce muy poco por tener un sector industrial incipiente, de tal suerte que comercializa muy poco de lo que industrializa.

Respecto a la cuestión de ¿Cómo se prepara una economía subdesarrollada para integrarse globalmente con éxito y asegurar el ideal desarrollo al que se aspira con esta intención económica?, expertos y directivos coincidieron en que debe planearse y diseñarse estrategias a nivel estatal y federal, para que todo el sector productivo se alerte previamente para la embestida de la competencia; situación que no se dio como implementación de una estrategia; y sólo se manejó como comunicación en medios masivos; sin que los pequeños y medianos empresarios se percataran de su trascendencia y urgente llamado a la acción. Coincidieron en afirmar que la preparación debió consistir en innovación y creación de valor agregado, procesos de industrialización que garantizan calidad y reducción de costos, y profesionalización administrativa. En relación a la pregunta realizada en entrevistas: En general, ¿Considera usted que las pequeñas y medianas empresas sonorenses han tenido un satisfactorio proceso de integración económica?, un 67% de los directivos de pymes y especialistas, consideran que las pequeñas y medianas empresas sonorenses no han tenido un satisfactorio proceso de integración económica; y sólo el 24% considera que sí ha sido satisfactorio su proceso de integración. El resto (9%) no supo qué contestar.

Cuando se solicitó a los entrevistados comentar a cerca de qué situaciones ha vivido la pyme sonorense desde 1994 en que se firmó el Tratado de Libre Comercio con América del Norte, y que coadyuvaron a su integración económica; las respuestas fueron: 1.- La pyme sonorense tuvo un despertar abrupto a la competencia para la cual no estaba preparada; 2.- Incertidumbre de la pyme ante las demandas que la globalización exige, en tiempos de fuertes crisis económicas (1995 y 2008). 3.- Desmoralización del pequeño empresario que siente mucha presión y exigencia gubernamental por un lado, y un mercado infiel que prefiere por cultura y cercanía los productos extranjeros. 4. Migración de las vocaciones productivas del estado como posibilidad de integración económica, 5.- Poca oportunidad para las pequeñas y medianas empresas sonorenses de pertenecer a una cadena de suministro para la industria, debido a la falta de profesionalización empresarial (de procesos y gestión administrativa). Sin embargo la endeble integración económica del estado de Sonora, prevalece según los expertos (Hernández, Soto y Vázquez 2008) debido a que este Estado ha desarrollado muy lento y poco a empresas manufactureras locales, que garanticen primeramente un crecimiento endógeno.

CONCLUSIONES

La problemática que enfrentan las pymes sonorenses ante el proceso de integración económica, contempla: 1) Estancamiento empresarial endógeno, 2) la magralidad en el desempeño de los sectores primario y terciario como limitante del crecimiento del PIB estatal, 3) La falta de profesionalización de las Empresas Familiares es un problema grande, que repercute en alta mortalidad de las mismas; aunado a que las pymes familiares representan más del 90% de las empresas mexicanas, 4) Las prácticas regulatorias y trámites excesivos que desalientan la creación de empresas, 5) La presencia de agresiva competencia atraída por la inversión extranjera, 6) la falta de medición y escaso seguimiento a indicadores empresariales, 7) la falta de preparación de las empresas locales para hacer frente a la globalización y 8) La carencia de cultura y apoyo financiero, El estado de Sonora tiene una dinámica industrial que está ligada a la inversión extranjera. Maquila e industria moderna de alta tecnología, pertenecen a un campo prácticamente inexplorado por el capital regional, más bien lo que existe son asociaciones con el capital transnacional. Son cuatro sectores los que concentran la actividad altamente tecnificada e innovadora: electrónica, automotriz y de autopartes, textil y agroalimentaria. Es necesario consolidar una industria regional integrada a través de cadenas productivas. No se tiene estrictamente un sistema regional de innovación; pues si bien, sus componentes están altamente desarrollados, no se han logrado instituir mecanismos que les permitan actuar como

sistema. En la búsqueda de sinergias e interrelaciones para detonar un desarrollo cooperativo de las partes el sector industrial de Sonora, se percibe poco interés en participar en actividades de innovación dado el riesgo y la incertidumbre que ello implica.

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PROPUESTA DE PROGRAMA DE ACTIVIDADES TURÍSTICAS RECREATIVAS PARA NIÑOS Y JÓVENES CON SÍNDROME DE DOWN EN MANZANILLO, COLIMA

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RESUMEN

Manzanillo es un destino turístico con afluencia predominante del turismo de negocios y familiar, este último, un mercado importante para los prestadores de servicios y en el cual, en los últimos años se ha detectado que algunos de ellos cuentan con un integrante con discapacidad, dificultándoles el desplazamiento a un sitio turístico. Dentro de esas discapacidades encontramos a personas con Síndrome de Down, a quienes hoy día, en el destino, no se les da la atención adecuada. El propósito de la investigación es proponer un programa de actividades turísticas recreativas para niños y jóvenes con este síndrome, generando actividades durante su visita a Manzanillo. La metodología utilizada es cualitativa, enfocada en un mercado selectivo, considerando las perspectivas de los involucrados. Los resultados de la investigación se basan en los beneficios que generan las actividades recreativas planteadas y se muestran algunas propuestas para poder llevar a cabo dicho programa.

PALABRAS CLAVES: Síndrome De Down, Programa, Actividades Recreativas, Actividades Turísticas

PROPOSED PROGRAM OF RECREATIONAL TOURISM ACTIVITIES FOR CHILDREN AND YOUTH WITH DOWN SYNDROME IN MANZANILLO, COLIMA

ABSTRACT

Manzanillo is a tourist destination with predominant business tourism and family influence, the latter being an important market for service providers and which in recent years has found that some of them have a member with disabilities, making it difficult to move to a tourist site. Within these disabilities, we find people with Down syndrome, who today, destination, are not given adequate attention. The aim of the research is to propose a program of recreational tourism activities for children and young people with this syndrome, generating activities during his visit to Manzanillo. The methodology is qualitative, focusing on a selective market, considering the perspectives of those involved. The results of the research are based on the benefits generated by recreational activities and some suggestions are submitted to carry out this program.

JEL: J24, I140, O15

KEYWORDS: Down Syndrome, Program, Recreation, Tourism Activities

INTRODUCCIÓN

En la última década Manzanillo ha crecido en cuanto a su infraestructura, centros comerciales, plazas restaurantes y nuevos hoteles, extendiendo sus servicios para los locales y los turistas, incrementando así

su afluencia turística. A pesar de ello, Manzanillo tiene que ser un puerto más competitivo y empezar a prepararse para nuevos mercados, lo cual implica la participación de los prestadores de servicios como comerciantes, alojamiento, restaurantes y la población en general, pues así aumenta la afluencia de turistas al destino. Para esta investigación se optó por reforzar la afluencia de turistas con discapacidad, siendo más específicos “niños y jóvenes con Síndrome de Down”, ya que dicho segmento ha crecido en los últimos años y es de gran importancia para muchos destinos, incluyendo Manzanillo, por tanto, se consideró necesario realizar un programa turístico-recreativo enfocado a niños y jóvenes con estas características donde se incluyan actividades que ellos y sus familias pueden desarrollar y que también permita que los locales con miembros con Síndrome de Down puedan aprovechar de manera permanente. Dicho programa tiene como base una investigación de campo, en la que se observó el interés de la población en general de participar de él, debido a la carencia de espacios y actividades especializados; así como la de los prestadores de servicio e instituciones gubernamentales, pues para ellos es un mercado importante y no se le ha dado la suficiente importancia, principalmente por desconocimiento. A consecuencia de la investigación de campo que se realizó y los resultados de los espacios geográficos plasmados en la encuesta se creó un análisis foda de cada uno de los lugares donde es posible desarrollar las actividades recreativas, esto con el fin de analizar las ventajas y desventajas que cada uno conlleva.

REVISIÓN LITERARIA

La Organización Mundial de Turismo (OMT) menciona que el turismo comprende las actividades que realizan las personas durante sus viajes y estancias en lugares distintos a los de su entorno habitual, por un periodo inferior a un año, con fines de ocio, por negocio y otros motivos. Hiernaux (1999), afirma que “el turismo es, antes que todo, una práctica social colectiva que integra mecanismos distintos de relación al espacio, a la identidad y al Otro. Por ende, más que una actividad económica, el turismo es una práctica generadora de actividad económica en la misma forma que la religión, el deporte o la guerra”. La definición de este autor nos ayuda a centrarnos más en el ser humano, que puede ser tanto el poblador local como como el turista, permitiendo la identificación más cercana de sus necesidades de recreación en su tiempo libre y promoviendo que el destino receptor genere una acción planificada que permita desarrollo local.

Lo anterior nos refiere entonces que para realizar turismo y como consecuencia actividades recreativas, es necesario el tipo libre el cual según Munné (1995) está constituido por aquel aspecto del tiempo social en la que el hombre autocondiciona, con mayor a menor nitidez su conducta personal y social. Sin embargo lo que le define como tiempo libre es el tiempo ocupado por aquellas actividades en las que domina el autocondicionamiento, es decir, en las que la libertad predomina sobre la necesidad. Es tiempo de definir el término recreación, base fundamental de este proyecto, para lo cual Romero (1977) la describe como una actividad que se practica habitualmente en las horas libres, y que ofrece al hombre la oportunidad de dar salida y expresión a sus necesidades físicas, mentales o creadoras y a las que se dedica por un deseo interior y no por compulsión externa. Dentro de las necesidades humanas que la recreación permite satisfacer se encuentran: experiencias nuevas, dominio del medio, relajación, expresión de las emociones y socialización. La planta recreacional es muy variada, Quesada (2000) porque incluye todos los servicios que puede utilizar el hombre urbano en el uso de su tiempo libre: comprende servicios bajo espacio cubierto, como cines, museos, bibliotecas, bares, neverías, restaurantes, discotecas, shows en centros nocturnos, juegos mecánicos y lugares al aire libre, como plazas, juegos infantiles, centros deportivos, canchas de fútbol u otros deportes, sedes de clubes, piscinas, parques y áreas arboladas para pasear y montar a caballo o en bicicleta. Las actividades recreativas tienen diferentes tipos de clasificación que van de acuerdo a lo que se realiza en cada una de estas, y los elementos que se necesitan para llevarlas a cabo, según Incarbone & Guianguis (2006) estas actividades recreativas se clasifican en 9 tipos dependiendo del área donde se realizarán y se describen a continuación: área físico-deportiva, área al aire libre, área acuática, área lúdica, área manual, área artística, área conmemorativa, área social, área literaria, área de entretenimientos y aficiones, área comunitaria.

METODOLOGÍA

Para efectos de la presente investigación se realizó una investigación cualitativa en la que se recolectaron las perspectivas y puntos de vista de los participantes (sus emociones, experiencias, significados y otros aspectos subjetivos), así como también se realizan preguntas generales y abiertas. Se utilizaron diferentes fuentes para recolectar información tales como libros, investigación de campo y aplicación de cuestionarios y realización de entrevistas a personas especializadas. Los cuestionarios se enfocaron principalmente a los turistas que visitan el municipio, y a las familias con un integrante con Síndrome de Down. Las entrevistas se orientaron a diferentes sectores del municipio de Manzanillo, como el Gobierno (ayuntamiento, Secretaría de Turismo), empresas turísticas (alojamiento, agencias de viajes y la Oficina de Convenciones y Visitantes de Manzanillo), el sector de educación, (Facultad de Ciencias Sociales y la Escuela de Educación Especial Hellen Keller), familias con un integrante con Síndrome de Down y médicos especialistas. No se realizó un muestreo debido a que el campo de investigación está enfocado a un sector específico, que lleva a la observación de grupos de una población reducida como son las familias con niños y jóvenes con Síndrome de Down y personas relacionadas con esta cuestión.

Además actualmente no existen cifras oficiales sobre el número de personas con Síndrome de Down en México, debido a que, de acuerdo con el blog especializado Síndrome de Down en México, en los censos del 2000 y del 2010, no se muestra específicamente cuantas personas con Síndrome de Down existen en el país. Pese a que no hay cifras del gobierno, hay números no oficiales, con un estimado de una población de 250,000 personas con Síndrome de Down, pero no hay certeza de estos datos. Por otra parte, el estado de Colima no tiene un registro oficial de los niños y jóvenes con este Síndrome dentro de la población de sus diez municipios. Si nos enfocamos al sector turismo dentro del mismo estado, no existen registros de la cantidad de familias que ingresan al destino con miembros con Síndrome de Down y los hoteleros, quienes son el primer contacto del turista afirman recibir personas con estas condiciones y alguna otra discapacidad pero afirman no llevar un registro confiable del número exacto de estas.

RESULTADOS

De la información recabada en la investigación de campo a través de las entrevistas y cuestionarios aplicados se obtuvo la siguiente información: El Síndrome de Down es una consecuencia de una trisomía de una malformación genética generado por el cromosoma 21 que es el más fluorescente. Cuando se junte el par 21, la persona tendrá trisomía 21. Las personas con trisomía 21 tienen unas características físicas y mentales especiales que en conjunto se denominan Síndrome de Down. Cunningham(1990) El perfil emotivo del niño con Síndrome de Down se presenta bajo los siguientes aspectos característicos de su personalidad: son obstinados, imitativos, afectivos, adaptables, con un sentido especial en cuanto a reciprocidad de sentimientos y vivencias, presentando un carácter moldeable. Si el ambiente que los rodea es inadecuado, reaccionan con agresividad o si por el contrario es un ambiente estimulante, el niño es cariñoso. Tienen un gusto por la música y la pintura y sobre todo, poseen un sentido especial al efecto materno. El niño con Síndrome de Down, como se apuntó anteriormente, tiende a la imitación; esta es una ventaja susceptible de utilizar, ya que al desenvolverse en un ambiente sin angustias, sin rechazo, sin protección, el niño va adquiriendo patrones de sociabilidad adecuados, imitando a los seres que le rodean. El programa de adaptación al medio social ocupa un área muy importante: toda festividad se debe tomar como pauta de convivencia entre padres, hermanos y alumnos. Este tipo de reuniones contribuye a forjar hábitos y vivencias familiares, los que a su vez normarán su comportamiento social. Las actitudes marginales traerán como consecuencia, alteraciones conductuales y un fuerte desaliento emotivo, tanto para sus padres y familiares más cercanos, como para el niño mismo, al agravar su delicado sentimentalismo.

Otro de los aspectos que habrá de destacarse, es la información hacia la sociedad en general para que sepan de la existencia de estos niños y de su auténtica adaptación progresiva mediante la participación real ante su comunidad. Por lo tanto se debe aprovechar al máximo este renglón pedagógico, ya que el niño con

síndrome de Down tiene gran capacidad de adaptación a nuestro régimen de vida. Escamilla (1991) Las actividades que realizan los niños con Síndrome de Down pueden ser de cualquier tipo dependiendo de la edad del niño si es un bebé, un niño menor, un adolescente o un adulto. Algunas de las actividades que pueden realizar son basquetbol, baile libre, lotería de colores, cachiball, concursos de gateo para bebés, caminatas, entre otras. En cada actividad a realizar debe estar un médico presente para cualquier imprevisto, pues la investigación arrojó que sufren de problemas del corazón y problemas musculares por lo tanto no se deben realizar actividades extremas, por lo cual cada actividad deba estar adecuada a sus capacidades y por lo general el tiempo de duración debe ser entre los 45 minutos a una hora ya que suelen cansarse rápidamente. Cada niño con Síndrome de Down es diferente que los demás debido a que también existen 3 tipos de Síndrome de Down; los cuidados y educación por parte de los papás son algo fundamental para los niños, dado que como se educan es la personalidad que presenta cada uno de ellos y es así como se les puede motivar a realizar las actividades.

Según la investigación, mucho tiene que ver la educación que llevan los niños y jóvenes con Síndrome de Down en sus familias para que estos actúen de cierta forma. Existen jóvenes con Síndrome de Down que ni siquiera pueden hablar ni valerse por ellos mismos, pero también encontramos que existen jóvenes con Síndrome de Down que desde pequeños sus familias les han enseñado a valerse por sí mismos y les dedican tiempo necesario para educarlos, enseñarlos hablar, leer y escribir entre otras cosas, así lo menciona el Maestro de educación especial José Luis López. Tomando en cuenta las aportaciones de cada entrevistado y las opiniones de los encuestados se llegó a la conclusión de que es factible la propuesta de actividades turísticas recreativas para niños y jóvenes con Síndrome de Down ya que se debe de tomar en cuenta que es un mercado importante y que el destino debe de estar preparado para ello. En base a todo lo anterior se optó por realizar cinco propuestas, las cuales están enfocadas a los resultados obtenidos, y se muestran a continuación:

Propuesta uno: Diseño e impresión de manual con contenido apegado a las actividades turísticas recreativas para niños y jóvenes con síndrome de Down que se puedan realizar en Manzanillo. Dicho programa tendrá plasmado el tiempo de duración de cada actividad, materiales que debes de utilizar y cuidados especiales y se conformará de la siguiente manera:

Actividades manuales: En esta sección se realizarán manualidades que el niño y joven puedan realizar para mejorar la psicomotricidad fina y la coordinación ojo-mano, algunos ejemplos de manualidades son: pintar caras de diferentes personajes, crear maracas con materiales reciclados, realizar antifaces coloridos, pintar figuras de cerámica, pintar con las manos.

Actividades acuáticas: En este contenido se encuentran las actividades que se pueden realizar en el agua ya sea en albercas, ríos y playas tales son: Pesca infantil, waterpolo, aquaerobics, kayak, recorrido en lancha y paseo en moto acuática, tales actividades son benéficas en la mejora de las funciones cardíacas, sanguíneas y pulmonares, mejora de la movilidad articular, de la coordinación y fortalecimiento muscular.

Actividades alternativas: Según José Luis López maestro de Educación Especial, las actividades alternativas son benéficas a la unión de cuerpo a mente, conllevan a una mayor estabilidad mental, lo que se traduce en una disminución de la ansiedad y otras psicopatologías como la depresión, los niños y jóvenes con síndrome Down las pueden realizar sin necesidad de ser extremas, algunos ejemplos son: Paseo a caballo, paseo en cuatrimoto, liberación de tortugas, caminata en la playa.

Actividades deportivas: En este apartado se encuentran ejercicios deportivos que según José Luis López maestro de Educación Especial pueden realizar, tales como: Natación, baile, recorrido en bicicleta, atletismo, fútbol, cachiball y clases de surf, estas son benéficas para favorecer y mejorar el autoestima, elimina y reduce el estrés, disminuye el riesgo de enfermedades cardiovasculares, ayuda a mantener la fuerza y la resistencia muscular. Es importante mencionar que en cada sección del manual se indicarán los

materiales que a utilizar, el tiempo de duración de la actividad, lugar donde pueden realizarla y cuidados que se deben de tomar en cuenta.

Propuesta dos: Promocionar el programa de actividades turísticas recreativas para niños y jóvenes con síndrome de Down a los prestadores de servicio tales como alojamiento, restaurantes, empresas de viajes y tour operadoras en Manzanillo, esta promoción se hará visitando estos establecimientos de forma directa presentando el manual con las actividades recreativas que se pueden realizar. Esto se hace con el fin de dar a conocer a los prestadores de servicios turísticos en Manzanillo, la implementación de un nuevo mercado de familias con niños y jóvenes con Síndrome de Down, guiándose así con un manual especializado en actividades turísticas recreativas para niños y jóvenes con síndrome de Down en Manzanillo.

Propuesta tres: Promoción externa en diferentes destinos del país (Blitz), del el programa de actividades turísticas recreativas para niños y jóvenes con síndrome de Down en Manzanillo. Dicha promoción se realizará a través de la Oficina de Convenciones y Visitantes en Manzanillo (OCV) facilitándoles el manual donde se describen las actividades turísticas recreativas que pueden ser realizadas en Manzanillo para niños y jóvenes con síndrome de Down, con el objetivo de dar a conocer a otras ciudades que Manzanillo puede ser un destino ideal para este tipo de personas.

Propuesta cuatro: Generar programas de capacitación para los prestadores de servicios turísticos sobre el conocimiento del Síndrome de Down y los cuidados que se deben de tener para poder brindar un mejor servicio. Esta capacitación será implementada por personas especializadas en el tema y será impartida a diversos prestadores de servicios, entre ellos: Hoteles, Agencias de Viajes, OCV (oficina de convenciones y visitantes), Operadoras Turísticas, entre otros, iniciando con las empresas de alojamiento, debido a que se considera que es la más importante por el trato que tienen directo con los turistas que visitan el destino. La capacitación estará destinada a los Gerentes de Venta de los Hoteles Las Hadas, Barceló Karmina Palace, Camino Real, Tesoro, Playa de Oro y Grand Festival; dichos Hoteles se caracterizan por ser familiares. Se sugiere que dentro del contenido del programa de capacitación se presente los siguientes puntos:

Objetivos

Definición de síndrome de Down.

Cuidados especiales.

Actividades que pueden realizar los niños y jóvenes con síndrome de Down en Manzanillo.

Curso de primeros auxilios.

El contenido de la capacitación será de apoyo para que los prestadores de servicios tengan el conocimiento adecuado sobre el tema y estén preparados para poder aplicar el programa de actividades turísticas recreativas para los niños y jóvenes con síndrome de Down en los Hoteles.

Propuesta cinco: De acuerdo a las entrevistas realizadas surgió la inserción de reclutar personas con Síndrome de Down para desarrollarse en el ámbito turístico laboral ya que se imparten talleres en la escuela de Hellen Keller de cocina con actividades básicas como picar verdura, lavar trastes, entre otras y tareas del hogar (tender camas, barrer, limpiar, trapear, etc). Las posibles áreas en los que podrán desempeñarse dentro de la hotelería son auxiliares de cocina, steward y camaristas. Debido a la educación que tienen desde pequeños los ha enseñado valerse por sí solos y a desenvolverse de manera individual.

CONCLUSIONES

Manzanillo es el municipio más sobresaliente dentro del estado de Colima, debido a que posee el puerto comercial más importante de México, en donde se desarrollan las principales actividades portuarias, sin dejando atrás la actividad turística que representa el treinta por ciento de este sector turismo. En los últimos años Manzanillo ha presentado un incremento en la afluencia turística, esto ha hecho con el paso del tiempo

que la población se involucre cada día más en la actividad turística, por lo que se pretende que los habitantes de Manzanillo se capaciten para brindar servicios de mejor calidad y un excelente trato a personas que visitan el destino. Al inicio de este proyecto de investigación se plantearon varias interrogantes que denotaban la necesidad de saber si Manzanillo es un destino en el cual tanto personas residentes como visitantes estaban dispuestos a participar en programas de actividades turísticas recreativas con niños y jóvenes con Síndrome de Down, así como el compromiso de la población hacia el turismo, y el beneficio que la sociedad obtiene de ello.

Bajo la consigna anterior se haría una propuesta para un programa de actividades turísticas recreativas para niños y jóvenes con síndrome de Down en Manzanillo concluyendo lo siguiente: La ciudad de Manzanillo cuenta con varios espacios geográficos donde se pueden llevar a cabo la realización de actividades recreativas para niños y jóvenes con Síndrome de Down y que los niños y jóvenes con este Síndrome son capaces de realizar cualquier tipo de actividad recreativa siempre y cuando la actividad esté supervisada por personas adultas con conocimientos de primeros auxilios y en algunos casos por médicos o personas especializadas en el tema. Finalmente se encontró que en la actualidad la gente local y los prestadores de servicios turísticos en Manzanillo, carecen de información acerca de este tema y por lo consiguiente no están capacitados para recibir a este tipo de turistas; Sin embargo estas mismas personas están dispuestas a participar en el programa de actividades turísticas recreativas para niños y jóvenes con síndrome de Down en Manzanillo y unirse a la causa de convertir a Manzanillo en un destino incluyente marcando la pauta con este primer desafío.

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RETOS Y OPORTUNIDADES EN LA EDUCACIÓN SUPERIOR AL INTEGRAR INVESTIGACIÓN, DOCENCIA Y SERVICIO

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RESUMEN

El documento habla de la experiencia de investigación social de la facultad de ciencias empresariales, en la Fundación Universitaria María Cano, de Medellín-Colombia. Como resultado, la Universidad encuentra la posibilidad de avanzar hacia la responsabilidad social universitaria integrando investigación, docencia, servicio. También se ha logrado trabajo interdisciplinario, se generan nuevos trabajos de investigación acerca de la población base de la pirámide, negocios de impacto social y los pequeños negocios, se fundan nuevas áreas de desempeño profesional para los estudiantes. Así, la facultad encuentra escenarios de proyección de la formación acordes al contexto, favoreciendo la pertinencia educativa. La pregunta que guía el trabajo de investigación es sobre la generación de negocios de impacto social en la plaza de mercado minorista de la ciudad de Medellín, en este centro de micro negocios, se realizan proyectos de investigación en el área empresarial, de salud y de ingeniería, se llevan a cabo asesorías y se prestan servicios sociales de acuerdo a las facultades existentes, creando oportunidades y retos para la formación de nivel superior.

PALABRAS CLAVE: Educación Superior, Investigación Social Participativa, Negocios de Impacto Social, Responsabilidad Social Universitaria

CHALLENGES AND OPPORTUNITIES FOR HIGHER EDUCATION TO INTEGRATE RESEARCH, TEACHING AND SERVICE

ABSTRACT

The document speaks of the experience of social research of the faculty of business administration at the University Foundation Maria Cano, Medellin-Colombia. As a result, the University is the possibility of moving towards integrating social responsibility university research, teaching, and service. There has also been interdisciplinary work, new research are generated on the base of the pyramid, social impact businesses and small business population, new areas of professional performance for students melt. Thus, the faculty is projection scenarios consistent training context favorable to the educational relevance. The question guiding the research is about generating business social impact on the retail market square of the city of Medellin in the center of small businesses, research projects are conducted in the business area, health and engineering, conducted assessments and social services are provided according to existing powers, creating opportunities and challenges for higher level training. Thus, the university and the faculty are projection scenarios consistent training context, promoting educational relevance

JEL: A12, I25, M14, O35, Z13

KEY WORDS: Higher Education, Participatory Social Research, Business Social Impact, University Social Responsibility

INTRODUCCIÓN

La educación superior cumple un papel social fundamental de promoción del desarrollo y la movilidad social. La Fundación Universitaria María Cano y su facultad de ciencias empresariales, ha avanzado en la configuración de un trabajo integrador a partir del tema de negocios de impacto social. Mediante un enfoque de investigación-acción-participación, el grupo de investigación Sumar adelanta en un entorno empresarial focalizado un proyecto de generación de negocios inclusivos que le permite articular la docencia, la investigación y el servicio. Es objeto de la ponencia presentar el esquema de acción, que aunque está mediado por la realidad que aborda, ésta será subyacente al esfuerzo académico de revisar cómo este modelo permite a la facultad avanzar en trabajos interdisciplinarios, en investigación formativa e investigación de aula, por otro lado, la acción está planteando a la facultad nuevos enfoques teóricos para la formación de los profesionales que se vincula a sí mismo con la realidad del ejercicio profesional que se encontrarán los jóvenes en formación y finalmente, se enunciarán los retos que implica la proyección social para generar cambios sostenibles en el entorno.

REVISIÓN DE LITERATURA

La activa reflexión acerca del rol de formación universitaria en la sociedad actual que se ha dado en los últimos tiempos, emana de una pregunta más profunda por el rol de las instituciones sociales: el mercado, el estado y la escuela, como respuesta a los retos que hoy enfrenta la sociedad, en lo que se ha denominado crisis civilizatoria (Márquez, 2009), que va más allá de las crisis económicas. En esta perspectiva se le asigna a la educación, en general y a la educación superior en particular, una expectativa en cuanto a la resolución de los problemas sociales, no obstante, tales intereses se ven atravesados por desafíos de calidad y financiación que hacen inestables los sistemas educativos en América Latina. Subyace a las ideas que se expondrán en este documento, que la educación superior puede responder a los retos que se le plantea desarrollando integralmente dos dimensiones: la generación de nuevo conocimiento mediante la investigación y la formación de perfiles profesionales pertinentes para el contexto. En esta perspectiva, la educación superior es vista como un bien común, más allá de las formas institucionales privadas y públicas que mediatizan el acceso al conocimiento.

El Rol de la Educación Superior En el Mundo Actual

Pese a una larga discusión acerca de los enfoques del desarrollo, promovida por la teoría de Max Neef, el trabajo del nobel Amartya Sen, entre otros, la idea del desarrollo a escala humana sigue siendo un ideario, las lógicas empresariales, estatales y educativas tienden a dar prioridad al desarrollo económico. La Universidad no escapa a esta racionalidad, cuando se ve presionada por la sostenibilidad financiera. También se enfrenta a una pérdida de su talento humano cuando los centros de investigación privados tienen mayores posibilidades de contratación de investigadores cualificados, lo que finalmente redundará en una falta de nuevas ideas al interior de los claustros educativos.

Así, la demanda que se hace de ayudar al cambio social, es viable en la medida que la investigación y la innovación se aproxime a resolver los grandes problemas sociales. Hoy por fortuna, experiencias muy reconocidas dan cuenta que esto es rentable y sustentable, dicotomía que se enarboló durante varias décadas como la mejor razón para que se abandonaran los temas sociales. Lo que actualmente se denomina negocios en la base de la pirámide (Prahalad, 2006); negocios inclusivos (CECODES, 2013); empresas tipo B (Andrade, 2012) y otros conceptos afines, están demostrando que es viable conciliar rentabilidad, empresariedad exitosa, conservación del medio ambiente, promoción de comunidades y generación de calidad de vida en los entornos donde se lleva a cabo la actividad económica. En estas ideas se expresa una externalidad derivada de la educación superior, en los efectos que genera la investigación en la sociedad, pero además de esta perspectiva, de suyo muy potente, también puede cumplir un rol determinante en la transformación de la estructura social, generando movilidad social.

El Fin de la Educación Superior En América Latina

Es ampliamente reconocido el papel que juega la educación para la superación de la pobreza, no obstante, también los estudios recientes muestran como las limitaciones de acceso a la educación superior y contextos laborales cada vez más complejo restringen el logro de estos objetivos. En Colombia, como ocurre en otros países de Latinoamérica, el acceso a la educación superior es restringido y está orientado por las tendencias de formación que el mundo globalizado impone. Las trayectorias educativas regulares que se propone el sistema educativo suponen que la persona que ingresa cuenta con las condiciones subjetivas y objetivas para cerrar la formación en los niveles superiores, con la promesa del logro de competencias para la vida personal, social y laboral, generando como correlato movilidad social. Esta es la promesa de la educación, contribuir al pleno desarrollo de las personas, al ejercicio de sus derechos de ciudadanía, entendidos estos en su compleja interrelación de derechos civiles, económicos, sociales, culturales, y los de nueva generación.

La movilidad social se refiere al estatus socioeconómico de una persona en relación con la de sus padres, este estatus se vincula en las sociedades modernas con el ingreso de la persona y la riqueza que acumula a lo largo del tiempo; “y el determinante más importante del ingreso de un individuo a lo largo de su vida es su nivel educativo” (Corporación Andina de Fomento, s.f). La educación superior favorece este ascenso social al generar oportunidades de acceso a empleos de calidad y en los últimos tiempos a la generación de emprendimientos empresariales exitosos. El estudio más reciente de movilidad social en Colombia, citado por ANSPE (2013) señala que: “la movilidad es baja en comparación con otros países de la región, tanto si se mide con base en los años de educación como con base en un indicador de riqueza basado en la posesión de bienes durables y otros activos fijos del hogar”.

La movilidad social es un concepto visiblemente conexo con la distribución de riqueza y el mejoramiento de la calidad de vida de las comunidades, pero esta posibilidad depende en alto grado de los perfiles profesionales y las opciones reales que tienen los nuevos profesionales. La evidencia señala que la formación de profesionales pensando en un mundo empresarial de gran tamaño, a la que la mayoría de los profesionales no acceden, y menos los estudiantes de estratos socioeconómicos más bajos. Mientras las facultades de ciencias empresariales están tras las tendencias de la gerencia moderna, las oportunidades laborales reales son en las pequeñas y medianas industrias de la región, e incluso en el emprendimiento empresarial, allí los gerentes son retados a tamaños empresariales donde la especialización del conocimiento no es útil, pues a la vez deben cumplir múltiples roles; tampoco los recursos escasos pueden ser administrados mediante los enfoques de inversión y riesgo propios de la gran empresa.

Los nuevos profesionales que se fundamentan en teorías gerenciales sin referencia con la práctica empresarial del contexto, y que buscan de manera individual la movilidad social, terminan siendo subempleados y desempleados. En Colombia, en el año 2014, la tasa de ocupación de los profesionales jóvenes (personas menores de 28 años) fue de 8% y la desocupación del 6,4%. Llama la atención que la tasa de ocupación de personas con nivel educativo superior incompleto es del 23,2% y la desocupación del 27,6% (DANE, 2014), si a esto le agregamos que las principales fuentes de empleo para la población joven es en comercio, restaurantes, hoteles y servicios sociales, es de esperarse que los empleos no sean calificados, es decir, estos profesionales en formación y recién graduados tienen dificultades para acceder a un empleo de calidad acorde con su formación.

Por ello, la búsqueda de nuevos horizontes para el desarrollo profesional es clave. La perspectiva de la innovación social, es decir, la investigación que genera nuevos productos, servicios, prácticas o modelos de gestión, que resuelve problemas que impactan a poblaciones en situaciones de pobreza (ANSPE, 2008), puede llevar a generar campo de acción para los nuevos profesionales en América Latina como agentes de cambio, su conocimiento puede ser potenciado comunitariamente para generar empresas y

emprendimientos que resuelvan necesidades locales. Esto traduce en un cambio de perspectiva en el fin de la formación, hacia la de gestores sociales, que mediante el concepto de responsabilidad social universitaria genera, “la formación de profesionales definidos como integrales, cuyos valores se manifiesten a través del desempeño en su entorno laboral, pero también, y lo más importante, en su vida personal; de allí la necesidad de forjar una cultura de compromiso en la solución de problemas y en la satisfacción de las necesidades generadas de forma emergente (Paz, A., & Núñez, M., p.100, 2015).

METODOLOGÍA

La Fundación Universitaria María Cano, FUMC, entidad de educación superior reconocida por el Ministerio de Educación de Colombia, tiene 29 años de existencia, Actualmente cuenta con 3 facultades, ciencias de la salud, ciencias empresariales y la facultad de ingenierías, tiene ocho programas de formación y cuatro grupos de investigación articulados mediante el CIDE, Centro de Investigación y Desarrollo Empresarial. El grupo de investigación Sumar, adscrito a la facultad de ciencias empresariales, adelanta un programa de investigación denominado *Construcción de modelos empresariales de impacto social en la plaza de mercado minorista de la ciudad de Medellín*. El proyecto busca contribuir a la transformación de la plaza de mercado en un entorno empresarial competitivo en la ciudad a partir de un enfoque de modelos empresariales de impacto social.

Esta idea se traduce en tres objetivos: el primero de innovación en la transformación de los modelos de negocio que se realizan en esta plaza de mercado para promover la inclusión socio-económica; el segundo objetivo es de tipo metodológico, donde se espera aprender de la experiencia para generar procesos de réplica y el tercero de tipo disciplinar que se orienta a la reflexión acerca de los enfoques de formación que esta experiencia demanda para los estudiantes de la facultad de ciencias empresariales, así como el trabajo interdisciplinario que se genera en la acción con otras facultades. Un programa de investigación, se define dentro del estatuto de investigación de la FUMC, como una tarea investigativa de alta complejidad, porque es un conjunto de proyectos de investigación estructurado por fases dirigidos a un impacto de alcance local, regional, nacional o internacional.

De esta manera, el trabajo iniciado en la plaza de mercado parte de la premisa de programa dentro del cual se desarrollan fases de la investigación mediante proyectos específicos. El enfoque metodológico es la Investigación-acción-participación, IAP, para lo cual se desarrollaron dos instrumentos, una matriz de categorías/variables que permiten ver el aporte de cada proyecto al conjunto y el segundo instrumento es la construcción de preguntas de investigación específicas de análisis y otras de tipo transversal, que redundan en una idea de innovación, cómo el proyecto específico contribuye a generar negocios de impacto social. Los proyectos responden a metodologías muy diversas, histórico-hermenéutico para analizar cómo llegó a ser la plaza de mercado el entramado económico y empresarial del presente; estudios de caso para identificar los perfiles empresariales existentes; valoración del capital social para analizar las relaciones e interacciones que se producen en el circuito económico que genera la plaza de mercado; son ejemplos de cómo múltiples enfoques investigativos tributan al objetivo general de innovación. Desde el grupo de investigación Sumar se realiza la coordinación de las propuestas investigativas, aportando a su vez al conjunto de investigadores metodologías activas, construidas en la línea de apropiación social del conocimiento que se han diseñado y validado en estudios previos; desde la línea de negocios barriales se tributa con análisis de las famiempresas, micro y pequeñas empresas y la línea de negocios de impacto social soporta el entramado que los proyectos genera con los actores de la plaza de mercado y al interior de la Universidad.

El proyecto investigativo se desarrolla en un entorno empresarial complejo, la plaza de mercado es a la vez un centro de distribución de alimentos, el más importante de la ciudad de Medellín, por tanto hace parte de la política de seguridad alimentaria en este territorio, y un escenario de comercialización de otros bienes y servicios mediante 2.000 negocios de tipo familiar, micro y pequeño, en lógicas formales e informales de empresarialidad y empleo, con un enfoque de mercado bien específico ‘aquí todo se consigue’ y ‘aquí todo

es barato'. También es un entorno social complejo, múltiples problemáticas emergen como el trabajo infantil, el comercio ilegal, la mendicidad, el tráfico de drogas, entre otros muchos asuntos. La FUMC en la idea de encontrar en el territorio donde está ubicado el nicho natural de la proyección social y extensión, ha desarrollado trabajos alrededor de la sede y en esa búsqueda identificó que en su entorno más cercano existían dos plazas de mercado y un entramado de negocios barriales que dan sustento a la economía local. Interesados por investigar estas dinámicas empresariales de tamaño micro, empezó el trabajo de identificación de líderes locales con quienes construir la propuesta. Así nace para la facultad de ciencias empresariales y el grupo de investigación SUMAR un campo de acción prolífico que articula investigación-docencia-servicio, que aunado a una preocupación por la proyección laboral de los profesionales en formación, dan sustento a esta búsqueda en los micronegocios. Surgen entonces dos esquemas metodológicos para llevar a cabo esta experiencia investigativa: la triada investigación-docencia-servicio e investigación-acción-participación.

La Triada Investigación-Docencia-Servicio

El trabajo prolífico y multidisciplinar que significa el entorno económico de la plaza de mercado, devino para la FUMC en un campo de trabajo para los grupos de investigación de las tres facultades, ingeniería, salud y ciencias empresariales y de los campos disciplinares específicos que integran las facultades. En una posibilidad de colaboración y no de competencia, pues las dimensiones diferentes desde donde se puede estudiar este contexto socio-económico enriquece el trabajo investigativo antes que limitarlo. En cuanto a la docencia, porque permite integrar mediante la investigación en el aula, nuevos conocimientos, enfoques y herramientas disciplinares para responder a los retos que la realidad propone, finalmente el servicio, porque se encuentra en el territorio próximo a la sede el nicho natural de proyección social, entendiéndose en este sentido como un actor del territorio, comprometido con su transformación. De esta manera, la organización avanza en un ejercicio de responsabilidad social universitaria entendida ésta como “la gerencia ética e inteligente de los impactos que genera la organización en su entorno humano, social y natural” (Domínguez P., 2012). El enfoque investigativo que permite tal articulación es la investigación social participativa (Olivé, J. M., Serrano, M. M., & Prieto, T. R. V., 2002), lo que a su vez es alimentado con tipos de investigación tanto cualitativa como cuantitativa. En docencia emerge la investigación formativa como una didáctica propicia para el desarrollo de conocimiento disciplinar y en servicio, se demanda un nuevo tipo de conexión recíproca y comprometida entre la comunidad, la empresa y la universidad.

Enfoque Investigación-Acción-Participación

Galván, citado por Ander-Egg (2003) define la investigación-acción-participación (IAP) como el quehacer investigativo vinculado con la práctica transformadora, “toda vez que el objeto se transforma en el sujeto consciente que participa en el análisis de su propia realidad con el fin de promover su transformación”. Esta propuesta sinérgica se articulan debido a la necesidad de responder a un entorno complejo, que invita a la pregunta, ¿para qué conocer?, y en medio de la reflexión surge la idea del cambio, en un entorno económico y empresarial fundamental para el desarrollo de la ciudad de Medellín que necesita repensarse y articularse a las nuevas dinámicas de crecimiento y posicionamiento de servicios que busca la ciudad, permaneciendo como eje económico pero adaptándose al contexto. De suyo, el contexto demanda conocer para actuar, por ello no es suficiente con caracterizar o diagnosticar, se requiere avanzar hacia la innovación, transitando los límites de la indagación hacia la acción.

RESULTADOS

La acción que demanda el entorno investigativo contiene retos disciplinares de todo orden, por ello allí la presencia de las tres facultades es la posibilidad de una acción sinérgica, que significa actuar coordinadamente, ir más allá de sus enfoques y visiones de la ciencia para responder a preguntas complejas del entorno. El punto común de encuentro es el mundo social (Habermas, 1987), ya que el entorno de la

plaza de mercado es la vida en sí misma hibridada por lógicas económicas, o un entorno económico que está vivo, porque las interacciones y relaciones superan a la mera transacción comercial, un refugio para los excluidos, un campo empresarial para los pequeños, una posibilidad de recursos para los pobres, una economía local que tiene efecto en toda la región al ser receptora de la producción agroalimentaria. La acción traslada al equipo de investigadores y docentes de la idea de la intervención a la participación, entendida la primera como entrega-recepción de un servicio y enrolando a la segunda con una idea de ciudadanía activa o responsable, tal como lo entiende Kymlicka y Norman (1997).

Los actores del cambio realmente no son los investigadores y los docentes, sólo son mediadores de él, los actores son los sujetos de la interacción socio-económica que se produce en la plaza de mercado, los comerciantes, las autoridades locales, la cooperativa que administra la plaza, con ellos el proyecto se puede proponer generar impactos sociales positivos y sinérgicos, sin ellos la acción y la investigación se convierten en una rutina académica. Esto implica en la investigación que los actores puedan reconocer el conocimiento empírico producto de la vivencia, también debe generarse una apropiación del proceso de producción del conocimiento (Ortiz, M., & Borjas, B., 2008) porque en medio de la comprensión de la realidad se avizoran los cambios que la realidad demanda. Ahora, esta tarea de involucramiento activo es un reto, ya que en este escenario de plaza de mercado confluyen múltiples entramados de poder e intereses, historias y rivalidades construidas en el devenir de más de 30 años de existencia, cuya comprensión ha hecho que sea más claro el reto, la potenciación del capital social existente hacia una visión común de la plaza en el largo plazo.

Formación En la Facultad de Ciencias Empresariales

Esta corriente de trabajo en negocios inclusivos o negocios de impacto social deriva en un reto académico para la facultad de ciencias empresariales. En el caso del currículo de la FUMC y de otras corporaciones educativas colombianas consultadas (15 entidades en 10 ciudades de Colombia), se encuentra que no existen cursos, materias o enfoques académicos orientados hacia los negocios de la base de la pirámide y los micronegocios; la ciencia empresarial aplicable a las grandes empresas ha ocultado la importancia de las pymes en el desarrollo económico y por tanto no han sido objeto de desarrollos teóricos en las ciencias empresariales. No se trata de cuestionar la gran empresa, sino de hacer énfasis en que los micronegocios también son un campo de desarrollo teórico para los investigadores y laboral para los profesionales de estas áreas del conocimiento. Organismos multilaterales como la Cepal y el banco Mundial, señalan que en América Latina la participación de las Pymes se ha incrementado al 99 por ciento, en Europa se mantiene cerca del 92% (portafolio, 2014).

En Colombia esta tipología empresarial representa alrededor de 950 mil unidades productivas, según cálculos del Consejo Técnico de la Contaduría Pública (2013), generando el “70% del empleo y más del 50% de la producción de la industria, comercio y servicios” (Portafolio, 2014). Las cifras indican una oportunidad investigativa y empresarial en este segmento, es más, una corriente asociada a esta idea es el emprendimiento empresarial, porque en lo general estas iniciativas son de pequeño y mediano tamaño, pero los estudiantes se encuentran poco preparados para afrontar los retos empresariales de estas lógicas económicas, donde las fórmulas teóricas no responden a los retos de la realidad. Una de las implicaciones del desarrollo teórico alrededor de las pymes, es la revisión del paradigma central de la ciencia, la especialización, porque en ciertos tamaños empresariales tal especialización no es posible ni necesaria, también demanda el logro de diversas competencias, entendida esta como la capacidad de actuar integrando teoría, herramientas y valores; en una pyme el gerente no solo tendrá que tomar decisiones, también tendrá que construir la decisión: debe hacer parte del diseño, la implementación y la evaluación de los procesos. Ahora, si el 49% de las pymes se fondea con opciones distintas al crédito (Portafolio, 2014), y la cantidad de empleados va de 10 a máximo 200 trabajadores, los temas de inversión, riesgo, talento humano, demandan aproximaciones diferentes, solo por mencionar algunos ejemplos.

En cuanto a la perspectiva de los negocios en la base de la pirámide, término introducido por C.K Prahalad que se orientan al “segmento poblacional compuesto por las personas que tienen ingresos anuales inferiores a los 3 dólares por día, esto es dos terceras partes de la población mundial, que permanece al margen del sistema económico” (expoknews.com) son una nueva tendencia en el mundo, junto con los negocios inclusivos, que “son iniciativas empresariales económicamente rentables, ambiental y socialmente responsables, que en una lógica de mutuo beneficio incorporan en sus cadenas de valor a comunidades de bajos ingresos y mejoren su calidad de vida” (Consejo Empresarial Colombiano para el Desarrollo Sostenible, 2013). Este es un nuevo nicho de proyección de las escuelas de negocios.

Trabajo Interdisciplinario

Este ítem apenas en ciernes, trae aparejado una profunda discusión de las ciencias, la segmentación del conocimiento en disciplinas. Según Wallerstein “Los profesores y los estudiantes fueron virtualmente aprisionados dentro de estas fronteras disciplinarias” (Wallerstein, p. 165, 2014), en particular las ciencias sociales se encontraron en la mitad de la disputa epistemológica entre las humanidades y la ciencia, iniciada hacia finales del siglo XVIII resolviéndose en la mayoría de las escuelas económicas y empresariales por las segundas, el enfoque cuantitativo que le dio soporte y le permitió separarse de ‘lo social’ como algo en permanente redefinición y aproximarse a leyes naturales inmutables, lógica que ha distanciado el análisis de la actividad económica respecto de los efectos que genera en la sociedad ciertas prácticas económicas. Ya para mediados del siglo pasado, la mixtura de enfoques epistemológicos anunciaba la transformación de la Universidad, sin embargo, por lo menos en América Latina, ésta aún no se produce en las facultades, se mantienen los “múltiples murillos de separación entre ellas” (Wallerstein, p. 165, 2014). Pero un proyecto como el mencionado, convoca a la creatividad académica, la reflexión ha partido de encontrar el campo común de trabajo, un entramado socio-económico complejo, donde es claro que no todo se define mediante las transacciones, pero, todo está imbuido por ellas.

Una de las primeras discusiones sobre los retos disciplinares ocurrió con fonoaudiología, ¿cómo un trabajo de diagnóstico de discapacidad auditiva podría contribuir al trabajo propuesto en la plaza minorista de negocios inclusivos?, en una conversación preliminar se plantea que pensar la plaza de mercado como un lugar de transacción económica inclusiva puede llevar al diseño de dispositivos para que comerciantes y clientes puedan comunicarse a partir de lenguajes alternativos; luego con la facultad de ingeniería se encontraron dos proyectos relacionados, la automatización de la logística y la implementación de energías limpias, y ¿todo esto que tiene que ver con generar planes de negocios y planeación estratégica, análisis de mercados, la lógica de la escuela de ciencias empresariales?, la idea de negocios inclusivos que generan impactos sociales es la que permite que todo esto tenga sentido, pero se produce en un lugar intermedio, entre lo propiamente nombrado como del área, que es el desarrollo de planes de negocios, mejoramiento de contabilidad, mercadeo y otras dimensiones sociales y ambientales propias de los retos planteados por el entorno económico objeto de investigación.

Ciertamente, estos empeños interdisciplinarios no son novedosos, de hecho la interdisciplinariedad sería un medio camino de la transdisciplinariedad, lo interesante del planteamiento es su impacto en la realidad, de un lado, y de otro, la integración con una corriente de pensamiento humanista en las ciencias económicas y empresariales, que reconocen hoy el rol del mercado en la generación de bienestar y la resolución de problemas globales como la crisis alimentaria y ambiental. Para la FUMC significa entonces un camino de reflexión desde la investigación por el rol de la educación avanzada frente a un momento de transición. Siguiendo la reflexión de Wallerstein, “ella implica lo que Max Weber llamó ‘racionalidad material’, lo que significa elegir entre varios fines, no entre varios medios. Y cuando hablo de fines, no me refiero a fines definidos estrecha y técnicamente, sino más bien a la configuración total y a los valores fundamentales del nuevo sistema histórico que nosotros elegimos construir” (Wallerstein, p. 172, 2014), lo que puede conducir a una tensión interna, al ir en contravía de lo construido como institución en largos años de trabajo intelectual y la cultura académica imperante, y tal vez sea necesario recurrir a la creatividad y el riesgo para

llevar adelante la tarea.

CONCLUSIONES

La experiencia investigativa *Construcción de modelos empresariales de impacto social en la plaza de mercado minorista de la ciudad de Medellín* que lleva adelante el grupo Sumar como programa de investigación interdisciplinaria y articuladora de la docencia y el aprendizaje servicio, trasciende sus efectos en el contexto económico objeto de investigación hacia la facultad de ciencias empresariales, en varias dimensiones. En primera instancia las tareas complejas de investigación favorecen la ruptura de barreras epistemológicas y disciplinares. La pregunta metodológica se ordena por cómo responder a los retos que genera en contexto dando menos importancia a la aplicación de enfoques investigativos tradicionales, allí los investigadores ven necesario traspasar sus propias fronteras de conocimiento y experticia. El segundo aspecto de resultado de investigación, es un tránsito de la proyección social o extensión hacia una visión de responsabilidad social universitaria integrando investigación, aprendizaje, servicio. Finalmente, para la facultad de ciencias empresariales, los negocios en la base de la pirámide aportan tanto campos de investigación como espectros teóricos para enriquecer la formación de pregrado y postgrado.

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IDENTIFICACIÓN DE ALTERNATIVAS PRODUCTIVAS EN ZONAS DE CONFLICTO: CASO BAJO PUTUMAYO-COLOMBIA

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RESUMEN

La Región del Bajo Putumayo está conformada por cinco municipios (Orito, Puerto Asís, Puerto Caicedo, San Miguel y Valle del Guamuez). Esta región, tradicionalmente asistencialista, durante décadas se ha caracterizado por la convergencia de múltiples problemas endémicos como consecuencia de la violencia que ha generado el conflicto armado en nuestro país. Al resultado maligno que provoca la presencia de grupos insurgentes, se han sumado la alta dependencia de las actividades extractivas, especialmente la relacionada con la explotación petrolera, y la producción y comercialización de cultivos ilícitos, y con ello el desplazamiento, la pobreza, y los bajos índices de calidad de vida, que coinciden con la precaria infraestructura, el desdén administrativo del Estado en materia de inversión y la ausencia de alternativas productivas que deriven en oportunidades de desarrollo. Esta investigación se concentra en la exploración de alternativas productivas con doce organizaciones sociales conformadas por pobladores de la región, e identifica algunos sectores o actividades, que dadas las características de la economía local, podrían ser susceptibles de fortalecerse o desarrollarse (Piscicultura, Frutos Amazónicos, Ganadería y Turismo ecológico).

PALABRAS CLAVES: Conflicto Armado, Cultivos Ilícitos, Colonización, Desplazamiento, Asociatividad

IDENTIFICATION OF ALTERNATIVE PRODUCTION IN CONFLICT ZONES: CASE UNDER PUTUMAYO-COLOMBIA

ABSTRACT

The lower Putumayo region consists of five municipalities (Orito, Puerto Asís, Puerto Caicedo, San Miguel and Valle del Guamez). This region traditionally welfare for decades has been characterized by the convergence of multiple endemic problems as a result of violence generated by the armed conflict in our country. The evil result caused by the presence of insurgent groups have joined the high dependence of mining activities, particularly related to oil exploration and production and marketing of illicit crops, and thus the displacement, poverty, and low levels of quality of life, coinciding with poor infrastructure, administrative disdain State on investment and lack of productive alternatives that result in development opportunities. This research focuses on the exploration of production alternatives with twelve social organizations formed by residents of the region, and identifies some sectors or activities, given the characteristics of the local economy, could be susceptible to strengthened or developed (Piscicultura, Amazonian fruits, Livestock and ecotourism).

JEL: D63, D74, H23, H56, I31, 013, 018, Q12, Q2, Q26, R1, R5

KEYWORDS: Armed Conflict, Illicit Crops, Colonization, Displacement, Associativity

INTRODUCCIÓN

El conflicto armado en Colombia, más específicamente una de sus regiones, la del Bajo Putumayo, durante décadas ha sido epicentro de un complejo escenario de violencia, producido por la presencia de grupos insurgentes, que ocasionan terror, muerte, desplazamiento y pobreza. Este panorama se ha visto agravado por la producción de cultivos ilícitos en su territorio, el proceso colonizador bárbaro que padeció, y que data de principios del siglo XX, el asistencialismo privativo de iniciativas productivas, la alta dependencia de actividades extractivas, especialmente la exploración y explotación de petróleo y la indiferencia y abandono por parte del gobierno nacional y local.

La información se obtuvo mediante la realización de un sondeo exhaustivo con fuentes primarias durante varios meses de trabajo en la zona, por lo que los resultados aquí consignados obedecen exclusivamente a la necesidad de proveer referentes válidos para la comunidad, y establecer directrices o líneas de acción específicas. Esta investigación explora e identifica algunas alternativas productivas posibles de desarrollar y/o fortalecer, que contribuyan a orientar el camino hacia la recuperación de esta entrañable región. Inicialmente, en la revisión de la literatura se reseñan los aportes de expertos que durante varios años han conceptualizado en torno a la temática. A continuación, en la metodología se describe a grosso modo el proceso de recolección de información y las fuentes indagadas. Luego se detallan los resultados obtenidos del trabajo de campo. Por último se presentan las conclusiones, limitaciones y futuras líneas de investigación que dan lugar a esta investigación.

REVISIÓN DE LA LITERATURA

Con el propósito de integrar los determinantes del conflicto y arribar gradualmente al foco de la investigación, inicialmente, se debe subrayar que la problemática se origina en la confluencia y encadenamiento de numerosos factores. Ahumada (2004) y Ortiz (2011), plantean la colonización territorial y la migración frente a las bonanzas productivas que han caracterizado la región –quina, caucho, madera, petróleo–, como una causa del problema. Otros profundizan la bonanza minera y petrolera, y discuten su dinámica como un modelo extractivista que explota el valor de la naturaleza (Taylor, 1994, Zárate, 2014; Mikesell (1997), y Ploeg, 2007), y que está estrechamente asociado a conflictos sociales y económicos. El impacto de la violencia en la zona, desatada por las acciones grupos insurgentes que buscan el dominio territorial, y atraídas el enorme potencial significa el control, producción y comercialización de cultivos ilícitos, han causado sistemáticamente terror, desplazamiento y muerte en la región (Castilla, 2001; Betancourt, 2004; Jansson, 2006; Jaramillo, 2012; Cancimance, 2013). De ahí que la coca haya sido considerado como un factor de rápido escalamiento del conflicto (Rocha, 2000), que ha bloqueado el desarrollo regional (Rivera, 2005).

En esa misma dirección, Tokatlian (1998, 2000, 2001); Salcedo & Melo (2005); y Varona, Henao, Díaz, S., Lancheros, A., Murcia, A., Rodríguez, N., & Álvarez, V. H. (2009), aducen que la producción de coca ha dado lugar a una muy cuestionada política antidrogas, cuyos métodos de erradicación ha generado negativas implicaciones en materia económica /Berdugo, 2004; Ortiz, 2004; Tabares & Rosales, 2005; Pérez, 2006; Moreano, 2010), por cuanto no lograron el propósito deseado (Chaves & Hoyos, 2011; Fajardo, Muzuzu, & Bautista, 2013). Como si fuera poco, la economía en las zonas rurales de los municipios se fundamenta en la producción de coca, cuya erradicación mediante fumigaciones aéreas, han afectado considerablemente la fauna y flora silvestre, animales domésticos, las fuentes de agua, la salud de los habitantes, los cultivos de pan coger, y los productos pecuarios, por lo cual Tokatlian (1998), sostiene que “en términos del cultivo (ilícito) y la erradicación del negocio (de las drogas) se tendrá muy en cuenta la necesidad de buscar alternativas económicas para el campesinado ligado a la siembra y fuentes de ingreso sustitutivas para la población relacionada con las diferentes actividades del narcotráfico” (p.61) De otro lado, Fajardo (1994), González (1994), Pérez (2001), Ramírez, (2001), Montealegre (2002), Mansilla (2004), Carvajal (2007), Serje, (2013) y Quintero (2014), enjuician el rol del aparato gubernamental central y regional, y su responsabilidad, dadas las condiciones de narcotráfico, violencia y pobreza que se vive en la región.

En lo que corresponde al papel del Estado frente al conflicto, y su obligación de afrontar las causas, actores y consecuencias del mismo a través de medidas estructurales, Fajardo (1994), González (1994), Pérez (2001), Ramírez, (2001), Montealegre (2002), Mansilla (2004), Serje, (2013) y Quintero (2014), enjuician el rol del aparato gubernamental central y regional, y su responsabilidad, dadas las condiciones de narcotráfico, violencia y pobreza que se vive en la región. Tokatlian, (1998) y Rivera (2005) por su parte, argumentan que la gravedad del problema responde a las equivocadas políticas agrarias del gobierno y a la débil presencia del Estado. Cabe añadir que a juicio de los investigadores participantes en este proyecto, y gracias a las opiniones expresadas por los actores entrevistados, estos programas no han estimulado la productividad, por el contrario, por su carácter de choque, transitoriedad y desarticulación, no han generado inversión ni desarrollo productivo y sostenible.

METODOLOGÍA

Esta investigación se realiza en tres fases. La primera recopila datos correspondientes los factores perturbadores del desarrollo de la región del Bajo Putumayo; la segunda fase explora físicamente el territorio que conforma el Bajo Putumayo, para lo cual se vale de encuentros espontáneos e informales, con pobladores y autoridades de la región para identificar los sectores y/o actividades productivas que mayor probabilidad de desarrollo y/o fortalecimiento ofrece la región, así como los obstáculos y ventajas relevantes para este fin. En la tercera fase por medio de entrevistas y talleres participativos con doce organizaciones (cinco de asociaciones de productores y siete asociaciones de desempleados) se socializan y proponen los sectores y/o actividades productivas identificadas. Estas organizaciones a su vez, aportan sus experiencias y en los sectores disponibles, para finalmente decidir su participación; de esta manera, se alinean las oportunidades productivas con las necesidades de la población, con las condiciones del territorio y con las capacidades de las organizaciones y la comunidad en general.

RESULTADOS

Los múltiples fenómenos que afectan la región permiten justificar que se trata de una combinación sumamente nociva para su desarrollo económico y social. Las cifras del desenvolvimiento del conflicto, ha perjudicado a todo el departamento, no obstante, la región del Bajo Putumayo es la que más ha padecido sus consecuencias. La Tabla 1 registra los principales indicadores que han caracterizado el conflicto en la región del Bajo Putumayo durante el 2013.

Tabla 1: Indicadores del Conflicto

Indicador	Cifra
Area cultivada de coca	6.148 Ha
Homicidios	217
Secuestros	9
Desplazamientos	2.583
Victimización (Registro de víctimas)	214.254
Restitución de tierras (solicitudes)	2.183

Esta tabla muestra las cifras más importantes de los fenómenos que afectan negativamente la región, los cuales se traducen en violencia, pobreza y narcoterrorismo. Fuente: Elaboración propia con datos de Informe Fundación Ideas para la paz, USAID, Organización Internacional para las Migraciones

Tradicionalmente, la región del bajo Putumayo se ha caracterizado por su vocación agrícola, sin embargo no ha alcanzado niveles de productividad y eficiencia. Actualmente está orientada a satisfacer necesidades exclusivamente de precario consumo interno, viéndose afectada por la deficiencia del sistema vial tanto terrestre como fluvial que no permiten el intercambio inter-regional. Se destacan los cultivos de maíz, papa, plátano, caña panelera, yuca, piña, chontaduro, caña de azúcar y en menor escala arroz, ñame, ajonjolí, chiro, hortalizas y frijol. Concurren en la región aspectos comunes que acentúan su problemática

económica y social. Los bajos niveles de productividad, el desempleo que trae consigo; las migraciones en búsqueda de mejores posibilidades, la falta de titulación de tierras, las condiciones de inseguridad por la presencia de diversos actores armados y la cultura de la coca, se convierten caldo de cultivo para prolongar esta penosa situación. A continuación se relacionan los hallazgos emanados de doce asociaciones de pobladores – campesinos, indígenas y comerciantes -, que más allá de la difícil situación, observa la luz al final del túnel y exigen la ayuda del Estado. Los sectores y actividades productivas identificadas en la región durante la investigación, que tendrían potencial de fortalecimiento y/o desarrollo, se concentran en cuatro propuestas: Piscicultura, la cual hasta ahora solo se asume como alternativa de diversificación de la seguridad alimentaria para consumo local.; el paso a seguir será el de fortalecerla como alternativa de desarrollo productivo para la región.

Ganadería: Las comunidades locales han insistido en que la ganadería es una de las pocas actividades productivas que aunque medianamente, logra satisfacer varias de las expectativas de los productores. Sus productos tienen mercado más o menos asegurado, es poco demandante de mano de obra, facilita los procesos de capitalización, es relativamente flexible en cuanto al nivel tecnológico que requiere, entre otras condiciones.

Cultivos Amazónicos: la producción y comercialización de frutos como el Copoazú, Arazá, Cocona y Sacha inchi, presentan características favorables en el plano económico, ya que a grandes rasgos se dispone de mano de obra con habilidades para el trabajo agrícola, así como de tierras aptas para el cultivo de las frutas en mención, y adicionalmente, el mercado local, regional y nacional para la comercialización de estos productos está sin explotar.

Turismo ecológico: La belleza paisajística de la que goza la región del Bajo Putumayo resulta altamente atractiva para la promoción de actividades ecoturísticas. Posibilita el empleo de la población cesante de la región, y utiliza los recursos naturales abundantes. Las restricciones identificadas podrían estar mayormente asociadas a la inseguridad en la zona, a la cultura deficiente de protección y conservación de hábitat naturales y los insuficientes planes de manejo y conservación ambiental, y a los limitados canales de acceso que tiene el país hacia la región. La Tabla 2 muestra las actividades que el investigador ha definido como objeto básico de estudio, cotejando los aspectos positivos y negativos de cada una de ellas.

Tabla 2: Alternativas Productivas Analizadas En el Bajo Putumayo

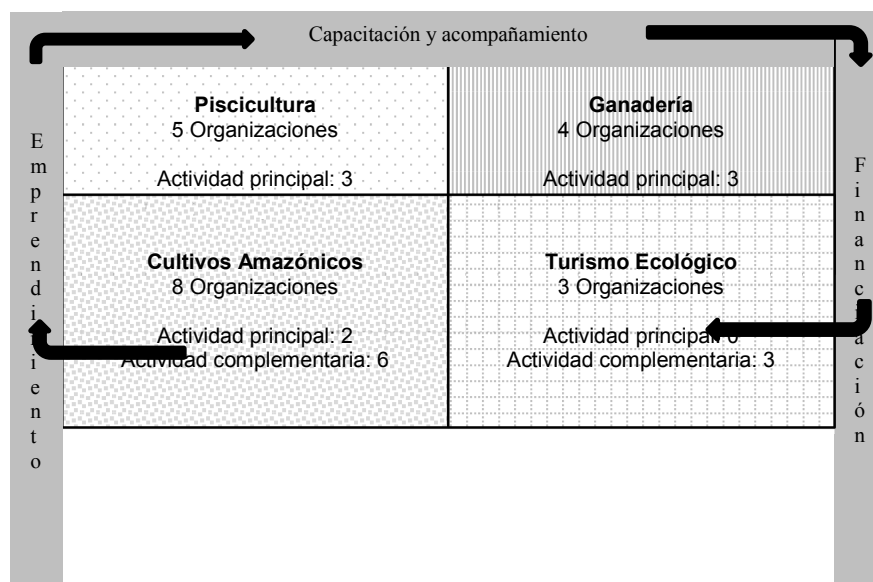
Actividad / Sector	Ventajas	Obstáculos
Piscicultura	Conocimiento del sector	Escasa asociatividad
	Participación de unidades familiares	Alto precio insumos
	Disponibilidad de cultivos	Poco acceso a crédito
Ganadería	Disponibilidad de terrenos	Presión selvática
	Tradicción productiva	Pastoreo intensivo
	Demanda alimentaria	Poco desarrollo tecnológico
Cultivos Amazónicos	Tendencias de mercado y consumo	Desconocimiento del sector
	Generación Valor agregado	Escaso apoyo institucional
	Diversidad de usos y aprovechamiento	Limitado mercadeo
Turismo Ecológico	Atractivos y variados paisajes	Ambiente de inseguridad
	Auge de prácticas de aventura	Nulos estímulos fiscales
	Tradiciones y expresiones multiétnicas	Deterioro locativo

Esta tabla relaciona los cuatro sectores o actividades productivas identificados durante el proceso investigativo. Considera además los principales aspectos favorables o desfavorables que inciden en las alternativas establecida. - Fuente: Elaboración propia

Una vez definidas las actividades y/o sectores productivos aprovechables en la región, atendiendo las condiciones económicas, sociales y ambientales, se procede a sustentar ante 12 organizaciones del Bajo Putumayo (5 de productores y 7 de desempleados), que fueron convocadas. Para tal fin se realizan con estos actores talleres participativos desde la perspectiva de lo dialógico y lo interactivo como aspectos que se materializaron en las actividades. A continuación, la Figura 1 precisa la intención que expresan las

organizaciones de incorporarse a las cuatro propuestas de actividades productivas establecidas (Piscicultura, ganadería, cultivos amazónicos y turismo ecológico).

Figura 1: Articulación de las Alternativas Productivas y las Organizaciones



Esta tabla permite determinar las alternativas productivas que, de acuerdo a su estructura y capacidad, eligen las organizaciones participantes del proyecto, bien sea como actividad principal o como actividad complementaria, es decir, la organización. Además se relacionan los ejes transversales que a manera de flujo subordinan el proyecto. Fuente: Elaboración propia

Las actividades seleccionadas además que permiten la generación de empleo e ingresos, prevalece en ellas la autonomía, independencia y autosuficiencia, y no los esfuerzos improvisados, aislados e inútiles. El rigor e insistencia manifestados en cuanto a la asociatividad como gestora de actividades productivas, tanto en la presentación de proyectos como en el acceso a financiamiento, merece subrayarse, ya que generalmente es uno de los mayores obstáculos en la construcción de consenso. Por último, tan solo tres organizaciones deciden no participar en las propuestas definidas, en razón a que se han especializado en otras actividades (producción de cacao, panela y arroz), lo cual se explica por el temor e incertidumbre en incursionar en prácticas diferentes.

CONCLUSIONES

Con base en la información obtenida de los actores involucrados y confrontados los hallazgos, se han valorado las alternativas productivas de los cinco municipios que hacen parte de la región del Bajo Putumayo, por lo cual se puede concluir que si bien los antecedentes y las condiciones sociopolíticas de la región plantean un escenario conflictivo de alta complejidad, que supone riesgos, existen reales alternativas de desarrollo y/o fortalecimiento en sectores y actividades propicias en la región. Desde luego que se evidencia subexplotación de recursos productivos o factores de producción, pero precisamente, merced a propuestas juiciosas y estructuradas podrían convertirse en opciones válidas de desarrollo regional. Las organizaciones están conformadas principalmente por campesinos, de donde se deduce que la economía imperante en ellas es una economía agraria, que más allá de las diferencias que se pueden dar en los diferentes contextos, posee unos rasgos comunes como son la pequeña propiedad agrícola, la explotación de tipo familiar resaltando el factor trabajo como el más importante factor productivo con el que cuentan las unidades campesinas y en torno al cual se organiza la actividad productiva, orientadas a la satisfacción de sus necesidades de consumo y a la reproducción de las condiciones de existencia de sus integrantes. Es indispensable aprovechar al máximo la energía social creada por los asociados de las diferentes

organizaciones, apuntando a la capacitación y acompañamiento en el emprendimiento empresarial a los asociados, principalmente en su “proyecto de vida”.

Resulta prioritario la participación y sinergia de todos los actores de orden municipal, departamental y nacional, en procura de obtener no solo el apoyo a esas iniciativas, sino el sostenimiento en el largo plazo de las mismas. La precariedad de las vías primarias que comunican los municipios entre sí y la región con otros departamentos vecinos le restan competitividad a la región, por lo cual se requiere una gestión estratégica por parte del Estado y la empresa privada, orientada a la conectividad territorial. En relación con los cuatro sectores productivos identificados con posibilidad de desarrollo y/o fortalecimiento, llama la atención el de los Frutos Amazónicos, cuya producción y comercialización presentan características favorables en el plano económico, ya que a grandes rasgos se dispone de mano de obra con habilidades para el trabajo agrícola, así como de tierras aptas. Finalmente, el estudio de las dinámicas del Bajo Putumayo puede servir de referente y de insumo para la puesta en marcha de proyectos productivos aplicados a otras regiones en condiciones de conflicto similares.

Limitaciones

Por tratarse de una problemática históricamente sensible y alojada en el sentir de la comunidad, indagar en torno al conflicto implica una serie de escollos y restricciones. En efecto, para realizar el trabajo en el terreno se debieron cancelar entrevistas, aplazar visitas, y en general tomar medidas inherentes al desplazamiento y recorrido en la zona, lo cual no afectó el resultado final de la investigación, pero obligó a excluir algunos grupos de interés que en la práctica hubiesen sido relativamente importantes. No todas las organizaciones convocadas suministraron datos precisos acerca de su conformación y domicilio, por consiguiente el seguimiento que probablemente surgirá de un proyecto de investigación complementario se dificulta. La dificultad para el acopio de información secundaria, emanada de fuentes oficiales, no está disponible ni actualizada a cabalidad, lo que ocasionó tomar referentes aportados por otro tipo de organizaciones, lo cual no desvirtúa el rigor y la calidad de la misma, y por consiguiente sus resultados.

Futuras Líneas de Investigación

Esta investigación trasciende lo meramente académico, por lo cual el interés comunitario, institucional y empresarial exige su continuación. Analizar con mayor profundidad cada uno de los sectores y/o actividades identificadas es una tarea pendiente por realizar; especialmente en lo relacionado a cultivos amazónicos y turismo ecológico, ya que son consecuentes con las tendencias de mercadeo que en la actualidad marcan el consumo en estas latitudes. Se vuelve prioritario realizar estudios de mercado para cada una de las alternativas productivas propuestas, y establecer mecanismos de financiación estatal que coadyuven a este propósito.

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LA CALIDAD PERCIBIDA COMO DETERMINANTE DE LA DECISIÓN DE COMPRA DE MARCAS DEL DISTRIBUIDOR (CADENAS DE HIPERMERCADOS DE LA CIUDAD DE CALI – COLOMBIA)

Alvaro Velasco Blanco, Universidad de San Buenaventura

RESUMEN

La tendencia creciente de la comercialización y consumo de las marcas del distribuidor ha cambiado el panorama, la estructura y las condiciones del mercado, y por consiguiente, las relaciones entre fabricantes y minoristas, y el consumidor. El consumidor tiene hoy en día una amplia gama de alternativas de consumo, gracias a la proliferación de formatos comerciales representados por las grandes cadenas minoristas, que en los últimos años han aumentado la presencia de su marca en el mercado en distintas y numerosas categorías (Europa occidental 35%; Europa del Este 20%, Estados Unidos 17% y Colombia 14%). Son diversos los factores que explican la decisión de compra de marcas del distribuidor, entre ellos el precio, que a priori, podría considerarse un factor fundamental; no obstante, la imagen de la tienda, la confianza y la calidad percibida juegan un papel relevante en el presente y futuro de esta práctica comercial. Precisamente, respecto a la calidad percibida, esta investigación pretende establecer si su incidencia está determinada por los atributos o características de calidad de un producto, que para Olson (1972) y Olson y Jacoby (1973) se clasifican en atributos extrínsecos - que incluyen el precio, el nombre de marca, la publicidad, el etiquetado y el envase; y atributos intrínsecos, por ejemplo los ingredientes, el sabor, la frescura, la textura, el aroma y las propiedades nutritivas. La investigación se desarrolla a través de trabajo de campo en cuatro hipermercados representativos de la ciudad de Cali (Colombia) para la categoría de alimentos no perecederos.

PALABRAS CLAVES: Marcas del distribuidor, Hipermercados, Calidad percibida, Minorista

THE QUALITY PERCEIVED AS DETERMINING OF DECISION TO PURCHASE BRAND DISTRIBUTOR (HIPERMERCADOS CHAINS OF THE CITY OF CALI - COLOMBIA)

ABSTRACT

The growing trend of marketing and consumption of store brands has changed the landscape, structure and market conditions, and therefore the relationships between manufacturers and retailers, and consumers. The consumer is now a wide range of alternative consumption, thanks to the proliferation of commercial formats represented by large retail chains, which in recent years have increased the presence of its brand in the market in various and numerous categories (Europe Western 35%, Eastern Europe 20%, USA 17% and Colombia 14%). Several factors explaining the decision to purchase store brands, including price, which a priori, could be considered a key factor; however, the image of the store, trust and perceived quality plays an important role in the present and future of this business practice. Indeed, regarding the perceived quality, this research aims to establish whether its incidence is determined by the attributes or quality characteristics of a product that Olson (1972) and Olson and Jacoby (1973) are classified into extrinsic attributes - including price, brand name, advertising, labeling and packaging; and intrinsic attributes, such as ingredients, taste, freshness, texture, flavor and nutritional properties. The research was developed through fieldwork in four representative hypermarkets in the city of Cali (Colombia) to the category of non-perishable food

JEL: M31**KEYWORDS:** Store Brands, Hypermarkets, Perceived Quality, Retail

INTRODUCCIÓN

Esta ponencia corresponde a un avance - investigación en curso - del proyecto de la fase de docencia del Doctorado en Marketing del autor, denominado “Factores determinantes en la decisión de compra de marcas del distribuidor”, y se concentra en la percepción de calidad como un atributo significativo en la decisión de compra de ese tipo de marcas en el mercado. Las marcas del distribuidor, también conocidas como marcas propias (o marcas blancas hace unos años), surgen en Europa y Estados Unidos en respuesta a las tendencias del consumo y los ciclos económicos que caracterizan la dinámica de los negocios, lo cual conduce, por una parte a los distribuidores minoristas a implementar estrategias de comercialización, y por otra, a los consumidores, a buscar alternativas más económicas, por encima de otras variables, entre ellas la calidad percibida. El cambio en las transacciones comerciales, expresado en la ofensiva de las cadenas minoristas, quienes han incursionado en un sinnúmero de categorías de productos, sugiere una alteración en el panorama de la producción, la distribución y el consumo, en razón a la inmensa oferta de una amplia variedad de productos signados con la marca del distribuidor, y cuya respuesta por parte de las marcas del fabricante ha sido la de ampliar su portafolio de productos hacia marcas genéricas y exclusivas, con el propósito de conservar a sus clientes.

En Colombia, el crecimiento de las marcas del distribuidor ha sido inusitado, actualmente se encuentran en categorías de productos que van desde los bienes destinados al aseo personal y del hogar, en los que a priori su calidad no sería objeto de alta rigurosidad, hasta alimentos básicos de la canasta familiar, como enlatados, cereales, lácteos y otros de consumo habitual. De acuerdo a un estudio de la firma experta en consumo Kantar Worldpanel, denominado Viviendo las marcas, en el que se encuestó a 6,6 millones de familias en el país, de cada 100 hogares, 96 incluyen en sus compras las marcas que tienen el logo del retail, lo que convierte a Colombia como el segundo lugar en penetración en este tipo de productos (90%), solo por debajo de Chile, que tiene 97%. Las marcas del distribuidor están superando el paradigma que los identificaba como competidores solo en el precio de sus productos, al entender que los consumidores no basan sus experiencias con el producto exclusivamente en el precio, sino también contemplan su juicio de valor basados en la calidad del producto. Es por esta razón, que la presencia de marcas del distribuidor ha tomado fuerza en Colombia, ya que los minoristas conocedores de las preferencias de los consumidores están trabajando en mejorar la percepción de calidad de sus marcas gracias a mejores envases, empaques y tácticas de comunicación, ajustadas a las exigencias de los clientes. Esta investigación pretende en otra fase indagar a los consumidores en cuanto a sus preferencias de consumo y a establecer cuál es su percepción de la calidad de los productos de marca del distribuidor, esencialmente en la categoría de alimentos no perecederos - como los granos y aceites – que son artículos básicos, pero sin mayor valor agregado.

REVISIÓN DE LA LITERATURA

Las marcas propias aparecieron en el concierto internacional de la distribución como marcas blancas a mediados del siglo XX, atribuidas al comercio minorista. Pero fue solo a partir de la década de los setenta cuando los distribuidores empezaron a desarrollar y comercializar marcas propias, normalmente como productos genéricos de baja calidad, sin cualquier nombre o como imitadores que copiaban a las marcas del fabricante (Kumar y Steenkamp 2007). Hoy en día, las marcas de distribuidor han experimentado un proceso de crecimiento constante, sumando cuota de mercado en la mayoría de categorías de productos, incrementando notablemente su presencia en la cesta de la compra y ganándose la confianza de los consumidores (Martinez, 2012, p.382). En este sentido, la importancia de los distribuidores y de sus marcas propias es tanta que algunos autores afirman que con el paso de los años se ha provocado una transición de la era de las marcas a la era de los distribuidores (Thomassen, Lincoln & Aconis, 2006). Durante su

evolución, si bien en los años ochenta estas marcas eran percibidas en Europa como marcas de baja calidad y bajo precio (Méndez, Oubiña & Rubio, 2009), percibidas de peor calidad que las marcas nacionales (Bellizzi, Kruckeberg, Hamilton & Martin, 1981; Cunningham, Hardy & Imperia, 1982; Dunn, Murphy y Skelly, 1986; Montgomery y Wernerfelt, 1992; Hoch y Banerji, 1993; Dick, Jain y Richardson, 1995), y con una negativa correlación entre el uso de las marcas privadas y la conciencia por la calidad de los productos (Ailawadi, Neslin & Gedenk, 2001); actualmente se pueden encontrar análisis que señalan lo contrario (Tamayo, 1996; Hita, 2006; Martín, Gutiérrez, y Mieres, 2006; Kumar y Steenkamp, 2007).

Estudios recientes demuestran que el posicionamiento de las marcas de distribuidor ha evolucionado y ha dado lugar a una variada oferta en el continuo calidad-precio (Rubio y Yagüe, 2009; Geyskens, Gielens y Gijbrecchts, 2010). (Mendez, et al.2009), observan una evolución positiva en la calidad de las marcas de distribuidor en relación a las marcas de fabricante en el contexto español, por lo cual destacan que la calidad parece un objetivo que ha sido alcanzado por los distribuidores. Partal & Benito (2009) por su parte, sostienen que el crecimiento continuo de las marcas del distribuidor se debe a la mejora en la percepción de calidad que los consumidores atribuyen a estas marcas cuando se comparan con las marcas de fabricante. Al respecto, Salinas y Gutiérrez (2007), coinciden con tal aseveración, al concluir que uno de los factores que ha propiciado la expansión de estos productos ha sido el cambio en la mentalidad de los consumidores, que consideran que estas marcas ofrecen una buena relación calidad-precio. Y poco a poco los consumidores perciben que la calidad de las marcas del distribuidor es similar a la de la marcas líderes de la categoría, pero con un precio sensiblemente inferior (De paredes, Orta, & Benito, 2002; Fernández y Martínez, 2004).

Por último se considera importante citar la definición de Calidad Percibida de Zeithaml (1988), que ha sido un referente obligado para expertos e investigadores del tema. “La calidad percibida es el resultado de un proceso de evaluación global de un producto (abstracción de alto nivel) que integra la información proporcionada por un conjunto de atributos objetivos del producto y cuya importancia, como inputs informativos en el proceso de información viene dada por un conjunto de factores de naturaleza situacional (situación anterior a la compra o acto de consumo) y personal (motivación, experiencia, etc.) y que no son percibidos de la misma forma por todos los consumidores2. (p.2-3).

METODOLOGÍA

El proyecto que abarca esta investigación está en proceso de culminación, por lo cual, previa revisión minuciosa de la literatura, se elabora por etapas. La primera etapa, objeto de este documento, se acometió el trabajo de campo durante tres meses. A través de visitas recurrentes a los cuatro establecimientos minoristas, también conocidos como hipermercados (Makro, La 14, Alkosto y Éxito), de mayor tamaño, presencia y reconocimiento, se realiza inspección rigurosa de las marcas que cada uno de los distribuidores tiene dispuestas para sus compradores. Se auscultan las diferentes categorías que existen, sus presentaciones, tamaños y precios, comparados con las marcas del fabricante o marcas nacionales, para determinar, en suma, la evolución y representatividad de las marcas del distribuidor en su establecimiento. En la segunda etapa, que se realizará próximamente, y que será objeto de otra propuesta, se planteará un modelo de investigación inherente a la calidad percibida de las marcas del distribuidor enfocado en los atributos intrínsecos y extrínsecos planteados por Olson (1972) y Olson y Jacoby (1973). A continuación, basados en la revisión de la literatura se plantearán las hipótesis correspondientes y procederá a encuestar a 250 compradores para confirmar o negar tales hipótesis. Finalmente, se señalarán los hallazgos, conclusiones y futuras líneas de investigación.

RESULTADOS

A luz de las indagaciones de fuentes primarias y secundarias, los resultados indican que la penetración de las marcas del distribuidor en el mercado local ha logrado niveles extraordinarios. En efecto, tal como se aprecia en la tabla 1, la inclusión de las marcas del distribuidor en las compras del consumidor colombiano, segmentada por estratos socio-económicos, es bastante significativa, lo que ratifica que el común denominador es una mayor atracción por este tipo de marcas. Al respecto, los distribuidores minoristas en sus formatos comerciales han incrementado su presencia y exhibición en nuevas categorías y variedad de presentaciones y tamaños, lo que sin duda consolidará más aún su posicionamiento.

Tabla 1: Compras de Marcas del Distribuidor Por Estratos Socio-Económico

Indicador	Estrato	1 y 2	3 y 4	5 y 6
Dinero invertido por parte del comprador (año)		\$134.000	\$204.000	\$315.000
Porcentaje de penetración en los hogares		96%	97 %	99%

En esta tabla se observa que las marcas del distribuidor tienen mayor penetración en los estratos altos, alcanzando un nivel de gasto superior en un 35% a los estratos intermedios y en 57% a los estratos bajos. Igualmente, el gasto de los hogares muestra la misma tendencia, en la cual el 99% de los hogares de estrato alto consume marcas del distribuidor, mientras que el 99% y el 96% lo hacen en los estratos intermedios y bajos respectivamente. Fuente: Kantar Worldpanel - 2013

En cuanto al tipo de productos que consumen los colombianos, la tabla 2 permite advertir que algunos productos de marcas propias tienen mayor demanda, y que su dinámica es resultado de las estrategias que los minoristas están implementando para las diferentes categorías de productos

Tabla 2: Rangos de Desarrollo Por Categorías de Productos Con Marca del Distribuidor

Productos	Rango de Penetración %
Leche líquida, aceites, pan, arroz y agua embotellada	31% y 70%.
Papel higiénico, salsa de tomate, pastas, café y blanqueadores	11% y 30%
Caldos, jabón en barra y leche en polvo	5% y 10%.

Esta tabla muestra que los hipermercados han desarrollado algunos productos se en mayor proporción que otros, debido a las fuerza y cobertura de las marcas del fabricante, con lo que se aprovechan mercados desatendidos. Fuente: Kantar Worldpanel - 2013

De otra parte, la percepción de la calidad se ha convertido en un factor decisivo en la decisión de compra de marcas del distribuidor. Su importancia radica esencialmente en la necesaria e inevitable comparación con las marcas del fabricante, tradicionalmente posicionadas en el mercado gracias a fuertes campañas comunicacionales y largos años de trayectoria. La calidad percibida tiene diversos matices, condicionada especialmente por el factor precio como determinante previo en la decisión de compra de marcas del distribuidor. Y de manera objetiva, se puede afirmar que con el paso de los años, las múltiples las investigaciones que han demostrado que existe una mejoría en tal percepción, dada especialmente por los esfuerzos de los distribuidores minoristas en medio de la ardua competencia con las marcas del fabricante. En este orden de ideas, se puede afirmar que la penetración en el mercado, en diversas categorías de productos, obliga a los distribuidores a disminuir el riesgo que implica la adquisición y consumo de sus marcas, enfocando sus esfuerzos en un fuerte posicionamiento de la imagen de su establecimiento, asociada a una buena calidad de sus productos.

CONCLUSIONES

Es un hecho el papel protagónico que han alcanzado las marcas del distribuidor, lo que dicho sea de paso ha revolucionado el esquema y las condiciones de la distribución minorista. Por tal razón, este fenómeno no es ajeno de todo tipo de estrategias comerciales en procura de obtener una mejor cuota del mercado. Las marcas del distribuidor han incursionado en una gama significativa del mercado, con variadas y mejores presentaciones y empaques, afianzando la comunicación con el consumidor y convirtiéndose en una amenaza para las marcas del fabricante. El precio hoy en día no es único factor que determina la selección de la marca del distribuidor frente a la del fabricante; si así lo fuera, cómo se explica que en los hogares de estratos altos, que tienen un mayor poder adquisitivo, el nivel de gasto y el grado de penetración es mayor. Los distribuidores minoristas, con el paso de los años han mejorado la percepción de la calidad de sus marcas propias. El auge de las marcas del distribuidor exige a los minoristas contrarrestar la relación directa que existe entre un precio bajo y una mala calidad, y concentrar sus esfuerzos en posicionar sus marcas como productos de buena calidad frente a las marcas del fabricante. El estudio y análisis de la calidad percibida ha sido objeto de numerosas investigaciones, en varios contextos y categorías, así como frente a las marcas del fabricante; la temática requiere un profundo análisis que tome como referencia los atributos implícitos en la percepción de la calidad de marcas del distribuidor, tanto del consumo propiamente dicho, como de la experiencia asociada a la compra (intrínsecos como extrínsecos).

Futuras Líneas de Investigación

El alcance de la investigación permite proponer algunas líneas que se abordarían en estudios complementarios en un futuro cercano, entre ellas: Medición y evaluación de la calidad percibida de las marcas del distribuidor; Análisis de la percepción de calidad de marcas del distribuidor por categorías de productos y segmentos de mercado; Comparación de la calidad percibida de marcas del distribuidor frente a marcas del fabricante; y análisis de la calidad percibida de marcas del distribuidor para otros formatos de distribución, tiendas de barrio, por ejemplo.

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ESTADO DE LA INNOVACIÓN EN LAS MICRO, PEQUEÑAS Y MEDIANAS EMPRESAS DEL SECTOR DEL CALZADO EN LA CIUDAD DE CALI - COLOMBIA

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RESUMEN

El caso de la producción manufacturera de calzado en Colombia es extremadamente complejo. Este sensible sector de la economía, concentrado particularmente en micros, pequeñas y medianas empresas (MiPymes), con escasos recursos y bajo nivel tecnológico, se ha visto gravemente afectado por la importación y el contrabando de productos procedente de China y Panamá; y es precisamente debido a este fenómeno, que con mayor urgencia se requieren estrategias complementarias que ayuden a estimular la sostenibilidad de la industria y así generar valor agregado y un alto nivel de diferenciación. Dichas estrategias deben ir encaminadas hacia la innovación; entonces, la innovación se convierte en fuente y materia obligatoria para las medianas y pequeñas empresas, a través de su incorporación permanente en la actividad productiva a lo largo de la cadena (insumos, fabricación y comercialización). Esta investigación sintetiza algunos hallazgos obtenidos a través del trabajo de campo, en cuanto a qué tipo de innovación se está realizando en las empresas del sector, y los principales aspectos que caracterizan sus acciones innovadoras. A partir de ello, y tomando como referente teórico principal las aportaciones del Manual de Oslo (2005), el Manual de Bogotá (2001) y Malaver y Vargas (2011), se plantean los tipos de innovación y las categorías que se asignan a las empresas que la desarrollan. El estudio y su correspondiente análisis se realiza a través de entrevista a nueve empresarios de MiPymes del sector, en los tres componentes de la cadena (insumos, producción y comercialización), y doce encuestas a empresas elegidas aleatoriamente, para conocer el estado de la innovación en este tipo de organizaciones.

PALABRAS CLAVES:

STATE OF INNOVATION IN MICRO, SMALL AND MEDIUM COMPANIES OF FOOTWEAR INDUSTRY IN THE CITY OF CALI - COLOMBIA

ABSTRACT

The case of manufacturing of footwear in Colombia is extremely complex. This sensitive sector of the economy, particularly concentrated in micro, small and medium companies with limited resources and low technology, has been severely affected by the importation and smuggling of products from China and Panama; and it is precisely because of this phenomenon, which most urgently complementary strategies to help stimulate the sustainability of the industry and generate added value and a high level of differentiation is required. Such strategies should be aimed towards innovation; then innovation becomes a source and a compulsory subject for medium, small and micro enterprises, through its permanent incorporation in productive activity along the chain (inputs, manufacturing and marketing). This research summarizes some findings obtained through fieldwork, as to what kind of innovation is being done in the sector companies in, and the main aspects that characterize their innovative actions. On this basis, and taking as reference the main theoretical contributions of the Oslo Manual (2005), Bogota, Manual and Malaver and Vargas (2011), innovation types and categories that are assigned to companies that develop arise. The study and its corresponding analysis is carried out through interviews with nine entrepreneurs of Mipymes in the

sector, the three components of the chain (inputs, production and marketing), and twelve randomly selected business surveys, to ascertain the state of innovation in this type of organization

JEL: L11, O3

KEYWORDS: Innovación, Mipymes, Tipos de innovación,

INTRODUCCIÓN

Esta ponencia corresponde a los resultados de investigación del proyecto denominado “: Innovación en las Mipymes del sector del Calzado en la ciudad de Cali”, y surge a partir del interés académico y empresarial por establecer cómo están abordando las micros, pequeñas y medianas empresas del sector los procesos y actividades de innovación en la ciudad de Cali. La situación coyuntural por la que atraviesan los sectores manufactureros en Colombia, particularmente aquellos que demandan intensivamente mano de obra no calificada, y que por su notoria participación en el aparato productivo están mayormente expuestas a las variables del mercado, como es el caso de la industria del calzado, necesariamente son las que requieren mayores niveles de innovación. No se trata de una exigencia esporádica e improvisada, es en esencia una debilidad manifiesta y generalizada que requiere especial atención. La industria del calzado es un sector fundamental de la economía nacional y local, conformado en su gran mayoría por pequeñas y micro empresas, muchas de ellas carentes de formalidad, estructura y visión estratégicas, está siendo gravemente afectado por la importación y el comercio ilegal de materia prima y producto procedente de China y Panamá; y es precisamente debido a este fenómeno, que con mayor urgencia se requieren medidas complementarias que ayuden a estimular la sostenibilidad de la industria, que genere valor agregado y un alto nivel de diferenciación.

Es aquí en donde invertir en innovación se convierte en un requisito clave para afrontar las crisis. Entonces, la innovación se convierte en materia obligatoria para las pequeñas y micros empresas, a través de su incorporación permanente en la actividad productiva a lo largo de la cadena – insumos, fabricación y comercialización-. Se espera que la investigación continúe profundizando en el tema, para, sin ánimo pretencioso, contribuir en algo al desenvolvimiento innovador en las micros, pequeñas y medianas empresas del sector del calzado en la ciudad de Cali. Cabe anotar que durante la realización de la investigación se trabajó mancomunadamente con la Asociación Colombiana de Industriales del calzado, el cuero y sus manufacturas, Seccional Valle del Cauca, en el marco del convenio con la Universidad de San Buenaventura, en Investigación de tendencias de Moda, Informes de moda, Comités de Diseño y Proyectos de innovación en el sector calzado y cuero de la región.

REVISIÓN DE LA LITERATURA

Colombia ocupa el lugar número 68 dentro del Índice Mundial de Innovación (2014), y si se tiene en cuenta que alrededor del 96% En Colombia son MiPymes (Acopi, 2011), la problemática se acentúa. Esta cuestión es analizada por Duran (1992, p.163), que expresaba en su momento, que una preocupación central de la política económica de los países en desarrollo ha sido promover las empresas pequeñas y medianas como medio para configurar un mosaico empresarial más amplio que genere empleo productivo. Perego (2003, p.13-14) da cuenta que las Mipymes se enfrentan a un gran desafío en el nuevo escenario, y repara en que el vasto universo de las micros, pequeñas y medianas empresas (PYME), posee en su gran mayoría una estructura y propiedad aún familiar y están fuertemente representadas en la producción de bienes como calzado, muebles y vestuario. En este sentido, López, Montes & Vásquez (2007), anotan que ante tales circunstancias, muchos pequeños y medianos empresarios se preguntan ¿qué es la innovación?, ¿puede innovar cualquiera, o este proceso está reservado sólo para algunas empresas?, ¿qué se necesita para gestionar el cambio?, ¿cómo puedo competir con las grandes multinacionales?, ¿dónde obtengo recursos para la investigación y el desarrollo?, ¿qué resultados se lograrán y a qué coste?.

Las Mipymes no son ajenas a las graves crisis que enfrentan la economía mundial, y su fragilidad queda de manifiesto al desaparecer miles de ellas por no haber sabido superar ni responder a la actual situación de cambio que se enfrenta (Braidot y Soto, 1999, p.15-16). Este señalamiento conduce a aseverar que hoy en día es necesario y resulta importante reconocer que la innovación es un factor estratégico clave para la permanencia y sostenibilidad empresarial. Sin embargo, el Boston Consulting Group en su informe publicado en el 2007, resalta que las empresas que quieran innovar difícilmente podrán conseguirlo si se limitan a realizar ampliaciones y mejoras incrementales dentro de su línea de producto. Al respecto, Nieto (2008) sostiene que las empresas de éxito compiten a través de la innovación desarrollando nuevos productos y servicios o modificando los ya existentes, incorporando nuevas tecnologías en sus procesos, experimentando nuevas prácticas en la dirección y organización, y creando nuevos modelos de negocio.

Esta apreciación coincide con las dimensiones de la innovación formuladas por Schumpeter (1911) explicadas en el Manual de Oslo (OCDE, 2005) : La introducción de un nuevo método de producción que no debe basarse en un nuevo descubrimiento científico y que también puede existir en una nueva manera de manejar un producto comercial; la apertura de un nuevo mercado, en el que el sector en cuestión no había penetrado antes, con independencia de si ese mercado existía previamente o no; La utilización de nuevas fuentes de suministro de material o productos intermediarios, con independencia de si las fuentes de recursos existían previamente o no; y la creación de nuevas formas de organización, de nuevas combinaciones de la industria, como, por ejemplo, la creación o ruptura de una posición de monopolio. Las dimensiones de Schumpeter (1911), en resumen, se presentan a manera de guía orientadora del proceso innovador, en el Manual de Oslo, que las clasifica en cuatro grandes tipos de innovación:

Innovación de producto
Innovación de proceso
Innovación de mercadotecnia
Innovación de organización

No obstante que los aportes de Schumpeter han sido pieza clave para orientar los caminos de la innovación, existen otras alternativas tipológicas de innovación más recientes. Entre las más destacadas está la de Bonsiepe (2012), que propone 8 tipos de innovación: calidad, producto, procesos, sustentabilidad, acceso, materiales y tecnología, calidad formal-estética y oferta. Por su parte, Keeley, Pikkell, Quinn & Walters (2013, p.2) amplían y actualización el modelo de Doblin de 1998, para ofrecer una guía de 10 tipos de innovación que pueden implementar las organizaciones: Modelo de Utilidad; Redes y alianzas; Estructura; Procesos; Desempeño del producto; Sistema de producto; Servicio; Canal; Marca; y Fidelización del cliente.

Estas dos últimas clasificaciones dan cuenta de las distintas facetas de la innovación, combinando las áreas de la empresa con sus actividades, y haciendo especial énfasis en la importancia que reviste entender el portafolio de innovaciones de una organización para identificar nuevas oportunidades, que no se limitan a la tecnología y el producto, sino que profundiza en otros espacios en dónde innovar. En otro orden de ideas, en lo que se refiere a las categorías de la innovación, la investigación se apoya en los conceptos desarrollados por Malaver & Vargas (2011) quienes recogen las propuestas de autores como Arundel & Bordoy (2008) y Huang & Arundel (2010), y se contrasta con los estudios de Kim & Nelson (2000) y Lee (2000), encontrando que existen tres formas de innovación predominantes (Malaver & Vargas, 2011):

Categoría Adoptativa: No se presentan cambios o se hacen modificaciones apenas marginales, que pueden resultar novedosos para los contextos de las empresas.

Categoría Adaptativa: Son mejoras que dan lugar a innovaciones difusivas o incrementales en productos o procesos desarrollados por otros en esfuerzos por hacerlos más funcionales para el mercado o los procesos de la empresa.

Categoría Creativa: Predominan los esfuerzos y capacidades internas de la empresa para crear nuevos productos y procesos.

METODOLOGÍA

Esta investigación ha sido realizada inicialmente por medio de investigación secundaria, revisando la literatura al respecto y contrastando los estudios de expertos y estudios específicos sobre los temas en cuestión; posteriormente, a partir de métodos cualitativos, se obtienen datos que permiten aproximarse a identificar el tipo de innovación y las categorías de las empresas catalogadas como innovadoras. La investigación con el uso de fuentes primarias se obtuvo mediante dos procedimientos, cuyo objetivo fue el de indagar y conocer el estado de la innovación en las Mipymes del calzado de la ciudad de Cali. En primera instancia se diseñó y aplicó encuesta a doce directivos de pequeñas y medianas empresas fabricantes, del sector, elegidas aleatoriamente de una base de datos suministrada por el gremio que asocia a los empresarios del calzado, y que manifestaron disposición a colaborar con el proyecto; dicho cuestionario toma como referencia la Normalización de Indicadores de Innovación Tecnológica en América Latina y el Caribe contenido en el Manual de Bogotá (2001), que consiste en una adaptación del Manual de Oslo (2005) publicado por la Organización para la Cooperación del Desarrollo Económico - OCDE. En segundo lugar se implementó una entrevista semi-estructurada a nueve empresas de los tres componentes de la cadena (insumos, producción y comercialización), que previamente asistieron a talleres de capacitación en diseño y marketing inherente a su actividad comercial y productiva. Los resultados de la aplicación de las técnicas de investigación arrojaron datos valiosos que se expresan y sintetizan más adelante.

RESULTADOS

Las actividades de innovación abarcan todas las decisiones y desarrollos científicos, tecnológicos, organizacionales, financieros y comerciales que se llevan a cabo al interior de la empresa, incluyendo las inversiones en nuevos conocimientos. La capacitación continua, los recursos tecnológicos y financieros, la capacidad productiva, y el direccionamiento estratégico, son algunos pilares que una compañía, independientemente de su actividad, tamaño o ubicación, debe tener bien estructurados si se pretender competir local e internacionalmente. De acuerdo a la encuesta realizada a los fabricantes de insumos y producto terminado se encontró que en su mayoría, las Mipymes del sector carecen de estas exigencias claves. La tabla 1 refleja la fragilidad de las empresas indagadas en torno a algunos indicadores determinantes de la innovación, lo cual, en esencia traduce y evidencia preocupantes falencias estructurales por superar. Resulta paradójico que el indicador de cultura innovadora este en el nivel medio y fuerte, mientras que los otros indicadores expresen lo contrario; pareciese que los empresarios entiendan la innovación, la acepten pero no la estimulen ni la implementen. Igual ocurre, aunque en menor proporción, con la infraestructura y el financiamiento, que suponen serían incentivo para las actividades, procesos y tecnologías de soporte, pero que no reflejan dicha articulación.

En lo que corresponde a los niveles de desarrollo de las capacidades innovativas de las empresas entrevistadas, la tabla 2 relaciona las características más importantes de cada una de las categorías propuestas a partir de Malaver & Vargas (2011). Estas particularidades se reconocieron especialmente cuando se preguntó por la existencia de componentes y condiciones claves de la innovación, tales como: equipos, fuentes y procesos de diseño, esfuerzos creativos y estímulos al personal, presencia y asistencia a eventos y actividades, recursos destinados a la innovación, y una cultura innovadora clara y sostenida. Es importante advertir que si bien el desarrollo de la innovación en las empresas objeto de investigación está sujeto en gran medida al tipo de producto, al ciclo económico en que se encuentre, e inclusive a la fase de producción; sí se encuentran rasgos comunes que permiten situarlas en una determinada categoría.

Tabla 1: Indicadores de Innovación de Mipymes del Sector del Calzado - Adaptados de Manual de Bogotá

Indicador	Débil	Medio	Fuerte
Infraestructura para la innovación	4	5	3
Actividades de innovación	10	2	0
Resultados de innovación	11	1	0
Proceso de innovación	7	4	1
Organización para la innovación	6	5	1
Tecnologías de soporte	10	1	1
Financiamiento de la innovación	3	8	1
Cultura innovadora	2	5	5

En esta tabla se observa que de las 12 empresas seleccionadas la mayoría de los indicadores están en una categoría débil, inclusive con un nivel superior al 80% de las empresas para algunos de los indicadores. Solo la cultura innovadora, la infraestructura y el financiamiento muestran niveles aceptables - Fuente: Elaborado por el autor y estudiantes con datos de las encuestas

Tabla 2: Categorías de Capacidad Innovativa de Mipymes del Sector del Calzado

Categoría	Características	%
Adoptadoras Rezagadas	Empresas que evidentemente buscan copiar, pero tienen grandes dificultades productivas, obteniendo copias mal hechas con problemas de proporción y selección de materiales	
Adoptadoras Técnicas	Empresas con habilidades en fabricación, copian intencionadamente y los referentes (marcas inspiración) son claros, posiblemente identifican que su mercado está sensible a estos referentes, por lo cual se esfuerzan en desarrollar materiales para hacer copias idénticas o con algunas variaciones sobre todo en materiales, colores y algunos componentes.	77%
Adaptadoras no intencionadas	Empresas que usan formas de productos conocidos y hacen variaciones en materiales y colores en ocasiones como resultado de dificultades en el desarrollo de materiales idénticos.	
Adaptadoras Enfocadas	Empresas que usan formas conocidas pero hacen esfuerzos en el desarrollo de materiales y componentes con resultados destacados, en algunos casos sus marcas referentes son evidentes pero su propuesta de material las hace especiales	23%
Creativas Iniciando	Son empresas que se arriesgan al proponer nuevas categorías de productos, por lo general como resultado de las categorías ya existentes. Tienen alto potencial para desarrollar propuestas muy diferenciadas en el mercado.	0%
Creativas Innovadoras	Empresas que hacen esfuerzos constantes en el desarrollo de nuevas formas, colores, materiales y componentes, lo cual se evidencia en la diferenciación de sus propuestas lo cual dificulta la copia por parte de sus competidores. Son muy propositivas y es clara la inversión económica y en tiempo que la empresa le da al diseño de sus productos.	

En esta tabla se puede observar que las empresas analizadas son adoptadoras en una alta proporción, por cada cuatro empresas aproximadamente 3 son Mipymes adoptadoras, ya sea rezagada o técnica, mientras que una sola pyme es adaptadora, no intencionada o enfocada, y ninguna Mipyme se caracteriza por ser creativa - Fuente: Elaborado por los autores y con la colaboración de estudiantes, por intermedio con datos de las encuestas. Los resultados indican que las empresas estudiadas se caracterizan por carecer en su gran mayoría por una cultura innovadora que las fortalezca y ofrezca atributos competitivos en términos de innovación..

CONCLUSIONES

Los hallazgos indican que el tema en cuestión ha sido objeto de numerosas investigaciones, especialmente en lo relacionado a la importancia de la innovación en las Mipymes, lo cual no es ajeno al escenario empresarial colombiano. Al respecto se puede concluir que la innovación, categóricamente, debe ser entendida y aplicada por las Mipymes, como una necesidad y exigencia para hacer frente a los desafíos del mercado. Además, las pymes caleñas prefieren la imitación de productos, especialmente con referentes foráneos y fuentes de información tradicionales. Por otra parte, las Mipymes se inclinan por elaborar imitaciones de los productos de referencia, lo cual decididamente, los pone en desventaja frente los desafíos que en materia de competitividad enfrenta el sector; tampoco cuentan con los recursos financieros suficientes, lo que asociado a que no poseen estructuras óptimas que posibiliten integrar la innovación al aparato productivo de manera permanente y sostenida, y a que desconocen en buena medida los mecanismos, propuestas y estrategias que provee el Estado para el desarrollo de la dinámica innovadora,

finalmente, los conduce a distanciarse de una firme intención en direccionar sus actividades hacia una cultura de innovación como fuente de competitividad.

FUTURAS LÍNEAS DE INVESTIGACIÓN

El alcance de la investigación plantea la posibilidad de continuar con algunas líneas futuras de investigación: Extender la indagación a una mayor cantidad de Mipymes del sector y contrastar los resultados con empresas de mayor tamaño. Identificar el estado de innovación en Mipymes de otras industrias (confecciones, metalmecánica, litografía, etc.); Analizar y comparar con en otros segmentos geográficos con condiciones similares (Bogotá, Medellín, Bucaramanga, etc.).

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BIOGRAFIA

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EL CAPITAL HUMANO EN AMÉRICA LATINA: UN ANÁLISIS EMPÍRICO COMPARADO, EN LOS HECHOS DE PRODUCTIVIDAD

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RESUMEN

El avance de la investigación, plasmado en este documento señala al capital humano como un factor de producción en la economía del conocimiento. Este factor productivo está fundamentado en la educación. El documento centra su análisis en el marco teórico en que descansa la teoría del capital humano, explorando las tres etapas: la clásica, la marginalista y la moderna que produjeron este constructo. Haciendo uso del análisis de varianza simple –ANOVA- se realiza un análisis empírico descriptivo del capital humano en América Latina en la primera década del año dos mil, fundamentado en tres variables la tasa de alfabetización de adultos, la matrícula escolar en nivel secundaria y terciaria; que actúan como variables proxy para el capital humano. La comparación de los resultados del análisis de las variables con la técnica de clúster en los tres años muestra como resultados que Argentina y Cuba se caracterizaron por tener altos niveles de alfabetización y de matrícula escolar terciaria. Contrariamente Ecuador, El Salvador, Guatemala, Honduras, Nicaragua y Paraguay tienen niveles promedios en las tres variables fueron los más bajos en todos los años. Colombia y Costa Rica se ubicaron en el clúster de niveles intermedios de en los dos últimos periodos.

PALABRAS CLAVE: Capital Humano, Educación, Economía del Conocimiento, Productividad; Factores de Productividad

THE HUMAN CAPITAL IN LATIN AMERICA: AN EMPIRICAL COMPARED ANALYSIS, IN THE FACTS OF PRODUCTIVITY

The advance of the research, formed of this document indicates to the human capital as a factor of production in the economy of the knowledge. This productive factor is based on the education. The document it centres your analysis on the theoretical frame in which it rests the theory of the human capital, exploring three stages: the classic, the marginal and the modern one that they produced this development. Using the analysis of simple variance there fulfils an empirical descriptive analysis of the human capital in Latin America in the first decade of the year two thousand, based on three variables the rate of adults' literacy, the school matriculation in level secondary and tertiary; that act as variables proxy for the human capital. The comparison of the results of the variables on cluster analysis in three years shows as results that Argentina and Cuba characterized for having high levels of literacy and school tertiary matriculation. By contrast Ecuador, El Salvador, Guatemala, Honduras, Nicaragua and Paraguay have average levels in three variables they were the lowest in every year. Colombia and Costa Rica were located in the cluster of intermediate levels of in the last two periods.

CLASIFICACIÓN JEL: C38, J24, O44, O54, 057

KEYWORDS: The Human Capital, Education, Economy of the Knowledge, Productivity, Factors of Productivity

INTRODUCCIÓN

La tradicional economía internacional consideró por siglos como factores de producción el capital, la tierra y la mano de obra. No obstante, los procesos de globalización y el surgimiento de una economía soportada sobre el uso intensivo del conocimiento han evidenciado otros factores de producción como el capital humano –CH– (Romer, 1986, 1987; Lucas, 1988; Arvanitis y Loukis, 2009; Arvanitis, Loukis, Diamantopoulou, 2013). El presente documento muestra un análisis empírico descriptivo del CH en América Latina en la primera década del año dos mil. El trabajo describe estadísticamente el comportamiento del CH en los diferentes países de la región como un factor en los hechos de producción, que afectan los niveles de productividad y crecimiento (Quiroga-Parra, 2013). El propósito del trabajo se centró en analizar empírica y descriptivamente el comportamiento del capital humano en 22 países de América Latina, en el primer período de los años dos mil, y su incidencia en la productividad de las empresas y de los países estudiados.

El análisis comparado de los países concluyó la existencia de un relativo conocimiento de América Latina sobre el Capital Humano como factor de producción, a la par, el limitado dinamismo de los niveles y calidad de la educación, así como los modestos niveles de generación de nuevo conocimiento son limitantes en la productividad y el crecimiento económico en la región. El documento presenta cuatro secciones. La primera sobre revisión de literatura definiendo los planteamientos teóricos del CH en tres etapas. La segunda sección, contiene la propuesta metodológica que descansa sobre las técnicas de análisis factorial y de clústeres (conglomerados), en 22 países de América Latina con 92 variables. Los datos se tomaron de las bases de datos del Banco Mundial, ITU y la OECD. Posteriormente, la tercera sección los resultados, que señalaron el comportamiento de las variables del CH en los países estudiados, a la par, la probable incidencia del CH en los niveles de productividad y crecimiento de estos países. Finalmente las conclusiones.

REVISIÓN DE LITERATURA

El episteme del Capital Humano (CH) se puede clasificar en tres etapas: la clásica, la marginalista y la moderna, cada una de ellas ha logrado construir la Teoría del Capital Humano impulsada por Becker (1962). El parte del entrenamiento en el lugar de trabajo y la mejora de los ingresos del trabajador, que más adelante con aportes adicionales lograría conceptos básicos, propios de la teoría, como son: el entrenamiento en las empresas, la tasa interna de la rentabilidad de la inversión en el CH, las decisiones de las familias sobre el consumo, tiempo de trabajo y educación. En la etapa clásica, hay cuatro autores, el primero Adam Smith (1776/1994) que ha fundamentado las bases sobre la necesidad del conocimiento cimentándose en las habilidades de los trabajadores. El segundo Senior (1836/1995) parte de la tesis de Smith y agrega que las diferencias salariales se deben al mayor conocimiento y habilidad que tiene un trabajador; también plantea la tesis que la educación es una decisión de consumo. El tercer autor Stuart-Mill (1848/1987) muestra la relación entre el conocimiento y las habilidades de las personas inciden en la productividad. Por último, el cuarto autor Say (1880/1964) centra su estudio sobre la incidencia que tiene el conocimiento de las personas en la producción de bienes.

Según el enfoque económico neoclásico, como lo presenta Ordóñez-Castaño y Sanabria (2014), los factores productivos son remunerados según su productividad marginal; a mayor productividad mayor remuneración. Esta es la base sobre la cual los individuos toman la decisión de educarse. Esto significa que las personas, bien sea por su nivel educativo o producto de experiencias propias o cercanas, tienen algún grado de conocimiento sobre los beneficios que sobre su nivel de productividad, y por consiguiente sobre su salario, tiene un mayor nivel de educación. Así, la educación constituye un componente del capital humano de las personas y como lo plantea Mincer (1958), hay una relación positiva entre el capital humano y los ingresos laborales. Cuando los individuos dedican tiempo a la formación escolar incurren en un costo

debido a que dejan de percibir ingresos salariales actuales con la idea de que las ganancias serán recibidas, en una mayor proporción, a una edad más avanzada. Es decir, la educación genera retornos salariales en relación con el nivel de inversión en capacitación, en un periodo posterior, una vez el individuo participa como ocupado en el mercado laboral. Evidentemente el trabajador es quien aporte el CH e intuye que entre mayor conocimiento, tendrá mayor habilidad que se traduce en una mejor remuneración. Schultz (1972) parte del obstáculo evidente en la teoría económica hasta el momento para medir los beneficios del capital humano, desde la perspectiva del retorno, no desde la perspectiva del consumo propuesta por Stuart-Mill y modelada por Mincer, sino desde la inversión; esta postura abre la posibilidad para estudiar el retorno de la inversión del CH en términos de la productividad de la empresa.

Becker (1993) con un análisis desde la empresa y no desde el trabajador, centra su demostración en la relación entre la inversión en CH y el retorno de la inversión, con un modelo de oferta y demanda calcula, cantidad óptima que debería invertir en CH. Así en el estudio determina que la inversión en CH presenta rendimientos decrecientes explicados por tres elementos, así: 1) la capacidad de inversión en CH es limitado, afectando la capacidad de inversión en capital físico, 2) el CH es inseparable de la persona y esto hace que no se pueda desligar del salario y 3) la producción de CH requiere invertir tiempo, que será más relevante entre mayor sea el CH adquirido.

Actualmente el desarrollo científico sobre el CH se centra en el crecimiento económico en economías abiertas. Así como lo esbozan Guadalupe y Pedroza (2009), la educación dentro de la apertura económica en las naciones tiene un papel relevante en la productividad laboral y por ende en el crecimiento de los países. Así el CH es considerado como un factor de producción que impacta a la economía desde la perspectiva macro y micro. Desde la macro, los procesos de globalización y el surgimiento de una economía soportada sobre el uso intensivo del conocimiento (Romer, 1986, 1987; Lucas, 1988; Arvanitis y Loukis, 2009; Arvanitis, Loukis y Diamantopoulou, 2013). Desde la micro, el CH hace parte de los recursos intangibles, es una fuente de creación de ventaja competitiva sostenible de la empresa, generación de valor y desempeño de las organizaciones (Amir y Lev, 1996; Aboody y Lev, 1998; Edvinsson, 1997; Lev, 1989, 2001).

Es así como, el desarrollo de la teoría del capital humano, ha pasado por diferentes contextos históricos donde la sociedad ha ido definiendo sus formas de producción, así como sus factores más importantes. Por ejemplo, Bell (1973) muestra el tránsito de sociedad agrícola a industrial; y de industrial a post-industrial. En relación a los factores de producción el tránsito es de la tierra al capital físico; y de ahí al conocimiento. Respecto al conocimiento Bueno, Salvador y Merino (2008) lo definen como un recurso estratégico por excelencia, alimentado por el nivel de educación y reflejado en el nivel de productividad.

Ahora bien, la literatura internacional sobre el tema ha venido señalando una relación directa entre el nivel de educación, esto es el CH y la productividad. A su vez, se ha reflejado en un crecimiento económico que propenda por un desarrollo económico. En este sentido, Según la OECD, CAF y CEPAL (2014) en el Informe de Perspectivas Económicas de América Latina 2015, en la región se han realizado grandes esfuerzos en términos de acceso a la educación primaria, secundaria y terciaria, aunque hay una disminución en los retornos a la educación en la última década en América Latina. Adicionalmente el informe muestra que actualmente en la región una empresa en el sector formal tiene dificultades operativas a causa del déficit en CH casi tres veces mayor que sus homólogas en el sur de Asia. Fue así como, Suh y Chen (2008) evidenciaron y plasmaron esto en su estudio desde el primer lustro de los años dos mil, en Corea del Sur, donde la estrategia fue mayor cobertura de educación pero con calidad, bajo una oferta enfocada hacia los sectores considerados estratégicos para el crecimiento económico en ese país. En el mismo Informe de Perspectivas Económicas de América Latina 2015, muestra que la inversión pública en educación en la región ha tenido un aumento significativo en los últimos años, reconoce que la cobertura sigue siendo baja. Aunque el mayor problema es el rezago en la calidad, especialmente en la secundaria, con casi dos años de rezago frente a países de la OECD.

En la misma dirección, bajo la perspectiva del cálculo del crecimiento económico desde el ingreso, el informe de la OECD, CAF y CEPAL a su vez aducen que hay una trampa de ingreso medio en América Latina. Por lo tanto, se intuye que la inversión en CH forma parte indispensable para una estrategia de crecimiento inclusivo. Esto indicaría que, no hay nada diferente a conducir a un desarrollo económico, fundamentado en una educación de calidad que permita a las personas tener un mayor nivel de renta que dinamice la productividad en la región.

METODOLOGÍA

Se retoma aquí, el desarrollo metodológico de Quiroga-Parra (2013) en el que se compara la tasa de alfabetización de adultos, la matrícula escolar en nivel secundaria y terciaria; datos que actúan como variables proxy de la educación primaria, secundaria y terciaria. De hecho, en el avance de la investigación que da origen al presente documento es una fase de exploración, desde la inclusión en los tres niveles de educación, más no desde la calidad, realizada en veinte dos países de América Latina. En concreto para Argentina (ARG), Bolivia (BOL), Chile (CHL), Colombia (COL), Panamá (PAN), República Dominicana (DOM), República Bolivariana de Venezuela (VEN), Costa Rica (CRI), Ecuador (ECU), El Salvador (SLV), Guatemala (GTM), Honduras (HND), Nicaragua (NIC), Paraguay (PRY), Brasil (BRA), Cuba (CUB), Guyana (GUY), Jamaica (JAM), México (MEX), Perú (PER), Trinidad y Tobago (TTO) y Uruguay (URY); como una muestra representativa en América Latina. Fue así como, con la información de las bases de datos del Banco Mundial, ITU y la OECD, se realiza un análisis factorial y de conglomerados para los años 2000, 2006 y 2008. Con un análisis de varianza simple –ANOVA- (Guenther, 1976; Scheffé 1999; y Pérez 2009), en la Ecuación 1 representa el modelo estadístico de bloques, clusters o conglomerados aleatorizado.

$$Y_{ij} = \mu + \tau_i + \beta_j + \varepsilon_{ij} \quad (1)$$

Donde, la observación del tratamiento i del bloque j (Y_{ij}) depende de la media total (μ), del efecto no aleatorio del tratamiento i (τ_i), del efecto no aleatorio del bloque j (β_j) y los términos de error aleatorios (ε_{ij}). Así el modelo ANOVA permitirá medir la significancia estadística de las diferencias de las medias de los grupos determinados por los países de América Latina. Y a su vez, determinados por las variables dependientes proxy del CH dadas por los niveles de educación primaria – tasa de alfabetización de adultos-, secundaria - la matrícula escolar en nivel secundaria- y terciaria - la matrícula escolar en nivel terciario-. De esta forma, el presente documento muestra un análisis empírico descriptivo del Capital Humano en América Latina en la primera década del año dos mil. El trabajo describe estadísticamente el comportamiento del capital humano, a través de las variables proxy, en los diferentes países de la región como un factor en los hechos de producción, que afectan los niveles de productividad y crecimiento.

RESULTADOS

Según la metodología descrita, en los tres periodos de observación -2000, 2006 y 2008- se conforman tres conglomerados en cada periodo evidenciando cambios en cada periodo en su conformación, las variables proxy son estadísticamente significativas según la hipótesis de diferencia de las medias de cada variable en relación al conglomerado. La Tabla 1 muestra tres conglomerados conformados por los países observados en América Latina en relación a las variables de CH dadas por los niveles de educación primaria – tasa de alfabetización de adultos-, secundaria - la matrícula escolar en nivel secundaria- y terciaria - la matrícula escolar en nivel terciario-. Los conglomerados al inicio de los años dos mil guardaban una relación de relativo equilibrio por número de países, pero al 2008 sólo dos países Argentina y Cuba muestran los mayores niveles de educación, por el contrario Colombia y Costa Rica cedieron en inclusión a la educación ubicándose en el clúster tres al final del periodo de observación.

Tabla 1: Resumen Conglomerados CH Para AL, Periodos 2000, 2006 Y 2008

Conglomerado CH Para AL, Año 2000								
Clúster 1	2	3	Variables CH	ANOVA F	Sig.	Estadísticos Descriptivos Clúster 1	Clúster 2	Clúster 3
ARG	CRI	BRA	Matrícula escolar terciaria (% bruto)	11.547	0.001	\bar{x} = 36.541 σ = 9.865	\bar{x} = 15.560 σ = 2.853	\bar{x} = 19.461 σ = 10.813
BOL	ECU	CUB						
CHL	SLV	GUY	Matrícula escolar secundaria (% bruto)	17.232	0.000	\bar{x} = 70.235 σ = 8.925	\bar{x} = 56.173 σ = 9.818	\bar{x} = 86.459 σ = 10.974
COL	GTM	JAM						
PAN	HND	MEX	Tasa de alfabetización de adultos total (% personas de 15 y más años)	3.525	0.050	\bar{x} = 87.662 σ = 6.518	\bar{x} = 80.425 σ = 9.998	\bar{x} = 91.102 σ = 6.789
DOM	NIC	PER						
VEN	PRY	TTO						
		URY						

Conglomerado CH para AL, año 2006								
Clúster 1	2	3	Variables CH	ANOVA F	Sig.	Estadísticos Descriptivos Clúster 1	Clúster 2	Clúster 3
ARG		BOL	Matrícula escolar terciaria (% bruto)	15.709	0.000	\bar{x} = 68.034 σ = 18.266	\bar{x} = 21.995 σ = 11.402	\bar{x} = 30.606 σ = 11.568
CUB	ECU	BRA						
VEN	SLV	CHL	Matrícula escolar secundaria (% bruto)	24.657	0.000	\bar{x} = 85.215 σ = 8.338	\bar{x} = 67.301 σ = 6.435	\bar{x} = 92.246 σ = 8.743
	GTM	COL						
	HND	CRI						
	NIC	GUY	Tasa de alfabetización de adultos total (% personas de 15 y más)	3.452	0.053	\bar{x} = 95.691 σ = 4.011	\bar{x} = 84.333 σ = 8.667	\bar{x} = 90.413 σ = 5.994
	PAN	JAM						
	PRY	MEX						
	DOM	PER						
	TTO	URY						

Conglomerado CH Para AL, Año 2008								
Clúster 1	2	3	Variables CH	ANOVA F	Sig.	Estadísticos Descriptivos Clúster 1	Clúster 2	Clúster 3
ARG	ECU	BOL, BRA,	Matrícula escolar terciaria (% bruto)	17.847	0.000	\bar{x} = 81.293 σ = 24.282	\bar{x} = 22.536 σ = 10.748	\bar{x} = 32.341 σ = 12.229
CUB	SLV	CHL, COL,						
	GTM	CRI, GUY,	Matrícula escolar secundaria (% bruto)	22.826	0.000	\bar{x} = 89.014 σ = 5.862	\bar{x} = 67.534 σ = 6.386	\bar{x} = 91.264 σ = 9.227
	HND	JAM, MEX,						
	NIC	PER, URY,	Tasa alfabetización de adultos total (% personas de 15 años y más)	4.649	0.023	\bar{x} = 98.300 σ = 1.684	\bar{x} = 85.304 σ = 8.266	\bar{x} = 91.887 σ = 4.640
	PAN	VEN						
	PRY							
	DOM							
	TTO							

Las estadísticas de la Tabla 1 muestran el cambio de los clústeres entre los años 2000 y 2008; estos al inicio de los años dos mil guardaban una relación de relativo equilibrio por número de países, pero al 2008 sólo dos países Argentina y Cuba muestran los mayores niveles de educación, por el contrario Colombia y Costa Rica cedieron en inclusión a la educación ubicándose en el clúster tres al final del periodo de observación. En relación a la las variables proxy que miden el CH, denotando que son significativamente estadísticas. Además muestra la evolución del acceso a la educación en cada nivel para cada periodo, la menor desviación estándar confirma la afirmación. Fuente: Elaboración propia con datos WDI, <http://ddp-ext.worldbank.org/ext/DDPQQ/member.do?method=getMembers>

Conglomerado de capital humano para América Latina año 2000: La Tabla 1 muestra el conglomerado 1, que está conformado por Argentina, Bolivia, Chile, Colombia, Panamá, República Dominicana y Venezuela. En el conglomerado 2 se encuentran Costa Rica, Ecuador, El Salvador, Guatemala, Honduras, Nicaragua y Paraguay. Mientras que el conglomerado 3 se incluyen a Brasil, Cuba, Guyana, Jamaica, México, Perú, Trinidad y Tobago y Uruguay. El promedio de educación terciaria, educación secundaria y la tasa de alfabetización de adultos es 87.66%, 70.23% y 36.54% respectivamente en el conglomerado uno. Mientras que en conglomerado dos es 80.42%, 56.17% y 15.56% en su orden. De otra parte para el

conglomerado tres es 91.10%, 86.45% y 19.46%. Dado el nivel de CH en cada una la productividad, en términos del crecimiento económico debe ser en su orden en los clústeres uno, tres y dos.

Conglomerado de capital humano para América Latina año 2006: La Tabla 1 indica que los países que conforman el conglomerado uno son Argentina, Cuba y Venezuela; dichos países presentan los valores promedios más altos en las variables matrícula terciaria (68.03%) y tasa de alfabetización (95.69%) junto con un valor promedio de nivel medio en la variable matrícula secundaria (85.21%). De su parte, el conglomerado 2 es conformado por Ecuador, El Salvador, Guatemala, Honduras, Nicaragua, Panamá, Paraguay, República Dominicana y Trinidad y Tobago, y presenta los valores promedio más bajos en todas las variables de CH, educación terciaria, educación secundaria y la tasa de alfabetización de adultos es 21.29%, 67.30% y 84.33% respectivamente. Así mismo, los países que integran el conglomerado 3 se caracterizan por tener un valor promedio de nivel medio en matrícula terciaria (30.60%) y en tasa de alfabetización (90.41%), así como el promedio más alto en la variable matrícula secundaria (92.24%). Este clúster está formado por Bolivia, Brasil, Chile, Colombia, Costa Rica, Guyana, Jamaica, México, Perú y Uruguay.

Conglomerado de capital humano para América Latina año 2008: La Tabla 1 muestra que los países que conforma el conglomerado uno son Argentina y Cuba, los cuales tienen el promedio más alto en las variables matrícula terciaria (81.29%) y tasa de alfabetización (98.30%), así como un valor promedio de nivel medio en matrícula secundaria (89.04%). A su vez, el conglomerado dos está compuesto por Ecuador, El Salvador, Guatemala, Honduras, Nicaragua, Panamá, Paraguay, República Dominicana y Trinidad y Tobago, los cuales presentan en conjunto los valores promedios más bajos en las variables CH, 85.30%, 67.53% y 22.53% para la tasa de alfabetización, educación secundaria y educación terciaria, respectivamente. Así mismo en relación a la Tabla 1, los países que hacen parte del tercer conglomerado son Bolivia, Brasil, Chile, Colombia, Costa Rica, Guyana, Jamaica, México, Perú, Uruguay y Venezuela. Quienes presentan valores promedio de nivel medio en las variables matrícula terciaria (32.34%) y tasa de alfabetización (91.66%), y el valor promedio más alto en matrícula secundaria (91.26%).

Capital humano y los hechos de productividad: En concreto, al realizar la comparación de los resultados del análisis de clúster de las variables CH en los tres años, se observa que Ecuador, El Salvador, Guatemala, Honduras, Nicaragua y Paraguay quedaron agrupados en el conglomerado 2 cuyos niveles promedios en las tres variables de CH fueron los más bajos en todos los años. Por otra parte, Argentina y Cuba se caracterizaron por tener altos niveles de alfabetización y de matrícula escolar terciaria, el primero en los tres años y el segundo desde el 2006. El otro grupo de países que sobresalió por presentar niveles altos en matrícula secundaria en los tres años fueron Uruguay, Brasil, Perú, Jamaica y Guyana. Los datos parecen reforzar lo que presenta el Informe de Perspectivas Económicas de América Latina 2015, sobre la brecha en América Latina sobre la renta de las personas, la calidad de la educación y la baja innovación en las empresas, siendo factores determinantes para mejorar la productividad en el marco de la economía del conocimiento. Otros elementos a considerar en un análisis de la productividad en la región están relacionados con incorporar otras variables diferentes al CH, algunas de ellas las TIC, la innovación e incluso las prácticas organizativas. También debe ser objeto de profundización durante el desarrollo de la investigación los factores exógenos que han alterado el crecimiento económico como las crisis financieras suscitadas en la primera década de los años dos mil.

CONCLUSIONES

El análisis de simple de varianza, permitió agrupar en tres conglomerados o clústeres los países observados en cada periodo -2000, 2006 y 2008- el clúster uno evidencia los niveles de alfabetización y matrículas terciarias más altos, el clúster tres tiene un nivel medio en estas variables y el clúster tres un nivel bajo. Es evidente que al comparar los resultados del análisis del clúster con el crecimiento del producto interno bruto total y per cápita hay una tendencia a que mayor capital humano –medido por las variables proxy- indican

una mayor productividad –crecimiento económico-. Si bien es cierto que el capital humano per se no explica las variaciones de productividad permite tener indicios de su importancia como factor de producción en la economía del conocimiento.

Es relevante denotar que países como Argentina y Cuba durante el periodo de análisis tengan niveles altos de alfabetización y matrículas en educación terciaria, desde el análisis de conglomerados. En contraste con países como Bolivia, Chile, Colombia, Panamá y República Dominicana que al inicio del milenio tenían niveles altos de capital humano, seis años después -2006- su nivel es medio, es decir que cedieron posición frente al nivel. Caso contrario sucede con Costa Rica que en el mismo periodo de seis años mejoró su capital humano de bajo a medio. América Latina ha centrado su política pública relacionada con la educación en el aumento de la cobertura -alfabetización, educación secundaria y terciaria-, dejando al margen la calidad en la educación y la relación de ella con las necesidades de los sectores más competitivos en cada país. A diferencia de países de Asia del sur que se han centrado en programas que contemplan los tres aspectos –cobertura, calidad y visión hacia los sectores competitivos-. Bajo esta comparación en la región latinoamericana el capital humano debe ser considerado como un elemento preponderante en una estrategia regional para el desarrollo económico.

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HECHOS DE PRODUCTIVIDAD DESDE LA INNOVACIÓN: UN ANÁLISIS EMPÍRICO EN AMÉRICA LATINA

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RESUMEN

La innovación ha sido reconocida como un fenómeno sobresaliente en la historia económica de la humanidad. En América latina ésta ha sido considerada como un paradigma en el contexto de la productividad. El documento presenta un análisis empírico descriptivo de la innovación de veinte y dos países de América Latina en el período 2000-2008. En donde se señaló a la innovación como factor de los hechos de productividad y crecimiento económico de la región. El objetivo del trabajo fue analizar el comportamiento de los componentes de la innovación en la región bajo una perspectiva estadística descriptiva; así como su incidencia en la productividad de los países objeto de estudio. El trabajo utilizó el análisis de varianza simple ANOVA en la técnica de clústeres, con las variables número de patentes, artículos técnicos y científicos, y gastos en investigación y desarrollo, que actúan como variables proxy a la innovación. El artículo concluyó que en el período analizado, América Latina ha realizado pocos esfuerzos por avanzar en el mejoramiento de la innovación afectando sus niveles de productividad; con excepción de Chile, Argentina y Brasil.

PALABRAS CLAVES: Innovación; Productividad; América Latina; Crecimiento Económico

PRODUCTIVITY MADE FROM INNOVATION: AN EMPIRICAL ANALYSIS IN LATIN AMERICA

ABSTRACT

Innovation has been recognized as an outstanding phenomenon in the history of economy. In Latin America, innovation has been recognized as a paradigm in the context of productivity. The paper presents a descriptive empirical analysis of innovation on twenty-two Latin American countries in the period between 2000 and 2008; in which innovation stood out as a factor of the events of productivity and economic growth in the region. The objective was to analyze the behavior of the components of innovation in the region under a descriptive statistical perspective; as well as their impact on the productivity of the countries under study. The work used the analysis of simple variance ANOVA in the clusters technique, along with the variable number of patents, technical and scientific articles, and the research and development expenses, that act as proxy variables to innovation. The article concluded that in the period analyzed, with the exception of Chile, Argentina and Brazil, Latin America has made little efforts to move forward improving innovation, therefore affecting its productivity levels.

Clasificación JEL: C38, J24, O32, O54, O57

KEY WORDS: Innovation, productivity, Latin America; economic growth.

INTRODUCCIÓN

La innovación en las últimas décadas ha estado dominando el panorama de la productividad y de los componentes de la función de producción, facilitando y posibilitando el crecimiento socioeconómico. De hecho, es considerada como el paradigma de la productividad dentro de los componentes de producción en los países en desarrollo. No obstante, la innovación se ha convertido en el pilar de generación de valor económico de las empresas y crecimiento económico en países desarrollados, permitiendo a las empresas posicionarse en mercados altamente competitivos (Schumpeter, 1939; Freeman, 1995).

Los avances de los procesos de innovación en sus diferentes facetas, desde la innovación incremental hasta la innovación radical, se ha acelerado en las últimas décadas en los países desarrollados; especialmente con el surgimiento de la revolución de las tecnologías de la información y la comunicación. Pero más allá del uso intensivo de estas tecnologías ha sido el avance del proceso acelerado de la transformación de la información en conocimiento a través de la gestión del conocimiento empresarial (Nonaka, et al., 1999). Procesos como estos han sido absorbidos e implementados de manera relevante en las empresas de los países desarrollados, especialmente los de la organización económica de cooperación y desarrollo (OECD).

No obstante, que estos procesos de innovación relativamente recientes en las empresas, han sido de rápida transformación de la información en conocimiento, y el conocimiento en innovación, a su vez ésta en nuevos producto y tecnologías. Fenómeno que están siendo manejados *con total apropiación en las empresas de países industrializados y desarrollados*. El problema radica en que, no está ocurriendo lo mismo en las empresas de los países en desarrollo y regiones como las de América Latina.

De este modo, la hipótesis planteada es que, América Latina aun presenta procesos de innovación marginales. El documento muestra un análisis empírico estadístico de la innovación en América Latina en la primera parte de los años dos mil. En donde se señala a la innovación y a sus componentes como factor que incide en la productividad y el crecimiento económico de la región, desde el análisis previo de los hechos de producción. El objetivo del trabajo fue analizar empíricamente el comportamiento de los componentes fundamentales de la innovación en América Latina bajo una perspectiva de la estadística descriptiva; así como su posible incidencia en la productividad de las empresas y de los países objeto de estudio. El trabajo en la metodología utilizó el análisis de varianza simple ANOVA en la técnica de clústeres (conglomerados) a través del análisis factorial, en una muestra de 22 países de América Latina, utilizando variables proxy para evidenciar la innovación en cada país. Los resultados señalaron el comportamiento de las variables de innovación en los 22 países y su posible incidencia en los niveles de productividad y de crecimiento económico de la región. El artículo presentó como conclusión, el atraso de América Latina en el tema de innovación, en relación los países desarrollados, al igual que la identificó del grado de atraso entre estos países, así como su incidencia en la generación de nuevo conocimiento y productividad empresarial, a nivel nacional y regional.

El Estado de la Cuestión

Una Aproximación Conceptual

La relación entre innovación, productividad, competitividad, crecimiento económico y progreso de las sociedades, sigue siendo evidente y ha persistido a través de los siglos. Este planteamiento filosófico y económico fue introducido por Smith (1776), no obstante la comprensión de esta múltiple relación ha presentado confusiones aun en los recintos académicos. El interés por la innovación, al igual que el de otros temas empresariales, se ha convertido así en olas de modas esporádicas, especialmente en los países emergentes como los de América Latina. Sin embargo, el aceleramiento de los procesos de innovación en las últimas décadas ha sido una realidad en los países desarrollados e industrializados, de manera que la mayor parte de las innovaciones e inventos tecnológicos se están dando en un reducido número de países

(Porter y Stern, 2001). Desde la perspectiva microeconómica, históricamente, la innovación ha mostrado diferentes fases de interpretación tanto por economistas como por empresarios. Es así como antes de los años 1950 el concepto tecnológico en el cual se enmarca la innovación fue tratado como un factor exógeno en la empresa, por la economía neoclásica (Cohen y Levin, 1989). De hecho cuando Schumpeter (1942) sugirió que en la empresa, la función de producción de la innovación dependía del tamaño de los mercados en que esta participaba, se desencadenó una controversia académica, al que le siguieron múltiples estudios empíricos poco consistentes (Baldwin y Scott, 1987; Cohen y Levin, 1989). Más tarde en los años dos mil Ahuja et al. (2008) en una revisión de esta literatura concluyó que los determinantes de la innovación tecnológica se agrupan en cuatro categorías: primero, la denominada estructura de la industria, que comprendía la conceptualización de Schumpeter, las redes de colaboración empresarial, y la relación compradores-usuarios; segundo, las características de las empresas, conformadas por el tamaño, el alcance horizontal, y las alianzas y posición en redes; tercero, atributos intra-organizativos, conformada por la estructura y procesos, y el gobierno competitivo; cuarto, las influencias institucionales (gobierno), que comprende la ciencia y las condiciones para la apropiación de las rentas de la innovación Ketelhöhn y Ogliastri (2013).

Schumpeter (1942) expuso frente a la innovación el concepto de la *destrucción creativa*. Esta conceptualización corresponde según Abernathy y Clark (1984) a la innovación arquitectónica, que posee la capacidad de volver obsoletas algunas empresas y sus destrezas. Estos autores consideran adicionalmente tres tipos de innovación: la regular, la creadora de nicho y la revolucionaria. De su aparte, Henderson y Clark (1990) proponen clasificar la innovación en: modular, arquitectónica y radical. Para el autor una innovación incremental es aquella que permanentemente refuerza la competitividad de la empresa. De su parte la innovación radical se caracteriza por ser retardadoras, dado que destruyen las destrezas de la competencia. Así mismo Christensen (1997), hace una clasificación de la innovación señalando a la innovación centrada en la tecnología sustentadora, esto es aquella tecnología que mejora el desempeño de los productos y servicios existentes. Y de otro lado, la innovación basada en la tecnología disruptiva, caracterizadas por ofrecer un bajo desempeño del producto al comienzo de su vida útil, su ventaja radica en la ventaja competitiva en el mediano y largo plazo centrada en el tamaño, la conveniencia, la simplicidad y el precio.

La Innovación En el Contexto Macroeconómico

En el contexto macroeconómico los conceptos de productividad e innovación fueron expuestos como un interrogante y una premisa por Solow (1956; 1957). Le prosiguieron un importante número de estudios empíricos, dados los interrogantes dejados por Solow en su trabajo empírico. De este modo un abundante literatura sobre innovación aparece, entre estas están: Agrawal y Cockburn (2003); Feldman (2000); Fleming et al. (2007); Jaffe y Trajtenberg (1999). Fue así como los debates académicos se vieron venir, sin que hasta la fecha exista un acuerdo académico al respecto. Una de esos primeros debates lo propicio Glaeser et al. (1992), quien expuso que el avance tecnológico genera externalidades locales. De este modo, en una parte del debate están las denominadas hipótesis de Marshall (MAR), que comprende las ideas de Marshall (1920), Arrow (1962), Romer (1986), quienes sostienen que la innovación se genera más e incrementa en las regiones en donde existe mayor actividad económica especializada en pocas industrias. Este planteamiento sostiene la lógica que las regiones, ciudades y países de estas características avanzan tecnológicamente en una curva de aprendizaje colectivo Ketelhöhn y Ogliastri (2013). De este modo, la propuesta MAR sugiere que el nivel de innovación y de inventiva puede ser mayor en espacios industriales en donde las empresas concentran un mayor número de personas, quienes están enfrentando problemas similares.

El debate opuesto fue liderado por Jacobs (1969), quien sostiene que en espacios en donde exista mayor exposición a la diversidad, la creatividad y la innovación se promueve en mayor grado. De hecho sugiere que las regiones más innovadoras son las expuestas a múltiples industrias, y no ciertamente las localidades

más especializadas en un conocimiento o tecnología. De otro lado, está la hipótesis de Porter (1990) quien toma una posición intermedia a esta discusión, el autor expone el concepto de clúster, y propone que la innovación puede ser dinámica, en donde las externalidades positivas provienen de un grupo de industrias relacionadas entre sí.

La Innovación y América Latina

Los recientes análisis económicos para América Latina, desde la perspectiva de crecimiento no se muestran muy optimistas. Es así como la OECD; CAF; CEPAL, (2014) (2015) señala que el crecimiento del PIB para esta región en el año 2012 fue de 2.9%, de 2.5% en el 2013, entre 1.0 - 1.56% para el año 2014 y se estima entre 2.0 – 2.5 para el 2015. De este modo, la heterogeneidad del crecimiento se sigue mostrando presente en la región, no obstante mostrarse como una de las décadas de mayor crecimiento frente a los países desarrollados. De manera que, América Latina se sigue mostrando como una de las regiones de mayor desigualdad en el mundo (OECD; CAF; CEPAL, 2014). Por lo que, el crecimiento de la productividad se sigue mostrando relativamente moderado, respecto a los países desarrollados.

De hecho, es bien conocido que su economía está fundamentada en los recursos naturales y de flujos de capital de corto plazo. De este modo el reciente estudio de la OECD; CAF; CEPAL sugiere importantes cambios centrados en las capacidades de los trabajadores, esto es en la educación, en las competencias y en la innovación (OECD; CAF; CEPAL, 2014)), a lo que hay que agregarla la calidad de la educación y habilidades tecnológicas digitales que faciliten los procesos de transformación del conocimiento en procesos tecnológicos y estos a su vez en innovación (Quiroga-Parra. 2013).

Es más, si bien es cierto que los efectos se muestran en los índices de crecimiento económico, también es cierto que la hipótesis que la productividad y el crecimiento económico está a la par cuádruplemente relacionado con: el capital humano (conocimiento), las habilidades tecnológicas TIC, la capacidad y eficiencia de las instituciones nacionales y la capacidad de las empresas para innovar (prácticas organizativas) (Quiroga-Parra. 2013). En donde el papel de las instituciones juega es un elemento fundamental en los procesos productivos y de innovación. Es más los estudios empíricos señalan que la falta de instituciones eficientes, de calidad, fuertes y apropiadas incluyentes en los países de la región, están erosionando la calidad de vida y de inclusión de las personas (Quiroga-Parra. 2013); en donde a pesar del paso de los siglos del aparente no colonialismo permanecen el predominio de las instituciones extractivas y excluyentes (Acemoglu y Robinson, 2013).

De hecho, comprender que la educación, esto es el capital humano, como un motor de crecimiento que genere condiciones productivas de innovación, es una sugerencia del estudio del Informe de Perspectivas Económicas 2015 para América Latina (OECD; CAF; CEPAL, 2014:15). Al respecto el autor sugiere que: *“Las mejoras en el stock y en la calidad de la educación y las competencias, junto con un contexto macroeconómico estable y un entorno propicio para la innovación, determinan la capacidad de los países para dirigir sus modelos de crecimiento hacia actividades de mayor valor agregado. La inversión en capital humano no solo es un factor explicativo del crecimiento económico de largo plazo, sino que forma parte indispensable de toda estrategia de crecimiento inclusivo”*.

Si bien es cierto que, aún existe un debate académico de cómo medir la innovación, igualmente es cierto que tanto las patentes como generación de conocimiento son medidas aproximadas de medición de la innovación (Griliches, 1990). De este modo el estudio de patentes de Ketelhöhn y Ogliastri (2013) en América Latina sobre diez y nueve países deja en general a la región en un plano de incertidumbre frente al contexto internacional. El estudio se realizó sobre patentes extranjeras registradas desde 1976 hasta el año 2012 con datos del USPTO del banco mundial, con una patente/100.000 habitantes. En este orden de ideas, de un total de 11728 patentes en el historial de América Latina, Brasil y México con 3907 y 3257 respectivamente se muestran como los países con mayor número de patentes. Le siguen en su orden con

menor número Argentina, Venezuela y Chile. Colombia de su Parte solo muestra 350 patentes registradas. De manera descendente termina la lista con Nicaragua que solo muestra 6 unidades, en el período indicado.

De la misma manera se muestra la tasa de crecimiento de patentes en el mismo período. El país que más crece en registro de patentes es Brasil con 4.17% Seguido de México con 2.31%, Colombia de su parte solo creció en el quinto lugar 1.96%. Costa Rica de su parte con 333 patentes registradas creció 2.96%.

De otra parte, con una base de datos total de 6.8 millones de patentes en el período 1976-2012, estados Unidos representa el 664%, se siguen Japón con el 35.5%, Alemania con 10.8% y Corea del Sur con 9.3%. Los diez países más innovadores representan el 94.7% de las patentes registradas en el período. A su vez, estos países representan el 56% del PIB mundial en el 2011 y el 12.7% de la población (Ketelhöhn y Ogliastri, 2013).

MATERIALES Y MÉTODOS

El presente documento sobre los hechos de productividad desde la perspectiva de la innovación en América Latina, que tiene como propósito verificar la hipótesis de los bajos índices de innovación en la región, usó como metodología central la técnica de clústeres. La metodología en general presentó tres etapas: la estructuración teórica del tema, la estructuración técnico- matemática y finalmente la empírica, que condujo a pasar del análisis cualitativo al cuantitativo descriptivo. En el trabajo se utilizó las técnicas factorial y clúster de manera sistemática, haciendo uso del análisis de varianza simple ANOVA con la prueba F (Guenther, 1976; Scheffé 1999; y Pérez 2009), adicional a la varianza se utilizaron las medias estadísticas. En el presente documento se retomó, el desarrollo metodológico de Quiroga-Parra (2013) en donde se comparan las variables solicitud de patentes residentes (por millón de habitantes), artículos científicos y técnicos de revista (por millón de habitantes) y gasto en investigación y desarrollo (% PIB). En este caso, éstas actúan como variables proxy de la innovación. El modelo estadístico de clúster o conglomerados aleatorizado está representado por la ecuación 1; adoptada como técnica principal en este trabajo.

$$Y_{ij} = \mu + \tau_i + \beta_j + \varepsilon_{ij} \quad (1)$$

En donde (Y_{ij}) depende de la media total (μ), del efecto no aleatorio del tratamiento i (τ_i), del efecto no aleatorio del bloque j (β_j) y los términos de error aleatorios (ε_{ij}). Así el modelo ANOVA permitirá medir la significancia estadística de las diferencias de las medias de los grupos determinados por los países de América Latina. Y a su vez, determinados por las variables dependientes proxy de la innovación. En el documento, las técnicas estadísticas utilizadas son parte de una fase de exploración de la innovación en su uso, desde la consideración de inclusión en los tres niveles citados, desde la perspectiva de los hechos de producción, realizada para veinte dos países de América Latina: Argentina (ARG), Bolivia (BOL), Chile (CHL), Colombia (COL), Panamá (PAN), República Dominicana (DOM), República Bolivariana de Venezuela (VEN), Costa Rica (CRI), Ecuador (ECU), El Salvador (SLV), Guatemala (GTM), Honduras (HND), Nicaragua (NIC), Paraguay (PRY), Brasil (BRA), Cuba (CUB), Guyana (GUY), Jamaica (JAM), México (MEX), Perú (PER), Trinidad y Tobago (TTO) y Uruguay (URY); como una muestra estadística representativa en América Latina.

Las bases de datos estadística del Banco Mundial, ITU y la OECD, para los períodos 2000, 2006 y 2008, fueron utilizadas de manera preponderante. A través de las variables proxy utilizadas, la metodología de que se hizo uso, permitió describir estadísticamente, desde la perspectiva empírica, el comportamiento de la innovación en los tres periodos transversales estudiados en forma de clústeres, de los diferentes países de la región a manera de hechos de producción.

RESULTADOS

Clúster innovación América Latina 2000

La tabla 1 con las variables de Innovación (solicitud de patentes residentes, artículos científicos y técnicos de revista y gasto en investigación y desarrollo) se observa que, el clúster 1 está formado por Argentina y Chile, que se caracterizan por tener los valores promedios más altos en solicitud de patentes, artículos científicos y en gasto de investigación y desarrollo. De su parte, el clúster 2 se identifica por tener los valores promedios más bajos de los tres clústeres, en las tres variables de innovación. Éste está constituido por Bolivia, Colombia, Ecuador, El Salvador, Guatemala, Guyana, Honduras, Nicaragua, Panamá, Paraguay, Perú y República Dominicana. De otro lado, el clúster 3, conformado por Brasil, Costa Rica, Cuba, Jamaica, México, Trinidad Tobago, Uruguay y Venezuela, presenta valores promedios de nivel medio en las tres variables de innovación. El p-valor del estadístico F señala que todas las variables contribuyen a realizar una buena diferenciación entre los tres clústeres.

Tabla 1: Resumen Clúster Innovación Para AL, Año 2000

Clúster			Variables	ANOVA	Estadísticos Descriptivos			
1	2	3	Innovación	F	Sig,	Clúster 1	Clúster 2	Clúster 3
ARG CHL	BOL, ECU, GTM, HND, PAN, PER, DOM	COL,BRA SLV,CRI GUY,CUB NIC,JAM PRY,MEX TTO URY VEN	Solicitud de patentes residentes (por millón de habitantes),	23,798	0,000	\bar{x} = 19,744 σ = 5,807	\bar{x} = 2,161 σ = 1,325	\bar{x} = 8,555 σ = 1,837
			Artículos científicos y técnicos de revista (por millón de habitantes),	11,238	0,000	\bar{x} = 74,741 σ = 3,386	\bar{x} = 3,252 σ = 3,578	\bar{x} = 30,788 σ = 10,186
			Gasto en investigación y desarrollo (% PIB),	6,110	0,009	\bar{x} = 0,482 σ = 0,061	\bar{x} = 0,119 σ = 0,110	\bar{x} = 0,366 σ = 0,270

Las estadísticas de la tabla 1 muestran la distribución de los países de América Latina en tres clústeres diferenciados (1, 2, 3) y su comportamiento estadístico. En la cuarta columna presenta las tres variables proxy de innovación utilizada. En las columnas siguientes se observa la ANOVA, con su prueba estadística y su grado de significancia. En las tres últimas columnas se presentan las medias estadísticas y las varianzas de cada uno de los clústeres. Fuente: Elaboración propia con datos WDI, <http://ddp-ext.worldbank.org/ext/DDPQQ/member.do?method=getMembers>

Los datos de la tabla 1 evidencia que el clúster se encuentra diferenciado por la variable artículos científicos y patentes donde se destacan Argentina y Chile, seguidos de Uruguay y Brasil. De la parte de la misma tabla se observa que los países que más invierten en investigación y desarrollo tienden a tener más solicitudes de patentes y más artículos científicos, destacándose Argentina, Chile, Uruguay y Brasil. En síntesis, para el año 2000 el comportamiento de los clústeres de innovación centrados en las variables solicitud de patentes, artículos científicos y técnicos de revistas y gastos de I&D como % del PIB presentan regiones claramente identificadas por su varianza y media. De este modo, se señala a Argentina y Chile como los países líderes en ese momento, de manera destacada en el grupo de 22 países de la región. De otra parte a los países de centro América, en el clúster dos, se presenta como el clúster de menor desempeño en las características de innovación, en donde se destacan países como Colombia, Perú, Paraguay, Panamá y Bolivia entre otros. El clúster intermedio se muestra los otros ocho países.

Clúster Innovación al 2006

Tabla 2: Resumen clúster innovación para AL, año 2006

Clúster			Variables	ANOVA		Estadísticos Descriptivos		
1	2	3	Innovación	F	Sig,	Clúster 1	Clúster 2	Clúster 3
ARG CHL			Solicitud de patentes residentes (por cada18,599 millón de habitantes),			\bar{x} = 17,806 σ = 0,138	\bar{x} = 2,790 σ = 2,252	\bar{x} = 9,869 σ = 7,692
	BOL, CUB, ECU, SLV, GTM, GUY,BRA		Artículos científicos y técnicos de revista (por78,151 millón de habitantes),			\bar{x} = 84,575 σ = 10,473	\bar{x} = 7,569 σ = 8,269	\bar{x} = 45,288 σ = 12,706
	HND, NIC, PRY,MEX							
	PER, DOM, VEN,TTO							
	COL, CRI, JAM,URY							
	PAN		Gasto en investigación y desarrollo (% PIB),	7,862	0,003	\bar{x} = 0,582 σ = 0,124	\bar{x} = 0,150 σ = 0,142	\bar{x} = 0,425 σ = 0,306

En la tabla 2, se observa a su vez que los gastos de investigación son directamente proporcionales a la variable artículos y a la solicitud de patentes. De manera que, por ejemplo, los mayores gastos de investigación de Brasil y Chile señalan a su vez mayor número artículos producidos. Así mismo, las mayores solicitudes de patentes de Brasil, Argentina y Chile, sugiere tener relación con el mayor número de artículos generados, de acuerdo a la gráfica de innovación del año 2006. El análisis de clústeres para el año 2006 con los mismo tres tipos de variables no señala cambios radicales en el comportamiento de innovación en los 22 países estudiados. Sin embargo se observa un importante esfuerzo en la inversión en I&D como % del PIB en Cuba y Costa Rica. De su parte países como Colombia y Perú se muestran con el mismo rezago en este factor de productividad. Se destaca el comportamiento de Uruguay de manera sostenida en la generación de artículos científicos y patentes. El elemento más importante observado en el año 2006 radica en el leve esfuerzo del clúster número dos (clúster de menor desempeño) en el mejoramiento de la media de sus variables e incremento de su varianza, incluyendo la variable de inversión en I&D, de tal manera que el referido clúster absorbió a cuatro países del clúster intermedio. De manera que de 8 países que estaban en el año 2000 en el clúster intermedio, ahora en el año 2006 solo lo conforman cuatro países.

Así mismo, se puede observar en la tabla 3 que los clústeres se encuentran bien diferenciados entre sí de acuerdo con lo indicado por los p-valores del estadístico F para cada variable.

De este modo, la tabla muestra que los países que conforman el clúster 1 son Argentina y Chile, caracterizándose por tener un promedio de 17,2; 83,4 y 0,58 de solicitud de patentes, artículos científicos y

de gasto en I&D respectivamente, los cuales son los más altos de los tres grupos. En el clúster 2 se encuentran Bolivia, Cuba, Ecuador, El Salvador, Guatemala, Guyana, Honduras, Nicaragua, Paraguay, Perú, República Dominicana, Venezuela, Colombia, Costa Rica, Jamaica y Panamá, quienes evidencian los promedios más bajos de los tres clústeres en las tres variables de innovación. De su parte, Brasil, México, Trinidad y Tobago y Uruguay conforman el clúster 3 y tienen promedios de nivel medio en las tres variables de innovación.

Tabla 3: Resumen clúster innovación para AL, año 2008

e			Variables	ANOVA		Estadísticos Descriptivos		
1	2	3	Innovación	F	Sig,	Clúster 1	Clúster 2	Clúster 3
ARG CHL	BOL, ECU, GTM,	CUB, SLV, GUY, MEX	Solicitud de patentes residentes (por millón de habitantes)	17,030	0,000	\bar{x} = 17,200 σ = 0,231	\bar{x} = 2,691 σ = 2,108	\bar{x} = 9,483 σ = 7,980
	HND, PRY, DOM,	NIC, PER, VEN,	Artículos científicos y técnicos de revista (por millón de habitantes)	75,921	0,000	\bar{x} = 83,438 σ = 10,557	\bar{x} = 7,476 σ = 8,235	\bar{x} = 44,909 σ = 12,895
	COL, CRI, JAM, PAN	TTO URY	Gasto en investigación y desarrollo (% PIB)	7,780	0,003	\bar{x} = 0,579 σ = 0,131	\bar{x} = 0,150 σ = 0,142	\bar{x} = 0,425 σ = 0,307

Las estadísticas de la tabla 3 muestran la distribución de los países de América Latina en tres clústeres diferenciados (1, 2, 3) y su comportamiento estadístico. En la cuarta columna presenta las tres variables proxis de innovación utilizada. En las columnas siguientes se observa la ANOVA, con su prueba estadística y su grado de significancia. En las tres últimas columnas se presentan las medias estadísticas y las varianzas de cada uno de los clústeres. Fuente: Elaboración propia con datos WDI, <http://ddp-ext.worldbank.org/ext/DDPQQ/member.do?method=getMembers>

En la tabla 3, de los tres clústeres se aprecia que la variable de mayor dispersión es artículos científicos. A su vez, la tabla destaca que, el país con mayor gasto en I&D en el año 2008 y más solicitudes de patentes es Brasil. De forma comparativa se nota que el clúster 1 no sufrió ningún cambio en los tres años, quedando conformado por Argentina y Chile quienes presentaron los promedios más altos. De otra parte, en el año 2000 el clúster 3 presentó valores promedios de nivel medio y tenía 8 países; sin embargo, en los años 2006 y 2008 pasó a tener cuatro países, Brasil, México, Trinidad y Tobago y Uruguay. En los años 2006 y 2008 los países no migraron de clúster, además los valores de los promedios de cada variable fueron similares en cada uno de los tres clústeres. Por su parte, Colombia en particular, mostró valores relativamente bajos en las tres variables de innovación en los tres años estudiados. En síntesis, para el año 2008, a pesar de no observarse un cambio radical en los avances de los 22 países de AL en los procesos de innovación, se detectan esfuerzos relevantes para en algunos pocos países. De este modo, Chile se resalta como el país de mayor generación de artículos científicos en los tres períodos analizados. A su vez se destaca el incremento de patentes registradas para Brasil. Así, en su conjunto Brasil, Chile y Argentina se muestran como los países con mejores esfuerzos en el área de innovación.

CONCLUSIONES

Del análisis estadístico cuantitativo y cualitativo de del comportamiento de la innovación en América Latina, para veinte dos países en el período 2000-2008 se puede concluir lo siguiente. En un período de ocho años de análisis, la región latinoamericana no muestra fuertes cambios, en cuanto al mejoramiento de la innovación, en las tres variables analizadas. A sí mismo, la región se pudo clasificar claramente en tres grupos bastante bien diferenciados. En el primero de ellos, como el más destacado se mostraron siempre Chile y Argentina. En un punto medio, se mantuvieron en los tres períodos estudiados: Brasil, Uruguay, México y Trinidad Tobago. Brasil, a pesar de mostrarse en el clúster intermedio, siempre se destacó en las tres variables analizadas. No obstante que, para el año 2000 el número de países que integraban el clúster intermedio estaba formado por ocho países, para el año 2006, el clúster de menor desempeño avanzó y

absorbió a cuatro países de clúster intermedio. De manera que en los dos últimos períodos el clúster intermedio se conformó de solo cuatro países.

De este modo, durante los períodos del 2006 y 2008, diez y seis países conformaron el clúster de desempeño más pobre, conformado por: Bolivia, Cuba, Ecuador, Salvador, Guatemala, Guyana, Honduras, Nicaragua, Paraguay, Perú, República Dominicana, Venezuela, Colombia, Costa Rica, Jamaica y Panamá. Se observa que aun cuando algunos países dentro de su grupo geográfico, aparentemente presentan buenos comportamientos en innovación, igualmente cuando se contrasta con países desarrollados su desempeño no señala ser el mejor. En este orden de ideas los procesos de innovación en América Latina en cuanto a las variables de registro de patentes, producción de artículos científicos, e inversión en I&D como porcentaje del PIB presentan un comportamiento modesto, con fuertes deficiencias. De donde a la par se intuye como primeras evidencias empíricas que el desempeño de los índices de productividad, crecimiento económico e ingreso per cápita, de América Latina, puede estar relacionado con los bajos indicadores de innovación.

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LAS TIC EN AMÉRICA LATINA: ANALISIS SOBRE LOS HECHOS DE PRODUCTIVIDAD

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RESUMEN

El acentuado dinamismo de los procesos económicos, productivos, sociales, el uso intensivo del conocimiento, la transformación de los mercados globales en los países desarrollados en las últimas tres décadas han sido atribuidos a las tecnologías de la información y la comunicación (TIC) (Kranzberg, 1985; David, 1990; Freeman y Perez, 1998; Jorgenson and Stiroh, 2005). El documento presenta un análisis estadístico empírico descriptivo de las TIC como factor que afecta los niveles y el crecimiento de la productividad en las empresas y en los países, como fuente de productividad en América Latina. El objetivo del trabajo es mostrar como las TIC se desarrollaron en América Latina, en la primera década de los años dos mil, y cómo han afectado la economía, la productividad y la educación. La población objeto de estudio corresponde a 22 países de Latinoamérica. La metodología del trabajo utilizó las técnicas de factorial y clúster, y aplicó el estadístico ANOVA y su prueba F en el análisis de varianza simple y medias estadísticas. El artículo concluyó que las TIC han dinamizado positivamente las economías de algunos países de América Latina pero no así de otros; evidenciando que hay sinergias y correlaciones entre economías de la región que inciden en la productividad nacional y regional.

PALABRAS CLAVE: TIC, Productividad, Innovación Tecnológica, Economía, Fuentes de Productividad

ICT IN LATIN AMERICA: ANALYSIS ABOUT THE FACTS OF PRODUCTIVITY

ABSTRACT

Over the past three decades, the noticeable dynamism of the economic, productive and social processes, plus the intensive use of knowledge and the transformation of global markets in developed countries, have been attributed to the information and communication technologies (ICT) (Kranzberg, 1985; David, 1990; Freeman and Perez, 1998, Jorgenson and Stiroh, 2005). The paper presents a descriptive empirical statistical analysis of the ICT as a factor affecting the levels and productivity growth in companies and countries, and as a source of productivity in Latin America. The aim of the paper is to show how the ICT were developed in Latin America in the first decade of the two thousand, and how they have affected economy, productivity and education. The studied population corresponds to 22 Latin American countries. The methodology of the study used factorial and cluster techniques, and employed the ANOVA method and its F-test in the statistical analysis of simple and stockings variance. The article concluded that the ICT have positively boosted the economies of certain countries in Latin America but not all of them; demonstrating that there are synergies and correlations between regional economies that impact on national and regional productivity.

JEL: C38, O33, O39, O44, O54, 057

KEYWORDS: ICT, Productivity, Technological Innovation, Economy, Productivity Sources

INTRODUCCIÓN

El acometedor proceso de transformación tecnológico y de innovación, en los contextos económicos, sociales, de los mercados globales y de la misma ciencia, específicamente en los países industrializados y desarrollados, en las cuatro últimas décadas, es atribuido de gran manera a las tecnologías de la información y comunicación (TIC) (Kranzberg, 1985; Mokyr, 1990; David, 1990; Freeman y Pérez, 1998; Castells, 2000; Jorgenson y Stiroh, 2005). Es así como el dinamismo tecnológico desarrollado por estas tecnologías generó múltiples trabajos académicos de investigación. De hecho, los resultados empíricos y los conocimientos académicos continúan propiciando importantes debates académicos, en razón de la evidencias del impacto de las TIC sobre la productividad y el surgimiento de un nuevo tipo de economía centrada en el uso intensivo de éstas y del conocimiento (Badescu y Garcés, 2009; Bauer y Bender, 2003). De esta forma, a través de en las cuatro últimas décadas, las TIC han estado construyendo un sustrato tecnológico mundial sin precedentes en todos los países. Acciones que han estado acompañadas con la acelerada expansión de la globalización. Sin embargo más allá de la infraestructura tecnológica digital avanzada, estas tecnologías se han consolidado como unas tecnologías de utilidad general y transversal, convirtiéndose en la base material de un nuevo paradigma tecno- económico, que muchos autores lo consideran como un nuevo proceso de revolución industrial (Crafts, 2000; Delong, 2001; Atkeson y Kehoe, 2001; Vilaseca y Torrent, 2006).

De otra parte, a pesar de los avances de las TIC en el contexto global, existen importantes regiones del mundo que aún no se han apropiada de estas tecnologías en su uso y aplicación de los procesos productivos, siendo éste el caso de América Latina, en donde se plantea la hipótesis que su utilidad y aplicación productiva se sigue mostrando marginal. El presente documento utilizó en la metodología de la ANOVA con varianza simple y las medias, haciendo uso de la prueba F. Tomando como técnicas centrarles del factorial y los clústeres de manera sistemática, para los países de América Latina con una población de veinte dos países, en análisis transversales para los años 2000, 2006 y 2008, utilizando variables proxy. El trabajo tuvo como propósito mostrar el desempeño del uso de las TIC en América Latina, en la primera década de los años dos mil, y cómo éstas afectan la economía, la productividad, la educación y otros contextos económicos. El artículo en su primera parte presenta una breve revisión de la literatura, seguida de la metodología utilizada; los resultados empíricos obtenidos; las conclusiones y las referencias bibliográficas utilizadas. Los resultados señalan un claro desempeño de las TIC por conglomerados diferenciables. El artículo concluyó en que las TIC han dinamizado positivamente las economías de algunos pocos países de América Latina, pero otros con importantes retrasos; evidenciando igualmente existen sinergias y correlaciones entre economías de la región que incidieran en la productividad nacional y el crecimiento económico de la región.

REVISION LITERARIA

Los primeros análisis acerca de la influencia del sector TIC sobre el aumento de la productividad que experimentó EEUU a partir de la segunda mitad de los noventa. Existieron diferentes circunstancias que se generaron en los años noventa para acelerar la difusión y el crecimiento de las TIC, el crecimiento de la economía a través de internet, la liberalización de las telecomunicaciones. La inversión de las empresas en computadores y equipos accesorios se cuadruplicó entre 1995 y 1999. En la Unión Europea la tendencia fue similar pero inferior. De este modo las TIC, constituyen el cimiento sobre el que se sustenta el desarrollo de la sociedad de la información y por lo tanto la producción, el gasto y la inversión en bienes TIC continua aumentando en Estados Unidos y Europa. También si se tiene en cuenta que el desarrollo de ambas economías en los noventa y la influencia de las TIC en su crecimiento, se puede generalizar que estos elementos mejoran el crecimiento económico de cualquier país (Yagüe, 2009).

“La era de los ordenadores puede verse en todas partes excepto en las estadísticas de productividad” (Solow, 1987), supone el origen del debate en torno a la “paradoja de la productividad”, sin embargo como se

mencionaba anteriormente la evolución de los factores de productividad en Estados Unidos y en Europa en la segunda mitad de los noventa inició un debate acerca de si dicha evolución significaba el final de la paradoja. Existen diferentes trabajos centrados en determinar el impacto de las TIC en el crecimiento de la productividad del trabajo a nivel agregado en Estados Unidos y Europa (Gordon,2000; Oliner y Sichel,2000; Jorgenson,2001; Daveri,2002; Stiroh,2002; Timmer, Ypma y Van Ark, 2003), tratando de dar evidencia para corroborar y refutar la paradoja, sin embargo la mayoría permite confirmar la relación positiva entre las inversiones en TIC y la productividad. No obstante que, algunos autores sostienen que el uso de las TIC ha incrementado la productividad del trabajo mientras que otros afirman que los efectos se han limitado a ciertos sectores manufactureros e industrias productoras de TIC, el trabajo de Jorgenson y Stiroh (2005) en Estados Unidos, dirime cualquier discusión, dadas las evidencias empíricas contundentes, al igual que lo hacen otros trabajos de pués dela década del año 2000. De manera que, el ingreso de las Tecnologías de la información y la comunicación (TIC) en el ámbito empresarial ha sido una revolución equivalente a la introducción de innovaciones como la máquina de vapor o la electricidad (Berumen, 2008).

La manera en que se realizan las actividades que involucran a estas tecnologías ha generado que se afirme, que estamos ante una revolución sin precedentes, lo cual ha generado profundos cambios y ha alterado el orden económico, además que destaca su importancia en la aplicación sin llegar a extremos anteriores. Se asume que la aplicación de las TIC no excederá los indicadores de productividad generados por innovaciones relevantes en otras épocas. Existen cuestionamientos acerca del motivo por qué de ese gran número de estudios sobre el impacto económico de las TIC. La respuesta a tal cuestión no es ni única, ni simple. La primera justificación resulta cuando se analizan las cifras destinadas a las tecnologías: Una de las dificultades principales que existen a la hora de indagar sobre la relación TIC vs productividad es la ausencia de estadísticas homogéneas a nivel internacional. Stiroh (2002) afirma que la simple medición de las TIC constituye un desafío en sí mismo. (Berumen, 2008).

METODOLOGÍA

El presente trabajo utilizó las técnicas factorial y clúster de manera sistemática, haciendo uso del análisis de varianza simple ANOVA con la prueba F (Guenther, 1976; Scheffé 1999; y Pérez 2009), en donde se hace uso de la varianza y de las medias. Se retomó aquí, el desarrollo metodológico de Quiroga-Parra (2013) en donde se comparan las variables: uso de teléfono fijo por cada 100 habitantes, uso de Internet por cada 100 habitantes y uso de PC por cada cien habitantes; datos que actúan como variables proxy de las tecnologías de la información y la comunicación (TIC). Las técnicas estadísticas utilizadas son parte de una fase de exploración de las TIC en su uso, desde la consideración de inclusión en los tres niveles citados, desde la perspectiva de los hechos de producción, realizada para veinte dos países de América Latina: Argentina (ARG), Bolivia (BOL), Chile (CHL), Colombia (COL), Panamá (PAN), República Dominicana (DOM), República Bolivariana de Venezuela (VEN), Costa Rica (CRI), Ecuador (ECU), El Salvador (SLV), Guatemala (GTM), Honduras (HND), Nicaragua (NIC), Paraguay (PRY), Brasil (BRA), Cuba (CUB), Guyana (GUY), Jamaica (JAM), México (MEX), Perú (PER), Trinidad y Tobago (TTO) y Uruguay (URY); como una muestra representativa en América Latina. Los datos fueron tomados directamente de las bases de datos del Banco Mundial, ITU y la OECD, para los periodos 2000, 2006 y 2008. La metodología utilizada describe estadísticamente el comportamiento de las TIC, a través de las variables proxy, mostrándolos estadística y gráficamente en forma de clúster en los diferentes países de la región como un factor en los hechos de producción, que afectan los niveles de productividad y crecimiento.

RESULTADOS

La literatura de la estadística ha avanzado de manera importante en la profundización de herramientas de análisis para la ciencia en las diferentes disciplinas. En el presente documento se ha hecho uso de manera relevante de la técnica de los clústeres. Esta herramienta ha permitido agrupar en conglomerados los diferentes países de América Latina los cuales corresponden a la región objeto de estudio, en un análisis

detallado de los países en cada uno de sus componentes. El análisis se realizará de manera transversal, para los años 2000, 2006 y 2008, para los factores TIC, conocimiento (capital humano), innovación e instituciones.

Clúster TIC al 2000

La tabla 1 representa el análisis clúster realizado con los 22 países de América Latina, con las componentes de TIC (uso Internet por cada 100 habitantes, uso teléfono por cada 100 habitantes y uso del PC por cada 100 habitantes) para el año 2000. En la primera sección de la tabla se muestra que el Clúster 1 lo conforman Chile, Costa Rica, Uruguay y Trinidad Tobago. El clúster 2 Bolivia, Cuba, Ecuador, El Salvador, Guatemala, Guyana, Honduras, Nicaragua, Paraguay, Perú, República Dominicana y Venezuela. Mientras que en el clúster 3 se encuentran Argentina, Brasil, Colombia, Jamaica, México y Panamá. La segunda sección de la tabla muestra el p-valor del estadístico F, el cual está señalando que es cero para todas las variables, denotando que son estadísticamente significativas, indicando que los clústeres se encuentran claramente diferenciados entre sí por cada uno de los componentes. En la última sección de la tabla se encuentran los promedios y desviaciones estándar de cada clúster respecto a cada una de las tres variables TIC. De donde se aprecia que los países del clúster 1 presentan los valores promedios más altos en todas las componentes TIC. Los del clúster 2 registran los valores promedios más bajos y los países del clúster 3 muestran niveles medios de uso de TIC.

Tabla 1: Resumen Clúster TIC Para al, Año 2000

Cluster			Variables	Anova	Sig.	Estadísticos Descriptivos		
1	2	3	TIC	F		Clúster 1	Clúster 2	Clúster 3
CHL CRI URY TTO	BOL, CUB	ARG	Uso Internet por cada 100 habitantes	14,931	0,000	$\bar{x}= 10,139$ $\sigma= 4,655$	$\bar{x}= 2,105$ $\sigma= 1,847$	$\bar{x}= 4,488$ $\sigma= 2,052$
	ECU, SLV	BRA	Uso teléfono fijo por cada 100 habitantes	63,481	0,000	$\bar{x}= 24,202$ $\sigma= 2,889$	$\bar{x}= 7,215$ $\sigma= 2,625$	$\bar{x}= 17,238$ $\sigma= 3,176$
	GTM, GUY	COL						
	HND, NIC	JAM						
	PRY, PER	MEX						
	DOM, VEN	PAN	Uso PC por cada 100 habitantes	28,876	0,000	$\bar{x}= 10,310$ $\sigma= 3,795$	$\bar{x}= 2,214$ $\sigma= 1,129$	$\bar{x}= 4,933$ $\sigma= 1,275$

Las estadísticas de la tabla 1 muestran la distribución de los países de América Latina en tres clústeres diferenciados (1, 2, 3) y su comportamiento estadístico. En la cuarta columna presenta las tres variables proxis de tecnologías de la información y la comunicación utilizadas. En las columnas siguientes se observa la ANOVA, con su prueba estadística y su grado de significancia. En las tres últimas columnas se presentan las medias estadísticas y las varianzas de cada uno de los clústeres. Fuente: Elaboración propia con datos WDI, <http://ddp->

ext.worldbank.org/ext/DDPQQ/member.do?method=getMembers Fuente: Elaboración propia con datos WDI, <http://ddp-ext.worldbank.org/ext/DDPQQ/member.do?method=getMembers> Los países que tienen un mayor uso del teléfono fijo e internet por cada 100 habitantes son Chile, Uruguay, Trinidad y Tobago pertenecientes al Clúster 1 y los países con menor uso del internet y el teléfono fijo por cada 100 habitantes son Nicaragua, Cuba, Paraguay, Salvador y Honduras del Clúster 2. Los países de América Latina que tienen mayor uso del PC e Internet por cada 100 habitantes son Chile, Uruguay y Costa Rica del clúster 1 mientras que los países con menor uso del PC e internet por cada 100 habitantes son Honduras, Cuba y Guatemala del Clúster 2. Los países de América Latina que usan más el PC y el teléfono por cada 100 habitantes son Uruguay, Costa Rica y Chile del Clúster 1 y los que lo usan menos son Cuba, Paraguay, Nicaragua y Honduras del Clúster 2.

Según a la tabla 1, el 10.139% de los países correspondientes al clúster 1 usan el internet por cada 100 habitantes, el 24.202% el teléfono fijo por cada 100 habitantes y el 10.310% usan el PC por cada 100 habitantes. El 2.105% de los países que componen al clúster 2 usan el internet por cada 100 habitantes, el 7.215% usan el teléfono fijo por cada 100 habitantes y el 2.214% usan el PC por cada 100 habitantes. El 4.488% agrupados en el clúster 3 usan el internet por cada 100 habitantes, el 17.238% usan el teléfono fijo por cada 100 habitantes y el 4.933% usan el PC por cada 100 habitantes. De acuerdo a los niveles de intensidad de uso de los componentes TIC, representados en las figuras anteriores, los países que tienen mayor uso en las tres variables (dos componentes) son Costa Rica, Uruguay y Chile agrupados en el clúster 1. Mientras que los países con más bajos usos de las variables TIC son Cuba, Nicaragua y Paraguay quienes hacen parte del clúster 2.

Clúster TIC al 2006

Los resultados del análisis clúster y su conformación para los países de América Latina en los componentes TIC para el año 2006 se muestran en la tabla 2. En este caso se especifica que el clúster 1 está formado sólo por Jamaica el cual presenta el valor más alto en uso de internet y valores medios de uso de teléfono fijo y PC para este año. El clúster 2 lo conforman Bolivia, Colombia, Cuba, Ecuador, El Salvador, Guatemala, Guyana, Honduras, Nicaragua, Panamá, Paraguay, Perú, República Dominicana y Venezuela, quienes se caracterizan por presentar los valores promedios más bajos en todas las variables TIC. Análogamente, en el clúster 3 se encuentran Argentina, Brasil, Chile, Costa Rica, México, Trinidad Tobago y Uruguay, los cuales se distinguen por mostrar los valores promedios más altos en las variables de uso de teléfono y uso de PC.

Tabla 2: Resumen Clúster TIC Para AL, Año 2006

Cluster			Variables	Anova		Estadísticos Descriptivos		
1	2	3	TIC	F	Sig.	Clúster 1	Clúster 2	Clúster 3
JAM	BOL, COL	ARG	Uso Internet por	19,953	0,000	$\bar{x}= 48,82$	$\bar{x}= 11,633$	$\bar{x}= 23,838$
	CUB, ECU	BRA	cada 100 habitantes			$\sigma= 0$	$\sigma= 7,118$	$\sigma= 5,331$
	SLV, GTM	CHL	Uso teléfono fijo por	21,507	0,000	$\bar{x}= 12,82$	$\bar{x}= 11,134$	$\bar{x}= 24,066$
	GUY, HND	CRI	cada 100 habitantes			$\sigma= 0$	$\sigma= 4,154$	$\sigma= 4,531$
	NIC, PAN	MEX	Uso PC por cada 100	16,833	0,000	$\bar{x}= 6,70$	$\bar{x}= 5,447$	$\bar{x}= 15,350$
	PRY, PER	TTO	habitantes			$\sigma= 0$	$\sigma= 3,405$	$\sigma= 4,277$
	DOM, VEN	URY						

Las estadísticas de la tabla 2 muestran la distribución de los países de América Latina en tres clústeres diferenciados (1, 2, 3) y su comportamiento estadístico. En la cuarta columna presenta las tres variables proxis de tecnologías de la información y la comunicación utilizadas. En las columnas siguientes se observa la ANOVA, con su prueba estadística y su grado de significancia. En las tres últimas columnas se presentan las medias estadísticas y las varianzas de cada uno de los clústeres. Fuente: Elaboración propia con datos WDI, <http://ddp-ext.worldbank.org/ext/DDPQQ/member.do?method=getMembers> El valor del estadístico F especifica que los clústeres están bien diferenciados entre sí por cada una de las tres variables TIC, dado que su p-valor es estadísticamente significativo. Los valores de los promedios de cada variable y las desviaciones estándar se señalan en la parte derecha de la tabla. De acuerdo a los resultados de la tabla 2, el 48.82% usan el internet por cada 100 habitantes, los que usan el teléfono fijo por cada 100 habitantes son el 12.82% y el 6.70% el PC por cada 100 habitantes. Referente al clúster 2, el 11.633% usan el internet por cada 100 habitantes, el 11.134% el teléfono fijo por cada 100 habitantes y el 5.477% el PC por cada 100 habitantes. Al analizar el clúster 3, de los países que lo componen el 23.838% usan el internet por cada 100 habitantes, 24.066% el teléfono fijo por cada 100 habitantes y el 15.350% el PC por cada 100 habitantes.

El país de América Latina con mayor uso del internet vs el teléfono al año 2006 es Jamaica y los países con menor uso del internet vs el teléfono al año 2006 son Nicaragua, Paraguay y Cuba. Los países con mayor

uso del internet vs el uso del PC al año 2006 por cada 100 habitantes es Jamaica y los países con menor uso fueron Cuba, Honduras, Nicaragua y Paraguay. Con mayor uso del teléfono fijo vs el PC al 2006 es Costa Rica perteneciente al clúster 3 y los países de América Latina con menor uso fueron Bolivia, Nicaragua y Paraguay.

Clúster TIC al 2008

Los resultados del análisis clúster realizado en la muestra de 22 países de América Latina en el año 2008 para los componentes TIC se presentan en la tabla 3, expone que el clúster 1 está formado por Argentina, Brasil, Chile, Costa Rica, México, Trinidad y Tobago, Uruguay y Venezuela. De otra parte, Bolivia, Cuba, Ecuador, El Salvador, Guatemala, Guyana, Honduras, Nicaragua, Panamá, Paraguay, Perú y República Dominicana conforman el clúster 2, mientras que en el clúster 3 se ubican Colombia y Jamaica. En efecto, se nota que el clúster 1 se caracteriza por tener los promedios más altos en las variables de uso de teléfono, uso de PC y un promedio de internet de nivel medio. El clúster 2 muestra los valores promedios más bajos en todas las variables TIC. Mientras que el clúster 3 tiene el promedio más alto en Internet y valores promedios de nivel medio en teléfono y PC. El estadístico F confirma que los clústeres están bien diferenciados entre sí por cada una de las variables.

Tabla 3: Resumen Clúster TIC Para América Latina, Año 2008

Cluster	2	3	Variables	Anova	Sig.	Estadísticos Descriptivos		
1			TIC	F		Clúster 1	Clúster 2	Clúster 3
ARG			Uso Internet por	16,552	0,000	$\bar{x}=28,533$	$\bar{x}=14,100$	$\bar{x}=45,218$
BRA	BOL, CUB		cada 100 habitantes			$\sigma=7,541$	$\sigma=8,211$	$\sigma=10,208$
CHL	ECU, SLV							
CRI	GTM, GUY	COL	Uso teléfono fijo	22,695	0,000	$\bar{x}=23,192$	$\bar{x}=10,344$	$\bar{x}=15,654$
MEX	HND, NIC	JAM	por cada 100 habitantes			$\sigma=4,990$	$\sigma=3,639$	$\sigma=3,413$
TTO	PAN, PRY							
URY	PER, DOM		Uso PC por cada	14,688	0,000	$\bar{x}=14,345$	$\bar{x}=5,150$	$\bar{x}=6,802$
VEN			100 habitantes			$\sigma=4,392$	$\sigma=3,467$	$\sigma=0,074$

Las estadísticas de la tabla 3 muestran la distribución de los países de América Latina en tres clústeres diferenciados (1, 2, 3) y su comportamiento estadístico. En la cuarta columna presenta las tres variables proxis de tecnologías de la información y la comunicación utilizadas. En las columnas siguientes se observa la ANOVA, con su prueba estadística y su grado de significancia. En las tres últimas columnas se presentan las medias estadísticas y las varianzas de cada uno de los clústeres. Fuente: Elaboración propia con datos WDI, <http://ddp->

ext.worldbank.org/ext/DDPQQ/member.do?method=getMembers Fuente: Elaboración propia con datos WDI, <http://ddp-ext.worldbank.org/ext/DDPQQ/member.do?method=getMembers> Al evaluar los resultados de la tabla 3, que presentan las variables de uso de internet, teléfono fijo y PC, variables medidas en 100 habitantes. El clúster uno presenta un porcentaje de uso para cada variable de 28.533%, 23.192% y 14.345%, respectivamente. Por su parte el clúster dos cuenta con participación de 14.100%, 10.344%, 5.150% en el mismo orden que se presentaron las variables que miden el uso de TIC en cada país. Al analizar las mismas variables para el clúster 3 sus datos reportar 45.218%, 15.654% y 6.802%, correspondientemente. En síntesis, al observar los resultados del análisis clúster en América Latina para las variables TIC durante los tres años se puede advertir que Chile, Costa Rica, Uruguay y Trinidad y Tobago, muestran niveles sobresalientes. Estos hacen parte del clúster con promedios más altos en las TIC en el año 2000 y 2006, en el año 2008 también mostraron buenos niveles, aunque se agruparon en el clúster de niveles medios.

CONCLUSIONES

De acuerdo a diferentes estudios que tratan de dar evidencia acerca la incidencia que tienen las TIC en la productividad, Estados Unidos y Europa son un ejemplo de la manera como la inversión en TIC a incrementado la productividad ya sea a partir de la generación de empresas dedicadas a TIC o del incremento en la productividad de la mano de obra. Una de las dificultades que existen para indagar sobre TIC y productividad es la ausencia de estadísticas homogéneas y homologadas a nivel internacional. Las siguientes son algunas conclusiones relacionadas con el presente estudio:

Para el año 2000 los países de América Latina que tienen mayor intensidad de uso de los componentes TIC (teléfono fijo, internet y uso del PC), representados en las figuras son Costa Rica, Uruguay y Chile; mientras que los países con más bajos usos de las variables TIC son Cuba, Nicaragua y Paraguay, quienes hacen parte del clúster 2. Al año 2006, la intensidad en el uso de los componentes TIC resalta que el clúster 1 conformado por Jamaica, quedó diferenciado en su mayor parte por el uso intensivo de la variable Internet. De los países que conforman el clúster 3, Costa Rica y Uruguay presentan los mejores niveles de uso de teléfono y Brasil los mejores valores de Internet en su grupo. Los países que exhiben los valores más bajos en el uso de las TIC para el año 2006 son Nicaragua, Honduras, Cuba, Paraguay y Bolivia pertenecientes al clúster 2. Al observar los resultados de análisis de clúster en América Latina para las variables TIC durante tres años se puede observar que Chile, Costa Rica, Uruguay, Trinidad y Tobago, muestran niveles sobresalientes. Estos hacen parte del clúster con promedios más altos en las TIC en el año 2000 y 2006, en el año 2008 también mostraron buenos niveles aunque se agruparon en el clúster de niveles medios. Para el año 2008 el país de América Latina que más utilizó el teléfono vs el PC fue Costa Rica, perteneciente al clúster 1 y los países que menos lo usaron fueron Nicaragua, Paraguay y Bolivia pertenecientes al clúster 2. Colombia formó parte del clúster de niveles medios en usos de TIC en el año 2000 y 2006 mientras que el año 2008 estuvo en el clúster de niveles más altos destacándose en ese mismo año por los altos usos de Internet.

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EL CONOCIMIENTO ESTRATEGIA GERENCIAL DE COMPETITIVIDAD PARA LAS MICROEMPRESAS EN COLOMBIA

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RESUMEN

El objetivo del presente artículo es dar a conocer algunas estrategias gerenciales para mejorar la competitividad de las organizaciones mi PYMES en el contexto nacional. Para tal fin, se han aplicado en el país varios modelos de competencia, por ende, se describirá específicamente el modelo de la Gestión del Conocimiento, el cual representa una significativa ventaja en la competencia empresarial. Al mismo tiempo, dentro de este modelo sobresale el enfoque del Capital Intelectual CI, el cual se define como los activos del conocimiento que contribuyen al mejoramiento competitivo de una organización, luego se caracterizarán y clasificarán las diversas categorías y modelos de este enfoque. Finalmente, se propone una evaluación integral del conocimiento, considerando además del capital intelectual, diversos modelos que se adecúen a la realidad del país.

MANAGERIAL STRATEGIES TO IMPROVE SMALL BUSINESS COMPETITIVENESS

This paper explore managerial strategies to improve small business competitiveness in Colombia.

PALABRAS CLAVE: Conocimiento, Gestión, Estrategia, Productividad, Competitividad

Hoy, al despertar el nuevo siglo nos hallamos aún en una incertidumbre sobre el dinamismo y el desarrollo de las organizaciones y actualmente, se han hallado estrategias que sirven para establecer nuevos paradigmas de competitividad en el contexto nacional, para poder enfrentar la nueva ola global. Dadas las condiciones de las organizaciones en un mercado abierto y competitivo es fundamental desarrollar estrategias innovadoras y creativas que permitan obtener más recursos y mejorar su productividad y rentabilidad a través de un buen estrategia del conocimiento que la lleve a resultados de eficiencia y eficacia para así ser más competitivos.

En este contexto, las organizaciones y empresas tienen la exigencia de generar y fortalecer ventajas competitivas, sostenibles y sustentables para responder y adaptarse. Esto lo han hecho basados en diversos modelos que van desde la Gestión del Conocimiento (Sanabria, Morales, & Arias, 2010), la innovación y las TIC (Romero, Mathison & Rojas, 2009) y el Mejoramiento Continuo (Meisel, Bermeo & Oviedo, 2006), entre otros. En este caso se referirá con mayor influencia a la Gestión del Conocimiento. Ahora bien, una efectiva Gestión del Conocimiento, tal como lo planteó Rodríguez (2002), genera la verdadera ventaja competitiva de una organización y de un país, ya que en ésta reside su capacidad de gestionar sus procesos de creación, desarrollo y difusión del conocimiento. Alavy y Leidner (2001) plantearon que la perspectiva basada en el conocimiento postula que los servicios prestados por los recursos tangibles dependerán de cómo se combinen y se apliquen.

En este contexto, el conocimiento puede medirse considerando lo siguiente: la necesidad de establecer estrategias y validaciones de las mismas; la creación de indicadores que apoyen la gestión y la representación de la situación que está desarrollando una organización. Igualmente, frente a la revisión de

autores en lo relacionado con la medición de la Gestión del Conocimiento, se ha podido establecer un enfoque marcado desde el concepto de Capital Intelectual CI, el cual según (Mar, 2004) se define como el grupo de los activos de conocimiento que se atribuyen a una organización y contribuyen a una mejor posición competitiva de una organización, agregando valor a los actores clave definidos. Dicha autora cataloga el CI en las siguientes seis categorías:

Las relaciones: de las partes interesadas, incluyen todas las formas de las relaciones de una empresa con sus grupos de interés. Estas relaciones podrían incluir acuerdos de licencia, asociación acuerdos, contratos y acuerdos de distribución. También incluyen la relación con los clientes, tales como la lealtad del cliente e imagen de marca.

De los recursos humanos: abarca los activos de conocimiento proporcionados por los empleados en forma de habilidades, competencia, compromiso, motivación y lealtad, así como en forma de consejos o sugerencias.

Infraestructura física: incorpora todos los activos de infraestructura, tales como activos estructurales, disposición de los edificios, así como las tecnologías de la información y la comunicación como bases de datos, servidores y redes físicas como intranets.

Cultura: abarca categorías como la cultura corporativa, valores organizacionales, la creación de redes de comportamiento de los empleados y la filosofía de gestión. La cultura es de importancia fundamental para la eficacia de la organización y la eficiencia.

Prácticas y rutinas: incluyen las prácticas internas, formales o informales, tales como manuales de procesos, el establecimiento de procedimientos codificados y normas, redes virtuales, reglas tácitas y procedimientos informales, así como estilo de gestión.

La propiedad intelectual: es la suma de los activos de conocimiento, tales como patentes, derechos de autor, marcas comerciales, diseños registrados, secretos comerciales y los procesos, cuya propiedad se concede a la empresa por la ley.

Así mismo, comentan Aguilera, González y Maldonado (2009) que diversos autores (Sullivan, 2000; Edvinsson, 2006; Stewart, 1998; Pavez, 2000 & Warden, 2003) coinciden en señalar tres elementos que forman parte del concepto de Capital Intelectual: el capital humano, el capital estructural y el capital relacional. Los componentes básicos del Capital Intelectual pueden agruparse atendiendo a si estos se generan por:

El conocimiento, capacidad y habilidades del personal que integra la empresa (competencia del personal, perspectiva de los empleados, activos centrados en el individuo y recursos humanos). La relación de la empresa con proveedores, clientes, etc., en definitiva, de su vinculación con el exterior (estructura externa, perspectiva, clientes, capital, activos de mercado y capital relacional). La cultura y valores que impregnan la organización de la empresa, que conlleva la existencia de un conocimiento, un saber hacer, que puede estar o no explicitado (estructura interna, perspectiva interna, capital organizacional, activos de infraestructura y activos de propiedad intelectual, innovación, tecnología y procesos, capital estructural, capital organizativo y tecnológico).

Ahora bien, Sánchez (2003) define así los capitales:

El Capital Humano: es el capital pensante del individuo, o lo que es lo mismo, aquel capital que reside en los miembros de la organización y que permite generar valor para la empresa. Este crece de dos maneras, cuando la organización usa los conocimientos que posee su gente y cuando ésta adquiere más conocimientos para la organización.

El Capital Estructural: ha sido descrito como aquel conocimiento que la empresa ha podido internalizar y que permanece en la organización, ya sea en su estructura, en sus procesos o en su cultura, aun cuando los empleados la abandonen. Por tanto, en esta dimensión se incluyen todos los intangibles que no residen en los miembros de la organización, es decir, desde la cultura y los procesos internos, hasta los sistemas de información y las bases de datos.

El Capital Relacional: se sustenta en la consideración de que las empresas se relacionan con el exterior, en un primer acercamiento con clientes, proveedores, accionistas y otros grupos de interés que le aportan valor a la organización. Como activo intangible es de vital importancia para la unidad de información. Además, para efectos del presente artículo, se relacionan dos de los modelos de Gestión del Conocimiento más conocidos:

Modelo Integral Sobre Gestión del Conocimiento (Wiig, 1993)

Este modelo plantea un proceso de creación, codificación y aplicación del conocimiento, que va hasta la resolución de problemas. Considerando la experiencia práctica del autor, pretende reforzar el uso del conocimiento en las organizaciones. Esto con una estructura organizativa adecuada para identificar las necesidades de conocimiento disponible para construir el “léxico del conocimiento” y la “enciclopedia del conocimiento” de la organización. El primero constituye una colección de información que define, describe y obtiene el conocimiento necesario en la organización con el apoyo de expertos, libros, documentos, bases de datos, o con la rotación de personal entre los diferentes departamentos de la organización. Después, se analiza el conocimiento obtenido para su catalogación. La segunda, la “enciclopedia del conocimiento”, ayuda a compartir y aplicar el conocimiento apoyándose en las tecnologías de la información. El proceso de compartir conocimiento es la base de la generación del nuevo conocimiento y un medio para valorar la eficiencia del sistema. Algunos de los instrumentos que se pueden utilizar para fomentar este proceso, son los repositorios del conocimiento relevante para la organización. Ahora bien, para mantener el sistema actualizado será imprescindible eliminar el conocimiento obsoleto. Finalmente, todo el conocimiento construido y compartido debe ser aplicado para que se genere valor añadido en la organización.

Modelo de Gestión Inteligente de Conocimiento – Méjico

Los principios y suposiciones que deben considerarse para la aplicación de este modelo según Del Moral, Pazos, Rodríguez, Rodríguez & Suarez (2007) son:

- Suposiciones de conocimientos como factor de producción.
- Conocimientos independientes del agente humano.
- Diferencia entre gestión del conocimiento y conocimientos como objetos.
- Definir los roles organizadores como base de los conocimientos.
- Interrelaciones entre procesos de negocio y elementos de conocimiento.
- Principios y sensibilidad del problema.
- Flexibilidad a la medida.
- Integridad conceptual.
- Teorías y ciclo de vida para la gestión del conocimiento.
- Definición, evaluación y marco para los elementos del conocimiento.
- Roles organizativos y procesos de negocio.
- Métodos y herramientas (portales, sistemas expertos, memorias institucionales, etc.).
- Medidas.
- Uso.

Con base en los paradigmas anteriores se verificará cuál es el comportamiento y las características de las Pymes en nuestro país. Se estima que existe más de un millón de Pymes que contribuyen a la producción

nacional con una cifra superior al 50% y generan más del 70% del empleo en los sectores de industria, comercio y servicios. Del total, 700.000 son informales, es decir, no registradas y 300.000 son formales. De las registradas, 75% son microempresas, 24% Pymes y 1% grandes empresas. Su distribución se concentra en el comercio con un 54,66%, servicios con un 31,60%, industria con un 12,22% y otros con un 1,52% (Cala, 2005). Los principales obstáculos de las PYMES para su desarrollo, según Sánchez J. (2007) son:

Restricciones al crédito.

Dificultades en la identificación y acceso a la tecnología adecuada.

Formalización y absorción de nuevas tecnologías.

Limitaciones técnicas y competitivas que imponen las escalas de producción.

La deficiente infraestructura física.

Falta de asociación empresarial.

Carencia de directivos con capacidad gerencial y pensamiento estratégico.

Dificultad de cimentar la articulación del sector con la gran empresa y con los sistemas de compras estatales.

Asimismo, Benavides (1998), Bueno (2003), Castells (2006), Limone y Bastidas (2003) coinciden en la necesidad que las organizaciones se integren en redes, conglomerados o clúster para solucionar los problemas de competitividad de las empresas, no solo de las Pymes sino también de las grandes e incluso de las microempresas. Se plantea una evaluación integral de la Gestión del Conocimiento, no solo considerando el Capital Intelectual, sino también otros modelos. Como propósito final de este artículo se propone a las empresas incorporar la Gestión del Conocimiento para innovar mediante el manejo direccionado de procesos de conocimiento (identificar, compartir, generar, retener y aplicar conocimiento), formando al Capital Humano en gestión de la información y la documentación, en gestión de la innovación y el cambio, en gestión del aprendizaje organizacional, en diseño de herramientas digitales y en gestión de la comunicación.

Las empresas deben avanzar en el uso y la apropiación de las TIC de nueva generación como web social y web semántica, herramientas para el trabajo colaborativo, herramientas de vigilancia en ciencia y tecnología y ciber-aplicaciones (e-salud, e-negocios, e-gobierno, e-ecología, e-agricultura, e-empleo, e-educación y e-ciencia). Estas tecnologías digitales permitirían gestionar información y conocimiento potenciando lo local y regional en un marco global. Las empresas también deben incorporar buenas prácticas de Gestión del Conocimiento, tales como (entre otras):

Lecciones aprendidas, mapas de conocimiento, cuadro de mando integral, evaluación de patentes, portafolio de conocimientos y sistema de paso a paso.

Procesos y herramientas para sistematizar y comunicar las mejoras prácticas, para manejar la tormenta de ideas. Generar, para consolidar los círculos de conocimiento, tener acceso a un grupo de expertos, realizar un benchmarking interno, un *benchmarking* externo, para un esquema digital de sugerencias, para un sistema de gestión de la formación y la capacitación en generación de conocimiento.

\
Sistemas de gestión documental, con un sistema de páginas amarillas, con sistemas de expertos, con acceso a centros digitales de información, con cuadernos explicativos, con sistemas digitales de bancos de datos, para retención de conocimiento.

Sistemas de videoconferencia, con foros dirigidos de discusión, con un diario digital del empleado, con un pizarrón corporativo intranet, con acceso a una literatura especializada, con un *mentoring* corporativo, para compartir conocimiento.

Ferias internas de conocimiento, con un "bróker de conocimiento", con un "sistema de tecnología scout", con sistemas digitales de ayuda, con programas de gestión del tiempo, con un *coaching* corporativo, con entornos de trabajo colaborativo para la aplicación del conocimiento.

En conclusión, la Gestión del Conocimiento se constituye en un modelo estratégico para mejorar la productividad de las organizaciones económicas, por ende, se deberían fortalecer las ventajas competitivas. En este mismo sentido, se debe tener en cuenta un enfoque que se deriva de la Gestión del Conocimiento y que ha sido denominado como Capital Intelectual CI, debido a que se configura como una estrategia que propicia la innovación y el mejoramiento de la productividad y la rentabilidad en el sector financiero.

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CARACTERIZACION DE LAS POLITICAS AMBIENTALES IMPLEMENTADAS POR LAS EMPRESAS COLOMBIANAS EN CONCORDANCIA CON SU OBJETO SOCIAL

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RESUMEN

Las políticas ambientales se entienden como el conjunto de reglas que se han establecido para disipar los conflictos y regular las interacciones que hay entre la sociedad, las empresas y el Estado, en relación con el uso, sostenimiento y restauración del medio ambiente. En otras palabras, estas políticas se pueden definir como “el conjunto de objetivos, principios, criterios y orientaciones que se deben tener en cuenta para la protección y conservación del medio ambiente de una sociedad específica” Colombia ha sido uno de los primeros países de América Latina en contar con una normatividad sobre el manejo y protección de los recursos naturales y el medio ambiente. No obstante, sólo hasta 1974, se expidió el Código Nacional de Recursos Naturales Renovables y de Protección del Medio Ambiente (Decreto 2811/74) y, aunque éste contiene los principios básicos para un adecuado manejo del ambiente, carece de los instrumentos fundamentales para su aplicación (Revista Luna Azul, 2006). La presente ponencia, derivada del proyecto de investigación “PROPUESTA DE REGISTRO CONTABLE Y VALORACION FINANCIERA DE LA GESTION AMBIENTAL DE LAS EMPRESAS EN COLOMBIA”, revela el impacto que tiene sobre el desempeño financiero de las empresas la implementación de las diversas políticas ambientales. La población objeto de estudio se centra en las diez empresas más importantes de Colombia. La construcción teórica está soportada en el enfoque normativo de la teoría de los stakeholders, la cual define los mismos como todos los actores sociales que, producto de las decisiones y objetivos de una empresa se pueden ver afectados, ya sea de forma positiva o negativa. Por último, después de hacer el análisis de la información a través de diversas fuentes bibliográficas, se concluye que la contabilidad como sistema de información y disciplina encargada de representar y comunicar aspectos relevantes y objetivos de la realidad socio-económica de la empresa, no debe quedarse al margen de esta situación y debe corresponder a los objetivos y necesidades que tienen los diferentes usuarios de la información para que los reportes de gestión social y ambiental que se emiten sean el fruto de la implementación de sistemas de información, que evalúen de forma sistemática, objetiva y documentada, el impacto de las actividades operacionales del negocio sobre el ambiente, incluyendo con ello la dimensión humana, social y natural (Cabrejo, 2014).

PALABRAS CLAVE: Política Ambiental, Stakeholders, Desarrollo Sostenible, Contabilidad Ambiental

CHARACTERIZATION OF THE ENVIRONMENTAL POLICIES IMPLEMENTED BY COMPANIES COLOMBIAN IN ACCORDANCE WITH ITS CORPORATE PURPOSE

ABSTRACT

The environment policies are understood like a group of rules which are established to dispel the conflicts and to regulate the interactions in our society, in the enterprises and the governments, according with the environment use, support and restauration. In other words these policies can be define like “The bunch of objectives, principles, criteria and orientations that must be used in order to protect and conserve the environment in a specific society” Colombia has been one of the first countries in Latin America that has a normative about the management and protection of the natural resources and the environment. But only in the 1974, was issued the National code of renewable resources and environment protection. (Decree 2811/1974) and although this decree is formed with the basic principles to a correct environment management, but the decree itself require of fundamental instruments to be applied. (Blue Moon Magazine, 2006). This report is the result of a research project “Account registry Proposal and financial appraisal of the environment management in the Colombian enterprises”, It shows the impact that hold over the enterprises financial development that many environmental policies have over. The population objects of this research are ten of the most important enterprises in Colombia. The theory keynote is supported in the normative focus theory is the stakeholders, this theory define that all the social components are involved and are the product of enterprises decisions and goals that can be affected in a positive or negative way. At the end, after analyze the information using different book sources, It is concluded that account like information system and discipline in charge to represent and communicate the more relevant aspects and objectives of the enterprise social economical fact, It must be included in this situation the goals and needs from the different users of the information in order the social and environmental management report that are showed, they are the product of informational system implementation, that appraise in a systematical, objective and acquainted way, the impact of the operational activities about the environmental business including the human, social and natural dimension. (Cabrejo, 2014)

JEL: Q5

KEYWORDS: Environmental Policy, Stakeholders, Sustainable Development, Environmental Accounting

INTRODUCCIÓN

El presente documento enuncia y caracteriza las políticas ambientales que la legislación Nacional ha establecido para que las empresas Colombianas en concordancia con su objeto social se acojan a ellas y las implementen buscando con ello un beneficio no solamente propio sino como común. En este caso se ha tomado como objeto de estudio las 10 empresas más importantes del país, para analizar de qué manera cada una de ellas aplica dichas políticas. Teniendo en cuenta que las ciencias Económicas y Administrativas han mostrado su preocupación sobre el deterioro de los recursos naturales, son diversos los organismos e instituciones, públicas y privadas, regionales, nacionales e internacionales que abogan la armonía de intereses económicos, sociales, culturales y políticos, con la supervivencia del planeta tierra. Nuestra profesión Contable también ha estado involucrada junto con otras disciplinas a la búsqueda de respuestas a los múltiples problemas que el debate ambiental plantea en los actuales momentos. (Cueto, 2014), Concomitante con lo anterior, el gobierno colombiano a partir de la emisión de normatividad, exige a las empresas colombianas que deben hacer responsabilidad social ambiental con el objetivo de mitigar el impacto que estas generan en el hábitat por el desarrollo de sus actividades económicas.

REVISIÓN DE LA LITERATURA

En materia legal el sector ambiental en Colombia se encuentra regulado primordialmente por la constitución nacional, la cual contempla en 24 de sus 380 artículos algunos principios fundamentales para el manejo y conservación de los recursos naturales y el medio ambiente. En la mayoría de estos artículos se resalta la responsabilidad y las funciones que tiene el estado colombiano de proteger y velar por el medio ambiente. En segunda instancia tenemos la Ley 99 de 1993, el Decreto ley 2811 de 1974, la Ley 388 de 1997 y por último la ley 1333 de 2009. Respecto al enfoque teórico, esta investigación se apoya en los Stakeholders, quienes en términos simples, pueden ser definidos como todos los actores sociales que, producto de las decisiones y objetivos de una empresa se pueden ver afectados, ya sea de forma positiva o negativa (Francisca Urroz R., ex Guía de RSE, 2014). Se ha considerado que el estudio de caso, resulta la mejor manera de comprender la relación entre desempeño financiero y la política de sostenibilidad de las empresas

METODOLOGIA

En este estudio se utiliza como muestra las diez empresas más importantes de Colombia y ha sido desarrollado bajo un tipo de investigación documental e investigación de campo, a través del método deductivo y método cuali-cuantitativo. Basados en esto, para el cumplimiento de los objetivos y el hallazgo de resultados se requiere pasar por un proceso compuesto de tres fases: La primera fase es identificar las políticas ambientales en Colombia, la segunda, identificar los incentivos tributarios que tienen dichas empresas por la implementación de éstas políticas y la tercera es evaluar la relación que existe entre el desempeño financiero y la implementación de políticas de responsabilidad social ambiental en las empresas colombianas.

RESULTADOS

Las políticas ambientales que implementa Colombia son:

Política nacional de biodiversidad , política de los bosques , política nacional de humedales interiores de Colombia, política ambiental para la gestión integral de residuos o desechos peligrosos, política nacional para la, producción más limpia, política nacional prevención y control contaminación del aire, política nacional de investigación ambiental, política nacional ambiental desarrollo sostenible espacios oceánicos y zonas costeras e insulares de Colombia, política nacional de educación ambiental, política de participación social en la conservación y política para el desarrollo del ecoturismo. A partir de ahí, se han seleccionado las 10 empresas más importantes de Colombia para identificar cuales políticas ambientales implementan éstas y cuál es su forma de aplicación.

Entre ellas tenemos a ECOPETROL, empresa que desarrolla sus políticas por medio de programas y proyectos orientados a proteger la biodiversidad del país, lograr una operación baja en emisiones de carbono, disminuir el consumo de agua y la generación de vertimientos, hacer una gestión integral de residuos y por ultimo disminuir el consumo de agua para apalancar la sostenibilidad empresarial. En segundo lugar se encuentra EPM que por ser prestadora de servicios públicos utiliza el agua en todos sus procesos de producción y por esto realiza un monitoreo permanente de estos procesos, así como también desarrolla proyectos para la protección y conservación del recurso hídrico. Como tercera empresa encontramos a TERPEL, empresa que trabaja en programas para reducir la emisión de gases de efecto invernadero a través de la medición de su huella de carbono. De igual manera apoya las instituciones educativas para que los niños y jóvenes comprendan las relaciones de interdependencia con su entorno. El GRUPO ÉXITO se encuentra en el cuarto lugar de la lista y la aplicación de sus políticas se evidencia en desarrollo de programas para el manejo integral de residuos y en el trabajo que realiza para reducir, mitigar y compensar las emisiones de gases de invernadero en las operaciones logísticas y comerciales que

desarrolla. Aparte de esto, motiva a sus clientes a participar de las iniciativas ambientales que propone. AVIANCA ocupando el quinto lugar entre estas diez empresas, cuenta con un plan de gestión integral de residuos peligrosos y aprovecha estos residuos transformándolos en un nuevo bien, realiza actividades lúdicas y pedagógicas para elevar el nivel de conciencia sobre la importancia de cuidar y proteger los recursos del planeta.

Así mismo, incorpora elementos biodegradables para la atención de los pasajeros en las salas vip y a bordo de los aviones. Seguidamente encontramos la compañía ARGOS, la cual impulsa la prevención, mitigación, corrección y compensación de sus impactos ambientales, generando proyectos para la conservación de áreas de importancia ecológica y realizando un inventario detallado de emisiones de gases efecto invernadero. En el séptimo lugar está ubicado el GRUPO NUTRESA que contribuye a la responsabilidad social ambiental a través de la creación de proyectos para el uso racional de los recursos y consideración del impacto del medio ambiente, igualmente en los empaques de sus productos se incluyen criterios de eco-diseño y se da privilegio al uso de empaques que incluyan material reciclado. La empresa de telecomunicaciones CLARO, está llevando a cabo el programa “conservemos nuestro ambiente” con su lema “Yo reciclo, yo soy claro”, en el cual los clientes participan activamente contribuyendo a la gestión de conservación del medio ambiente cuando depositan en algunos puntos de claro sus equipos inservibles para que luego sean entregados a un gestor ambiental debidamente certificado.

Tabla 1: Políticas Ambientales Implementadas Por Las 10 Empresas Más Importantes de Colombia

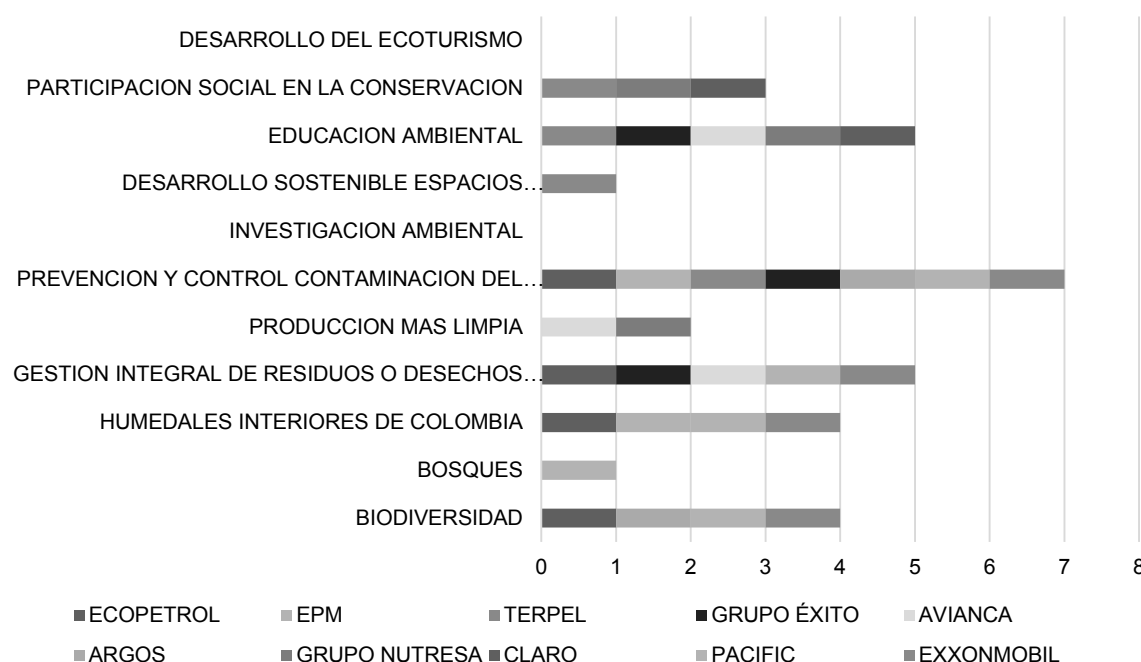
	Empresa									
	Ecopetrol	Ep m	Terpel	Éxito	Avianca	Argos	Nutresa	Claro	Pacific	Exxon Mobil
Política Biodiversidad	1	0	0	0	0	1	0	0	1	1
Bosques	0	1	0	0	0	0	0	0	0	0
Humedales Interiores De Colombia	1	1	0	0	0	0	0	0	1	1
Gestion Integral De Residuos O Desechos Peligrosos	1	0	0	1	1	0	0	0	1	1
Produccion Mas Limpia	0	0	0	0	1	0	1	0	0	0
Prevencion Y Control Contaminacion Del Aire	1	1	1	1	0	1	0	0	1	1
Investigacion Ambiental	1	1	1	1	1	1	1	1	1	1
D. Sostenible Espacios Oceanicos Y Zonas Costeras	0	0	0	0	0	0	0	0	0	1
Educacion Ambiental	0	0	1	1	1	0	1	1	0	0
Participacion Social En La Conservacion	0	0	1	0	0	0	1	1	0	0
Desarrollo Del Ecoturismo	0	0	0	0	0	0	0	0	0	0

Esta Tabla Muestra Cuáles De Las Políticas Ambientales Estipuladas Por El Ministerio De Ambiente, implementan las 10 empresas más importantes de Colombia. Donde 1 corresponde a la aplicación de la política y donde 0 significa la no implementación de la política. Fuente: Elaboración propia.

Otra de las empresas con alto nivel de importancia en Colombia es PACIFIC. Esta compañía creó una estrategia denominada “Pacific es verde, es vida” la cual se enfocó en garantizar el desarrollo de las operaciones asegurando el uso sostenible de los recursos naturales del entorno, para ello realiza un inventario de la biodiversidad de la zona donde se proyecta el desarrollo de actividades de exploración y producción antes de iniciar un proyecto. Por ultimo tenemos a EXXON MOBIL, que participa en iniciativas que aumentan la vida salvaje, realiza un control de NOx (óxidos de nitrógeno) reduciendo la quema y venteo de gases. Para esta compañía es indispensable contar con la eficiencia energética y por tal razón controla la descarga de los detritos de perforación, el desperdicio del agua, el mal manejo de los desechos, y el mal uso del suelo. También aplica métodos como el reciclaje en el sitio y la reutilización del agua y de los desechos peligrosos generados en las operaciones para reducir el uso de agua potable y así preservar la

calidad de este recurso Según lo anterior, podemos apreciar que son 11 las políticas ambientales establecidas a nivel nacional, las cuales no son de obligatorio cumplimiento para las empresas Colombianas. Sin embargo, muchas de ellas han optado por implementar algunas de estas políticas con el fin de contribuir a la regulación y el control del uso de los recursos naturales y la calidad del ambiente. La tabla 1 contiene la información anteriormente expuesta.

Figura 1: Políticas Ambientales Que Implementan las 10 Empresas Más Importantes de Colombia



En esta Figura se muestra la representación gráfica de 11 las políticas ambientales establecidas a nivel nacional, y cuales de ellas han adoptado las diez empresas mas importantes de Colombia En primer lugar, la política de la prevención y control de la contaminación del aire es la que tiene mayor acogida en estas empresas Colombianas, el 70% de ellas la aplican. Seguidamente las políticas de educación ambiental y de gestión integral de residuos y desechos peligrosos son implementadas por el 50% de dichas empresas, debido a que son estas políticas las más acordes al objeto social que desarrollan las mismas. Por consiguiente, El 40% de estas empresas mencionadas implementan la política de la biodiversidad y la política de los humedales interiores de Colombia, seguido de la política de participación social en la conservación, la cual solo es acogida por el 30% de las empresas. Por otra parte, la política de la producción más limpia se aplica en dos de las 10 empresas, lo cual equivale al 20% de la totalidad de estas. En cuanto a la implementación de la política de bosques y la política de desarrollo sostenible de los espacios oceánicos y zonas costeras e insulares de Colombia, tenemos que cuentan con el mínimo porcentaje de contribución por parte de las empresas colombianas, equivalente solo al 10% de ellas. Por último se puede observar que la política de investigación ambiental y la política de desarrollo del ecoturismo no están siendo aplicadas en ninguna de las 10 empresas, desconociendo las razones por las cuales no las adoptan, pues en sus memorias de sostenibilidad no muestran relación alguna con dichas políticas.

CONCLUSION

La búsqueda de soluciones para encontrar formas de medición y valoración que permitan capturar la realidad socio-económica y los verdaderos beneficios generados por las empresas ha pasado de sus propios límites y ha llegado a tocar las puertas en otras disciplinas que en principio no parecían tener relación alguna con ello, como lo es el área contable, fiscal, económica y financiera, las cuales brindan una enorme posibilidad de encontrar alternativas creativas y novedosas. Por tanto, la contabilidad como sistema de información y disciplina encargada de representar y comunicar aspectos relevantes y objetivos de la realidad socio-económica de la empresa, no debe quedarse al margen de esta situación y debe corresponder a los objetivos y necesidades que tienen los diferentes usuarios de la información para que los reportes de gestión social y ambiental que se emiten sean el fruto de la implementación de sistemas de información,

que evalúen de forma sistemática, objetiva y documentada, el impacto de las actividades operacionales del negocio sobre el ambiente, incluyendo con ello la dimensión humana, social y natural (Cabrejo, 2014).

Al mismo tiempo, los contadores públicos debemos tener una visión crítica sobre la necesidad de preservar y proteger el medio ambiente, gestionando y apoyando las diversas leyes que se promulgan con el ánimo de que las empresas atiendan la lucha por mejorar las condiciones ambientales. Lo anterior nos lleva a concluir que para que las empresas puedan obtener un beneficio económico o social de sus acciones en torno a la responsabilidad social y ambiental, es necesario que documenten, registren, clasifiquen y demuestren el desempeño que han tenido en este aspecto. Por esta razón, el tema de la contabilidad social y ambiental no puede quedar aislado, ni mucho menos seguir permitiendo que el eje de evaluación de ésta siga siendo únicamente el desempeño financiero o la maximización del beneficio de la organización, sino la sostenibilidad de la actividad empresarial en el entorno (Cabrejo, 2014).

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EFFECTO DE LA REGULACIÓN BURSÁTIL SOBRE LA EFICIENCIA DE LOS MERCADOS DE VALORES: UNA REVISIÓN

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RESUMEN

Ante el impacto de la crisis financiera del 2008, la gran competencia y la tendencia de la globalización financiera, ha surgido el interés por parte de los investigadores de evaluar la efectividad de la regulación y de buscar la forma de ajustarla en los diferentes sistemas financieros del mundo, teniendo como objetivo principal la eficiencia de los mercados. Por esta razón en el presente trabajo se estudian las investigaciones más relevantes que se han llevado a cabo en el mundo, acerca del efecto de la regulación bursátil sobre la eficiencia de los mercados accionarios, encontrando que en general la regulación tiene un impacto positivo en la eficiencia de los mercados de valores.

PALABRAS CLAVES: Eficiencia del Mercado, Regulación

EFFECT OF THE REGULATION ON THE EFFICIENCY OF MARKETS: A REVIEW

ABSTRACT

Due to the impact of the financial crisis of 2008, the great competition and the trend of financial globalization, there has been interest from researchers to evaluate the effectiveness of regulation and find a way to fit in different financial systems world, having as main objective the efficiency of markets. Therefore, in this paper we study the most relevant research that has been conducted in the world about the effect of stock market regulation on the efficiency of stock markets, generally finding that regulation has a positive impact on the efficiency of markets.

JEL: G14, G15, G18

KEYWORDS: Market Efficiency, Regulation

INTRODUCCIÓN

La crisis financiera que inició en Estados Unidos en el 2008 y se expandió a nivel internacional, teniendo como consecuencia profundos problemas de liquidez y causando, indirectamente, diferentes derrumbes bursátiles (como la crisis bursátil de enero de 2008), ha despertado el interés de los analistas de mercados acerca de la relación existente entre la regulación de los mercados bursátiles y su eficiencia. Durante muchos años se han destacado dos puntos de vista diferentes sobre la regulación financiera, el primero defiende la liberación de los mercados y el segundo apoya la intervención del gobierno en la supervisión. Es decir, se ha generado una discusión entre la limitada o demasiada regulación. Ante el impacto de la crisis, la gran competencia y la tendencia de la globalización financiera, ha surgido el interés por parte de los investigadores de evaluar la efectividad de la regulación y de buscar la forma de ajustarla en los diferentes sistemas financieros del mundo, teniendo como objetivo principal la eficiencia de los mercados.

Dentro de este contexto, el objetivo principal del presente trabajo es revisar las investigaciones más relevantes que se han llevado a cabo en el mundo, acerca del efecto de la regulación bursátil sobre la eficiencia de los mercados accionarios, buscando detectar cuáles han sido los hallazgos más significativos y establecer si a través de la historia el impacto de la regulación sobre la eficiencia de los mercados ha sido en general positivo o negativo. Cuando en un mercado bursátil los precios reflejan toda la información disponible, se dice que éste es eficiente informacionalmente y/o difícil de predecir, por lo cual se puede considerar como un mercado perfecto. Desde el punto de vista de la economía, un mercado perfecto se caracteriza contar con transparencia, amplitud, libertad, profundidad y flexibilidad, es decir se dan los aspectos propios de la libre competencia. El cumplimiento de estas características es el objetivo principal de la regulación del mercado de valores, ya que de esta manera asegura que los mercados sean justos, protege a los inversionistas y reduce el riesgo sistemático. Para estudiar el efecto de la regulación bursátil sobre la eficiencia de los mercados accionarios, se realiza primero una revisión de los antecedentes de la hipótesis del mercado eficiente, en segundo lugar se habla del origen y desarrollo de la regulación de los mercados de valores, luego se destacan los principales estudios que se han enfocado en evaluar el efecto que causa la regulación en la eficiencia de los mercados y finalmente se exponen los hallazgos y conclusiones más importantes del estudio.

REVISIÓN DE LA LITERATURA

Definición de Mercado Eficiente

Gibson (1889) fue uno de los primeros en plantear el concepto de la eficiencia de los mercados, destacando la importancia de la información pública como elemento de mejora del mercado. Años después Bachelier (1900), explicó la eficiencia de los mercados bursátiles asociando el comportamiento de los precios de los activos con una martingala, con lo cual dejó clara la dificultad en la predicción de éstos debido a su comportamiento aleatorio. Por otro lado, Keynes (1923) resaltó que los inversores de bolsa son recompensados por el riesgo intrínseco al que están expuestos al invertir en el mercado, asumiendo que los precios recogen toda la información disponible y que por tal razón la única fuente de ganancias extraordinarias es la capacidad del inversor para asumir riesgos, lo cual está en la misma dirección del concepto de mercado eficiente, que establece que cada activo tiende a su precio intrínseco de acuerdo a su nivel de riesgo. Años después Fama (1965) definió los mercados eficientes como un "juego equitativo" en el que los precios de las acciones reflejan completamente toda la información disponible. Implicaciones importantes se desprenden de esto. Una de ellas es la idea de que los precios de las acciones siguen un paseo aleatorio, lo que indica que el mercado no tiene memoria.

Otra implicación es que los inversores no pueden superar de forma sistemática el mercado y otra implicación es que los propios precios representan una valiosa información. La eficiencia de mercado también ha sido definida dependiendo del grado de información con que se cuente en la formación de los precios, es así como Roberts (1967) definió tres niveles de eficiencia de los mercados de valores, los cuales denominó: débil, intermedio y fuerte. Sin embargo fue Fama (1970) quien amplió esta definición: en primer lugar, la hipótesis débil supone que cada título refleja totalmente la información contenida en la serie histórica de precios, es decir, toda la información pasada; en segundo lugar señaló que en la hipótesis intermedia los precios reflejan, no sólo toda la información pasada, sino también toda la información hecha pública acerca de la empresa o de su entorno, que pueda afectar a cada título en particular; finalmente la hipótesis fuerte parte del supuesto de que los precios reflejan absolutamente toda la información ya sea pasada, pública o privada. La hipótesis del mercado eficiente planteada por Fama (1965), ha presentado modificaciones por parte del autor, incorporando conceptos como el impacto de los costes de transacción y consecución de la información, aclarando que los precios reflejan la información hasta el punto en el que los beneficios marginales no excedan los costes marginales (Fama, 1991), igualmente, años después el autor analizó las anomalías de mercado llegando a la conclusión de que "en los mercados eficientes el valor

esperado de las rentabilidades anormales es cero, pero el azar genera desviaciones de cero en ambas direcciones” (Fama, 1998), lo que indica que para el autor estas anomalías no son sistemáticas, sino que tienden a desaparecer con el cambio de la técnica o forma en que se miden. Por su parte, Malkiel (1992) amplió la definición del mercado eficiente, resaltando que un mercado de capitales es eficiente si refleja total y correctamente la información relevante en la determinación del precio de una acción y que el mercado es eficiente con respecto a un conjunto de información si el precio del activo no es afectado por revelar esa información a todos los participantes.

Por último, Aragonés y Mascareñas (1994) resaltaron tres factores que describen si existe o no eficiencia en los mercados bursátiles: En primer lugar se destaca el hecho de que los únicos que podrían obtener beneficios significativos en términos absolutos son aquellos que gestionan grandes carteras; un segundo factor, está relacionado con el *sesgo* en la selección de la cartera; por último está el factor *suerte*, que se refiere al hecho de que los precios de los activos y carteras tienen asociada una distribución de probabilidad, la cual en algunos casos permiten ganar (o perder), pero nunca gestionar activos como para obtener sistemáticamente beneficios en los mercados.

Cuestionamientos a la Eficiencia de Mercado

Akerlof (1970), Spence (1973) y Stiglitz & Rothschild (1976) cuestionaron la hipótesis de mercado eficiente argumentando asimetrías en la información que generan problemas de riesgo moral y de selección adversa en los mercados de automóviles, laborales y de crédito. Grossman & Stiglitz (1980) cuestionaron la hipótesis de Fama principalmente en lo referente a la forma fuerte de eficiencia del mercado, argumentando que los precios solo reflejan parcialmente la información disponible, ya que parten de la premisa de que la información es costosa. Vayanos & Woolley (2008) sugirieron que los modelos de fijación de precios de activos deberían tener en cuenta a los intermediarios de inversión con el fin de hacerlos más realistas y ofrecer una mejor comprensión en el funcionamiento de los mercados financieros, cuestionando también la teoría de mercados eficientes, la cual está dirigida a que los inversionistas delegan casi toda la participación de sus inversiones a intermediarios profesionales, generando lo que se conoce como un “*problema de teoría de agencia*”, en donde los intereses y objetivos de los intermediarios no siempre son iguales a los de los inversionistas principales. Stiglitz (2010), desmintió las teorías racionales del mercado basándose en el comportamiento imprudente y descontrolado de Wall Street en los años previos al 2007, que originaron la crisis de las subprimes en Estados Unidos y que según el autor, fue adicionalmente mal manejada por los respectivos gobiernos, en el sentido de que para salir de la crisis se castigaron los salarios y se redujeron las pensiones, mientras que los bonos de los banqueros se incrementaron sustancialmente.

Contrastación Empírica de la Hipótesis de Mercado Eficiente

Para la contrastación empírica de la teoría del mercado eficiente se han utilizado diversos modelos de equilibrio. De las diversas técnicas empleadas para este análisis la más frecuente es el estudio de la autocorrelación serial de los precios o rendimientos de las acciones, utilizando como modelo de equilibrio la fijación de los precios de tal forma que los rendimientos esperados sean constantes. Entre los autores que realizaron esta clase de contrastación cabe destacar a Kendall (1953), Moore (1962) y Fama (1965) que analizaron las primeras diferencias logarítmicas de los precios diarios de las treinta acciones del Dow Jones Industrial. En los tres casos coinciden en su conclusión de que no observan correlación serial significativa como para apoyar la existencia de dependencia lineal sustancial entre los cambios sucesivos de los precios de los títulos analizados. En la década de los sesenta Mandelbrot (1963) y Samuelson (1965) asociaron modelos matemáticos como la martingala al comportamiento de los precios de los activos financieros y se le atribuye a Fama la capacidad para compilar en sus publicaciones los fundamentos empíricos y teóricos desarrollados hasta la fecha, analizando el modelo de recorrido aleatorio como herramienta para

describir los mercados bursátiles, resaltando el reto que enfrentan los chartistas al intentar predecir los precios de las acciones en presencia de aleatoriedad.

Ball (1972), examinó la reacción del mercado ante 267 cambios en las prácticas contables entre 1947 y 1960; mientras que Ibbotson (1975) analizó su comportamiento ante nuevas ofertas públicas seleccionando una al azar cada mes para el periodo 1960-1969: ambos son favorables a la eficiencia intermedia. La eficiencia del mercado norteamericano ha sido contrastada continuamente con resultados contradictorios por diferentes metodologías. Autores como Prather & Bertin (1998); Potvin, Soriano, & Vallée (2004); Wu, Huang, & Chiu (2011), encontraron posibilidades de batir el mercado mediante análisis técnico, para diferentes periodos comprendidos desde el año 1933 hasta el 2010, mientras que Marshall, Young, & Rose (2006), comprobaron eficiencia en el mercado haciendo uso de normas técnicas como media móvil, Trading Range Break-Out y análisis velas, para diversos periodos entre el año 1962 y 2003. Otros trabajos que se concentraron en el análisis de la estructura de las series financieras mediante el estudio de la memoria de largo plazo (Coeficiente de Hurst, Dimensión de Correlación, Detrended Fluctuation Analysis y Allan) y la aleatoriedad (Rachas, BDS) están divididos en cuanto a la eficiencia del mercado dado que Mulligan & Lombardo (2004) y Alvarez & Escarela (2010) identificaron estructuras en los datos que podrían indicar predictibilidad durante los años 1928 al 2002, mientras que otros autores como Couillard & Davison (2005) no rechazaron la hipótesis de aleatoriedad.

Worthington y Higgs (2003) rechazaron la hipótesis de “no correlación serial” para Brasil, Chile, Colombia, México, Perú y Venezuela al 1% y para Argentina al 5%. Es decir, los retornos no siguen un paseo aleatorio. Argumentaron que esto es muestra de ineficiencia en el sentido débil, ya que la correlación da pie a la predictibilidad de los retornos. Al comparar entre países emergentes y desarrollados, Worthington y Higgs (2003) obtuvieron lo siguiente: Alemania, Holanda, Irlanda, Portugal y el Reino Unido son eficientes en sentido débil (para al menos uno de los dos tipos de test que utilizan: test de rachas y coeficiente de correlación serial paramétrico). Además, encontraron que países como Bélgica, España, Suiza, Finlandia, Italia, Suecia, entre otros, no son eficientes en sentido débil. Luego, si bien concluyeron que entre los países eficientes en sentido débil se encuentran algunos de los mercados más grandes y profundos de Europa, no es obvio porque países como Portugal e Irlanda si son eficientes, mientras que países como España, Suiza y Suecia no lo son. El hecho de que los retornos se alejen más de un paseo aleatorio en mercados emergentes que en mercados desarrollados debe ser tomado como una advertencia acerca de cuáles son las diferencias con los mercados desarrollados que provocan un comportamiento distinto de los retornos.

Duarte y Mascareñas (2013) realizaron una revisión de los estudios que en las últimas décadas han comprobado la eficiencia de los mercados de valores en el mundo, encontrando que los países con mayor porcentaje de aceptación de eficiencia del mercado en orden descendente son: Francia, Japón, Alemania, Reino Unido, Corea del Sur, Taiwán (China), y por último Norteamérica. Además destacan que los países desarrollados ocupan los primeros lugares en las investigaciones que no rechazan la hipótesis del mercado eficiente, lo cual es de esperarse teniendo en cuenta que en estos mercados la información fluye de forma más rápida, a menor coste y además cuentan con un mayor número de participantes que mejoran su liquidez. En contraste verificaron que los mercados emergentes o menos desarrollados son relativamente menos eficientes, lo que se debe a que en general son menos profundos y completos, los costos de transacción son mayores, la liquidez es relativamente baja, los costos de acceder a la información son mayores y existen mayores preocupaciones acerca de insider trading, corrupción y restricciones institucionales para invertir.

Regulación Bursátil

La regulación de los mercados bursátiles surge por la necesidad de garantizar que haya una información correcta y oportuna para los inversores y prevenir el fraude a fin de proteger a los inversores, así como a las empresas. El mercado de valores no siempre fue regulado y la crisis bursátil de 1929 es una prueba de la necesidad de regulación. A raíz del Crack de 1929 o Jueves Negro, ocurrido en Nueva York, surgieron

las primeras comisiones nacionales de valores en algunos países. La razón de ser de estas es el resguardo de los intereses de los inversionistas y de los accionistas de las empresas, especialmente los minoritarios. Estas se han ido perfeccionando a lo largo de los años. La Comisión de Valores de EE.UU. (SEC) fue creada en 1934 después de la caída del mercado de valores de 1929 para proveer una mayor supervisión federal del mercado de valores (U.S. Securities and Exchange Commission, 2014).

Las comisiones de valores autorizan la oferta pública de valores emitidos por empresas constituidas en el propio país o en otros países. Aprueban la publicidad y prospectos de emisiones de oferta pública, autorizan, regulan y vigilan el funcionamiento de bolsas de valores, corredores públicos de valores, asesores de inversión, sociedades de corretaje (entre las cuales se cuentan las casas de bolsa, denominadas en algunos países como agencias o comisionistas), empresas emisoras, bolsas de insumos y productos agropecuarios, contadores y auditores de empresas que operan en el mercado de capitales. Además llevan los registros nacionales de valores y atienden al público inversionista (Wikipedia, 2014).

Existe un organismo internacional que agrupa a las comisiones y superintendencias nacionales de valores: OICV (Organización Internacional de Comisiones de Valores). Esta entidad multilateral busca la cooperación entre sus miembros con el objeto de alcanzar el más amplio consenso internacional en cuanto a la regulación de los mercados de valores y marcar los estándares para los mercados de valores. Fundada originalmente en 1974 como la "Conferencia Interamericana de Comisiones de Valores", el nombre se cambió al actual en 1983, porque entraron por primera vez miembros no procedentes de Norteamérica ni Suramérica. Regulan más del 90 por ciento de los mercados de valores del mundo. En la actualidad, la OICV cuenta con 182 miembros (IOSCO, 2014). La OICV adoptó en 1998 un amplio conjunto de objetivos y principios de regulación de valores, que actualmente son reconocidos como los puntos de referencia internacionales de reglamentación para todos los mercados accionarios. La organización creó en el 2003 una metodología que permite una valoración objetiva del nivel de implementación de los principios OICV en las jurisdicciones de los países miembros y el desarrollo de planes de acción prácticos para corregir deficiencias identificadas (IOSCO, 2014).

Efecto de la Regulación Bursátil Sobre la Eficiencia de los Mercados

En los últimos 30 años se han estudiado anomalías y efectos que generan ruido, imperfecciones del mercado, deficiencias u otras fallas, lo que ha dado origen a nuevas investigaciones basadas en que los mercados financieros y la economía en general se pueden hacer más eficientes mediante la imposición de ciertas regulaciones gubernamentales. La investigación sobre la efectividad de la regulación financiera se ha enfocado en dos aspectos: estudios teóricos y de análisis empírico. En los estudios teóricos desarrollados acerca de la efectividad de la regulación financiera, es posible diferenciar cuatro hipótesis principales que se formaron en el proceso de desarrollo financiero: la Teoría de Interés Público, la Teoría de Costos de Regulación, la Hipótesis de Inestabilidad Financiera y la Hipótesis de Fallas Regulatorias. La Teoría de Interés Público propuesta por Stigler (1971) es compatible con los efectos positivos de la regulación y resalta que tiene un efecto corrector sobre las fallas del mercado.

La Teoría de Costos de Regulación propuesta también por Stigler es neutral y juzga la razonabilidad y la efectividad de la regulación financiera, teniendo en cuenta la relación costo-beneficio. La Hipótesis de Inestabilidad Financiera fue propuesta por Minsky (1982), para apoyar la efectividad de la regulación financiera. Por otro lado, la Hipótesis de Fallas Regulatorias plantea objeciones sobre la efectividad de la regulación financiera, Shleifer y Vishny (1993) señalaron que los políticos y funcionarios regulan de acuerdo a sus propios intereses y no teniendo en cuenta los intereses públicos. Los estudios empíricos sobre la efectividad de la regulación financiera se han desarrollado desde varias perspectivas, mediante el uso de diferentes métodos. Peters (1994) propuso la hipótesis del mercado fractal y a través del análisis R/S obtuvo un coeficiente de Hurst de 0.39, en el mercado estadounidense, por lo que el papel de la regulación financiera debía ser reforzado. Desde el punto de vista de la eficiencia de los mercados, Hudson, Dempsey

& Keasey (1996) realizaron un estudio en el Reino Unido en el periodo de 1935 a 1994 y comprobaron que la regulación financiera estabiliza y promueve los mercados financieros, en cierta medida. Usando la hipótesis del mercado eficiente, Wu (1996) demostró que la regulación financiera es eficaz con una mayor eficiencia en el mercado a través del análisis empírico de la bolsa china. Desde la perspectiva de costo-beneficio regulatorio, Herring y Santomero (1999) discuten el mejor modelo de regulación financiera y la eficiencia óptima de la regulación en Suecia. Además, desde la perspectiva de la eficiencia de las instituciones micro financieras y el sistema financiero macro, Levine (2004) y Chiang y Yeh (2009) proporcionaron diversos medios para investigar sobre la eficacia de la regulación financiera.

Se han encontrado estudios recientes que evalúan el efecto de la regulación bajo el enfoque de la hipótesis de mercado eficiente en países desarrollados y emergentes. Fifield & Jetty (2008) y Hung (2009) examinaron la eficiencia de las acciones A y B en China después de la desregulación del mercado de acciones B, mediante pruebas de coeficiente de varianza, concluyendo que la eficiencia del mercado se explica por el aumento de la liquidez y la madurez que acompaña a la desregulación y la liberalización. Por otro lado, del Brio, de Miguel y Tobar (2010) llevaron a cabo el primer estudio comparado sobre la rentabilidad obtenida por los directivos en sus operaciones con acciones propias en España y el Reino Unido, mercados con marcos legales diferentes. Analizaron si las diferencias en el grado de regulación y coerción del «abuso de mercado» producen diferencias en el grado de eficiencia del mercado, encontrando que las mayores restricciones establecidas en el Reino Unido contribuyen positivamente sobre la transparencia del mercado y la correcta formación de precios al favorecer la forma semi-fuerte de eficiencia. También An, Gu y Zhong (2011) comprobaron la hipótesis de mercado eficiente, mediante el análisis R/S y el coeficiente de Hurst en dos subperiodos con diferencias en regulación, para medir su eficacia en EE.UU. y encontraron que el fortalecimiento de la supervisión financiera desempeña un papel fundamental en la promoción de la eficiencia de los mercados de valores.

En Latinoamérica se han desarrollado algunos estudios teóricos acerca del efecto de la regulación financiera en los mercados de valores. Se destaca el estudio desarrollado por la Asociación Nacional de Instituciones Financieras (Rojas y González, 2008), en el cual se presenta un análisis de los decretos reglamentarios referidos a la Ley 964 de 2005, la cual vino a modernizar el marco regulatorio del mercado de valores en Colombia, mediante un análisis histórico, una descripción de los respectivos decretos, su justificación y sus efectos en el periodo 2005-2008. Correia, Jiménez y Manuelito (2009) realizaron un estudio en América Latina y el Caribe, en el cual analizaron la crisis financiera desencadenada a mediados de 2008 en los Estados Unidos, proponiendo algunas lecciones sobre el papel de la regulación y supervisión financiera. En Chile, Harding (2011) llevó a cabo una revisión analítica de los principios sobre los que se sustenta la regulación financiera hasta la crisis de 2008 y en especial revisó la hipótesis de los mercados eficientes, explicó por qué muchos de estos principios son errados para comprender el comportamiento de los mercados financieros, y propuso que la teoría debe incorporar nuevos elementos de la realidad y del comportamiento humano para poder lograr una mejor comprensión de los mercados, presentando una filosofía regulatoria que tiene como puntos centrales la adopción de un enfoque sistémico y el reconocimiento de procesos complejos de toma de decisiones al interior de las firmas.

CONCLUSIONES

De la revisión de los antecedentes de investigación acerca del efecto de la regulación bursátil sobre los mercados de valores se encuentran los hallazgos presentados a continuación. A través del tiempo la definición de mercado eficiente ha ido evolucionando, sin embargo su esencia siempre ha sido que los precios de las acciones reflejan completamente toda la información disponible. Garantizar mercados eficientes es uno de los objetivos principales de la regulación bursátil. Además, los cuestionamientos a la eficiencia de mercado se han generado a raíz de la aparición de fallas regulatorias, como asimetrías en la información, difícil acceso a ésta y mal manejo del gobierno. Durante muchos años la contrastación empírica de la hipótesis de mercado eficiente ha sido el foco de investigación de varios estudios. Se destaca

en las investigaciones que los países desarrollados ocupan los primeros lugares en aquellas que no rechazan la hipótesis del mercado eficiente, en cambio los mercados emergentes o menos desarrollados son relativamente menos eficientes. Lo anterior puede estar relacionado con las diferencias existentes entre los marcos regulatorios de mercados desarrollados y emergentes. La regulación de los mercados bursátiles surge por la necesidad de garantizar que haya una información correcta y oportuna para los inversores y prevenir el fraude a fin de proteger a los inversores, así como a las empresas. Para cumplir éste objetivo fueron creadas las comisiones de valores al interior de cada mercado. También existe la OICV como organismo internacional que agrupa a las comisiones y superintendencias nacionales de valores, buscando su cooperación, con el objeto de alcanzar el más amplio consenso en cuanto a la regulación de los mercados de valores y marcar los estándares. En la actualidad, estudiar la eficiencia de los mercados sigue siendo un tema de gran interés. Algunos autores se han dedicado a comprobar si los mercados siguen comportamientos aleatorios, otros si existen anomalías o efectos que no están teniendo en cuenta y que al parecer generan ineficiencias y en los últimos años, se han incrementado los estudios enfocados en la regulación bursátil debido a la crisis económica originada por la caída de las subprime en Estados Unidos en el 2008.

Para concluir, tanto en los estudios teóricos como en los empíricos se han obtenido diferentes resultados acerca de la efectividad de la regulación en los mercados financieros, sin embargo generalmente se ha observado un efecto positivo de la regulación en los mercados desarrollados, el cual se ve reflejado en su eficiencia. También se destaca la escasa evidencia de estudios desarrollados en los mercados emergentes y en particular no se han encontrado investigaciones dirigidas a evaluar empíricamente el efecto de la regulación en la eficiencia de los mercados latinoamericanos.

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HÁBITOS DE ESTUDIO EN EGRESADOS DE ADMINISTRACIÓN DE LA UNIVERSIDAD AUTÓNOMA DE CHIAPAS

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RESUMEN

Si bien los problemas de deserción y rezago de los estudiantes matriculados en Educación Superior son multifactoriales, diversos estudios coinciden que tratándose de los problemas que afectan al rendimiento escolar primordialmente tienen que ver con inadecuados perfiles de ingreso y con la falta de hábitos de estudio, reconocidos estos últimos como componentes importantes del éxito académico y profesional; bajo esa consideración, en esta investigación se indagan los hábitos de estudio con que egresan de la universidad los estudiantes de la Licenciatura en Administración; mediante test autoadministrado, compuesto de 39 reactivos con respuestas dicotómicas a través de las cuales se busca la medición de ocho variables. Los resultados señalan que en cinco de las seis escuelas que conforman a la Dependencia de Educación Superior Ciencias Administrativas y Contables, la actitud hacia el estudio es la mejor ponderada por los egresados, seguido del estado fisiológico; mientras que en todas las facultades se presentan deficiencias en lo relacionado con la distribución del tiempo, y la lectura que presenta deficiencias en al menos siete de cada diez egresados. Se concluye que los resultados generados proporcionan elementos a considerar en los procesos de rediseño curricular a efecto de mejorar las áreas de oportunidad detectadas en los procesos de formación profesional.

PALABRAS CLAVES: Hábitos de Estudio, Egresados, Educación Superior

STUDY HABITS IN UNDERGRADUATES FROM ADMINISTRATION OF THE CHIAPAS UNIVERSITY

While the problems of desertion and backlog of students enrolled in higher education are multifactorial, various studies agree for problems that affect school performance, primarily having to do with inadequate income profiles and lack of study habits, recognized the latter as important components of academic and professional success; under this consideration, in this paper will investigate the study habits that are graduating university students of the Bachelor of Administration; by self-administered test, consisting of 39 reagents with dichotomous responses through which seeks to measure eight variables. The results indicate that in five of the six schools that comprise to the Higher Education Unit of Sciences Administrative and Accounting, the attitude towards study is the best weighted by the graduates; followed by the physiological state; while in all faculties deficiencies arise related to the distribution of the time, and reading that flawed in at least seven of every ten graduates. It is concluded that the results generated provide elements to be considered in the process of curriculum redesign to effect improve opportunity areas in the processes of vocational training.

JEL: A22, I21, I23,

KEY WORDS: Study Habits, Undergraduates, Higher Education

INTRODUCCIÓN

Si bien los problemas de deserción y rezago de los estudiantes matriculados en Educación Superior son multifactoriales, diversos estudios (ANUIES, 2003; Castañeda y Ortega, 2002; Castañeda y Martínez, 1999) coinciden que tratándose de los problemas que afectan al rendimiento escolar primordialmente tienen que ver con inadecuados perfiles de ingreso y con la falta de hábitos de estudio, reconocidos estos últimos como componentes importantes del éxito académico y profesional. Al respecto para mejorar las prácticas realizadas en actividades de estudio, los estudiantes deben aplicar estrategias de aprendizaje efectivas. Bajo estas consideraciones, en este trabajo se describe la valoración de hábitos de estudio obtenidos a través de la aplicación de *test* que busca identificar los hábitos que los estudiantes poseen en el momento de realizar actividades relacionadas con el estudio, quienes egresan de la Licenciatura en Administración de la Universidad Autónoma de Chiapas (UNACH), ocurrido en el ciclo escolar Agosto-Diciembre 2014. Lo anterior considerando, las prácticas declaradas por la propia universidad (UNACH, 2005), en el sentido de formar Licenciados en Administración, cuyo perfil de egreso involucra conocimientos relacionados a la naturaleza del conocimiento y los paradigmas de su construcción, con habilidades para utilizar críticamente las nuevas tecnologías en el área de su competencia y para sintetizar, analizar e interpretar información propia de su disciplina, asimismo con actitud propositiva, proactiva, crítica, innovadora, creativa, con sentido de logro y espíritu de superación y servicio, asumiendo de manera responsable las tareas en las que pueda desempeñarse, con deseos de superación constante y criterio amplio y de apertura al aprendizaje; partiendo de la premisa de que ese perfil de egreso ha sido creado a partir de las necesidades que tratará de solucionar el profesional en el potencial mercado ocupacional, en el análisis disciplinario que puede enriquecer las soluciones de los problemas presentados por el entorno y en la investigación de la propia universidad respecto a las actividades que realizará el futuro egresado (Díaz, 2011).

A partir de lo anterior, en este documento se presentan los resultados que muestran quienes egresan de las seis escuelas de la UNACH que ofrecen el programa educativo de Licenciatura en Administración, sobre los hábitos de estudio construidos en el momento en que ocurre el egreso; para ello se estructura de la siguiente forma: se aborda la revisión de la literatura en donde se considera que los hábitos y prácticas de estudio representan una actividad y una actitud fundamental a lo largo de toda la vida del individuo, pues aún al finalizar los estudios escolares y convertirse en profesional, en la práctica de la profesión habrá de recurrir constantemente a técnicas y hábitos de estudio que le permitan enfrentar exitosamente los retos que le planteará el ejercicio profesional; posteriormente se describe la metodología utilizada, enfatizando las características del instrumento empleado, así como las subdimensiones exploradas; en seguida se detallan los resultados más relevantes y al final se vierten las conclusiones, limitantes y futuras líneas de investigación

REVISION DE LITERATURA

Aun cuando las estrategias de estudio que deben aplicar los estudiantes para lograr el éxito deseado, han sido estudiadas con denominaciones diferentes, se coincide en la necesidad de fomentar en el aprendizaje procesos de pensamiento y autorregulación eficientes, pues independiente al campo del conocimiento de que se trate, una constante existe en los buenos estudiantes: no solo poseen gran cantidad de conocimiento específico sobre la disciplina de que se trate, sino que lo asocian a estrategias cognitivas y autorregulatorias que apoyan ejecuciones exitosas, adquiridas con base a previas experiencias (Castañeda y Ortega, 2002). Desde la década de los 70's (Rowntre, 1978) se afirmaba que la capacidad para estudiar no es algo con lo que se nace (como puede ser respirar), sino que se construye al incorporar un conjunto de técnicas que se aprenden a lo largo de la vida; sobre todo si se considera que independiente a la conclusión de la formación escolarizada, los individuos habrán de enfrentar en el ejercicio profesional y a lo largo de la vida exigencias que demandan destrezas sobre leer rápido, comprender y recordar lo leído, organizar y distribuir el tiempo

en forma adecuada, así como prepararse para resolver problemas cotidianos, que precisan de hábitos de estudio eficaces, al igual que en la vida universitaria.

De tal forma que el aprendizaje efectivo, implica de acuerdo con De Corte (citado por Castañeda y Martínez, 1999) el desarrollo de situaciones educativas caracterizadas como procesos constructivos, acumulativos, auto-regulados, orientados a la meta, situados, colaborativos e individualmente diferentes, sobre la construcción del conocimiento y su significado.

La propia Organización de las Naciones Unidas para la Educación, la Ciencia y la Cultura (UNESCO, 2000) reitera que dentro de las habilidades que debe poseer quienes egresan de la Educación Superior, figuran el aprendizaje permanente, el desarrollo autónomo, el trabajo autónomo, la comunicación, la creatividad, la innovación en la producción del conocimiento y en el desarrollo de tecnología, la destreza en la solución de problemas, el desarrollo de un espíritu emprendedor, por citar algunas. En ese sentido se afirma que quien desarrolla habilidades para resolver exámenes o hacer tareas, asiste con regularidad a bibliotecas, sabe consultar libros, elabora apuntes y acude a diversos profesores; habrá construido un conjunto de rutinas de trabajo que potencialmente contribuirá al aprendizaje sistemático de contenidos e impactará en su desempeño cotidiano (Chaín y Jácome, 2007). Por ello adquiere relevancia el estudio realizado, cuyos resultados aquí se socializan; los cuales toman como referencia al realizado en la Universidad Veracruzana (Sarabia y Garizurieta, 2006) sobre hábitos de estudio en estudiantes de Contaduría y Administración; que mostraron deficiencias en la distribución y administración del tiempo, en técnicas de lectura, en capacidad de concentración y en métodos de estudio. Asimismo el realizado en la Universidad Juárez del Estado de Durango (Lerma, Garrido y Hernández, 2008) cuya valoración global sobre hábitos de estudio aceptables, alcanza 68% (en escala del 1 al 100), en donde las dimensiones de planeación, lectura y métodos de estudio, son los que más bajas ponderaciones obtienen. Por último, el estudio realizado en la Universidad Juárez Autónoma de Tabasco (Ireta, González y Pérez, 2008) que detectó que las áreas problemáticas en la práctica de estudios y actitudes para el aprendizaje en estudiantes de Ciencias Económico-Administrativas, se relacionan con estrategias de aprendizaje y estudio para el logro; en control y distribución del tiempo; en estrategias positivas de aprendizaje y estudio; en técnicas de estudio y estrategias de examen.

METODOLOGÍA

En este documento se presentan los resultados obtenidos a partir de realizar un trabajo de investigación siguiendo una serie de pasos controlados con la posibilidad de ser manipulados por el investigador y tomando en cuenta solo los datos que aportan evidencias sobre los temas a estudiar (Gil y Rosas, 2010).

A partir de la clasificación del método científico propuesta por Eyssautier (2006), al partir de teorías, enfoques y leyes generales para llegar a implicaciones particulares del tema, se recurrió al submétodo deductivo, utilizando el método de observación, a través de las técnicas de observación específica: investigación documental e investigación de campo; de acuerdo con la clasificación propuesta por Hernández, Fernández y Baptista (2010), con alcance exploratorio y descriptivo. De manera general, el desarrollo general del proyecto implicó las etapas descritas en la Tabla 1.

Diseño

Los resultados que se presentan, corresponden a la etapa inicial establecida en el seguimiento de egresados de la generación que concluyó sus estudios en la Licenciatura en Administración en el ciclo escolar Agosto-Diciembre 2014, en las seis Escuelas o Facultades que a nivel estatal ofertan dicho programa, pertenecientes a la Dependencia de Educación Superior (DES): Ciencias Administrativas y Contables, adscrita a la Universidad Autónoma de Chiapas (UNACH). El instrumento utilizado es la adaptación de un test para identificar hábitos de estudio propuesto por García-Huidobro, Gutiérrez y Condemarín (2000), traducido originalmente por Soto, con base al denominado “Inventario de Hábitos de Estudio”, creado por Wrenn, Eagle y Whright (citados por González, 1985); quienes señalaron que factores como hábitos, actitudes y condiciones económicas, inciden en la eficiencia de los estudiantes para aprender. Consta de 39 reactivos

con respuestas dicotómicas, a través de las cuales se miden ocho dimensiones, relacionadas con: ambiente físico, estado fisiológico, distribución de tiempo, lectura, técnicas de estudio, preparación de pruebas, concentración y actitud hacia el estudio.

Tabla 1: Etapas Observadas Para el Desarrollo del Proyecto

Etapas	Descripción
Recopilación de datos	Refiere la identificación de los documentos fuente, que incluye revisión bibliográfica, lectura selectiva, formulación de fichas bibliográficas, realización de fichas de trabajo y concentrado de las mismas. Se utilizó como procedimiento de recopilación la elaboración de fichas tanto bibliográficas, conceptuales y de trabajo y como instrumentos de recopilación de la información las tarjetas, los ficheros, lápiz y pluma.
Procesamiento de datos	Concluida la etapa anterior, se sucedió la ejecución del diseño de la investigación planteada y al aplicar los instrumentos de recolección de la información se procedió a la organización de los elementos obtenidos, lo que implicó la estructuración y redacción de los diferentes productos derivados de la investigación.
Interpretación de la información	Implicó someter la información obtenida al análisis, lo cual involucró un minucioso examen de la misma, para responder a los cuestionamientos planteados en la investigación y posteriormente intentar explicarlos a través de un proceso mental que requiere encontrar mayor significado a la información obtenida
Comunicación de resultados	Representa la divulgación de los logros obtenidos durante el trabajo de investigación, misma que se cristaliza con la estructuración, redacción y presentación de diversos informes y productos escritos.

En esta tabla se muestran los pasos desarrollados para ejecutar el proyecto planteado, los que fundamentalmente se basan en cuatro fases, relacionadas con la recopilación de datos, el procesamiento de los mismos, la interpretación de los datos cuantitativos para generar información y la comunicación de resultados; en el primero de ellos, se combinan las técnicas de observación específicas, conocidas como investigación documental y de campo; la etapa de procesamiento incluye la ejecución propia de la investigación de campo y el trabajo de gabinete implícito en el procesamiento de los datos; las dos últimas también resultan importantes, pues de ellas derivan la generación de productos e informes. Fuente: elaboración propia.

El estudio realizado es no experimental y la aplicación de la encuesta fue autoadministrada, a través de cuestionario electrónico, utilizando la plataforma diseñada para la realización del seguimiento de egresados; se aplicó a la totalidad de los egresados en el ciclo escolar Agosto-Diciembre 2014, en las seis escuelas en donde se imparte la Licenciatura en Administración, descritos en la Tabla 2.

Tabla 2: Universo de Egresados de la Licenciatura En Administración (Ciclo Escolar Agosto-Diciembre 2014)

Escuela O Facultad	Total Egresados	Total Encuestados	Sexo	
			Hombre	Mujer
Facultad de Contaduría y Administración, C-I (FCA, C-I-Tuxtla)	119	119	55	63
Facultad de Ciencias de la Administración, C-IV (FCA, C-IV-Tapachula)	41	41	18	23
Facultad de Ciencias Administrativas, C-VIII (FCA, C-VIII-Comitán)	49	49	20	29
Escuela de Contaduría y Administración, C-VII (ECA, C-VII-Pichucalco)	26	26	8	18
Escuela de Ciencias Administrativas, C-IX-Tonalá (ECA, C-IX-Tonalá)	37	37	17	20
Escuela de Ciencias Administrativas, C-IX-Arriaga (ECA, C-IX-Arriaga)	37	37	18	19
Totales	309	309	136	172

Esta tabla muestra la cobertura alcanzada en la aplicación del instrumento al universo de egresados; puede apreciarse que la mayoría de los egresados se concentran en la Facultad de Contaduría y Administración, Campus I (Tuxtla Gutiérrez) de la que egresó cerca del 38% del total de estudiantes; en seguida se ubican quienes egresan de la Facultad de Ciencias Administrativas, Campus VIII (Comitán), con el 16%; con cantidades similares de egresados se ubica la Facultad de Ciencias de la Administración, Campus IV (13%) y las escuelas ubicadas en Tonalá y Arriaga (Campus IX) con cerca del 12% cada una; siendo la Escuela de Pichucalco la que menor número de egresados reporta con 8%. La mayoría de quienes egresan de esta licenciatura son mujeres, pues abarcan 56% y solo un egresado no respondió a la encuesta aplicada. Fuente: elaboración propia

Operacionalización de Variables

La Tabla 3, muestra la conceptualización, dimensiones, indicadores y número de preguntas de las dimensiones que contempla el test, relacionado con la identificación y valoración de los hábitos de estudio que han construido a lo largo de su vida estudiantil, los egresados de la Licenciatura en Administración de la UNACH, misma que se aplicó en forma censal a todos los egresados de este programa educativo en todas las escuelas de Administración que conforman a la UNACH.

Tabla 3: Operacionalización de Variables

Conceptualización	Dimensiones	Indicadores	Número de Preguntas
Ambiente físico	Condiciones de espacios utilizados para estudiar (lugar) y el entorno que prevalece al estudiar.	Estudio con radio y t.v. prendida o conversando con personas en el mismo cuarto. Lugar definido para estudiar Estudio en cama acostado Estudio con interrupciones por el timbre, llamadas telefónicas y visitas que atender	4
Estado Fisiológico	Condiciones físicas y de salud que prevalecen cuando se realizan actividades de estudio.	Cansancio o distracción para estudiar con ganas. Dificultad para levantarse e ir a la escuela. Desánimo al estudiar. Nervios y temor al contestar interrogatorios.	4
Distribución de tiempo	Actividades de organización y distribución del tiempo destinado al estudio.	Horario definido para estudiar Tiempo necesario y suficiente para estudiar todas las materias. Preparación de pruebas y trabajos con anticipación. Pérdida de tiempo durante el día, dejando el estudio para la noche. Tiempo dedicado al estudio por día.	5
Lectura	Condiciones cognitivas que permiten analizar, interpretar, comprender y sintetizar las ideas leídas.	Lectura de varias veces del texto, pues las palabras no tienen significado la primera vez. Revisión de lo que se encuentra dudoso, sin avanzar hasta entender. Repetición de ideas importantes, subrayado de ideas principales. Dificultad para encontrar ideas importantes. Equivocaciones constantes, cambio de palabras, significado y puntuación.	5
Técnicas de estudio	Empleo de esquemas o estrategias para el abordaje del objeto de estudio, que se consideren útiles para facilitar la comprensión de los temas de estudio.	Revisión general; análisis de títulos, subtítulos, índice, resumen; para obtener ideas generales. Estudio activo, obteniendo apuntes, resumen, subrayado o esquemas. Relación entre lo aprendido en una materia con otras. Conclusión de una tarea antes de iniciar otra. Privilegio de la memorización, sin entender significado. Repaso periódico de lo estudiado.	6
Preparación de pruebas	Refiere los procedimientos adoptados para prepararse antes de una evaluación, anticipando los contenidos posibles.	Anticipación a las preguntas de la prueba. Información de todo el contenido a evaluar y material necesario para estudiar. Atención inicial de instrucciones y preguntas antes de iniciar con el estudio Nervios que impiden demostrar lo que se conoce Estudio solo para las pruebas	5
Concentración	Aborda los mecanismos empleados que contribuyen en los estudiantes a enfocar la atención en actividades de estudio.	Estudio y realización de otras actividades (pararse, caminar) Dificultad para mantener atención y para comprender. Distracción fácil ante ruidos o situaciones imprevistas. Mantener atención en clases. Inicio de otras actividades, sin concluir la anterior.	5
Actitud hacia el estudio	Refiere aquellos prejuicios formulados con base a los sujetos que intervienen en el proceso educativo y el rol del sujeto que aprende en los diversos escenarios áulicos.	Disgusto con catedráticos que perjudican el rendimiento. Aburrimiento al estudiar. Contribuyo al desorden en clases. Participación activa en el trabajo en clases. Participación activa en trabajo del grupo y expresión de opinión.	5

En esta tabla se muestran las ocho dimensiones contempladas en el instrumento aplicado para identificar los hábitos de estudio en los egresados de la Licenciatura en Administración de la UNACH; mismo que a través de 39 preguntas dicotómicas (Si o No) los encuestados expresan con libertad su acuerdo o desacuerdo con la afirmación que se les plantea; se parte de la premisa de que un estudiante que domina las ocho dimensiones sobre las que gira el test, demostrará los hábitos de estudio que ha construido a lo largo de su proceso de formación profesional, de tal forma que aun cuando concluya los procesos escolarizados de formación, los hábitos adquiridos permitan desarrollar actitudes favorables para el estudio y el aprendizaje para toda la vida; considerando las condiciones físicas en las que estudia, el estado de salud que facilita el estudio, la habilidad para distribuir el tiempo dedicado al estudio; las habilidades de lectura y comprensión; la aplicación de técnicas de estudio al involucrarse en procesos de aprendizaje; los procedimientos utilizados para anticiparse a las pruebas a resolver; la capacidad de concentración y en general el mantenimiento de una actitud positiva hacia el estudio. Fuente: elaboración propia a partir de lo propuesto por García-Huidobro, Gutiérrez y Condemarin (2000)

Metodología de Análisis

En el caso de los datos obtenidos que presentan conjuntos de etiquetas de respuesta afirmativa o negativa, tienen un nivel de medición que corresponde a datos ordinales, que aun cuando “tienen valores relativos,

se pueden ordenar o clasificar” (Lind, Marchal & Wathen, p. 11, 2012). Para concentrar la información se construyó base de datos, construyendo tablas de frecuencias, donde el estadístico más representativo son los promedios, representados en porcentajes; generando información a través de tablas de contingencias o cruzadas.

RESULTADOS

La Tabla 4, muestra las edades de los egresados de la Licenciatura en Administración, en las seis escuelas de la UNACH, que correspondieron al ciclo escolar Agosto-Diciembre 2014.

Tabla 4: Edades de Egresados de la Licenciatura En Administración de la UNACH

Escuela o Facultad	Edades								
	22	23	24	25	26	27	28	30	31
FCA,C-I- Tuxtla	34	49	18	9	3	2	2	0	1
FCA,C-IV- Tapachula	19	18	3	0	0	0	0	1	0
FCA, C-VIII- Comitán	14	25	3	2	2	0	2	1	0
ECA, C-VII- Pichucalco	2	11	3	4	4	0	1	0	1
ECA, C-IX-Tonalá	17	15	4	0	1	0	0	0	0
ECA, C-IX-Arriaga	16	18	0	1	1	0	0	1	0
Totales	102	136	31	16	11	2	5	3	2

En esta tabla se aprecia que la edad promedio de quienes egresan de la Licenciatura en Administración, se ubican en 23.20 años; con un rango de 9; lo que muestra cierta dispersión en las edades de los egresados; el promedio determinado se observa con claridad en las Escuelas de Tuxtla, Comitán, Pichucalco y Arriaga, cuya mayoría de egresados declara 23 años de edad; mientras que en las escuelas de Tapachula y Tonalá; la mayoría de quienes egresan tienen 22 años; asimismo en la escuela de Tapachula, los egresados están concentrados casi en su totalidad entre 22 y 24 años; mientras que quienes egresan de la Facultad ubicada en Tuxtla; presentan mayor dispersión pues existen egresados en al menos ocho de las nueve categorías elegidas; en resumen las edades de egreso se concentran entre 22 y 26 años; aunque eventualmente existen algunos estudiantes que concluyen sus estudios con mayor edad. Fuente: elaboración propia

La Tabla 5, muestra el concentrado global que arroja la aplicación del test utilizado; mostrando los resultados totales (en valores absolutos y relativos), así como los valores absolutos obtenidos en cada una de las Facultades y Escuelas que conforman a la DES Ciencias Administrativas y Contables.

Tabla 5: Concentrado Global

Escuela O Facultad	Concentrado Global		
	Aceptables	Regulares	Insuficientes
FCA,C-I- Tuxtla	61	45	13
FCA,C-IV- Tapachula	13	27	1
FCA, C-VIII- Comitán	29	18	2
ECA, C-VII- Pichucalco	23	2	1
ECA, C-IX-Tonalá	26	10	1
ECA, C-IX-Arriaga	20	14	3
Totales (Absoluto)	172	116	21
(Valor relativo)	56%	38%	7%

En esta tabla se muestra el concentrado global que la población de egresados de la Licenciatura en Administración de la UNACH, presenta al aplicar el test sobre hábitos de estudio; puede apreciarse que 56% de quienes concluyeron sus estudios en el ciclo escolar Agosto-Diciembre 2014, alcanzaron la escala de hábitos aceptables; en tanto que 38% se ubicaron como regulares y 7% obtuvieron resultados insuficientes; a nivel escuela o Facultad, destacan quienes egresan de Pichucalco (88%) y Tonalá (70%) por obtener resultados aceptables por arriba del promedio y los de Tapachula (31%) que se ubicaron por debajo de esa media. Aun cuando estos resultados mayoritariamente parecen aceptables, deben ser objeto de atención y cuidado quienes se ubican en condiciones de regulares e insuficientes; por ello se realiza el análisis detallado de cada una de las dimensiones que contempla el instrumento aplicado. Fuente: elaboración propia.

A partir de la Tabla 6; se presentan los resultados por dimensión; la relacionada con “ambiente físico” explora las condiciones de los espacios utilizados para estudiar (lugar) y el entorno que prevalece al realizar el estudio. La Tabla 7, refiere los resultados sobre la dimensión “estado fisiológico”; misma que indaga sobre las condiciones físicas y de salud que prevalecen cuando se realizan actividades de estudio.

Tabla 6: Resultados Relacionados Con la Dimensión: “Ambiente Físico”

Escuela O Facultad	AMBIENTE FÍSICO		
	Aceptables (75% o más)	Regulares (50 a 74%)	Insuficientes (-50%)
FCA,C-I- Tuxtla	62	31	26
FCA,C-IV- Tapachula	14	14	13
FCA, C-VIII- Comitán	26	14	9
ECA, C-VII- Pichucalco	15	7	4
ECA, C-IX-Tonalá	24	9	4
ECA, C-IX-Arriaga	24	6	7
Totales	165	81	63
(Valor relativo)	53%	26%	20%

En esta tabla se muestra que la dimensión “ambiente físico” arroja un 53% de estudiantes egresados de la Licenciatura en Administración, con resultados aceptables; mientras que 26% solo alcanza la escala regular, en tanto que 20%, se ubican como insuficientes; a nivel Escuela o Facultad, destacan quienes egresan de Tonalá y Arriaga (ambos con 64%) que se ubican por encima del promedio y quienes egresan de Tapachula (34%) que se ubican por debajo del mismo y los egresados de esta Facultad, también muestran el mayor porcentaje de estudiantes ubicados en escala insuficiente (31%). Fuente: elaboración propia.

Tabla 7: Resultados Relacionados Con la Dimensión: “Estado Fisiológico”

Escuela O Facultad	ESTADO FISIOLÓGICO		
	Aceptables (75% o más)	Regulares (50 a 74%)	Insuficientes (-50%)
FCA,C-I- Tuxtla	90	19	10
FCA,C-IV- Tapachula	20	18	3
FCA, C-VIII- Comitán	41	5	3
ECA, C-VII- Pichucalco	23	3	0
ECA, C-IX-Tonalá	33	3	1
ECA, C-IX-Arriaga	30	4	3
Totales	237	52	20
(Valor relativo)	77%	17%	6%

Respecto a la dimensión “estado fisiológico”, en promedio 77% alcanzan escalas aceptables y solo 23% se ubican como regulares o insuficientes; aun con lo positivo que pudiera suponer el valor obtenido como aceptable, debe ser objeto de mayor análisis, pues un estudiante de cada cinco egresados, observa condiciones físicas y/o de salud, deficientes; a nivel escuela o facultad, destacan quienes egresan de Tonalá (89%), Pichucalco (88%) y Comitán (83%) que obtienen valores aceptables por encima del promedio; a su vez que quienes son egresados de Tapachula (48%) se ubicaron muy por debajo del promedio global; de igual forma sobresalen los egresados de Pichucalco y Tonalá, que muestran resultados insuficientes poco significativos. Fuente: elaboración propia.

La Tabla 8; muestra los resultados de la dimensión “distribución del tiempo”, la cual cuestiona sobre las actividades de organización y distribución del tiempo destinado al estudio, por parte de los estudiantes universitarios.

Tabla 8: Resultados Relacionados Con la Dimensión: “Distribución del Tiempo”

Escuela o Facultad	Distribución del Tiempo		
	Aceptables (75% o más)	Regulares (50 a 74%)	Insuficientes (-50%)
FCA,C-I- Tuxtla	46	34	39
FCA,C-IV- Tapachula	12	16	13
FCA, C-VIII- Comitán	20	15	14
ECA, C-VII- Pichucalco	13	8	5
ECA, C-IX-Tonalá	20	3	14
ECA, C-IX-Arriaga	16	8	13
Totales	127	84	98
(Valor relativo)	41%	27%	32%

En esta tabla se observa que la dimensión relacionada con “distribución del tiempo” es una de las que mayor deficiencias arroja por parte de los egresados de la Licenciatura en Administración de la UNACH; pues el porcentaje de estudiantes que alcanzaron la escala de aceptables, es de 41%; y es la única dimensión en donde la escala insuficiente, es mayor a los regulares; de tal forma que puede inferirse que de acuerdo al test aplicado, solo cuatro de cada diez egresados de la Licenciatura en Administración en la UNACH; observa hábitos aceptables respecto a la distribución del tiempo para estudiar; destacando quienes egresan de Tonalá (38%) y Arriaga (35%) por ser quienes se ubican en escala insuficiente por encima del promedio global. Fuente: elaboración propia.

La Tabla 9; refiere los resultados de la dimensión “lectura”; que explora las condiciones cognitivas que permiten analizar, interpretar, comprender y sintetizar las ideas leídas, por parte de los estudiantes.

Tabla 9: Resultados Relacionados Con la Dimensión: “Lectura”

Escuela O Facultad	Lectura		
	Aceptables (100%)	Regulares (50 a 75%)	Insuficientes (-50%)
FCA,C-I- Tuxtla	38	68	13
FCA,C-IV- Tapachula	14	20	7
FCA, C-VIII- Comitán	17	28	4
ECA, C-VII- Pichucalco	12	12	2
ECA, C-IX-Tonalá	12	20	5
ECA, C-IX-Arriaga	13	21	3
Totales	106	169	34
(Valor relativo)	34%	55%	11%

En esta tabla se presentan los resultados sobre la dimensión “lectura”; y es en la que menor proporción de estudiantes egresados de la Licenciatura en Administración, alcanzan la escala aceptable (debe considerarse que de acuerdo al test aplicado, ésta es la única dimensión que para ser considerada aceptable, requiere el 100% de respuestas correctas) asimismo, quizás por la misma circunstancia, de todos los valores obtenidos en las demás escalas, esta dimensión es la que la mayoría de egresados (55%) se ubican con hábitos regulares, a nivel escuela o Facultad, la mayoría observa un comportamiento similar al promedio, con excepción de Pichucalco, que alcanza niveles aceptables de 46%. Fuente: elaboración propia.

La Tabla 10; muestra los resultados relacionados con la dimensión “técnicas de estudio” que cuestiona sobre el empleo de esquemas o estrategias para el abordaje del objeto de estudio, que se consideren útiles para facilitar la comprensión de los temas de estudio.

Tabla 10: Resultados Relacionados Con la Dimensión: “Técnicas de Estudio”

Escuela O Facultad	Técnicas De Estudio		
	Aceptables (75% o más)	Regulares (50 a 74%)	Insuficientes (-50%)
FCA,C-I- Tuxtla	77	37	5
FCA,C-IV- Tapachula	27	13	1
FCA, C-VIII- Comitán	34	14	1
ECA, C-VII- Pichucalco	24	1	1
ECA, C-IX-Tonalá	31	5	1
ECA, C-IX-Arriaga	23	13	1
Totales	216	83	10
(Valor relativo)	70%	27%	3%

De acuerdo con esta tabla, siete de cada diez egresados de la Licenciatura en Administración, aplican técnicas aceptables, cuando desarrollan actividades relacionadas con el estudio; siendo quienes egresan de Pichucalco (92%) y Tonalá (84%), quienes se ubican por encima del promedio y respecto a quienes egresan de Comitán, sólo el 1% se ubica en la escala insuficiente; de todas formas existe un 30% de egresados que manifestaron insuficiencias (regulares o insuficientes) en el momento de aplicar técnicas adecuadas para realizar actividades de estudio. Fuente: elaboración propia

La Tabla 11; muestra los resultados que arroja la dimensión “preparación de pruebas” refiere los procedimientos adoptados para prepararse antes de una evaluación, anticipando los contenidos y preguntas posibles.

Tabla 11: Resultados Relacionados Con La Dimensión: “Preparación de Pruebas”

Escuela O Facultad	Preparación de Pruebas		
	Aceptables (75% o más)	Regulares (50 a 74%)	Insuficientes (-50%)
FCA,C-I- Tuxtla	76	21	22
FCA,C-IV- Tapachula	23	7	11
FCA, C-VIII- Comitán	29	12	8
ECA, C-VII- Pichucalco	22	4	0
ECA, C-IX-Tonalá	27	6	4
ECA, C-IX-Arriaga	23	9	5
Totales	200	59	50
(Valor relativo)	65%	19%	16%

De acuerdo con esta tabla, la preparación de pruebas por parte de los egresados de la Licenciatura en Administración de la UNACH; alcanza niveles aceptables en un 65%; en tanto que 35% se ubican en las escalas regulares o insuficientes; a nivel escuela o Facultad, destacan los egresados de Pichucalco que se ubican por encima del promedio, con un 85%; por el contrario, quienes egresan de Tapachula (44%) y Comitán (41%) están por encima del promedio de los que obtienen calificaciones regulares o insuficientes. Fuente: elaboración propia.

La Tabla 12 muestra los resultados obtenidos en la dimensión “concentración”; que aborda los mecanismos empleados que contribuyen en los estudiantes a enfocar la atención en actividades de estudio.

Tabla 12: Resultados Relacionados Con la Dimensión: “Concentración

Escuela O Facultad	Concentración		
	Aceptables (75% o más)	Regulares (50 a 74%)	Insuficientes (-50%)
FCA,C-I- Tuxtla	71	30	18
FCA,C-IV- Tapachula	24	9	8
FCA, C-VIII- Comitán	31	13	5
ECA, C-VII- Pichucalco	17	7	2
ECA, C-IX-Tonalá	30	6	1
ECA, C-IX-Arriaga	25	6	6
Totales	198	71	40
(Valor relativo)	64%	23%	13%

Respecto a la dimensión “concentración”, esta tabla muestra que cerca de dos terceras partes (64%) de los egresados de la Licenciatura en Administración de la UNACH, alcanzan valoración aceptable; mientras que el 36% restante se ubican como regulares o insuficientes; a nivel escuela o Facultad, son los egresados de Tonalá quienes se ubican por encima del promedio de aceptables, con 81%; entretanto quienes egresan de Tapachula, están por encima del promedio de regulares o insuficientes con 42%. Fuente: elaboración propia.

Finalmente la Tabla 13; refiere los resultados de la dimensión: “actitud hacia el estudio”; la cual refiere aquellos prejuicios formulados con base a los sujetos que intervienen en el proceso educativo y el rol del sujeto que aprende en los diversos escenarios áulicos.

Tabla 13: Resultados relacionados con la dimensión: “Actitud hacia el estudio”

Escuela O Facultad	Actitud Hacia El Estudio		
	Aceptables (75% o más)	Regulares (50 a 74%)	Insuficientes (-50%)
FCA,C-I- Tuxtla	80	20	19
FCA,C-IV- Tapachula	35	5	1
FCA, C-VIII- Comitán	40	7	2
ECA, C-VII- Pichucalco	24	1	1
ECA, C-IX-Tonalá	34	2	1
ECA, C-IX-Arriaga	31	2	4
Totales (Absoluto)	244	37	28
(Valor relativo)	79%	12%	9%

De acuerdo con datos de esta tabla, ocho de cada diez estudiantes egresados de la Licenciatura en Administración, manifiestan actitud favorable hacia el estudio al obtener 79% en el nivel aceptable; entretanto 21% están ubicados en la escala regular o insuficiente; a nivel escuela o Facultad, quienes egresan de Tonalá y Pichucalco (92% ambos), están por encima del promedio de aceptables y respecto a regulares e insuficientes los egresados de Tuxtla, presentan mayores proporciones al promediar 27%. Fuente: elaboración propia.

CONCLUSIONES

Resulta innegable que la identificación de áreas de oportunidad en el desarrollo de hábitos de estudio en la formación de futuros profesionistas, representa un aspecto medular en los procesos de mejora continua, cuyos resultados debe incorporarse a los trabajos de rediseño y reestructuración curricular y representar una constante en las actividades de aprendizaje; de tal forma que las prácticas declaradas en los documentos formales de la institución, se acerquen lo más posible a las prácticas de uso; desarrollar hábitos y utilización de estrategias eficaces para el estudio en los universitarios, no solo permitirá concluir exitosamente la licenciatura, sino que sentará las bases para un desempeño eficaz en el campo profesional, no se trata solo de enseñar técnicas, métodos y procedimientos para el estudio eficaz, sino que éstas sean apropiadas por los estudiantes y constituyan práctica cotidiana.

Los resultados globales muestran, que tratándose de egresados de la Licenciatura en Administración de la UNACH; un poco más de la mitad desarrollan hábitos de estudio aceptables, lo cual representa importante área de mejora; a nivel de las dimensiones exploradas, es urgente atender los retos que plantea lo relacionado con “lectura” y con “distribución del tiempo”, que con ciertos matices se asemeja a lo diagnosticado en otras IES, pero que deben analizarse de acuerdo al contexto en que se desarrollan las

actividades en cada una de las escuelas y facultades aquí analizadas. Con estos resultados podrá establecerse un diálogo intrainstitucional que permita identificar las estrategias que se observan en aquellas escuelas y facultades cuyos egresados muestran mejores resultados, de tal forma que se potencialicen estas acciones para mejorar el rendimiento académico de quienes egresan de este programa educativo.

Limitaciones y Sugerencias

Este tema suele resultar controversial, respecto a los procedimientos utilizados para la medición de los hábitos de estudio; por ello futuros estudios similares podrían comprender estudiantes en semestres intermedios y no necesariamente solo a egresados o en su caso podrá analizarse la conveniencia de utilizar otro instrumento que permita ahondar más en las dimensiones exploradas, de tal forma que se obtengan mayores elementos de análisis.

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INSERCIÓN LABORAL DE ESTUDIANTES DE ADMINISTRACIÓN DE LA UNIVERSIDAD AUTÓNOMA DE CHIAPAS

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RESUMEN

Se caracteriza al proceso de inserción laboral de quienes egresan de la Licenciatura en Administración de la universidad como insumo (no exclusivo) para valorar la calidad de los procesos de formación; utilizando para ello la encuesta inicial que contempla el modelo de seguimiento de egresados, que incluye diez preguntas relativas a las experiencias acumuladas con el ingreso al mercado de trabajo durante la realización de los estudios. Los resultados muestran que del universo de egresados; sólo 35% trabajó durante la realización de sus estudios, de éstos 31% durante toda la carrera y 40% se incorporó en la etapa intermedia de la licenciatura; al concluir los estudios solo 23% estaba trabajando y de ellos 18% en negocios propios, la mayoría (69%) incorporados como empleados dentro del sector privado; el medio más utilizado para identificar oportunidades laborales son las recomendaciones (62%) y solo 7% señaló a las bolsas de trabajo establecidas en las escuelas o facultades. Se concluye que en las seis facultades que ofertan el programa, deberá fortalecerse el espíritu emprendedor de los estudiantes, así como la formalización de espacios de vinculación que favorezcan la detección de oportunidades laborales para egresados.

PALABRAS CLAVES: Mercado Laboral, Egresados, Educación Superior, Pertinencia

LABOR INSERTION OF ADMINISTRATION STUDENTS FROM THE CHIAPAS UNIVERSITY

ABSTRACT

Characterized the process of employment of those who are undergraduate in management of the University as an input (non-exclusive) to assess the quality of training; using the initial survey that includes follow-up graduates model, which includes ten questions on the experience gained with the entry in to the labor market during the studies. The results show that the universe of graduates; only 35% worked during their studies, of these 31% throughout the race and 40% was incorporated in the intermediate stage of the degree; at the conclusion of the studies only 23% was working them 18% in their own businesses, the majority (69%) incorporated as employees in the private sector; the medium most used to identify employment opportunities are recommendations (62%) and only 7% said bags of work set out in the schools or faculties. It is concluded in the six faculties that offer the program; you must strengthen the entrepreneurial spirit of students, as well as the formalization of linking spaces that facilitate the detection of employment opportunities for graduates.

JEL: A22, I23, J01

KEY WORDS: Labor Market, Undergraduates, Higher Education Relevance

INTRODUCCIÓN

La inserción laboral de quienes egresan de las Instituciones de Educación Superior (IES), entendido como un aspecto que además de aludir al sistema productivo de un país, también involucra a “la universidad como entidad mediadora entre el constructo y la formación profesional (Justiniano, 2006), es una preocupación que desde finales del siglo XX se manifestaba en la Declaración Mundial sobre Educación Superior en el siglo XXI: Visión y Acción (UNESCO, 1998), al señalar la necesidad de reforzar la cooperación entre el mundo del trabajo y el análisis y la previsión de las necesidades de la sociedad. En este contexto, el concepto de pertinencia, adquiere relevancia, pues sin olvidar que éste entraña varias dimensiones, es indudable que dentro de ellas destaca la adecuada inserción de quienes egresan de las IES en el mercado laboral. Por ello resulta relevante caracterizar los procesos de inserción temprana al mercado laboral de quienes estudian la Licenciatura en Administración en la Universidad Autónoma de Chiapas (UNACH), con el propósito de identificar elementos que permitan repensar los procesos de formación profesional, buscando perfiles de egreso que acusen mayor flexibilidad y capacidad de adaptación a los constantes cambios que presenta el mercado laboral; considerando que las necesidades de profesionalización de la educación superior y la empleabilidad de los egresados, cada vez es más demandante y paulatinamente se alejan de los criterios que reconocían como estudiantes “ideales” aquellos que en exclusiva se centraban en sus actividades académicas y obtenían buenas calificaciones.

En este documento se presentan los resultados que muestran quienes egresan de las seis escuelas de la UNACH que ofrecen el programa educativo de licenciatura en Administración, respecto a los procesos de inserción laboral, durante su vida estudiantil; para ello se presenta como sigue: se aborda la revisión de la literatura en donde se reconoce que los procesos de inserción laboral de egresados de las IES, durante su estancia en las aulas, cada vez son más frecuentes y necesarios, pues representan una posibilidad concreta para adquirir experiencias y competencias que más adelante les serán requeridas al incursionar de lleno al proceso de búsqueda de empleos; posteriormente se describe la metodología utilizada, enfatizando las características del instrumento empleado, así como las subdimensiones exploradas; en seguida se detallan los resultados más relevantes y al final se vierten las conclusiones, limitantes y futuras líneas de investigación.

REVISION DE LITERATURA

El trabajo que desarrollan los estudiantes universitarios en la etapa estudiantil, es fuente de adquisición de competencias y factores de profesionalización, sobre todo representan la posibilidad de adquirir experiencias y enriquecer las hojas de vida de los mismos; por otro lado, desde la lógica de las competencias el que los universitarios en su vida estudiantil trabajen, debería interpretarse como un medio para adquirir capacidades que serán tan distintas “como lo sean sus trabajos y, junto con los conocimientos y las habilidades técnicas que puedan adquirir con su trabajo, adquirirán también actitudes y hábitos que son un ingrediente fundamental de la profesionalidad” (Planas & Enciso, 2014). La falta de experiencia suele ser un obstáculo recurrente al que se enfrentan quienes egresan de las universidades cuando intentan obtener un empleo formal, máxime en épocas en donde las tasas de desempleo son altas y deben competir con otros profesionistas que les llevan ventajas por haber laborado antes (Martínez, 2012). De acuerdo con Rodríguez, citado por Hernández (2012) al problema de inexperiencia de los universitarios se agrega la ausencia de habilidades para buscar empleo, pues a los egresados universitarios suele faltarles información para indagar o rastrear las vacantes existentes, en parte debido a que se limitan a ver ofertas que se publicitan en anuncios impresos, sin explotar todas las opciones para detectar en dónde pueden ofrecer sus servicios, como las bolsas de trabajo, las compañías reclutadoras de recursos humanos, los servicios de internet, por citar algunos.

En México; datos de la Encuesta Nacional de Ocupación y Empleo (ENOE, 2012) muestran que solo 40 de cada 100 profesionistas tienen un empleo relacionado con su formación universitaria y el resto desemplea

puestos que no requieren educación superior o está desempleado; esto se agrava cuando se observa que 56 de cada 100 desempleados son menores de 30 años de edad y que un 14% de los profesionistas desempleados son menores de 25 años y 8% son jóvenes entre 26 y 29 años de edad; de acuerdo con Tuirán (citado por Hernández, 2012) el mercado laboral suele cobrarles factura por la inexperiencia que acusan, comparados con lo que ya la poseen.

En ese sentido, resultados de la Encuesta sobre Escasez de Talentos, realizados por *ManpowerGroup* (2012) señalan que 3 de cada 10 directivos de América Latina, señala como principal dificultad para cubrir vacantes, la falta de experiencia de los candidatos. Lo anterior coincide con los resultados encontrados a través de la Encuesta realizada en nueve países de Iberoamérica por la Fundación Universia (2012), en donde se afirma que la oportunidad de incorporarse a un mercado exigente demanda una preparación previa en el profesional, por ello contar con experiencia laboral, resulta de gran ayuda para los estudiantes. Un estudio similar en la misma universidad objeto de estudio, pero con egresados entrevistados a dos años de ocurrido el egreso, mostró que la escasa experiencia laboral, fue el principal obstáculo enfrentado que le ocasionó demoras y dificultades para la obtención del empleo (Román, Franco & Gordillo, 2015). De acuerdo con Martínez (2012), los beneficios que destacan de la obtención de experiencias laborales, permiten formarse en el mundo del trabajo en un sentido amplio, pues se adquieren destrezas en tareas productivas, disciplina en el cumplimiento de obligaciones, se desarrolla el espíritu de cooperación para trabajar en equipo y de alguna forma permite obtener ventaja frente a los competidores que también demandan empleo.

Actualmente en México, que los universitarios obtengan un empleo durante su etapa estudiantil no es novedoso (De Garay, 2009); por ejemplo datos de la Universidad de Guadalajara, señalan que en promedio el 57.2% de los estudiantes contaba con un empleo un año antes de que ocurriera el egreso; y que de éstos 11.2% afirmó que la relación entre el trabajo desempeñado y los estudios realizados era baja; igual porcentaje manifestó que tenía una relación media, mientras que 34.9% reconoció que era alta la relación entre lo que estudiaba y el trabajo que desempeñaba (Planas & Enciso, 2014). En este mismo sentido, la Universidad de Sonora (UNISON, 2008), al realizar el estudio de egresados de la licenciatura en Administración, encontró que al finalizar la carrera, cerca de 7 de cada 10 egresados ya estaban incorporados al mercado laboral y que de éstos en el 85% de los casos desempeñaban labores que mantenían mediana o total coincidencia con el perfil de egreso.

METODOLOGÍA

En este documento se presentan los resultados obtenidos a partir de realizar un trabajo de investigación siguiendo una serie de pasos controlados con la posibilidad de ser manipulados por el investigador y tomando en cuenta solo los datos que aportan evidencias sobre los temas a estudiar (Gil y Rosas, 2010). A partir de la clasificación del método científico propuesta por Eyssautier (2006), al partir de teorías, enfoques y leyes generales para llegar a implicaciones particulares del tema, se recurrió al submétodo deductivo, utilizando el método de observación, a través de las técnicas de observación específica: investigación documental e investigación de campo; de acuerdo con la clasificación propuesta por Hernández, Fernández y Baptista (2010), con alcance exploratorio y descriptivo. De manera general, el desarrollo general del proyecto implicó las etapas descritas en la Tabla 1.

Tabla 1: Etapas Observadas Para el Desarrollo del Proyecto

Etapa	Descripción
Recopilación de datos	Refiere la identificación de los documentos fuente, que incluye revisión bibliográfica, lectura selectiva, formulación de fichas bibliográficas, realización de fichas de trabajo y concentrado de las mismas. Se utilizó como procedimiento de recopilación la elaboración de fichas tanto bibliográficas, conceptuales y de trabajo y como instrumentos de recopilación de la información las tarjetas, los ficheros, lápiz y pluma.
Procesamiento de datos	Concluida la etapa anterior, se sucedió la ejecución del diseño de la investigación planteada y al aplicar los instrumentos de recolección de la información se procedió a la organización de los elementos obtenidos, lo que implicó la estructuración y redacción de los diferentes productos derivados de la investigación.
Interpretación de la información	Implicó someter la información obtenida al análisis, lo cual involucró un minucioso examen de la misma, para responder a los cuestionamientos planteados en la investigación y posteriormente intentar explicarlos a través de un proceso mental que requiere encontrar mayor significado a la información obtenida
Comunicación de resultados	Representa la divulgación de los logros obtenidos durante el trabajo de investigación, misma que se cristaliza con la estructuración, redacción y presentación de diversos informes y productos escritos.

En esta tabla se muestran los pasos desarrollados para ejecutar el proyecto planteado, los que fundamentalmente se basan en cuatro fases, relacionadas con la recopilación de datos, el procesamiento de los mismos, la interpretación de los datos cuantitativos para generar información y la comunicación de resultados; en el primero de ellos, se combinan las técnicas de observación específicas, conocidas como investigación documental y de campo; la etapa de procesamiento incluye la ejecución propia de la investigación de campo y el trabajo de gabinete implícito en el procesamiento de los datos; las dos últimas también resultan importantes, pues de ellas derivan la generación de productos e informes. Fuente: elaboración propia.

Diseño

Los resultados que se presentan, corresponden a la etapa inicial establecida en el seguimiento de egresados de la generación que concluyó sus estudios en la Licenciatura en Administración en el ciclo escolar Agosto-Diciembre 2014, en las seis Escuelas o Facultades que a nivel estatal ofertan dicho programa, pertenecientes a la Dependencia de Educación Superior (DES): Ciencias Administrativas y Contables, adscrita a la Universidad Autónoma de Chiapas (UNACH). El instrumento empleado parte de la propuesta sugerida por la ANUIES (2003), relacionada con el Esquema Básico para realizar estudios de egresados, que en la DES se aplica en la etapa inicial (al momento de ocurrir el egreso) a través de instrumento que consta en total de 52 preguntas cerradas, comprendiendo seis dimensiones relacionadas con: rasgos generales, trayectoria educativa, incorporación y ubicación en el mercado laboral durante la vida estudiantil; opinión sobre servicios recibidos y opinión sobre los procesos de formación profesional. Por razones de espacio, en este documento se socializan los resultados que se relacionan con el indicador: incorporación y ubicación en el mercado laboral durante la etapa estudiantil, que en total se integra por diez preguntas cerradas. El estudio realizado es no experimental y la aplicación de la encuesta fue autoadministrada, a través de cuestionario electrónico, utilizando la plataforma diseñada para la realización del seguimiento de egresados; se aplicó a la totalidad de los egresados en el ciclo escolar Agosto-Diciembre 2014, en las seis escuelas en donde se imparte la Licenciatura en Administración, descritos en la Tabla 2.

Tabla 2: Universo de Egresados de la Licenciatura En Administración (Ciclo Escolar Agosto-Diciembre 2014)

Escuela o Facultad	Total Egresados	Total Encuestados	Sexo	
			Hombre	Mujer
Facultad de Contaduría y Administración, C-I (FCA, C-I-Tuxtla)	119	118	55	63
Facultad de Ciencias de la Administración, C-IV (FCA, C-IV-Tapachula)	41	41	18	23
Facultad de Ciencias Administrativas, C-VIII (FCA, C-VIII-Comitán)	49	49	20	29
Escuela de Contaduría y Administración, C-VII (ECA, C-VII-Pichucalco)	26	26	8	18
Escuela de Ciencias Administrativas, C-IX-Tonalá (ECA, C-IX-Tonalá)	37	37	17	20
Escuela de Ciencias Administrativas, C-IX-Arriaga (ECA, C-IX-Arriaga)	37	37	18	19
Totales	309	308	136	172

Esta tabla muestra la cobertura alcanzada en la aplicación del instrumento al universo de egresados; puede apreciarse que la mayoría de los egresados se concentran en la Facultad de Contaduría y Administración, Campus I (Tuxtla Gutiérrez) de la que egresó cerca del 38% del total de estudiantes; en seguida se ubican quienes egresan de la Facultad de Ciencias Administrativas, Campus VIII (Comitán), con el 16%; con cantidades similares de egresados se ubica la Facultad de Ciencias de la Administración, Campus IV (13%) y las escuelas ubicadas en Tonalá y Arriaga (Campus IX) con cerca del 12% cada una; siendo la Escuela de Pichucalco la que menor número de egresados reporta con 8%. La mayoría de quienes egresan de esta licenciatura son mujeres, pues abarcan 56% y solo un egresado no respondió a la encuesta aplicada. Fuente: elaboración propia

Operacionalización de variables

La Tabla 3, muestra la conceptualización, dimensiones, indicadores y número de preguntas de la variable que se analiza en este documento, relacionada con la ubicación inicial en el mercado de trabajo de los egresados de la Licenciatura en Administración de la UNACH, durante su etapa estudiantil, misma que se aplicó en forma censal a todos los egresados de este programa educativo en todas las escuelas de Administración que conforman a la UNACH.

Tabla 3: Operacionalización de variables

Conceptualización	Dimensiones	Indicadores	Número de Preguntas
Experiencia laboral durante el desarrollo de la carrera	Realización de prácticas profesionales	Sí o No	4
	Trabajo durante los estudios	Si o No	
	Periodo de incorporación al trabajo	Inicial, Intermedio, Final o toda la carrera	
		Sí o No	
Trabajo al concluir la carrera	Relación: Trabajo-Estudio		3
	Trabajo actual	Sí o No	
	Antigüedad en el trabajo	Menos de un año, entre 1 y 2 años, más de 2 años	
Relación trabajo/estudios realizados y sector económico al que pertenece el trabajo al egreso.	Tipo de empresa contratante	Público, Privado o por cuenta propia	2
	Relación Estudio/Trabajo actual	Si, No, Moderado	
	Sector económico específico	Gobierno, Comercio, Asesoría Empresarial, Construcción, Manufactura, Tecnologías, Otro.	
Medio utilizado para obtener trabajo	Medio utilizado para la incorporación al sector laboral	Recomendaciones, medio de comunicación, bolsas de trabajo externas, anuncios publicados en la escuela o facultad, bolsas de trabajo de la escuela o facultad, bolsas de trabajo por internet.	1

Esta tabla muestra la conceptualización, las dimensiones, los indicadores de respuestas y el número de preguntas, que a través de preguntas cerradas, de opción múltiple, se aplicó a la totalidad de los egresados de la Licenciatura en Administración en el ciclo escolar Agosto-Diciembre 2014; con el propósito de caracterizar el proceso de inserción laboral de los mismos, durante el desarrollo de la etapa estudiantil. Fuente: elaboración propia

Metodología de Análisis

En el caso de los datos obtenidos que presentan conjuntos de etiquetas (sí, no, inicial, intermedio, final, entre otros) tienen un nivel de medición que corresponde a datos ordinales, que aun cuando “tienen valores relativos, se pueden ordenar o clasificar” (Lind, Marchal & Wathen, p. 11, 2012). Para concentrar la información se construyó base de datos, construyendo tablas de frecuencias, donde el estadístico más representativo son los promedios, representados en porcentajes; generando información a través de tablas de contingencias o cruzadas.

RESULTADOS

La Tabla 4, muestra las edades de los egresados de la Licenciatura en Administración, en las seis escuelas de la UNACH, que correspondieron al ciclo escolar Agosto-Diciembre 2014.

Tabla 4: Edades de egresados de la Licenciatura en Administración de la UNACH.

Escuela o Facultad	Edades								
	22	23	24	25	26	27	28	30	31
FCA,C-I- Tuxtla	34	49	18	9	3	2	2	0	1
FCA,C-IV- Tapachula	19	18	3	0	0	0	0	1	0
FCA, C-VIII- Comitán	14	25	3	2	2	0	2	1	0
ECA, C-VII- Pichucalco	2	11	3	4	4	0	1	0	1
ECA, C-IX-Tonalá	17	15	4	0	1	0	0	0	0
ECA, C-IX-Arriaga	16	18	0	1	1	0	0	1	0
Totales	102	136	31	16	11	2	5	3	2

En esta tabla se aprecia que la edad promedio de quienes egresan de la Licenciatura en Administración, se ubican en 23.20 años; con un rango de 9; lo que muestra cierta dispersión en las edades de los egresados; el promedio determinado se observa con claridad en las Escuelas de Tuxtla, Comitán, Pichucalco y Arriaga, cuya mayoría de egresados declara 23 años de edad; mientras que en las escuelas de Tapachula y Tonalá; la mayoría de quienes egresan tienen 22 años; asimismo en la escuela de Tapachula, los egresados están concentrados casi en su totalidad entre 22 y 24 años; mientras que quienes egresan de la Facultad ubicada en Tuxtla; presentan mayor dispersión pues existen egresados en al menos ocho de las nueve categorías elegidas; en resumen las edades de egreso se concentran entre 22 y 26 años; aunque eventualmente existen algunos estudiantes que concluyen sus estudios con mayor edad. Fuente: elaboración propia

La Tabla 5, muestra los resultados obtenidos por los egresados en las seis escuelas de la UNACH, respecto a la experiencia laboral obtenida durante la carrera; se incluye el desarrollo de prácticas profesionales, aun cuando formalmente dentro del plan de estudios no están incluidas con valor en créditos, partiendo de lo señalado por Valero & García (2012) que señalan que los programas de prácticas suelen convertirse en una cartera frecuente de candidatos para las empresas, con mínimos costos de formación y selección.

Tabla 5: Experiencia laboral obtenida durante el desarrollo de la etapa estudiantil

Escuela o Facultad	Prácticas Profesionales		Trabajo durante los estudios		Periodo de incorporación al Trabajo				Relación Trabajo/estudio	
	Si	No	Si	No	Inicial	Intermedio	Final	Toda la carrera	Si	No
FCA,C-I- Tuxtla	44	74	48	70	4	20	7	17	32	16
FCA,C-IV- Tapachula	32	9	9	32	2	3	2	2	5	4
FCA, C-VIII- Comitán	48	1	30	19	5	11	5	9	18	12
ECA, C-VII- Pichucalco	10	16	8	18	3	1	0	4	3	5
ECA, C-IX-Tonalá	35	2	5	32	0	5	0	0	3	2
ECA, C-IX-Arriaga	37	0	9	28	2	4	1	2	6	3
Totales	206	102	109	199	16	44	15	34	67	42

A través de esta tabla puede observarse que la experiencia laboral que acumulan quienes egresan de la Licenciatura en Administración en la UNACH, no es representativa, pues aun y cuando dos terceras partes (67%) de los egresados señalaron haber realizado prácticas profesionales, al no estar incluidas formalmente dentro del curriculum y no tener valor en créditos, están sujetas a la discrecionalidad de los docentes que las establecen y en ciertas materias específicas; adicionalmente sólo 35% de quienes egresaron señalaron haber trabajado durante su vida estudiantil, de éstos 15% se incorporó al trabajo en el periodo inicial; 40% en etapa intermedia, 14% en la etapa final y 31% trabajó durante toda la carrera; por otro lado 61% de quienes se incorporaron al mercado laboral siendo estudiantes, manifestaron que el trabajo desempeñado mantenía relación con los estudios realizados. A nivel escuela; destaca que en Tuxtla y Pichucalco, contrario a la tendencia, son mayoría los egresados que no realizan prácticas profesionales y tratándose de egresados que trabajaron durante la realización de los estudios, los de Tapachula, Tonalá y Arriaga se ubican por debajo del promedio global, destacando los egresados de Comitán que muestra que 62% de sus egresados trabajaron durante el desarrollo de los estudios. Fuente: elaboración propia

En la Tabla 6, se describen las características del trabajo de quienes al momento de concluir sus estudios de Licenciatura en Administración, señalaron desempeñar algún trabajo.

Tabla 6: Características del Trabajo al Concluir los Estudios de Licenciatura En Administración Por Egresados de la UNACH

Escuela o Facultad	Trabaja Actualmente		Antigüedad En el Trabajo			Tipo de Empresa Contratante		
	Si	No	Menos de 1 Año	1 a 2 Años	Más de 2 Años	Privado	Público	Por cuenta propia
FCA, C-I- Tuxtla	31	87	20	2	9	23	4	4
FCA, C-IV- Tapachula	8	33	4	2	2	6	0	2
FCA, C-VIII- Comitán	17	32	8	2	7	11	3	3
ECA, C-VII- Pichucalco	6	20	4	0	2	4	1	1
ECA, C-IX-Tonalá	3	34	2	0	1	1	1	1
ECA, C-IX-Arriaga	7	30	3	2	2	5	0	2
Totales	72	236	41	8	23	50	9	13

En esta tabla, se aprecia que del universo de egresados de la Licenciatura en Administración de la UNACH, en el ciclo escolar Agosto-Diciembre 2014; únicamente 23% señaló contar con un trabajo al momento de concluir con sus estudios; la antigüedad en el trabajo desempeñado en el momento de egresar en su mayoría (57%) no rebasa un año; 11% declara antigüedad que oscila entre uno y dos años y el 32% restante manifestó tener una antigüedad laboral superior a dos años; por otro lado, quienes manifestaron trabajar, más de dos terceras partes (69%) señalaron al sector privado como empleador; 12% al sector público y sólo 18% señaló trabajar por cuenta propia; una primera interpretación de este último dato, pareciera indicar que no se encuentran las condiciones mínimas para que quienes egresan de esta licenciatura puedan emprender negocios propios y la tendencia que predomina, al menos en esta generación, es la de desempeñarse como empleados. Aun cuando el promedio de quienes trabajan al concluir los estudios es del 23%; los egresados de Comitán se ubican por encima de ese promedio al contabilizar 53%, en oposición, solo 8% de egresados de Tonalá, señaló trabajar en el momento de concluir sus estudios. Fuente: elaboración propia.

La Tabla 7 describe la relación existente entre el trabajo desempeñado al concluir los estudios y el perfil de egreso de la carrera estudiada, asimismo se solicita la especificación del sector económico al que pertenece la empresa en la que se encuentran contratados.

Tabla 7: Relación Trabajo/Estudio y Sector Económico Específico al Que Pertenece el Trabajo Desarrollado Por Egresados de Administración de la UNACH.

Escuela O Facultad	Sector Económico Específico							Relación Estudio/Trabajo Actual		
	Gobierno	Comercio	Asesoría Empresarial	Construcción	Manufactura	Tecnologías	Otra	Si	No	Moderado
fca, c-i- tuxtla	2	16	4	7	0	0	7	15	9	7
fca, c-iv- tapachula	0	4	2	0	0	1	1	3	3	2
fca, c-viii- comitán	2	7	0	0	1	0	7	10	3	4
eca, c-vii- pichucalco	1	3	0	0	0	0	2	3	3	0
eca, c-ix-tonalá	1	0	0	0	0	0	2	0	2	1
eca, c-ix- arriaga	0	3	1	0	0	1	2	5	2	0
totales	6	33	7	7	1	2	21	36	22	14

Por medio de los datos de esta tabla se observa que del total de egresados de la Licenciatura en Administración de la UNACH, en el ciclo escolar Agosto-Diciembre 2014 que declaró trabajar en el momento de concluir los estudios; 30% señaló que el trabajo desempeñado no corresponde al perfil de egreso de la carrera estudiada; destacando el caso de Tonalá que como se vio en la tabla anterior, trabajan pocos y los pocos que trabajan lo hacen en puestos que no tienen relación con la carrera estudiada. Por otro lado el principal sector económico que emplea a los estudiantes de Administración es el Comercio con 46%, seguido de la categoría sin especificar (otra) que alcanzó 29%; el sector manufacturero no es significativo pues solo 1% de los estudiantes que trabajan al concluir sus estudios se ubicó en el mismo; de igual forma la asesoría empresarial no es representativa (podría pensarse que debiera serlo tratándose de Estudiantes de Administración), pues solo alcanza 10%. Fuente: elaboración propia.

Finalmente a través de la Tabla 8; se describe el medio utilizado por los estudiantes de Administración para acceder a los puestos de trabajo.

Tabla 8: Medio Utilizado Por Estudiantes de Administración, Para la Incorporación al Trabajo

Escuela O Facultad	Medio Utilizado Para Incorporación al Trabajo			
	Recomendación	Medio Comunicación	Bolsa de trabajo externa	Anuncios publicados en la escuela o facultad
FCA,C-I- Tuxtla	19	3	5	4
FCA,C-IV- Tapachula	5	1	2	0
FCA, C-VIII- Comitán	9	4	3	1
ECA, C-VII- Pichucalco	5	0	1	0
ECA, C-IX-Tonalá	2	1	0	0
ECA, C-IX-Arriaga	5	2	0	0
Totales	45	11	11	5

A través de esta tabla se observa que el medio utilizado con mayor frecuencia por los estudiantes que egresaron de la Licenciatura en Administración en la UNACH, durante el ciclo escolar Agosto-Diciembre 2014; para obtener empleo fueron las recomendaciones personales, con un 62%; seguido de la consulta de medios de comunicación y las bolsas de trabajo externas con 15% en ambos casos; destaca que únicamente 7% de quienes trabajan al concluir los estudios se enteraron y obtuvieron empleo por medio de anuncios publicados en la escuela o facultad (sin que se trate de bolsas de trabajo formalmente establecidas), en este sentido los datos parecieran indicar que las escuelas y facultades o no realizan esfuerzos de vinculación con el sector empresarial de las áreas geográficas de influencia o éstos resultan insuficientes. Fuente: elaboración propia.

CONCLUSIONES

Caracterizar el proceso de inserción laboral temprana de los estudiantes universitarios, si bien no como elemento exclusivo, resulta importante para contribuir a la evaluación de la pertinencia educativa, sobre todo si se considera que una de las dimensiones de la pertinencia, justamente refiere las relaciones entre la universidad y el mercado de trabajo. Adicionalmente diversos estudios coinciden en la necesidad de que los egresados puedan contar con experiencia laboral, como un valor agregado a utilizar en el momento de la búsqueda de mejores oportunidades laborales, situación que además contribuye a la profesionalización de la educación superior y a la empleabilidad. En este sentido, adquieren relevancia los estudios de egresados que deben traducirse en elementos importantes para la actualización y reestructuración de planes y programas de estudio, para atender la problemática y necesidades que presentan las diversas carreras universitarias. Entendiéndolos como un mecanismo que permite vincular la formación académica de los estudiantes, con los requerimientos laborales, es decir, como una forma de conectar los procesos formativos con las exigencias del mercado laboral; sin olvidar que el reto de estos resultados estriban en la capacidad de las IES para “pedagogizar” los saberes obtenidos y transformarlos en saberes académicos e integrarlos al currículo (Malagón, 2007).

Del total de egresados de la Licenciatura en Administración de la UNACH; de la generación Agosto-Diciembre 2014; solo 67% señala haber realizado prácticas profesionales, sin olvidar que estas prácticas son discrecionales, pues no están consideradas formalmente dentro de los planes y programas de estudio; asimismo únicamente 35% de quienes egresaron señalaron que en algún momento de su vida estudiantil se incorporaron al mercado laboral y de éstos 61% lo hizo en trabajos que mantenían relación entre lo realizado y el perfil de egreso de la licenciatura; cuando concluyen sus estudios, esta proporción disminuye, pues solo 23% señaló contar con un trabajo en el momento de egresar; ubicándose en su mayoría en el sector privado, destacando que solo 18% de quienes manifestaron trabajar al terminar sus estudios lo hacía por cuenta propia; de igual forma, 30% de quienes trabajaban en el momento de finalizar su carrera profesional lo hacían en actividades que no mantenían relación con la licenciatura estudiada. Adicional a lo anterior, en la búsqueda de empleos, la mayoría (62%) acude a recomendaciones personales y pocos (7%) señalaron a los anuncios publicados en las escuelas y facultades de la UNACH, como el medio para obtener empleo.

De alguna forma los resultados obtenidos muestran cierta similitud con los obtenidos en otras universidades mexicanas, aunque con ciertos matices, pues mientras en la Universidad de Guadalajara seis de cada diez estudiantes al concluir los estudios cuenta con un trabajo y en la de Sonora siete de cada diez; en la UNACH, tratándose de estudiantes de Administración, esta proporción se ubica en 3.5 de cada diez; con diferencias también en la relación entre el trabajo desempeñado y el perfil de egreso de la licenciatura estudiada.

Limitaciones y Sugerencias

Por la importancia del tema desarrollado y los datos que pueden obtenerse, deberá perfeccionarse el instrumento aplicado para la recogida de información; de tal forma que pueda generarse información que permita profundizar las motivaciones de los estudiantes para ingresar al mercado laboral en la etapa estudiantil, así como propiciar mayor especificidad en las respuestas relacionadas con la relación del trabajo desempeñado y el perfil de egreso de la licenciatura. Por otro lado, estos hallazgos debieran considerarse dentro de los procesos de gestión curricular, formalizando el desarrollo de prácticas profesionales, mejorando los procesos de vinculación institucional con el sector empresarial y creando bolsas de trabajo en cada una de las escuelas y facultades que ofertan este programa educativo, de tal forma que pueda facilitarse el proceso de incorporación laboral de los estudiantes.

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YUKE: ALIMENTO ALTERNATIVO PARA CERDOS A BASE DE YUCA: DETERMINANDO SU RENTABILIDAD Y VIABILIDAD ECONÓMICA

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RESUMEN

El alto costo de los granos tradicionales, ha traído consigo que suba de precio la alimentación comercial de los porcinos. Haciendo que las ganancias de los productores y el precio final al consumidor se vea afectada. Es importante trabajar en disminuir el costo de alimentación ya que este ocupa un 80% del costo de producción total de un cerdo. Por otro lado, la actividad del campo se ha visto afectada por la falta de interés de los agricultores a seguir produciendo, lo que en décadas anteriores representaba su fuente de principales ingresos. La devaluación de la actividad agrícola ha traído consigo que los jóvenes de este sector opten por migrar a las grandes ciudades, provocando con ello que la actividad agrícola en la mayor parte de los estados de México quede en el abandono. Yuke como una propuesta de alimentación alternativa, plantea el uso del cultivo de yuca, para sustituir la alimentación a base de granos por esta nueva alimentación alternativa. En décadas anteriores se evaluó el uso de yuca como alimento en el sector porcino, arrojando resultados satisfactorios. El apostar por la alimentación alternativa traerá beneficios al sector porcino y agrícola.

PALABRAS CLAVE: Alimento Alternativo, Yuca, Producción Porcina, Plan de Negocio

ABSTRACT

The high cost of traditional grains has caused price increases in the commercial supply for pigs. That's the reason why producers' profits and final customer prices have been affected. It is important. On the other hand, field activity was affected by the lack of interest from farmers to keep producing, what represented their main source of incomes in previous decades. The devaluation of farming has brought that the youth of this sector choose to migrate to big cities, thereby causing agricultural activity remains abandoned in most of the Mexican states. Yuke as a proposal of an alternative pig feed, suggest the use from cassava' crops to replace diet based on grains. Some decades ago, the use of cassava as food in the pig sector was evaluated, generating satisfactory results. The bet on alternative food will benefit the pig farming sector.

KEYWORDS: Alternative Food, Cassava, Pig Farming, Business Plan

INTRODUCCIÓN

En la actualidad es muy común en la alimentación comercial de porcinos el uso de alimentos procesados cuyos ingredientes de forma general resultan costosos dado a que alguno de ellos son importados o de producción elevada, considerando que la alimentación representa el 80% del costo de producción. Por lo que es importante encontrar alternativas que permitan reducir costos de producción del alimento que ayuden a los productores (Chicco, Garbati, Muller-Haye y Vechionacce, 1977) y a la vez abarate el producto para el consumidor. Si al bajo costo de las raciones se le suma la disponibilidad de los ingredientes en el mercado, se daría un impulso considerable a la industria porcina del país.

De acuerdo a Borllosa (2013) actualmente los costos de alimentación del cerdo se han incrementado en más del 40% por el aumento de alrededor del 70% en el precio de los cereales y en la pasta de soya y sus derivados. Así también se observa un alto costo de producción por cada cabeza de cerdo. El alto costo de los granos es cada vez más frecuente, lo que ha representado un aumento muy significativo en los costos de los alimentos balanceados usados en el sector porcino. El elevado costo de producción en las granjas porcinas, ha dado origen a que los porcicultores dejen de practicar esta actividad económica, lo que ha provocado que en Tabasco, la actividad porcina se haya reducido a tal grado de que solo se produzca el 50% de la demanda de carne de cerdo, abriendo el mercado a empresas provenientes de Yucatán (SAGARPA, 2009) En el Estado de Tabasco, en la década de los años 70 y principios de los años 90, se encuentran registros del uso de alimentos alternativos para cerdos que no solo bajaban los costos de producción, si no que a su vez generaba la obtención de una carne más saludable para el consumidor (Méndez y Martínez, 1988). Méndez y Martínez (1988) evaluaron el uso de yuca ensilada en la alimentación de cerdos en los criaderos de ganado porcino de Tabasco, México; donde se presentan alternativas para optimizar su uso. Resultados de una encuesta en granjas de Tabasco que utilizaron yuca señalan que el 75 % de las granjas han ensilado y consumido más de 1000 toneladas de yuca fresca (cita 1986). En el discuten las ventajas y desventajas de la yuca ensilada, se muestra que al usar este tipo de insumo se redujeron los costos de alimentación en los criaderos de Chontalpa, se señaló que debe de haber mayor participación de las organizaciones campesinas en el proceso de ensilaje.

Maner, Portela y Jiménez (1971) realizan una revisión de literatura sobre la yuca en la alimentación de cerdos y el resultado de 16 experimentos con yuca en diferentes formas (fresca, seca o ensilada) alimentación de cerdos en crecimiento y de acabado o cerdas gestantes o lactantes, observando un buen crecimiento en carne en los animales. Los suplementos con niveles proteínicos de solamente 20 porciento proporcionaron rendimientos satisfactorios en aumento de peso y conversión alimentaria y evitaron el sobreconsumo de proteína observado en experimentos anteriores. (Maner, J.H.;Buitrago, J.; Portela, R.; Jimenez,. 1971) De acuerdo a Rupert y Lynn (1989) la yuca es el cultivo de raíces más importantes de las regiones tropicales en desarrollo del mundo. Mientras la mayor parte de la producción de yuca se destina al consumo humano, el potencial de utilización de la yuca y sus productos derivados en la alimentación animal ha incrementado considerablemente durante los últimos 20 años.

Objetivo General

Determinar la rentabilidad económica de la elaboración y producción de un alimento alternativo para cerdos y demostrar su viabilidad.

Justificación

Estudios realizados sobre competitividad de la actividad porcina, en los Estados de Guanajuato, Michoacán y Puebla, y en 1997 en Yucatán, mencionan que el valor de los insumos comerciales por alimentación es el rubro que generó mayor impacto sobre los costos totales. A mayor número de vientres en producción, el costo para producir un kilogramo de carne tendió a disminuir. Entre menor ha sido el porcentaje de utilización de la capacidad instalada de la granja, mayor es el costo (Barrón-Aguilar *et al.* 2000; García-Sánchez *et al.* 2000; Sosa-Monteset *et al.* 2000; Magaña-Magaña *et al.* 2002). El costo de alimentación, en esta especie representa aproximadamente el 70% de los costos directos de producción. Una de las posibilidades para disminuir costos es validar el uso de insumos no tradicionales, que posean buenas características nutricionales y sean de bajo costo. Un fenómeno que ocurre actualmente es el aumento del costo de los granos o cereales, que ha provocado la elevación de los costos de producción en la elaboración de alimentos balanceados, dando origen a la desaparición de las granjas porcinas en el Estado de Tabasco (Rodríguez L.; Moral, B.; 2010), consintiendo así que la demanda sea cubierta por granjas provenientes principalmente de Yucatán.

Actividad Porcina y Agrícola En Tabasco

En la porcicultura nacional, la adopción de tecnología está vinculada en gran medida a los niveles de integración vertical y horizontal, lo cual en términos generales es un binomio y con éste se logran los niveles de productividad y rentabilidad que favorecen su permanencia en el mercado interno, competir con productos de importación e inclusive su concurrencia a mercados del exterior. Existe una gran variedad de sistemas productivos que se diferencian entre sí por el nivel de tecnología aplicada, los cuales de acuerdo a sus principales características se agrupan en tres diferentes categorías: el tecnificado, el semi-tecnificado y el de traspatio. Mientras los dos primeros tienen una distribución geográfica definida, el último se practica en todos los estados del país. Los cultivos más comunes en Tabasco son cacao, yuca, maíz, caña de azúcar, plátano, arroz, sandía, coco y naranja (INEGI. 2010). De acuerdo a la SAGARPA, Tabasco ocupa el primer lugar nacional en producción de yuca, tan solo para el año 2012 tuvo una producción de 13,033.36 toneladas de Yuca.

El Plan de Negocios

YUKE'S Alimento alternativo para cerdos, representa una propuesta innovadora, que trae consigo una factibilidad positiva para su puesta en marcha. La empresa se dedicará a la producción y comercialización de un alimento alternativo para cerdos, que representa un cambio totalmente distinto a la alimentación tradicional que han venido usando los productores de cerdos de cría de traspatio actualmente en el estado de Tabasco. La misión de YUKE'S es ofrecer la mejor alternativa en alimentación porcina, logrando mejorar la calidad en la producción y el ahorro en costes, siendo una empresa de responsabilidad social, por la calidad en sus productos. La demanda potencial a corto plazo se estima en 87 toneladas el primer mes. Y se considera un crecimiento del .16% por mes, para en un mediano plazo tener una demanda potencial de 87.7 toneladas al sexto mes y para un largo plazo con un crecimiento de un .20 % para tener una demanda de 97.35 toneladas en tan solo un año y medio. Las pruebas de liquidez y del ácido ambas se encuentran en 2.39, por lo que se determina que la empresa contara con capacidad de pago para cubrir sus deudas a corto plazo, esto también debido a la política que se practicará en la empresa de manejar niveles de inventarios. La razón de endeudamiento arroja un resultado positivo, en cuanto a que se puede determinar que el dueño de la empresa poseerá un 63% de los derechos sobre los activos de la empresa. El punto de equilibrio mensual de la empresa será al vender 27 toneladas de alimento mensual, se considera un margen de utilidad del 45.5 % por tonelada de alimento.

En cuanto a los recursos humanos de la empresa, se determina una plantilla pequeña, equivalente a 5 empleados (gerente general, 2 encargados de las áreas de finanzas, mercadotecnia y producción; y dos empleados generales). Se prevé una inversión de \$300,000.00 recuperables durante el primer año de operaciones de la empresa. Las utilidades retenidas durante el primer año se estiman en \$1, 001,070.1. Naturaleza del proyecto El objeto principal del desarrollo del producto es satisfacer la necesidad de disminuir el costo de producción en la alimentación porcina así como brindar una mejor calidad en la carne de los mismos; generando ganancias tanto para la empresa como para los clientes de la misma. Tamaño de la empresa: Tomando como base la estratificación por número de trabajadores que se encuentra dentro de la ley para el Desarrollo de la Competitividad de la Micro, Pequeña y Mediana Empresa; YUKE'S se identifica como una micro empresa ya que no contará un número mayor a 10 trabajadores.

Misión de la empresa: “Ofrecer la mejor alternativa en alimentación porcina, logrando mejorar la calidad en la producción y el ahorro en costes, siendo una empresa de responsabilidad social, por la calidad en nuestros productos.”

Ventajas competitivas: El producto cuenta con ventajas competitivas tales como: Innovador (se sustituye el uso de granos tradicionales por yuca) Su costo de producción es menor que el de los alimentos actuales

Distingos competitivos: La idea es producir el alimento con materias primas propias del estado de Tabasco, con lo que se plantea obtener menores costos de producción así como generar ingresos a productores propios del estado, lo que hace que la empresa sea distinta a la competencia, ya que se convierte en una empresa de responsabilidad social.

Análisis de la Industria O Sector

El Ing. Antonio Pedroza, nuevo presidente de CONAFAB (Consejo Nacional de Fabricantes de Alimentos Balanceados y de la Nutrición Animal, A. C.) habló ante los asistentes al Foro de Análisis de la Industria Alimentaria Animal (2013) sobre la situación en México, la industria sigue creciendo, a pesar de los altos costos de los granos y la situación en general, tanto financiera como de sanidad animal. Hay en total 435 plantas de alimento con una capacidad de 35.67 millones de toneladas, pero que en la actualidad produce 29.12 millones de toneladas. Consume 18.2 millones de toneladas de granos, de las cuales poco más de la mitad es sorgo y la otra parte es maíz. Además, se consumen 6.5 millones de toneladas de harinas de proteínas. El país está en 4° lugar mundial en producción de alimentos nutricionales para animales, después de China, Estados Unidos y Brasil. En la producción de integrados, la avicultura se lleva el 54.2 por ciento de la producción y le sigue la porcicultura con el 15.6 por ciento. Hay tres factores que actúan a favor de la producción de alimentos balanceados:

El crecimiento de la población Que la población come mejor

Que parece ser que de las remesas enviadas de EUA, el 60 por ciento se dedicada a mejorar la alimentación de las familias. De acuerdo con estadísticas del Servicio de Información Agroalimentaria y Pesquera (SIAP), México se encuentra ubicado como el sexto productor mundial de alimentos balanceados en el mundo y el segundo de América Latina.

Participación De La Competencia En El Mercado: Dentro de la participación en el mercado encontramos 4 marcas principales y uso de alimentos sin marca que son producidos por los mismos productores de cerdos, en la tabla 1 se muestran los porcentajes de participación.

RESULTADOS OBTENIDOS

Se presentan a continuación los resultados obtenidos a través de la encuesta aplicada. De acuerdo a las encuestas practicadas se puede apreciar que un 80% de los productores de cerdo llevan de 0 a 5 años en la actividad porcina, por lo que se considera que del 100% de quienes incursionan en esta actividad sólo un 20% continúa en el desarrollo de la misma. La actividad predominante en el estado de Tabasco es la cría de traspatio, lo refleja que por tratarse de este tipo granjas, el 60 % tiene una producción mensual de entre 1 y 10 cerdos, mientras que sólo un 10% tienen una producción de más de 50 cerdos, dejando claro que al referirnos a producción mensual, se incluyen cerdos de destete y engorda. En la tercera pregunta que se le realizó a los encuestados, en referencia al destino de su producción de cerdos, se refleja el autoempleo que genera esta actividad, ya que el 80 % lo ocupa la venta al cliente en general y la comercialización por parte del mismo productor en carnicerías propias.

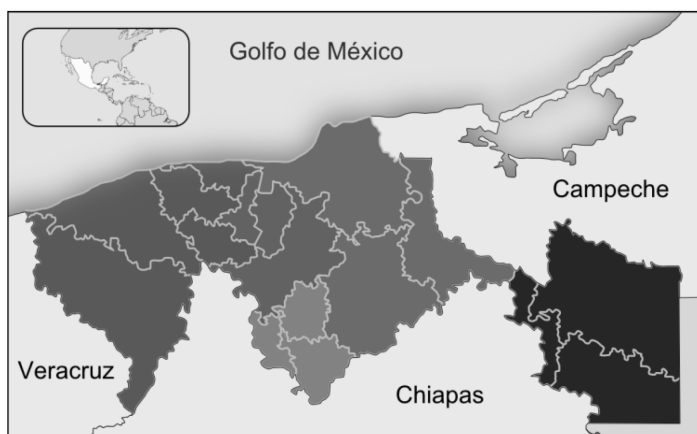
Al hacer referencia hacia el uso de alimentación alternativa de los alimentos balanceados, se encuentra que hay una igualdad de preferencia en relación a los desperdicios de comida; maíz y los tubérculos como la papa y la yuca, usando de la misma manera melaza y suero de leche. Al preguntar sobre el costo de alimentación, en la figura 1 se puede observar que el costo del alimento oscila entre \$151 y \$300 el bulto de 40 kg., de donde podemos observar que el 40 % responde el costo del alimento que consumen está por arriba de los 250 pesos, lo que ya se considera un costo elevado. Un dato importante que podemos observar en el costo de producción de un cerdo en etapa final consiste en lo siguiente: el 40% de los encuestados los desconoce, mientras que un 60 % lo considera entre \$1300.00 y \$1800.00 Un 60% de los encuestados

coincidió en que la alimentación es la que afecta el incremento del costo de producción, seguido de un 20% que considera el gasto de los sueldos de los empleados como importante dentro del costo de producción. Su respuesta sobre la disposición para hacer uso de una alimentación alternativa, diferente a los alimentos balanceados tradicionales, fue de un 80% de los encuestados positiva al uso el alimento hecho a base de yuca. Al cuestionar sobre la calidad nutritiva del alimento, existe una igualdad en cuanto al conocimiento y desconocimiento de la calidad nutritiva de los alimentos que los productores usan en su granja. La última pregunta que se le realizó a los productores, fue enfocada a su opinión sobre los cambios observados en cuanto al uso de alimentos balanceados. En donde se obtuvo que el 80% expresó que existe una variación considerable en el peso y la calidad de la carne; mientras que un 20% considera que no existe ninguna variación.

Tabla 1: Porcentaje de Participación de la Competencia En el Mercado

Nombre del Competidor	Ubicación	Principal Ventaja	Porcentaje de Participación En el Mercado
PURINA	Villahermosa, Tabasco.	Experiencia en el mercado, accesibilidad	35%
CAMPI	Villahermosa, Tabasco.	Estudios nutrimentales	35%
API-ABA	Villahermosa, Tabasco.	Estudios nutrimentales	15%
GALMEZ	Villahermosa, Tabasco.	Precio	10%
SIN MARCA	Villahermosa, Tabasco.	Libre de químicos.	5%

Figura 1: Mapa de Localización del Estado de Tabasco



Promoción del Producto o Servicio

En la figura 2 Se muestra el volante que será dado a porcicultores, el cual está conformado por el logo de la empresa, y en la parte interior se detallan las propiedades y beneficios que se obtienen al consumir el producto. Como podemos observar en la figura 3 se muestra la página de Facebook que se usará para dar a conocer el producto y así poder llegar de manera rápida al consumidor, ya que el uso de redes sociales es cada vez más común dentro de la población. El proyecto ha participado en eventos de investigación y empresariales en su fase de proyecto o idea de negocio. Los Riesgos y oportunidades del mercado se describen a través del siguiente análisis FODA

Fortalezas

Es un producto innovador a los existentes en el mercado

El costo de producción es menor en comparación con el de la competencia.

Debilidades

Es un producto nuevo, no conocido por el consumidor.

La competencia cuenta con capacidad económica para hacer un producto similar al nuestro.

Oportunidades

Tabasco ocupa el lugar número 26 en producción de alimentos balanceados

El estado ocupa el primer lugar en producción nacional de la materia prima que se usara como base para la elaboración del producto.

Amenazas

Variabilidad en los factores climáticos que dañan las cosechas de los proveedores y que podrían afectar el costo del producto.

Que no acepten el producto y no se logre el punto de equilibrio de la empresa

Figura 2: Tríptico Demostrativo Sobre la Descripción del Uso de la Yuca En la Alimentación Alternativa

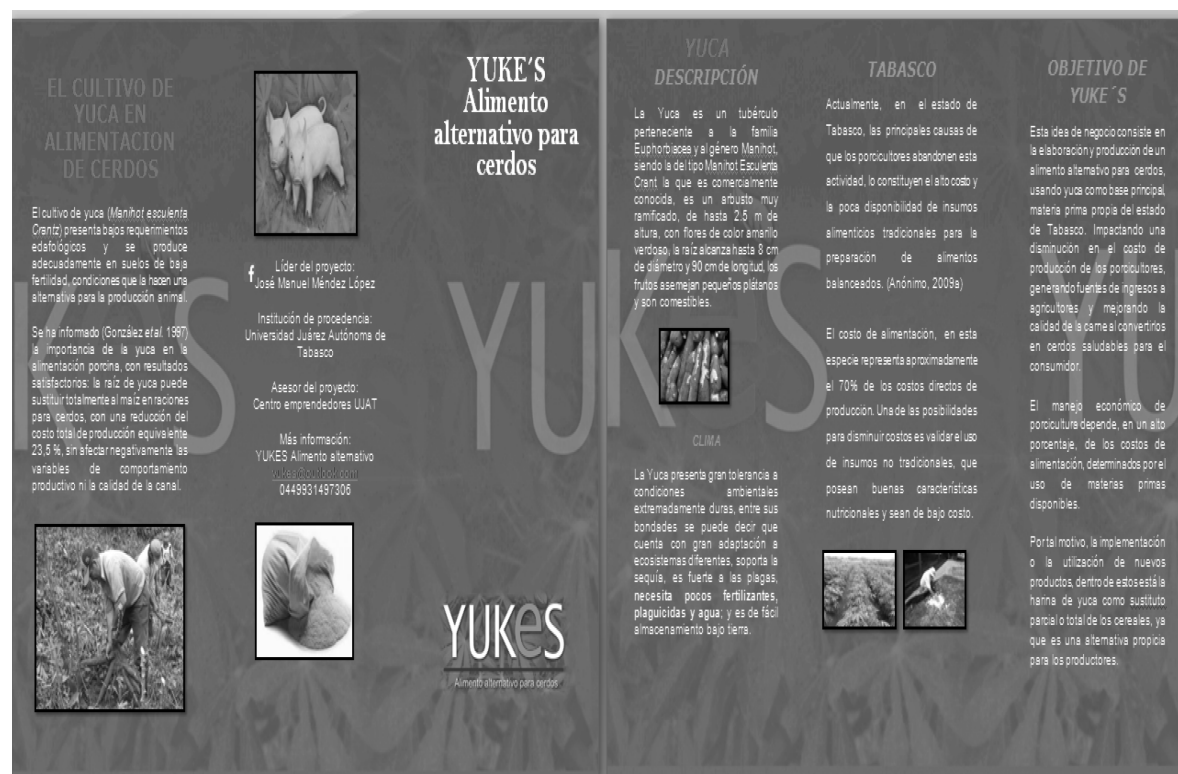


Figura 3: Página Oficial de la Empresa YUKES Alimento Alternativo



Figura 3: Participación de la Empresa En Su Fase de Proyectos, En la Ciudad de Villahermosa Tabasco y En la Ciudad de México Distrito Federal



ANÁLISIS DE RESULTADOS

Tomando como base las encuestas aplicadas se puede apreciar que las granjas de cría de traspatio tienen un período de vida muy bajo, ya que solo un 20% de ellas sobrepasa los 5 años de vida, de acuerdo a los resultados se puede evidenciar que los altos costos de producción no permiten que los productores continúen con su actividad ya que les representa bajos márgenes de utilidad, por lo que podemos señalar que el alto costo de alimentación repercute en altos costos de producción y con ello niveles mínimos de ganancias. La producción mensual oscila entre los 10 y 20 cerdos por mes en cada una de ellas y sus cerdos son vendidos por lo general a clientes particulares. Se puede apreciar de acuerdo a los resultados, que existen dos marcas principales de alimentos balanceados cuyo precio oscila entre los 200 y 300 pesos, reflejando costos elevados en la alimentación. Se observa también que el productor de cría de traspatio desconoce la calidad

nutritiva y el peso ganado por el uso de alimentos balanceados. El uso de alimentos balanceados predomina dentro de la actividad, sin embargo la mayoría de los productores alterna el uso de alimentos balanceados con alimentación alternativa ya que le permita disminuir sus costos de producción.

CONCLUSIONES

Concluimos que el costo de la alimentación es el factor más importante que influye en los altos costos de producción dentro de las granjas. Las granjas de cría de traspatio en el Estado de Tabasco, se enfrentan ante el gran reto de propiciar innovación dentro de sus sistemas de producción. Tabasco no es un estado productor de alimento para su mismo consumo, es más bien un consumidor de alimentos balanceados con altos costos por la logística de la distribución y de la materia prima tradicional usada en la elaboración de los mismos. El uso de una alimentación alternativa hecha con materia prima producida dentro del estado de Tabasco, como lo es la yuca influye a disminuir los costos de producción hasta por un 25%. Tabasco ocupa el primer lugar a nivel nacional del cultivo de yuca por lo que se debe aprovechar la gran producción que existe y su alto rendimiento, que puede duplicarse en condiciones óptimas. El desarrollo de este tipo de proyectos trae consigo un ciclo de beneficios: generación de ingresos a los productores de yuca, disminución de los costos de producción dentro de la actividad porcina y por último bienestar para el consumidor final al ofrecer cerdos criados con un alimento de calidad y sobre todo natural. Por lo que puedo concluir que el hacer uso de una alimentación alternativa, reduce los costos de producción y aumenta la rentabilidad de las granjas porcinas.

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ESTUDIO DE LAS NIC-SP Y SU APLICACIÓN EN LAS UNIVERSIDADES PUBLICAS DEL ECUADOR – MODELO DE CONVERGENCIA O ADAPTACION (CASO UNIVERSIDAD ESTATAL DE MILAGRO)

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RESUMEN

El presente proyecto de investigación aborda líneas de contabilidad pública a nivel internacional, su importancia radica por una parte, el International Federation Of Accountants (IFAC) a través de la Junta de Normas Internacionales de Contabilidad para el Sector Público (ISPASB), logra armonizar la información contable y financiera de las entidades públicas a nivel mundial y por otra las Instituciones de Educación Superior del Ecuador y sus facultades de Ciencias Administrativas que vienen impartiendo el conocimiento sobre el registro del DEVENGADO como principio que ha diferenciado los registros contables entre el Sector Público No Financiero Ecuatoriano y el Sector Comercial Privado, este modelo integrado por el gobierno local a través del Sistema de Administración Financiera (ESIGEF). El estudio refleja como las Universidades públicas se actualizan y van acorde a lo que necesita el mercado laboral en el campo de Contabilidad Pública. Esta integración suponemos podrá permitir una actualización de los futuros y presentes profesionales que brinde a sus instituciones información de forma clara y transparente. Además a nivel universitario es el primer filtro para difundir esta nueva normativa internacional.

PALABRAS CLAVES: Contabilidad Pública, Normas Internaciones de Contabilidad, Universidad

STUDY NIC-SP AND ITS APPLICATION IN PUBLIC UNIVERSITIES OF ECUADOR - CONVERGENCE OR FITNESS MODEL (Case Milagro State University)

ABSTRACT

This research project addresses public accounting lines internationally, its importance lies on the one hand, the International Federation Of Accountants (IFAC) through the Board of International Accounting Standards for the Public Sector (ISPASB), manages to harmonize accounting and financial reporting of public entities worldwide and other Institutions of Higher Education of Ecuador and powers of Administrative Sciences coming imparting knowledge about registration EARNED principle that has differentiated the accounting records between the Public Sector No Ecuatorian Financial and Private Sector Trade, this integrated by the local government through the Financial Management System (ESIGEF) model. The study reflects how public universities are updated and are consistent with what the labor market needs in the field of public accounting. This integration will enable assume update futures and professionals present their institutions to provide information in a clear and transparent manner. Also at the college level is the first filter to spread this new international standard.

JEL: M4, M41, M48

KEYWORDS: Public Accounting, International Accounting Standards, University

INTRODUCCION

Es partir del año 2008 que Ecuador adopta las Normas Internacionales de Información Financiera dejando a tras un sistema de registro basados en Flujos del Efectivo y aplicar el principio del devengado mas utilizado y conocido en el sector público es así que en un primer estudio mencionamos la importancia del devengo a nivel público, mas esta investigación se enfoca a lo que las universidades públicas vienen enseñando y compartiendo con los estudiantes de la facultades que otorgan el grado de Contador Público. La contabilidad como ciencia ha evolucionado y ha estado inmersa en muchos diseños de re-análisis en las investigaciones internacionales. En el tiempo los cambios se han concentrado en forma de micro y macro-contabilidad en dos sectores económicos, como son el sector privado y el sector público.

Por otro lado el Fondo Monetario Internacional empezó regulando las normas internacionales con las Estadística de Finanzas Publicas. El método utilizado ha sido el Sistema de Cuentas Nacionales de las Naciones Unidas (SNA) del año 1953 con sus posteriores revisiones del 1963 y 1968, basado en flujos de caja y en el método de acumulación. De esta forma la SNA presenta un modelo de valores devengados modificados. Así se puede constatar que esta conceptualización sostiene las prácticas contables históricas que han surgido en determinadas condiciones y como la composición de varias líneas de fuerzas. Cada país aplica el Devengado conforme a su sistema contable. Sin embargo, para adoptar o armonizar las NICSP no solo bastará con estudios del mismo, de su impacto y de los costos económicos. Se deberá obtener también el apoyo por parte del Estado en forma de las políticas regulatorias, cambios tecnológicos, adopción de nuevos regímenes de contabilidad, marco conceptual, catálogos de cuentas, y el ámbito tributario. Con este fin, lo más importante parece ser el mantenimiento de la capacitación y la participación de los profesionales a la hora de definir estas políticas, aquí es donde nuestro estudio entra en marcha. Ecuador goza de la aplicabilidad del Devengado como principio. Sus Normas Técnicas se acogen a los Sistemas de Administración Financiera. Su ente Rector definido por el COPLAFIP lo lidera el Ministerio de Finanzas. Sin embargo su información financiera se revela mas a nivel presupuestario, considerando al devengo como una simple acumulación de valores. Esta apreciación debe cambiar teniendo en cuenta las experiencias de otros países en la aplicación del Devengado y la Partida Doble. Conforme a la convergencia o adaptación de las NICSP.

REVISION LITERARIA

Parte de los años 1974 al 2015, mediante tratadistas como Raimondi y normas legales como el Código Orgánico de Planificación y Finanzas Públicas, mas la observación de 29 Universidades Públicas con la que cuenta el territorio ecuatoriano. En el estudio realizado por Raimondi (1974) se propone el cambio del principio de “equidad” debido a falta de un sustento teórico y se exige la aplicación del “devengamiento” por su uniformidad y aplicabilidad en la emisión de estados financieros contables independiente del área. El estudio sugiere también que el devengo sea el principio básico de la contabilidad. Assum Cima (1977) describe el estudio contable sobre el devengado como una relación de sentido económico y la eliminación de un sistema simplista del flujo de caja. Países como Costa Rica, Chile, Colombia y Perú son los pioneros en adoptar las NIC-SP creando planes de contingencia para su implementación, mas nosotros queremos a que no solo la información se quede en el sector público, sino expandirla a traques de las Universidades y escuelas de contaduría.

METODOLOGIA

En este estudio, se analiza la conceptualización y la aplicación del devengado en diversos países de Latinoamérica. La presentación de diferentes formas utilizadas en los países de referencia, nos sirve para analizar la situación contable que vive Ecuador en estos momentos y sobre todo sus Universidades. Este estudio se apoya en los trabajos de los autores cuyas investigaciones del campo de contabilidad han sido

publicadas en las revistas indexadas, además de las leyes y normativas contables que rigen en cada país, donde utilizaremos portátiles respaldar la información obtenida por parte de los investigadores, una grabadora para las entrevistas realizadas a las 29 Universidades Públicas tanto las áreas financieras como la académica, además de contar con un fondo entregado por una Universidad pública que financia la investigación quien facilitara, subsistencias y pasajes aéreos tanto nacional como internacional. Se realizarán los siguientes objetivos:

Analizar y determinar las razones y los efectos que se presentarían en las Universidades del Ecuador si se ha adaptaran las NIC-SP y sus Estados Financieros Definir de las 32 NICSP cuales son aplicables a las Universidades, mediante este estudio se determinara la importancia de que Ecuador aplique NIC -SP. Moldear y diseñar un plan de convergencia que involucre un modelo como los aplicados en Costa Rica y Chile y analizar qué tan beneficiosos son para las Universidades Ecuatorianas.

RESULTADOS

La ejecución de este estudio va dejar un gran importe en la elaboración de los estados financieros, procesos y control interno de las Universidades Públicas del Ecuador, su impacto será a nivel de las escuelas de Contaduría Pública, dejando un manual donde refleje la transparencia de los procesos administrativos logrando eficiencia, eficacia y efectividad. Permitirá además armonizar la información contable, administrativa y presupuestaria, dentro del sector público tanto entre universidades y ministerio de finanzas.

CONCLUSION

Se realizará la transferencia de resultados mediante la asociación interamericana de Contabilidad sede Ecuador, mediante convenios o acuerdo de cooperación con la Federación de Contadores del Ecuador y a través de inducción o charlas a las diferentes Universidades por medio de Asociación de Funcionarios del Área Financiera de las Universidades y Escuelas Politécnicas del Ecuador y el Ministerio de Finanzas.

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COMPORTAMIENTO INDIVIDUAL Y VENTAJA COMPETITIVA

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RESUMEN

Las organizaciones pueden basar gran parte de su éxito en la creación de ventajas competitivas, debido a que estas logran una diferenciación y por lo tanto un posicionamiento. Una ventaja competitiva nos ayudara a mantenernos en el mercado, porque con ella se satisfacen las necesidades y deseos de los clientes, de mejor manera de como lo hacen los competidores. Si decimos que el personal es una parte muy importante de las organizaciones, y que es fundamental para el buen funcionamiento de las operaciones de la organización, podemos aseverar que el comportamiento individual de los empleados influye en el desempeño organizacional. Cuando los empleados están satisfechos en el trabajo ofrecen un mejor servicio a los clientes. Pero no solo es la satisfacción del empleado lo que se requiere, sino también que tengan los conocimientos, las habilidades y las actitudes necesarias para realizar su trabajo. La presente investigación, tiene como objetivo conocer que características individuales, de personalidad, valores, principios y habilidades de los empleados, influyen en el buen desempeño de la organización y por lo tanto proporcionan ventajas competitivas.

PALABRAS CLAVE: Comportamiento Individual, Personalidad, Ventaja Competitiva

ABSTRACT

Organizations can basing much of their success, in creating competitive advantages, because they achieve differentiation and therefore positioning. A competitive advantage will help us stay on the market, because the needs and desires of customers are met, better than the competitors do it. If we say that the staff is a very important part of organizations, and is essential for the proper functioning of the operations of the organization, we can assert that individual employee behavior affects organizational performance. When employees are happy at work offering a better service to customers. But not only employee satisfaction is required, but also with the knowledge, skills and attitudes necessary to perform their job. This research aims to determine which individual characteristics, personality, values, principles and skills of employees, influence the good performance of the organization and therefore provide competitive advantages.

JEL: M1, M2 y M3

INTRODUCCIÓN

Observando el entorno organizacional en una empresa, pudimos captar que los empleados se encuentran insatisfechos en muchos aspectos de su trabajo. Uno de los problemas más frecuentes es la falta de compromiso que existe por parte de ellos en su labor, y se ve reflejado en su desempeño. Esta situación es debido a una mala actitud y si decimos que la actitud es la respuesta que ellos dan al entorno o al medio ambiente, creemos que este entorno no es el adecuado. Lo que deseamos es que la actitud que ellos tengan al ir a trabajar sea la mejor, y con esto se encuentren satisfechos con su trabajo. La presencia de este factor negativo o mala actitud se puede sentir en todos los niveles, principalmente en los inferiores. Esta falta de

compromiso lleva en muchas ocasiones a una mala atención y servicio a los clientes. Toda empresa vive de sus clientes, ellos son la razón de la existencia de la empresa.

En los mandos medios y superiores existe mal manejo de liderazgo y consideramos que esto puede repercutir en conflictos internos que ocasionan tensión y un clima organizacional difícil. Es necesario crear equipos de trabajo más que grupos de trabajo, que a su vez proporcionen ventajas competitivas a la organización, y por lo tanto consideramos que es importante analizar el comportamiento individual, debido a que todas las personas somos diferentes, y esas diferencias hacen del comportamiento individual un estudio sumamente complicado.

REVISIÓN LITERARIA

Figura 1: Comportamiento Humano en el Trabajo (Newstron & Guzman Brito, 2007)



Las organizaciones no existen sin personas, las cuales son proveedoras de conocimientos, habilidades y competencias; para ello manifiestan aptitudes físicas y aptitudes cognitivas. La personalidad es una tendencia que consiste en comportarse de determinada manera en diferentes situaciones, y explica la estabilidad del comportamiento de una persona a lo largo del tiempo. Las dimensiones de la personalidad son: extraversión, ajuste emocional, afabilidad, sentido de responsabilidad, apertura e interés. Las competencias esenciales son la comunicación, la participación y un profundo compromiso de las personas para trabajar en busca de los objetivos de la organización. Para que una competencia sea considerada esencial o básica para la organización, debe cumplir tres condiciones: el valor percibido por los demás, la diferenciación de los competidores y la capacidad de expansión. En los entornos de negocios se requieren ciertas competencias como lo son: el aprender a aprender, la comunicación y colaboración (Chiavenato & Brito, 2009). Figura 1

Figura 2: Comportamiento Humano en el Trabajo (Robbins, 2009)



Las actitudes tienen tres componentes: cognición, afecto y comportamiento; éstas nos ayudan a comprender la complejidad de las actitudes, las cuales influyen en el comportamiento. Las actitudes más importantes de los empleados son: la satisfacción en el trabajo, involucramiento en el trabajo y compromiso organizacional e identificación del empleado. Las emociones son sentimientos intensos que se dirigen a alguien o a algo mientras que los estados de ánimo son sentimientos menos intensos que las emociones. Las emociones se desarrollan para ayudar a los humanos a resolver problemas. (Robbins, Judge, & Brito, 2009). Figura 2

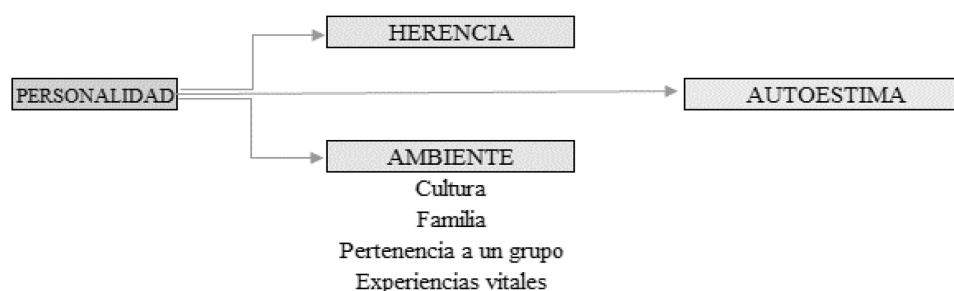
Figura 3: Comportamiento Humano en el Trabajo (Newstrom & Guzman Brito, 2007)



Elaboración propia a partir del libro *Comportamiento Humano en el Trabajo* (Newstrom & Guzman Brito, 2007)

Las actitudes son los sentimientos y las creencias que determinan la forma en que los empleados perciben su entorno, forman una estructura mental que afecta el modo en el que vemos las cosas. La satisfacción en el trabajo es un conjunto de emociones y sentimientos que tiene un empleado hacia su actividad laboral y se relaciona con la estabilidad, compromiso e involucramiento. Las actitudes tienen efecto en los empleados sobre su desempeño, índice de rotación, absentismo, robos y violencia. (Newstrom & Guzmán Brito, 2007). Figura 3.

Figura 4: Comportamiento Organizacional (Hellriegel, 2004)

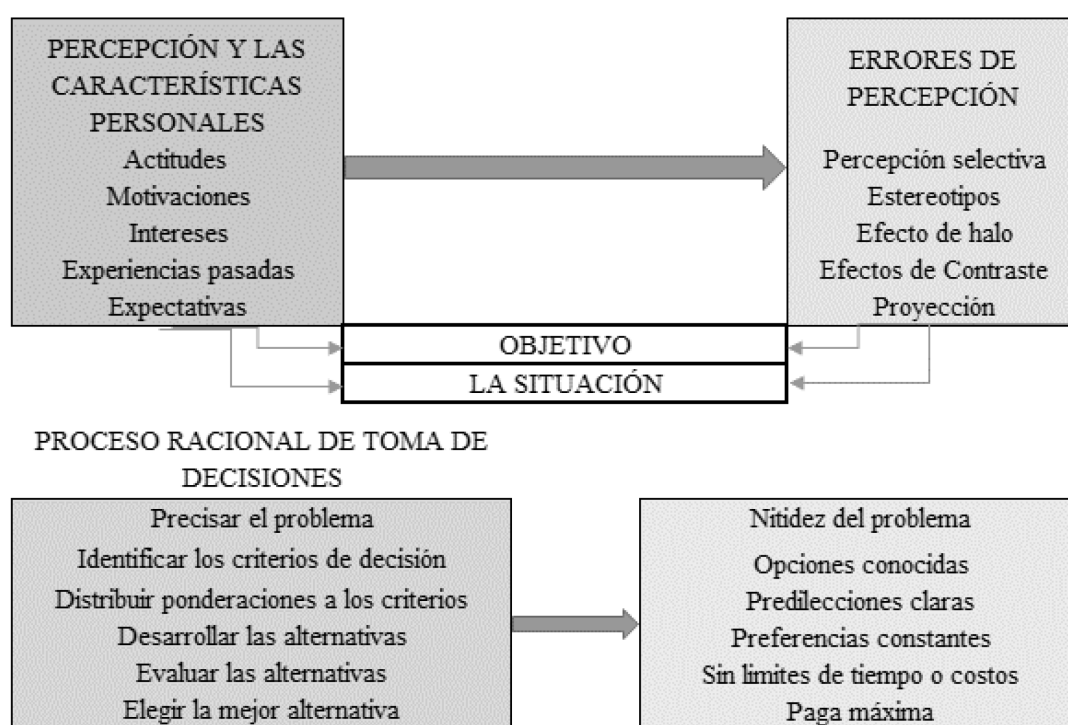


Elaboración propia a partir del libro *Comportamiento Organizacional* (Hellriegel et al., 2004)

La conducta significa siempre una interacción compleja de la persona y la situación. Los hechos en el ambiente (incluidos la presencia y el comportamiento de otros), influyen sobremanera en la forma en que la gente se conduce en cualquier momento particular. Comprender la personalidad de un individuo consiste en discernir tanto lo que esa persona tiene en común con los demás, como lo que hace que sea única. La personalidad parte de la herencia y de la ambiente y esto forma y se forma la autoestima. Los “Cinco Grandes” factores de la personalidad, como suelen denominarse, describen el ajuste, la sociabilidad, la escrupulosidad, la amabilidad y la apertura intelectual de una persona. La personalidad (Hellriegel, Slocum Jr, & Woodman, 2004). Figura 4 En el artículo *Comportamiento Organizacional*, (Hernández, 2015) opina

que el cambio cultural y mejora continua, que las empresas se enfrentan hoy a un entorno donde la evolución se ha acelerado hacia un ambiente más competitivo y donde los clientes, los trabajadores, los financieros y accionistas y los proveedores son cada día más demandantes. Los valores son convicciones básicas que condicionan la forma de ver las cosas y un modo específico de conducta o estado final de existencia. Las actitudes son proposiciones evaluativas, favorables o negativas, respecto a personas, objetos o acontecimientos. Reflejan opiniones de algo. La toma individual de decisiones es una parte relevante del comportamiento organizacional. Así como los individuos toman decisiones, se deben preocupar por la calidad de las mismas, que se ven influenciadas con mucha frecuencia por sus propias percepciones. Los problemas que son visibles, por lo general poseen mayor probabilidad de ser seleccionados que los relevantes. Las personas encargadas de tomar las decisiones desean parecer competitivos, por eso es que enfocan su atención en problemas que son visibles. (Amorós, 2007). Figura 5

Figura 5: Comportamiento Humano en el Trabajo (Amorós, 2007))



Elaboración propia a partir del libro **Comportamiento Organizacional** (Amorós, 2007)

METODOLOGÍA

La presente investigación es explicativa, sin manipular a los sujetos de investigación, lo cual la hace una investigación no experimental, mostrando un panorama de estado. Esta investigación es transversal porque la recolección de datos se realizó en un solo momento y tiempo determinado, donde se tuvo como objetivo describir las variables a analizar. Todo lo anterior ajustado a la recolección de información pertinente a la investigación. Se aplicó el instrumento de investigación consistente en 49 variables de razón y 6 variables nominales a 63 sujetos. Estas variables fueron determinadas a partir de 3 interrogantes formuladas en base al marco teórico. La opción de respuesta para cada una de las variables, es un rango de porcentaje del 0% (nada de acuerdo) al 100% (totalmente de acuerdo).

Para el análisis de los datos se utilizaron los paquetes estadísticos NCSS y SPSS, con los cuales se obtuvieron los estadísticos; Frecuencias y porcentajes para las variables nominales que caracterizan a los

sujetos de la muestra, los Estadísticos Descriptivos por variable (univariable), máximo, mínimo, media, mediana, desviación estándar, Z, coeficiente de variación, coeficiente de dispersión, asimetría (SK), Kourtosis (K), la probabilidad de normalidad, Omnibus K2. A partir de las variables reales simples de razón se obtuvo la reducción de dimensiones a 6 variables artificiales (factores) mediante el método de análisis factorial (mínimos cuadrados generalizados). La parte que explica este método de acuerdo a la suma de los cuadrados de las cargas factoriales (Eingenvalues) fue de 76.13%. En otras palabras las seis dimensiones explican el 76.13% del fenómeno a investigar, y obteniendo una confiabilidad de alfa de cronbachs del 98.87%, el error de estimación para pronósticos futuros es de 2.89%.

RESULTADOS

Análisis Descriptivo

Lectura Estadística: El 60% de los entrevistados corresponde al sexo masculino (N=38), mientras que el 40% son del sexo femenino (N=25). El 43.86% de los entrevistados (N=27) tienen entre 20 y 30 años, seguido por el 38.10% (N=24) que tienen entre 30 a 40 años, un 17.46% (N=11) están entre 40 a 50 años y únicamente el 1.59% (N=1) tienen entre 60 y 70. Respecto al puesto de trabajo 21% de los entrevistados son empleados (N=21), 27% supervisor (N=17), 24% gerente (N=15), otro puesto 11% (N=7), y en último lugar técnico con el 5% (N=3). Un 68% de los entrevistados (N=43) han estudiado hasta licenciatura, seguido por el 27% que tienen un postgrado (N=17), el 3% estudio hasta preparatoria (N=2) y solo el 2% (N=1) tiene estudios técnicos. El sector que más se repite como centro de trabajo de los entrevistados es el de servicios (37%) seguido por el sector metalúrgico con un 13%, la industria manufacturera obtuvo un 11%, el comercio y la agroindustria 8%, comunicaciones y transportes al igual que la industria de la construcción 6% y en último lugar la industria metal-mecánica con el 5%. El medio ambiente donde se aplicó el instrumento está integrado por personas en su mayoría solteras con un 63% (N=40)

Analisis Multivariable

Tabla1: Factor 1, Compromiso, Conocimientos y Su Aportación a las Empresas

Factor 1	Factorial	Min	Max	Media	Median	S	Z	Cov	Cod	Sk	Kt	Om K2
Supera44	,907	0	100	72,46	80	24,84	2,92	0,34	21,93	-1,2	3,98	0,000
Benefi45	,851	10	100	72,54	80	23,52	3,08	0,32	22,22	-0,98	3,33	0,006
Satisf43	,812	0	100	74,30	80	23,05	3,22	0,31	20,81	-1,27	4,27	0,000
Gencon17	,680	10	100	68,02	75	24,96	2,72	0,37	25,61	-0,8	2,57	0,031
Desalt38	,665	0	100	68,41	70	25,99	2,63	0,38	28,35	-0,86	3,04	0,021
Difcon19	,628	0	100	70,24	80	23,41	3,00	0,33	21,93	-0,91	3,39	0,010
Logro036	,591	10	100	69,35	75	22,42	3,09	0,32	23,23	-0,86	2,95	0,023
Servic42	,586	12	100	77,29	80	21,82	3,54	0,28	20,42	-1,23	3,96	0,000
Visión32	,585	10	100	68,10	80	24,04	2,83	0,35	23,81	-0,71	2,73	0,064
Nvoapr16	,582	10	100	74,76	80	21,03	3,55	0,28	19,64	-0,98	3,61	0,004
Forjar37	,561	10	100	68,89	75	22,73	3,03	0,33	23,81	-0,73	2,78	0,058
Person06	,548	0	100	72,38	75	21,79	3,32	0,30	22,33	-0,84	3,68	0,011
Calcon34	,532	10	100	69,21	80	23,51	2,94	0,34	22,22	-0,86	2,81	0,023
Consci49	,525	0	100	77,22	90	23,67	3,26	0,31	19,14	-1,32	4,28	0,000
Compro41	,521	15	100	75,95	80	22,54	3,37	0,30	20,93	-1,12	3,59	0,001
Result35	,520	10	100	71,98	80	21,84	3,30	0,30	19,94	-0,97	3,27	0,007
Calhab33	,519	10	100	70,08	80	23,48	2,98	0,34	22,12	-0,9	3,07	0,015
Confli23	,516	10	100	71,43	80	22,90	3,12	0,32	21,23	-0,88	3,13	0,017
Apren15	,515	20	100	72,62	80	22,36	3,25	0,31	20,34	-0,91	2,9	0,016
Aplcon18	,515	10	100	75,40	80	21,35	3,53	0,28	19,44	-1,02	3,59	0,003

Lectura Estadística: Se observan valores mínimos y máximos de 0 a 100 y de 10 a 100 en la mayoría de las variables, exceptuando la variable (SERVIC42) con valores de 12 a 100, la variable (COMPRO41) con valores de 15 a 100 y la variable (APREND15) con valores de 20 a 100. Respecto a la media y la mediana,

presenta una variación menor al 20%, por lo que se recomienda la media para su análisis. El nivel de confianza en este factor fue superior al 95% ($Z \geq 1.94$). El grupo de entrevistados presenta homogeneidad ya que la mayoría de las variables dan como resultado $COD \leq 34\%$. Las variables (SUPERA44), (SATISF43), (SERVIC42), (CONSCI49), (COMPRO41) y (APLCOM18) presentan asimetría por tener resultados menores a -1. Se observa que las variables (SATISF43) y (CONSCI49) muestran leptokurtosis, por tener resultados mayores a 4.

Lectura Inferencial: El factor 1 se muestra que los empleados que consideran su trabajo como una superación personal, sienten que han obtenido beneficios importantes de su trabajo y por lo tanto se sienten satisfechos en él, eso contribuye a que generen, apliquen y difundan el conocimiento. Estos empleados son visionarios, continuamente mejoran la calidad de sus habilidades y conocimientos, así que tienen intención de aprender continuamente y están dispuestos a nuevos aprendizajes. Se fijan estándares de desempeño altos, conocen formas de facilitar el logro de las tareas del equipo y de forjar relaciones fuertes entre los miembros del equipo, lo que los ayuda a manejar los conflictos, su personalidad es con orientación al logro, especifican claramente los resultados que desean, tienen capacidad de servicio, están conscientes de cómo contribuyen al logro de los objetivos organizacionales y son gente comprometida.

Tabla 2: Factor 2, Resolución de Problemas y Trabajo En Equipo

Factor 2	Factorial	Min	Max	Media	Median	S	Z	Cov	Cod	St	Kt	Om K2
Solalt26	,748	0	100	71,83	80	23,88	3,01	0,33	21,13	-1,15	3,86	0,001
Anapro24	,731	0	100	68,73	80	25,14	2,73	0,37	23,02	-0,91	3,07	0,014
Crepro25	,730	0	100	70,32	80	24,39	2,88	0,35	22,22	-1,02	3,47	0,004
Adversi27	,702	0	100	72,75	80	23,15	3,14	0,32	20,50	-1,21	4,32	0,000
Respro22	,579	10	100	75,54	80	21,11	3,58	0,28	19,82	-1	3,64	0,004
Ambigu30	,556	0	100	71,83	80	23,70	3,03	0,33	21,53	-1,08	3,65	0,002
Equipo12	,530	10	100	72,86	80	22,89	3,18	0,31	22,22	-0,82	3,06	0,027
Defpro21	,530	20	100	73,57	75	20,68	3,56	0,28	21,80	-0,62	2,63	0,110

Lectura Estadística: Los valores en su mayoría son de 0 a 100, en las variables (RESPRO22) y (EQUIPO12) los valores van de 10 a 100 y solo en la variable (DEFPRO21) los valores son de 20 a 100, No existe diferencia significativa entre media y mediana como se puede apreciar (menor a 20%) por lo que se recomienda la media para su análisis. El nivel de confianza obtenido es mayor al 95% ($Z \geq 1.94$). El grupo presenta homogeneidad en sus respuestas $COD < 34\%$. Existe asimetría en las variables (SOLALT26), (CREPRO25), (ADVERSI27) y (AMBIGU30) ya que los resultados son menores a -1. Observamos alta homogeneidad en las respuestas, encontramos leptokurtosis en la variable (ADVERSI27).

Lectura Inferencial: Las variables relacionadas en el factor 2 indican que los empleados que saben definir problemas, tienen capacidad para resolverlos, generan soluciones alternativas, analíticas y creativas a ellos, tienen capacidad para vencer la adversidad, pueden adaptarse a situaciones ambiguas e inciertas y tienden a trabajar en equipo.

Lectura Estadística: Se observaron respuestas en un intervalo es de 0 a 100 en la mayoría de las variables, se encontraron valores de 5 a 100 en la variable (ESPECI01), y de 20 a 100 en la variable (HABILI02). La media y la mediana no presentan diferencia significativa pues es menor al 20%, por lo cual se utiliza la media para el análisis. Para este factor el nivel de confianza es superior al 95% debido a que $Z \geq 1.94$. El grupo se comportó totalmente homogéneo ya que $COD \leq 34\%$. Existe asimetría en la variable (HABILI02) donde es menor a -1. Se presenta leptokurtosis en la variable (HABILI02) con un resultado mayor a 4.

Tabla 3: Factor 3, Habilidades y Toma de Decisiones Creativas

Factor 3	Factorial	Min	Max	Media	Median	S	Z	Cov	Cod	St	Kt	Om K2
Habili02	,795	20	100	79,52	80	17,50	4,54	0,22	15,87	-1,07	4,35	0,001
Decisi03	,669	10	100	71,19	80	22,89	3,11	0,32	22,72	-0,6	2,57	0,113
Respro22	,655	10	100	75,54	80	21,11	3,58	0,28	19,82	-1	3,64	0,004
Especi01	,601	5	100	71,29	77,5	23,19	3,07	0,33	22,69	-0,89	3,44	0,011
Creati04	,500	10	100	69,21	80	22,99	3,01	0,33	23,41	-0,59	2,36	0,070

Lectura Inferencial: En el factor 3 descubrimos, que los empleados que cuentan con habilidades de acuerdo a su función saben tomar decisiones, tienen capacidad para resolver problemas, son gente especializada y personas creativas.

Tabla 4: Factor 4, Influencia Del Dominio de la Tecnología

Factor 4	Factorial	Min	Max	Media	Median	S	Z	Cov	Cod	St	Kt	Om K2
Tics 08	,829	0	100	70,71	80	23,60	3,00	0,33	22,32	-0,96	3,51	0,006
Tecnol07	,814	0	100	71,67	80	24,76	2,89	0,35	22,52	-1,05	3,52	0,003
Influy11	,596	10	100	68,89	70	21,93	3,14	0,32	24,49	-0,8	3,12	0,030

Lectura Estadística: Excepto en la variable (INFLUY11) donde los valores observados van de 10 a 100, las demás variables presentan valores de 0 a 100. La media y la mediana no presentan una gran variación (menor al 20%) así que se utiliza la media para su análisis. Con los datos obtenidos, se determinó un nivel de confianza por encima del 95% ($Z \geq 1.94$). El grupo se comportó de manera homogénea $COD \leq 34\%$. Se presenta un valor menor a -1 en el Skewness test en la variable (TECNOL07). Todos los resultados muestran mesokurtosis. Así podemos decir que todos los entrevistados estuvieron de acuerdo en la influencia que ejercen los empleados que tienen dominio en la tecnología en general y las tecnologías de la información.

Lectura Inferencial: Los resultados del análisis multivariable en el factor 4, determinan que las personas que dominan las tecnologías de la información, así como las personas que dominan la tecnología, tienen la capacidad de influir en los demás.

Tabla 5: Factor 5, Cortesía y Mejora Personal

FACTOR 5	Factorial	Min	Max	Media	Median	S	Z	COV	COD	ST	KT	Om K2
Gratit40	,569	0	100	69,25	80	27,64	2,51	0,40	25,85	-1,04	3,29	0,004
Retroa39	,561	0	100	64,29	80	30,27	2,12	0,47	30,36	-0,77	2,44	0,028
Autono29	,526	5	100	71,35	80	24,45	2,92	0,34	22,72	-0,99	3,24	0,006
Calcon34	,502	10	100	69,21	80	23,51	2,94	0,34	22,22	-0,86	2,81	0,023
Calhab33	,501	10	100	70,08	80	23,48	2,98	0,34	22,12	-0,9	3,07	0,015

Lectura Estadística: En este factor los valores son de 0 a 100 en las variables (GRATIT40) y (RETROA39), de 5 a 100 en (AUTONO29) y de 10 a 100 en (CALCON34) y (CALHAB33). No existe diferencia significativa (menor a 20%) entre media y mediana, entonces se utiliza la media para su análisis. El nivel de confianza es mayor el 95%, en todas las variables $Z \geq 1.94$. El grupo se comportó de manera homogénea, $COD \leq 34\%$, por lo cual podemos decir que estuvieron de acuerdo en que continuamente mejoran la calidad de sus habilidades y conocimientos, expresan su gratitud y piden retroalimentación. Existe asimetría en la variable (GRATIT40) debido al resultado menor a -1 y en todos los casos se presenta mesokurtosis.

Lectura Inferencial: Las personas que expresan su gratitud y piden retroalimentación, son autónomas y continuamente mejoran la calidad de sus habilidades y sus conocimientos. Estos resultados nos ayudan a responder la interrogante sobre los principios o valores personales que las empresas desean tengan sus empleados para diferenciarse de los competidores.

Tabla 6: Factor 6, Principios Personales y Su Implicación

Factor 6	Factorial	Min	Max	Media	Median	S	Z	Cov	Cod	St	Kt	Om K2
LLEBIE28	,569	10	100	77,46	80	21,99	3,52	0,28	19,84	-1,43	4,77	0,000
PRINCI31	,617	20	100	74,68	80	23,17	3,22	0,31	22,72	-0,83	2,7	0,027
RECPRO20	,544	30	100	73,89	80	19,60	3,77	0,27	18,75	-0,65	2,58	0,082

Lectura Estadística: La variable (LLEBIE28) obtuvo valores de 10 a 100, la variable (PRINCI31) de 20 a 30, y la variable (RECPRO20) de 30 a 100. La media y la mediana no presentan una variación significativa (es menor a 20%). Se obtuvo un nivel de confianza mayor al 95% ($Z \geq 1.94$). Existe homogeneidad en las respuestas de este factor $COD \leq 34\%$. Existe asimetría en la variable (LLEBIE28) por el resultado en el Skewness test (menor a -1). Esa misma variable (LLEBIE28) muestra leptokurtosis por tener un resultado mayor a 4.

Lectura Inferencial: Los resultados obtenidos muestran que las personas que pueden llevarse bien con los demás, cuentan con principios y estándares personales que guían su conducta y saben reconocer problemas.

Para el Test/Retest contactar al los autores.

La confiabilidad determinada por el factor alfa de Cronbach en cada factor obtenido, muestra resultados entre 0.89 y 0.98.

Variación Explicativa

Tabla 7: Variación Explicativa

Factor	Initial Eigenvalues			Extraction Sums of Squared Loadings			Rotation Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	32,157	65,627	65,627	31,992	65,291	65,291	10,795	22,031	22,031
2	2,626	5,360	70,987	2,448	4,996	70,286	7,493	15,292	37,323
3	1,834	3,743	74,729	1,628	3,322	73,608	6,307	12,872	50,194
4	1,393	2,843	77,572	1,232	2,515	76,123	4,357	8,892	59,086
5	1,279	2,609	80,181	1,112	2,269	78,392	4,254	8,681	67,768
6	1,090	2,224	82,405	,909	1,856	80,247	4,095	8,358	76,126

CONCLUSIONES

Debido a la inquietud expresada en los antecedentes, se eligió el tema de Comportamiento Organizacional, orientando la investigación al comportamiento individual y su influencia en la creación de ventajas competitivas para las empresas. En base al marco teórico se formuló un instrumento de 49 variables ordinales y 7 nominales, el cuál fue aplicado a 63 sujetos de investigación, empleados de diferentes empresas en la Comarca Lagunera, principalmente del sector servicios, industria metalúrgica e industria manufacturera. Las edades de los entrevistados en su mayoría oscila entre los 20 y 40 años y su escolaridad es principalmente de licenciatura y postgrado. Al intentar responder las interrogantes que se plantearon al inicio de la investigación, se aprecia que los entrevistados consideran que el comportamiento individual si influye en la generación de ventajas competitivas, así que se puede decir que si existen características de la personalidad que proporcionan ventajas competitivas a las empresas. Esto se puede constatar en el factor

1, donde se especifican ciertas características importantes de personalidad como lo son el considerar el trabajo como una forma de superación personal, personalidad con orientación al logro, ser comprometidos, estar dispuestos a aprender continuamente y contribuir al logro de los objetivos de la empresa mediante el trabajo en equipo, tender a forjar relaciones fuertes en el equipo, fijarse estándares de desempeño altos, tener capacidad de servicio, saben manejar los conflictos, ser visionarios especificar claramente los resultados que desean.

En el factor 2 aparecen variables que también pueden contestar la interrogante anterior que constituye el objetivo general, además contesta la interrogante referente a las habilidades de los empleados que influyen en el desempeño de la organización, estas variables hablan sobre habilidades como saber vencer la adversidad, la capacidad de definir y resolver problemas, proporcionar soluciones analíticas, creativas y alternativas para resolver problemas, definitivamente, un empleado con esas características representa un activo valioso para la empresa y este proporciona una ventaja competitiva con su preparación, disposición, actitud y personalidad. El factor 3 también responde la segunda interrogante referente a las habilidades de los empleados al explicar que la gente especializada cuenta con habilidades de acuerdo a su función, saben tomar decisiones y son capaces de resolver problemas. En el factor 4 se mencionan características como el dominio de la tecnología en general y las tecnologías de la información y como las personas que cuentan con esa capacidad tienden a influir en los demás. En general todos los entrevistados estuvieron de acuerdo y se comportaron como un grupo homogéneo en su apreciación sobre los valores y principios que desean que las empresas tengan sus empleados para diferenciarse de los competidores y estos se refieren a expresar su gratitud, a poder llevarse bien con los demás, a pedir retroalimentación ser comprometidos. Esta interrogante se responde con los factores 5 y 6.

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IMPACTO DE LAS REFORMAS ESTRUCTURALES EN LA GESTIÓN DEL NUEVO PENSAMIENTO EMPRESARIAL EN MÉXICO

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RESUMEN

El presente trabajo de investigación plantea como objetivo principal analizar las reformas estructurales generadas en la actual administración de gobierno en México (2012-2018), -que tienen como propósito fomentar el crecimiento económico-, y predeterminar el impacto que genera en el pensamiento empresarial exigiendo a la vez dar paso a un nuevo modelo de gestión donde el factor humano se concibe como el gran impulsor y detonador de los cambios planteados en la política económica, para reactivar la productividad y competitividad que posicionen al país en el contexto global. Ante un panorama internacional complejo, en el que prevalece una dinámica de cambio, se presenta una magnífica oportunidad para modificar el rumbo de México, que hoy en día atraviesa por una transición política importante que está gestando un nuevo ciclo, trascendental en la consolidación de áreas estratégicas que aceleren su convergencia hacia estándares competitivos, ubicando como protagonista principal al sector empresarial. Los paradigmas de gestión empresarial imperantes en nuestro país están basados principalmente en el factor "capital financiero" como el recurso más valioso de la organización, además de tener una visión del siglo pasado donde prevalece el sistema lineal, mecanicista, reactivo y de corto plazo, bajo el mando de una autoridad vertical; esta filosofía en la actualidad ha sido rebasada, ya que no ha sido capaz de reaccionar ni generar cambios que le permitieran a nuestro país potencialmente ubicarse en el ámbito económico internacional, por lo tanto, gobierno y sociedad en conjunto, deben procurar que el modelo vigente gestione acciones inmediatas para enfrentar los desafíos internos, consolidando el talento humano como el activo intangible más eficaz de las empresas que les permita colocarse al frente de los cambios y la innovación en los mercados.

PALABRAS CLAVE: Reformas Estructurales, Capital Humano, Competitividad, Gestión Empresarial

IMPACT OF STRUCTURAL REFORMS IN THE MANAGEMENT OF NEW BUSINESS THINKING IN MÉXICO

ABSTRACT

The present research raises main objective analyze the structural reforms generated by the current administration of Government in Mexico (2012-2018), - which are aimed at fostering economic growth - and pre-determine the impact generated in the business thought that demands at the same time, lead to a new management model where the human factor is conceived as the big driver and detonator of changes in economic policy to reactivate productivity and competitiveness which placed the country in the global context. To a complex international scene, in which prevails a dynamic of change that presents a unique opportunity to modify the course of Mexico. Today runs through a major political transition which is managing a new cycle, crucial in the consolidation of strategic areas that accelerate their convergence toward competitive standards, keeping the business sector as a central character. The paradigms of business management in our country are based mainly on the "financial capital" factor as the organization's most valuable resource, as well as having a vision of the last century where the system linear, mechanistic, reactive and short-term, under the command of a vertical authority prevail. This philosophy today has been exceeded, since it has not been capable of reacting or bringing about changes that would allow our country

to be potentially placed in the international economic environment. Therefore, government and society as a whole, must be careful to the current model to manage immediate actions to meet internal challenges, consolidating the human talent as the most effective goodwill of enterprises which allows to be positioned at the forefront of change and innovation in the market.

JEL: M12, M38, M52, M54

KEYWORDS: Structural Reforms, Competitiveness, Human Capital, Business Management

INTRODUCCIÓN

Los diversos sectores productivos en México han presentado serios rezagos y poca productividad lo que no ha permitido participar de manera importante en el escenario global. Es un país en el cual de más de 5.6 millones de unidades empresariales existentes, el 95.4% son negocios micro, el 3.6% clasificadas como pequeñas empresas; el .8% son medianas y un .2% de los negocios son empresas grandes (INEGI, 2014). Así es como se configura el mapa de empresas, que como es evidente, las micro y pequeñas estructuralmente soportan al resto (menos del 5%) que son las grandes organizaciones; partiendo de este dato, se considera que en buena medida la intención de las reformas impulsadas por la administración de gobierno actual, es encauzar a los empresarios hacia una reestructura sustancial de sus organismos, de ahí que se deduzca que dichas reformas estructurales apuestan en lo general a las nuevas generaciones de empresarios para que adopten un modelo de administración empresarial diferente, que únicamente se logrará a partir de un cambio de pensamiento que genere un verdadero espíritu emprendedor.

(Arriaga Huerta, 2013) En el momento que actualmente viven las MPyME en México, se conoce que la falta de dominio de los procesos administrativos y de gestión de los emprendedores, no han generado condiciones consistentes para su crecimiento y eventual metamorfosis en grandes empresas, lo que implica reemplazar las prácticas tradicionales por nuevos enfoques, colocando como prioridad para toma de decisiones empresariales al factor humano, llamado también capital humano (CH), que comienza en las instituciones educativas, y se extiende hasta las unidades empresariales, una relación que supone una eficiente gestión de personas y que hoy es vital para alcanzar los niveles de conocimiento y competencias que exige el entorno, para lograr el desarrollo organizacional, es básica, siendo ésta la principal fuente de ventajas competitivas. Derivado de este diagnóstico, es lógico prever que en México lo que hace falta urgentemente es modificar formas y hábitos, que den pauta a los empresarios a convertir debilidades y amenazas internas, en oportunidades que propicien un ambiente y actividades cada vez más competitivas y productivas. Nuestro país debe aprovechar una de sus principales fortalezas que representa el talento joven, facultándolo, empoderándolo y valorando su capacidad creativa y de innovación ante el dominio de las herramientas tecnológicas y alentar el trabajo en equipo. Asimismo fortalecer el 'Know how' implementado por algunas organizaciones, alineándolo con las nuevas estrategias de negocio con una visión competitiva global.

En el presente estudio se busca corroborar que la nueva generación de micro y pequeños empresarios, planteen los lineamientos pertinentes acordes a los objetivos establecidos de las reformas estructurales oficiales, dando así paso al nuevo pensamiento empresarial mexicano; cosa que se antoja viable y oportuna ya que dichas reformas se encuentran en su etapa inicial. En la primera sección la revisión teórica aborda la primera y segunda generación de reformas estructurales en México, hasta la descripción de las actuales reformas presentadas por el ejecutivo federal (2012-2014), enfatizando los estudios empíricos sobre el concepto de capital humano y sus implicaciones en el ámbito económico; en la segunda sección se plantea la situación en México, en la que se hace referencia a las oportunidades de potencializar el capital humano a través de la gestión empresarial promovida por las reformas, en las siguientes secciones se expone la metodología aplicada y se muestran los resultados obtenidos, así como las conclusiones, destacando la

importancia que tiene el talento humano en nuestro país para alcanzar los estándares de productividad y competitividad.

REVISIÓN LITERARIA

México: Reformas Generacionales

Trejo R. y Andrade R. (2013), exponen cronológicamente las tres generaciones de reformas estructurales en México, y las sitúan de la siguiente manera: La primera generación, que se ubican de 1984 a 1994. Las reformas de segunda generación, que van de 1996 a 2006; y La tercera generación, que actualmente se vive con las reformas estructurales recientemente aprobadas y son base de este estudio.

La primera generación, tuvo como objetivo “estabilizar la economía e impulsarla hacia el crecimiento, lo cual implicó en un primer momento promover cambios importantes en el papel que el Estado había jugado”. (Trejo et.al., 2012), es decir, una menor participación del Estado en la economía dejando libre paso al capital privado nacional e internacional. En esta generación destacó la elaboración de pactos como el Programa Inmediato de Reordenación Económica (PIRE); Programa Extendido de Reordenación Económica (PERE); Pacto de Solidaridad Económica (PSE) y Pacto para la Estabilidad y el Crecimiento Económico (PECE). La segunda generación buscaba continuar “manteniendo” el crecimiento económico sostenido a largo plazo enfocándose en la apertura comercial, para ello se formaron tratados comerciales, (TLC), y para dar cumplimiento a las reformas de la época, se firmaron programas a corto plazo como el Pacto para el Bienestar, la Estabilidad y el Crecimiento (PBEC); el Acuerdo de Unidad para Superar la Emergencia Económica (AUSEE), entre otros.

En el caso de las Reformas estructurales de tercera generación, tomando la perspectiva del gobierno federal, en total las once reformas se fundamentan en mejorar la productividad de un país que a pesar de algunos avances económicos, aún enfrenta muchos obstáculos tales como la difícil situación en cuanto a oportunidades de empleo, sobretodo para los jóvenes profesionistas recién egresados de las instituciones educativas a nivel superior, y el rezago en la regulación adecuada en el tema de competencia económica, que ha desequilibrado el poder adquisitivo de la población, entre otros problemas que posicionaron a México en los últimos lugares en la lista de los países miembros de la Organización para la Cooperación y el Desarrollo Económicos (OCDE) en cuanto al rubro de competitividad, durante los últimos diez años.

La decisión de las reformas, se basó también en el parámetro del desarrollo social, en primera instancia, porque existe una grave situación en la que se refleja - al menos en cifras oficiales – que más del 46 por ciento de la población total del país vive en la pobreza, lo cual no le permite ejercer plenamente sus derechos humanos, como el de vivienda y empleo dignos, seguridad social, educación etc. Por otra parte, el asunto de distribución del ingreso, México se encontraba (en la última década) en el segundo puesto como la nación mas desigual de la OCDE, lo que hace necesario reestructurar el gasto público, y redefinir los montos de inversión en orden de importancia de los sectores, para que mas personas puedan tener oportunidades de ejercer el derecho a la educación, la salud y mejor infraestructura, y desarrollo social. (Gobierno de la República, 2015)

Desde el punto de vista de los analistas especializados en ciencias políticas en México, las reformas estructurales garantizarán cierto nivel de suministros de recursos, en el caso de la energética, la suficiente energía con precios competitivos que motiven la inversión y generen empleos; la reforma en telecomunicaciones fomentará la competencia efectiva en medios haciendo menor la brecha digital en la sociedad del conocimiento; en lo que respecta a la reforma en materia de competencia económica, se asegura la capacidad de participación sana del mercado con mejores precios, por otro lado, la reforma hacendaria eficientará el sistema recaudatorio, la financiera procurará las condiciones crediticias para mejorar el nivel de vida de los mexicanos, asimismo la reforma educativa garantizaría el acceso a la

educación integral de calidad, en tanto que la modificación al Código Nacional de Procedimientos Penales fomentará los juicios legales imparciales, mientras que con la reforma política electoral se busca consolidar la democracia y la participación ciudadana, y con la reforma en materia de transparencia, fomentar la rendición de cuentas de servidores públicos. (Imagen, 2015). Especialistas de la revista Forbes, consideran que los sectores en los que más se podrá avanzar casi de inmediato a partir de la aprobación y entrada en vigor de las mencionadas reformas, son el sector automotriz con mayor inversión y la indiscutible generación de empleo; el sector turístico, con la apuesta al turismo de negocios beneficiado parcialmente por la disminución de los precios en combustible; así como el área de los bienes raíces y la infraestructura. (Arteaga, 2015) Sin embargo, no todo es alentador, ya que algunos expertos coinciden que los problemas de seguridad pública, la debilidad en los mercados interno y externo y la situación económica mundial son factores que podrían ralentizar el crecimiento sostenido en México. (Huerta, 2013)

Capital Humano Como Principio de Cambio

Los precursores del capital humano en la economía son: Becker, quién en 1964 desarrolló la teoría respectiva y posteriormente recibiera el premio Nobel de Economía en 1992. Para Becker, Capital humano es el conjunto de las capacidades productivas que un individuo adquiere por acumulación de conocimientos generales o específicos, su antecedente se ubica en los Principios de Economía de Alfred Marshall (1947) destacando el que enuncia: “El capital más valioso de todos es el que se ha invertido en seres humanos.” El desarrollo de la teoría del capital humano reconoce que para la explicación de ciertos fenómenos macroeconómicos, como el del crecimiento del ingreso nacional, es necesario incluir, además de los factores capital y trabajo, un tercer factor, que considera el conjunto de habilidades y capacidades de los trabajadores. Los estudios realizados por Theodore Schultz (1959), tuvieron mucho impulso, gracias a los desarrollos teóricos efectuados por Gary Becker y Jacob Mincer; Schultz hace mención a la diferencia que implica una eficiente gestión del capital humano y lo define como la suma de conocimientos y habilidades. El capital humano ha sido definido por la Organización para el Comercio y el Desarrollo Económico como: “el conocimiento, las competencias y otros atributos que poseen los individuos y que resultan relevantes a la actividad económica.” (OCDE, 1998).

Según esta definición, se considera capital humano a la acumulación de inversiones anteriores en educación, formación en el trabajo, salud y otros factores que permiten aumentar la productividad. Por lo que deben tenerse en cuenta todos los atributos humanos, no sólo a nivel de educación, sino también el grado en el cual una persona es capaz de poner en acción productiva un amplio rango de habilidades y capacidades, entendiendo por capacidad la potencia para el desarrollo de los procesos mentales superiores, y por habilidad, la forma como se operacionalizan dichos procesos, los cuales se manifiestan en las diferentes formas de conocimiento acumulados, que permiten a su poseedor desarrollar eficazmente diversas actividades para lograr crecimiento de la productividad y mejoramiento económico.

El Capital Humano, constituye una fusión intangible de habilidades y capacidades que contribuyen a elevar y conservar la productividad, innovación y empleabilidad de una persona o una comunidad. Por lo tanto al invertir en este concepto se rentabiliza su inversión, y se consolida como punta de lanza de la globalización para finalmente considerar al CH como forma de capital. Finalmente se considera lo que Littlewood Herman señala: “En la actualidad el capital humano es uno de los factores determinantes que contribuye a la competitividad de las organizaciones, puesto que las competencias, los conocimientos, la creatividad, la capacidad para resolver problemas, el liderazgo y el compromiso del personal son algunos activos requeridos para enfrentar las demandas de un entorno turbulento y alcanzar la misión organizacional.” Según la Organización Internacional del Trabajo (OIT, 2004) el capital humano se genera con base a los siguientes elementos (ver tabla 1). Según el Índice Global de Competitividad 2014-2015 que elabora el Foro Económico Mundial (WEF, por sus siglas en inglés) México se ubica en el sitio 61, bajando 6 posiciones en relación al año pasado ocupando el lugar 55, entre un total de 145 países calificados,

destacando además que se debe dar una implementación eficiente de las reformas estructurales. De acuerdo al informe de esta organización internacional, “Esta caída se debe a un deterioro en el funcionamiento percibido de las instituciones, la calidad de un sistema educativo que no parece cumplir con el conjunto de habilidades que la economía mexicana cambiante exige, y el bajo nivel de implantación de las tecnologías de la información, que es fundamental para la transformación” (Luna, 2014) .

Tabla 1: Elaboración Propia Con Datos de Díaz de Iparraguirre (2009)

1. Las competencias	se materializan en gestión de la formación y definición y difusión de competencias o valores.
2. La capacidad de innovar y mejorar,	aparecen en la gestión de la diversidad, de la colaboración, de iniciativa, de la creatividad, del aprendizaje y gestión del cambio.
3. El compromiso y la motivación,	se materializan en diversos niveles de gestión, como la participativa, la del reconocimiento, motivación y la compensación. Así como la gestión de la comunicación interna, del clima de trabajo, y la gestión del cumplimiento.

Por su parte, el Instituto Mexicano para la Competitividad (IMCO) en el estudio ‘Productividad y Capital Humano’ hace hincapié que al elevar los niveles de calidad de capital humano, se da una relación directamente proporcional a una mas alta productividad laboral, considerando que la educación es un poderoso instrumento para combatir la informalidad. “Es necesario desarrollar mecanismos de orientación para la formación de capital humano en las áreas de mayor productividad y según las necesidades del mercado”. (IMCO, 2014). Según el estudio Saratoga realizado por Price Waterhouse Coopers (PWC, 2014) en diez países latinoamericanos, “[...] las empresas en México invierten 12.7 horas al año en aprendizaje y desarrollo por cada empleado de tiempo completo que tiene en su nómina”. El Plan Nacional de Desarrollo (2013-2018), contempla a todos los actores como parte de la labor en el desarrollo y crecimiento del país. “El desarrollo no es deber de un solo actor, ni siquiera de uno tan central como lo es el Estado. El crecimiento y el desarrollo surgen de abajo hacia arriba, cuando cada persona, cada empresa y cada actor de nuestra sociedad son capaces de lograr su mayor contribución”. (Plan Nacional de Desarrollo 2013-2015; DDE, 2013).

México atraviesa por uno de los mejores momentos en cuanto a disponibilidad y fortaleza laboral, siendo un país joven, (aproximadamente la mitad de la población tendrá una edad promedio para trabajar durante los próximos 20 años). Aunado a esto, las inversiones en capital, se pueden comparar con economías de países que han crecido en años recientes a ritmos de 24% del PIB. No obstante, se mantiene el reto en productividad ya que en total ha decrecido en los últimos 30 años a un promedio anual de 0.7%, siendo un enorme obstáculo para el desarrollo nacional. Existen aún barreras en la productividad en México, las cuales se pueden ordenar en cinco grandes conjuntos: fortaleza institucional, desarrollo social, capital humano, igualdad de oportunidades y proyección internacional. (Plan Nacional de Desarrollo 2013-2018; DDE, 2013). A pesar de los posibles obstáculos, el espíritu con el cual se manufacturaron los temas de las reformas, va enfocado a que gobierno en todos los niveles y la sociedad en su conjunto, en particular al interior de las empresas, generen las condiciones de desarrollo a través de la gestión y el nuevo pensamiento estratégico, donde el talento humano será el gran desafío, ya que éste es parte crucial en la innovación de sus estrategias, procesos y productos.

METODOLOGÍA

Este trabajo es una investigación cualitativa, exploratoria de conceptos y postulados futuros, cuya unidad de análisis son micro y pequeños empresarios dedicados al comercio, tomando una muestra a juicio de los investigadores, de 79 entidades económicas tomada de un universo de 890 congregados en organismos empresariales de la entidad; se aplicó un instrumento entre el 2 y el 6 de febrero de 2015, que consiste en la encuesta de diez preguntas relativas a las variables empleo, productividad, innovación y formación de capital humano.

RESULTADOS

En términos generales, en el estudio se encontró que los empresarios tienen confianza en que las reformas serán plataforma importante para el desarrollo, en primera instancia le apuestan a que la reforma laboral sea la que más impulso dé al desarrollo interno de la empresa. En segundo término consideran que brindará beneficios tanto en mejorar las prácticas empresariales como en generar un sistema de gestión administrativo más eficiente y sobre todo en la inversión en formación y desarrollo del capital humano. El empresario promedio cree acerca de las reformas, que se verá fortalecida la parte productiva en el trabajo en las MPyME principalmente la gestión de conocimiento para la innovación y el desarrollo empresarial que se daría por medio del fortalecimiento del capital humano. Por lo que considera más importante vincularse con las instituciones de educación y así aprovechar las oportunidades de inversión en desarrollo intelectual, científico y tecnológico. Así mismo coinciden en que a través de las reformas, aumentaría un porcentaje importante el personal calificado.

CONCLUSIONES

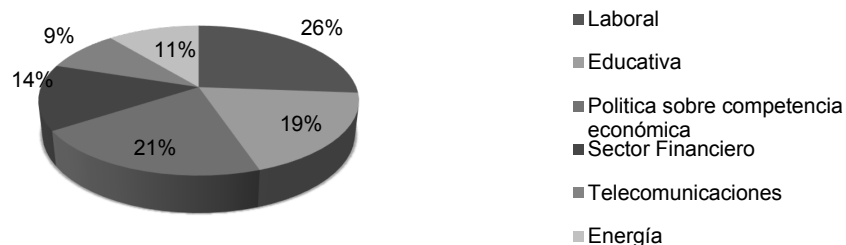
Tomando en consideración el informe “Apuesta por el Crecimiento” de la OCDE (2015) se podrán generar oportunidades relevantes de revertir las debilidades de demanda en diversas áreas, de recuperar el crecimiento económico y generar empleos al estructurar, aprobar y poner en vigencia las reformas estructurales integrales, y después de analizar los resultados de la investigación, se concluye: Fundamentado en que el estudio se basa en las reformas mexicanas para el año 2015, principalmente las que están encaminadas a la productividad y el crecimiento, se toma como uno de los colofones, que el capital humano es un factor determinante para el crecimiento económico del país, y que cada vez más empresarios estiman que se debe cuidar y reforzar su calidad; sin embargo es necesario establecer las condiciones que este principio encierra, fortaleciendo al mismo tiempo otros factores participantes, de tal manera, que ésta pueda ser una de las principales vías que encamine a nuestro país hacia el desarrollo.

Otra premisa que se obtiene, es que el nivel de complejidad y la multifactoriedad del entorno global, aunado a la poca atención que los empresarios han otorgado al elemento humano no han permitido que las organizaciones en México sean competitivas. Las reformas estructurales actuales en México representan la oportunidad para que, tras la aplicación de una gestión empresarial que potencialice el talento humano, se logren en el transcurso del corto plazo futuro, los estándares de productividad más convenientes para el crecimiento. Sin embargo es necesario que tanto gobierno como empresarios, hagan verdadera conciencia del valor estructural de las reformas, y que en lo posible, sea un trabajo colaborativo en el que ambas partes cumplan su función íntegramente para que se proyecten los beneficios a la sociedad en su conjunto.

ANEXOS

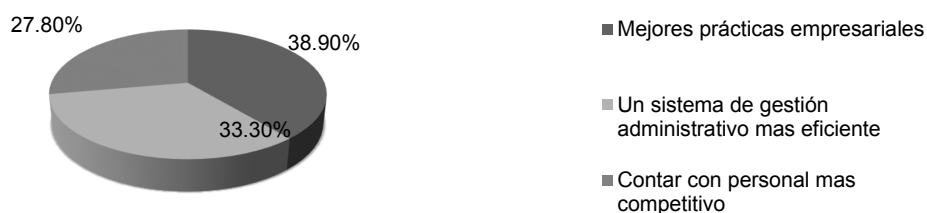
Anexo 1: Gráficos de la Encuesta a los Empresarios Respecto a las Reformas Estructurales En México

¿Cual de las siguientes reformas estructurales (productividad y crecimiento) le parece que tenga más impacto en el desarrollo de su empresa?



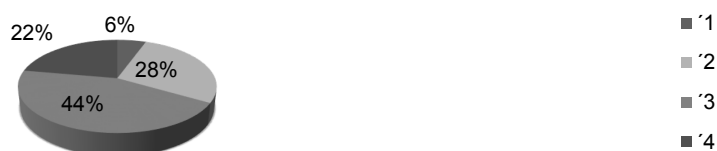
En términos generales, el empresario promedio opina que la reforma laboral es la que representa mayores posibilidades de desarrollo (21%), seguida por la reforma en política sobre competencia económica (19%).

El objetivo de La Reforma en Materia de Competencia Económica es impulsar un mercado interno más competitivo... y fomentar prácticas anticompetitivas. En base a este objetivo, considera usted que se beneficia al empresario en:

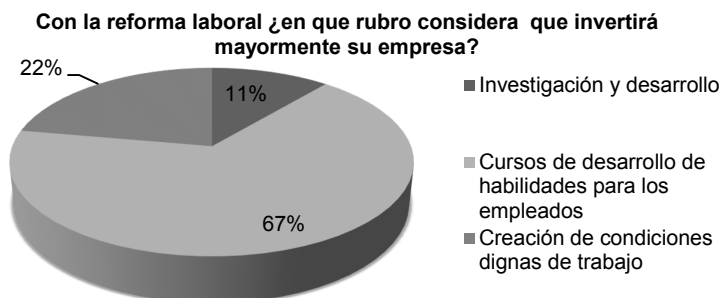


Los empresarios encuestados consideran que se verán beneficiados en mejores prácticas empresariales (38.9%) y un sistema de gestión administrativo más eficiente (33.3%)

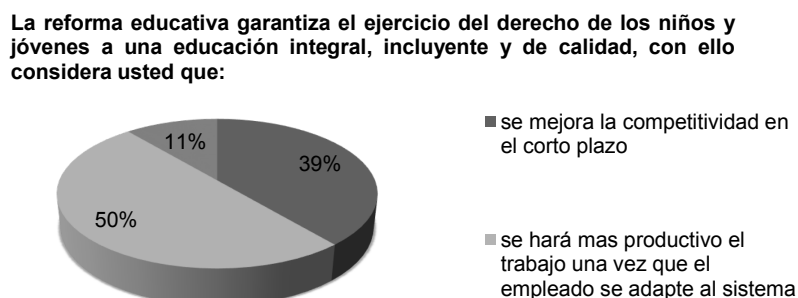
La Reforma Financiera tiene dos objetivos: dar más crédito y más barato, con esta reforma ¿que tanto considera que se invertirá en capacitación para formar capital humano? 1 es Nada y 5 es muy considerablemente



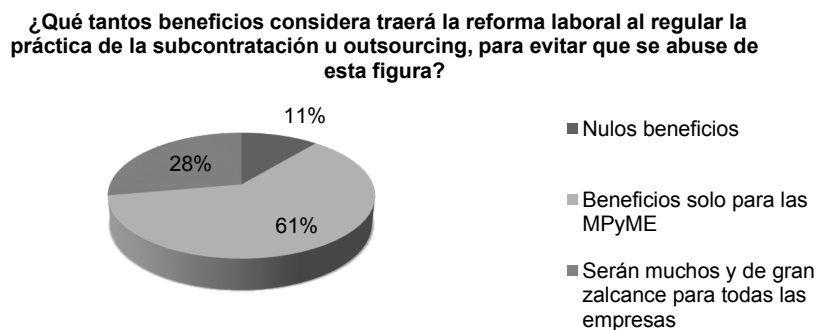
Analizando la respuesta de los empresarios, se observa que, siendo un tanto conservadores, consideran que esta reforma financiera si ayudará a invertir en capacitación de capital humano.



Los empresarios creen que la flexibilidad de la reforma laboral en México, aportará en la capacitación para desarrollar habilidades en los empleados (67%) mucho más que en crear condiciones dignas de trabajo; lo que refleja un riesgo en los niveles de competitividad.



La mitad de los empresarios encuestados apuestan por que la reforma educativa fortalezca la parte productiva en el trabajo cuando el empleado se adapte ya que con mejor preparación será más ágil la inclusión en el mercado de trabajo.



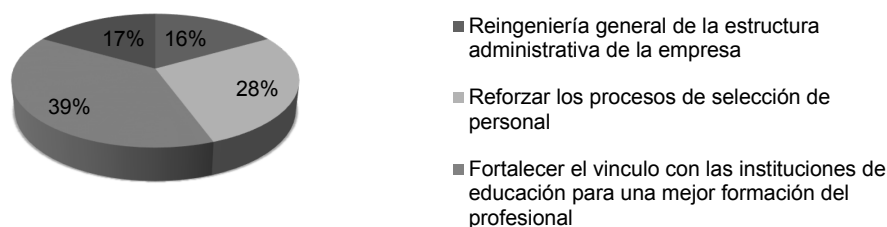
Se puede observar que el resultado obtenido de acuerdo a la opinión de los encuestados es que primordialmente los beneficios se darían en las MPyME con un 61.1% y solo el 27.8% serían de gran alcance, asimismo el 11.1% opinó que no habría beneficios.

Se estima que con las reformas estructurales, los intercambios comerciales internacionales se multiplicarán, usted considera que esto le beneficia a su empresa en:



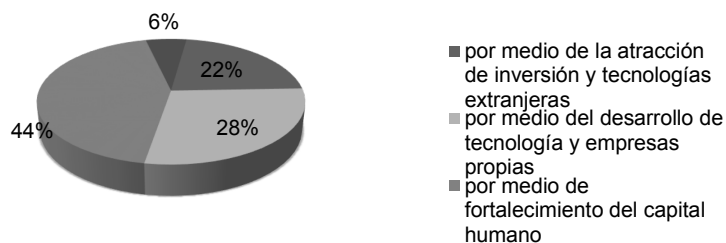
El 44.4% de los encuestados señalaron que con las reformas estructurales se incrementaría la gestión de conocimiento para la innovación, el 38.9% opinó que se elevaría el nivel de competitividad, gracias a los intercambios comerciales internacionales que las reformas generarán.

¿Qué tema es el que debe considerar para preparar mejor a sus empleados y aprovechar los proyectos de inversión que otros países buscan en México a raíz de las reformas estructurales?



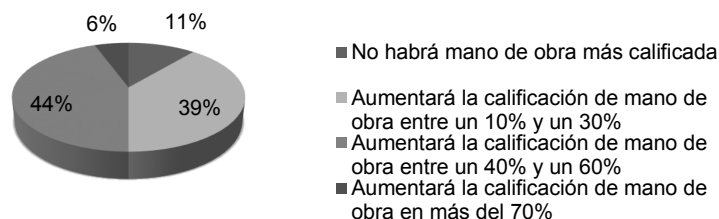
De acuerdo a la opinión de los encuestados el 38.9% consideró que fortalecer el vínculo con las instituciones de educación sería lo que más consideraría para preparar mejor a los empleados y aprovechar las oportunidades de inversión.

¿En que área de las que a continuación se mencionan considera que a través de la puesta en marcha de las reformas se puede dar el desarrollo empresarial?



Se considera que en relación a la respuesta obtenida existe la aseveración de nuestra premisa de investigación, al señalar el 44% de los encuestados que el desarrollo empresarial de acuerdo a las reformas se daría por medio del fortalecimiento del capital humano.

La reforma laboral permitirá contratar jóvenes durante plazos determinados para recibir adiestramiento y ser integrados al lugar de trabajo, ¿que tanto considera usted que con ello exista mano de obra más calificada?



En función de la reforma laboral para incrementar personal calificado los resultados obtenidos fueron: el 44.4% señaló que se incrementará entre un 40% y un 60%; lo cual refleja confianza al operar la reforma en cuestión.

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LA PERCEPCIÓN DE LOS ESTUDIANTES DE LA FACULTAD DE CIENCIAS ADMINISTRATIVAS SOBRE SU COMPETITIVIDAD LABORAL COMO PRODUCTO DE LA MEDIACIÓN PEDAGÓGICA DE SUS MAESTROS

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RESUMEN

La presente investigación aborda el tema de la competitividad laboral de los alumnos universitarios, específicamente de los estudiantes de la Facultad de Ciencias Administrativas de la Universidad Autónoma de Baja California. El propósito de esta investigación es obtener información actualizada y confiable que sirva de apoyo para que la institución materia de estudio tome decisiones informadas y eficientes en cuanto a la reestructuración de sus programas de estudio. Es una investigación de corte cuantitativo de tipo explicativo transversal. Se conceptualiza la competitividad laboral y la mediación pedagógica. Se analiza a la mediación pedagógica como variable independiente y a la competitividad laboral como variable dependiente. Se realiza una investigación documental entre las diversas bolsas de trabajo de la localidad para determinar los indicadores de competitividad laboral para cada licenciatura. Se realiza una encuesta entre los estudiantes potenciales a egresar, que se encuentran inscritos durante el ciclo escolar 2015-1, en las Licenciaturas en Contaduría, Administración de Empresas, Informática, Negocios Internacionales, Mercadotecnia y Gestión Turística. Los resultados obtenidos permiten conocer la percepción de los estudiantes en cuanto a la mediación pedagógica que realizaron sus maestros y si ésta resultó factor coadyuvante en su competitividad laboral. Con los resultados se generaron conclusiones y recomendaciones.

PALABRAS CLAVE: Competitividad Laboral, Mediación Pedagógica

THE PERCEPTION OF STUDENTS OF A FACULTY OF ADMINISTRATIVE SCIENCES TOWARDS THEIR LABOR MARKET COMPETITIVENESS ACQUIRED THROUGH THE PEDAGOGICAL MEDIATION OF THEIR TEACHERS

ABSTRACT

This research addresses the issue of the competitiveness of University students, specifically students of the Faculty of Administrative Sciences of the Autonomous University of Baja California. The purpose of this research is to obtain up-to-date and reliable information that support the institution field of study to take informed and efficient decisions regarding the restructuring of its programs of study. It is an explanatory research, quantitative in nature. Labor market competitiveness and pedagogical mediation are conceptualized. Pedagogical mediation is analyzed as an independent variable and labor market competitiveness is analyzed as a dependent variable. A documentary research among different employment agencies is carried out to determine the indicators of competitiveness for each educational program. A survey is carried out among undergraduate students, that are registered during the 2015-1 school year, in Bachelor of Accounting, Bachelor of Business Administration, Bachelor of Computer Sciences, Bachelor of International Businesses, Bachelor of Marketing, and Bachelor of Tourism Management. The results

obtained allow us to know the perception of students towards the pedagogical mediation done by their teachers, and if this was a contributing factor in their labor market competitiveness. With the results, conclusions and recommendations were generated.

KEY WORDS: Labor Market Competitiveness, Pedagogical Mediation

JEL: M1, I2

INTRODUCCIÓN

Mejorar la calidad de la educación en México ha sido uno de los principales intereses del país en años recientes. Las instituciones educativas no pueden permanecer ajenas a las demandas del mundo global actual, principalmente aquellas instituciones de educación superior. Se requiere que los egresados de las instituciones educativas sean competitivos en el cambiante mercado laboral actual. De ahí que los planes de estudio deban estar acordes a los requerimientos del mercado de trabajo. No obstante, se hace conciencia que el mejor plan de estudios puede convertirse en letra muerta si no es puesto en práctica cabalmente por el profesor, o si los alumnos oponen resistencia a la puesta en marcha del mismo. Es así como los actores que intervienen en este fenómeno educativo (currículum, profesor, alumnos) conforman un trinomio indivisible, dada su importancia individual y colectiva. A pesar de la relevancia de todo lo anterior, este fenómeno resulta rara vez observado, pues ocurre en la intimidad del salón de clase. Por lo antes expuesto, el propósito de la presente investigación es observar este fenómeno a través de la visión de uno de sus actores: los alumnos. De esta manera se pretende obtener información actualizada y confiable que sirva de apoyo para que la institución materia de estudio tome decisiones informadas y eficientes en cuanto a su reestructuración curricular. El conocer la percepción de los alumnos sobre el citado fenómeno educativo, sin duda puede ayudar a disminuir su opacidad.

REVISIÓN LITERARIA

La revisión literaria realizada en esta investigación permitió profundizar en el estudio de dos variables muy importantes en la actualidad: la competitividad laboral y la mediación pedagógica.

Competitividad Laboral

Aunque pareciera que la preocupación por el logro de la competitividad es de data reciente, y que surgió de manera espontánea a la par que la globalización, debemos precisar que no fue así, “el estudio y la conceptualización de la competitividad, el análisis teórico y aplicado de su significado y de sus factores determinantes datan de mucho tiempo atrás” (Hernández Laos, 2000, p. 21). El mismo autor, comenta que en 1776 Adam Smith acuñó el concepto de *ventaja absoluta*, expresaba su creencia de que un país puede ser más eficiente que otro al producir algunos bienes o servicios, especializándose en ellos y realizando un libre comercio que beneficie al productor y al comprador. En el mismo tenor, David Ricardo propuso en 1887 la teoría de la *ventaja comparativa*, la cual planteaba que convenía a los países especializarse aun cuando no tuviera ventaja absoluta sobre un bien, si los costes de producción le eran favorables, debido a las diferencias entre los países; es decir, “el país exportará los productos en los que registra los mayores niveles de productividad relativa, e importará los productos en los que alcanza menores niveles comparativos de productividad” (Hernández Laos, 2000, p. 22).

La competitividad a lo largo del tiempo, ha sido definida de diversas maneras, así se encontró en la literatura revisada que el Banco Interamericano de Desarrollo (2001) la define como “el motor del crecimiento, progreso económico y social” (p.37). Por su parte el *World Economic Forum* (WEF), a través del *Global Competitiveness Report*, un indicador de competitividad muy difundido internacionalmente, ha definido a la competitividad como “el grupo de instituciones, políticas y factores que determinan el nivel

de productividad de un país” (Sala-I-Martin, Blanke, Hanouz, Geiger y Mia, 2009, p. 4). Sin embargo, a decir de Hernández Laos (2000), no existe una definición de competitividad que resulte valedera para todos los casos y contextos, ya sea competitividad empresarial

En el contexto de competitividad empresarial, el término competitividad laboral hoy en día se ha convertido en tema de interés para la economía mundial, pues las capacidades de los trabajadores, se han convertido en un activo vital para la creación de valor estratégico de las empresas. A decir de Cheese y cols. (2008) “en el mundo económico actual, el secreto del éxito competitivo sostenible es la construcción de una empresa basada en el talento que reúna y sostenga todas las capacidades necesarias para competir” (p. 5). En el caso de México, el éxito competitivo sostenible en cuanto a competitividad laboral, no se ha vuelto realidad. “De acuerdo con el índice de competitividad laboral calculado por el Foro Económico Mundial, México ha perdido 11 lugares en el último año, pues pasó del puesto 102 al 113 en la clasificación mundial” (Medina, 2013, p.12). En su Reporte Global de la Competitividad 2014-2015, el Foro Económico Mundial, señaló que México tuvo su segunda caída consecutiva en cuanto a competitividad, pues se colocó en el peldaño 61, tras haberse ubicado el año pasado en el lugar 55. El citado organismo atribuye la caída al “deterioro en el funcionamiento percibido de las instituciones, la calidad de un sistema educativo que no parece cumplir con el conjunto de habilidades que la economía mexicana cambiante exige, y el bajo nivel de implantación de las tecnologías de la información” (parr. 8-9). Sin duda la aseveración anterior conlleva un gran reto para México y en especial para su sistema educativo, pues de él depende, en gran parte, el que los trabajadores mexicanos tengan las competencias necesarias para enfrentar las exigencias del cambiante mercado laboral mundial. Lo anterior pone de manifiesto la necesidad de que los trabajadores tengan los conocimientos, las habilidades y las actitudes necesarios para que México alcance un éxito competitivo sostenible en cuanto a competitividad laboral. He ahí la importancia de la presente investigación

Mediación Pedagógica

En cuanto a la mediación pedagógica, se encontró que según versiones del mito de la legitimidad de los reyes relatadas después de la conquista española, para el pueblo azteca “el mediador por excelencia fue Quetzalcoatl, la serpiente emplumada” (Guillespie, 2005, p. 280). En el ámbito educativo, los antecedentes del término mediación se encontraron en la obra de Platón, en torno a Sócrates (470 a 399 a.C), filósofo griego a quien reconoció como “maestro” y a su mediación a través de sus diálogos y cuestionamientos sostenidos con la gente sencilla de la antigua Grecia. A decir de Penalva (2005), Sócrates fue para Platón un maestro mediador axiológico, quien buscaba valores en el interior de los individuos. A decir de Silverman y Ennis (2003) el surgimiento del paradigma mediacional se dio gracias a los hallazgos de algunos investigadores de la psicología cognitiva (Doyle, 1975; Lee y Solmon, 1992; Shulman, 1986), entre otros, quienes observaron que la estructura del paradigma proceso-producto utilizado en el proceso de enseñanza-aprendizaje, en realidad estaba conformado por tres elementos en vez de dos, por lo que los elementos mediadores se incluyeron al paradigma. Los investigadores habían encontrado paradojas que no concordaban con el paradigma conductista, las cuales se acumularon causando una crisis y luego, lo que Thomas Kuhn podría llamar una *revolución científica*: la discusión de los fundamentos de la teoría conductista.

Surgió entonces el modelo mediacional, el cual, al reemplazar al modelo proceso-producto, incorporó primero la variable mediadora del alumno y del profesor a quienes identificó como “principales responsables de los efectos reales de la vida en el aula” (Gimeno, 2005, p.85). Lo anterior dio como resultado la existencia de dos modelos a partir del paradigma de la psicología cognitiva: “el *modelo* mediacional centrado en el profesor y el modelo mediacional centrado en el alumno” (Gimeno, 2005, p. 85). El primero se enfoca al pensamiento pedagógico del profesor; las estrategias que emplea para enseñar, el segundo a las elaboraciones personales del alumno; las estrategias que emplea para aprender; sin embargo, la validez de estos modelos mediacionales podrían ser cuestionadas al considerarse que el profesor y el alumno no realizan su labor en el vacío, sino dentro de un contexto.

En efecto, la actuación del profesor se realiza dentro del contexto de una realidad ubicada en “un puesto de trabajo, en una institución que tiene sus normas de funcionamiento marcadas a veces por la administración, por la política curricular, por los órganos de gobierno de un centro o por la simple tradición que se acepta sin discutir” (Gimeno, 1988, p.197). La reflexión sobre estas consideraciones, entre otras, llevaron al surgimiento de un tercer modelo: el *modelo ecológico de análisis del aula*, el cual se enfoca al contexto donde se lleva a cabo el acto educativo y toma en cuenta los “mecanismos, factores y sistemas sociales y culturales que confieren el sentido y la peculiaridad al flujo de acontecimientos en el aula” (Gimeno, 2005, p. 89). En este modelo también se “asumen los principales supuestos del modelo mediacional: recíproca influencia en las relaciones de clase entre profesor/a y alumnos/as, énfasis en el individuo como procesador activo de información, importancia de la creación e intercambio de significados” (Gimeno, 2005, p. 89). Se puede decir, por tanto, que el origen del tratamiento de la problemática de la mediación pedagógica se encuadra en estos modelos.

El enfoque mediado se explica a través de un modelo de experiencias de aprendizaje mediado y la representación E-H-O-H-R, en donde (E) representa al estímulo, (H) representa a un mediador humano, (O) representa al organismo que aprende y (R) representa a la respuesta. La mediación pedagógica, en consecuencia, adquiere un nuevo sentido, pues reconoce que la actuación del profesor no es lineal hacia una sola dirección, sino bidireccional de manera recíproca entre alumno y profesor. También resulta evidente que definitivamente no es aislada, pues no se da por sí sola en el vacío, sino a través de la interacción con los elementos que conforman su contexto. En la adquisición de este nuevo sentido de la mediación, fueron valiosas las aportaciones de algunos teóricos (Ausubel, 2000; Feuerstein, 1975; Flavell, 1976; Freire, 2005; Piaget, 2001; Rumelhart, 2003; Vigotsky, 1995), entre otros. Una de las principales aportaciones de Feuerstein (1975) fue el señalar que en el enfoque mediado, el aprendizaje no es incidental sino intencional. “El mediador se interpone entre el organismo que aprende y el mundo de estímulos para interpretar, guiar y darle sentido a los estímulos. En este tipo de interacción el aprendizaje se da de manera intencional” (Mentis y Dunn-Bernstein, 2007, p.10).

METODOLOGÍA

La investigación que se presenta es de corte cuantitativo, de tipo explicativo transversal. La investigación fue realizada en la Facultad de Ciencias Administrativas de la Universidad Autónoma de Baja California, en México, durante los meses de agosto de 2013 a abril de 2015. Las variables estudiadas fueron la competitividad laboral y la mediación pedagógica. Tomando en cuenta la revisión literaria realizada en torno a ellas, se identificaron como indicadores para la variable competitividad laboral los conocimientos, habilidades, actitudes y valores. En tanto que para la variable mediación pedagógica, se identificaron como indicadores al organismo, al mediador, al estímulo y la respuesta. Los sujetos de estudio en esta investigación fueron los alumnos potenciales a egresar de los seis programas educativos que se imparten en la citada facultad, a saber: Licenciatura en Administración de Empresas (LAE), Licenciatura en Contaduría (LC), Licenciatura en Informática (LI), Licenciatura en Negocios Internacionales (LNI), Licenciatura en Mercadotecnia (LM) y Licenciatura en Gestión Turística (LGT).

El universo estudiado estuvo conformado por 503 alumnos potenciales a egresar, pues cursan el último semestre de sus respectivas licenciaturas: De este universo se estudió una muestra conformada por 241 alumnos, estratificada por carrera y por proporción en el total de la matrícula, de la siguiente manera: 69 de LAE, 97 de LC, 40 de LM, 18 de LI, 12 de LNI y 5 de LGT. El tamaño de la muestra se calculó con un coeficiente de confianza de 95% y un error máximo admisible de 5%. Se elaboró un instrumento para cada licenciatura, el cual estuvo conformado por 64 reactivos para LAE, 56 reactivos para LC, 56 reactivos para LM, 52 reactivos para LI, 53 reactivos para LNI y 54 reactivos para LGT. Los reactivos fueron de opción múltiple y de falso o verdadero. En todos los instrumentos, los primeros 31 reactivos fueron iguales para

cada licenciatura, los cuales estaban relacionados a la variable mediación pedagógica, lo que permitió realizar comparaciones entre los resultados de las seis licenciaturas.

Los demás reactivos en todos los instrumentos estuvieron relacionados a la variable competitividad laboral; para elaborarlos se realizó una revisión exhaustiva de los conocimientos, habilidades y actitudes que los empleadores les solicitan en las diversas bolsas de trabajo de la localidad. Asimismo se tomó en cuenta el perfil de egreso de cada licenciatura. Así se elaboraron un número diferente de reactivos para cada una de ellas. Los instrumentos se aplicaron en ambos turnos: matutino y vespertino, durante el mes de marzo de 2015. Los datos obtenidos se procesaron utilizando el programa estadístico *Statistical Package for the Social Sciences* (SPSS). Se aplicó estadística descriptiva para el análisis de los datos. Se aplicaron medidas de tendencia central para el análisis de las dos variables. Finalmente se generaron conclusiones.

RESULTADOS

En este apartado se presentan los resultados de la investigación realizada, los cuales se organizan de acuerdo a las dos variables estudiadas: competitividad laboral y mediación pedagógica. Considerando que los programas educativos buscan la excelencia y que los alumnos que se autoevaluaron como regular o bien, podría ser indicador de inseguridad en cuanto a la competitividad laboral alcanzada en los rubros evaluados, para efecto de este trabajo se consideraron sólo las respuestas a la opción excelente.

Resultados Sobre Competitividad Laboral

Se encontró que las bolsas de trabajo revisadas que solicitan profesionistas LAE, requieren conocimientos en contabilidad, finanzas, recursos humanos y mercadotecnia. Sin embargo, de los alumnos de LAE, sólo el 14% se evaluó como excelente en cuanto a contabilidad, 10% en cuanto a finanzas, 40% en cuanto a recursos humanos y 23% en cuanto a mercadotecnia (Ver Tabla 1). Por su parte, las bolsas de trabajo que solicitan profesionistas LC, requieren conocimientos en contabilidad, impuestos, nóminas y Seguro Social (IMSS). De los alumnos de LC encuestados, 31% se autoevaluó como excelente en cuanto a contabilidad, 20% lo hizo en cuanto a impuestos, 15% en cuanto a nóminas y 14% en cuanto a IMSS.

Tabla 1: Conocimientos Evaluados Por Alumnos de LAE

Conocimiento	MAL %	REGULAR %	BIEN %	MUY BIEN %	EXCELENTE %
de contabilidad	5.8	29	27.5	23.2	14.5
en finanzas	7.2	24.6	30.4	27.5	10.1
en recursos humanos	1.4	2.9	18.8	36.2	40.6
en mercadotecnia	0	2.9	24.6	49.3	23.2

Esta tabla muestra que según la percepción de los alumnos LAE encuestados la mayoría considera que cuenta con los conocimientos requeridos por los empleadores. Sin embargo es de llamar la atención que 5.8% se evaluó como mal en contabilidad y 7.2% en cuanto a finanzas.

Así también se encontró que las bolsas de trabajo que solicitan profesionistas LM, requieren conocimientos en contabilidad, finanzas, mercadotecnia y administración. De los alumnos de LM encuestados, 15% se autoevaluó como excelente en cuanto a contabilidad, 15% lo hizo en cuanto a finanzas, 35% en cuanto a mercadotecnia y 17% en cuanto a administración. En cuanto a LGT, se encontró que las bolsas de trabajo que solicitan sus servicios, requieren conocimientos en administración, geografía turística, dirección y organización de eventos y operación de servicios de viaje. De los alumnos de LGT encuestados, 20% se autoevaluó como excelente en cuanto a administración, 40% lo hizo en cuanto a geografía turística, 40% en cuanto a dirección y organización de eventos y 20% en cuanto a operación de servicios de viaje.

Los empleadores que solicitan los servicios de profesionistas de LI, por su parte, requieren conocimientos en finanzas, informática y matemáticas. De los alumnos de LI encuestados, 16% se autoevaluó como

excelente en cuanto a finanzas, 28% lo hizo en cuanto a informática y sólo 5% en cuanto a matemáticas. En tanto que los conocimientos requeridos para los profesionistas de LNI son: informática, matemáticas, economía, legislación aduanera y comercio exterior. De los alumnos de LNI encuestados 33% se autoevaluó como excelente en cuanto a informática, 0% en cuanto a matemáticas, 8% en cuanto a economía, 16% en cuanto a legislación aduanera y 33% en cuanto a comercio exterior. Asimismo se les solicitó a los alumnos de las seis licenciaturas estudiadas, que se autoevaluaran, en cuanto a sus habilidades. Los alumnos de LAE se evaluaron como excelente en cuanto a las habilidades que solicitan los empleadores de la siguiente manera: 26% habilidades para atender al personal, 34% para atender a los clientes, 19% para organizar sus actividades, 21% de liderazgo, 21% de planificación, 14% para manejar al personal, 29% para trabajar por objetivos, 29% para trabajar en equipo, 31% para trabajar bajo presión, 21% de comunicación, 17% de negociación y 24% para aprender de manera autónoma.

En tanto que para los profesionistas de LC, se obtuvo que 13% se evaluó como excelente en habilidades para manejar al personal, 18% para trabajar en equipo, 20% para trabajar bajo presión, 20% para trabajar de manera autónoma y 2% para hablar en inglés. Por su parte para los profesionistas de LM, se obtuvo que 17% se evaluó como excelente en cuanto a habilidades de liderazgo, 17% para trabajar en equipo, 27% de comunicación, 25% para la toma de decisiones, 25% para analizar y solucionar problemas, 30% para planear, 22% para administrar precios, 17% para administrar productos, 15% para elaborar diseños de promoción, 20% para elaborar diseños de campaña publicitaria. Para los alumnos de LGT, se obtuvo que 40% se evaluó como excelente en cuanto a habilidades para atender a los clientes, 0% para organizar sus actividades, 20% de liderazgo, 0% de planificación, 20% para manejar al personal, 0% para trabajar por objetivos, 20% para trabajar en equipo, 0% para trabajar bajo presión, 20% habilidad de comunicación, 0% de negociación, 0% para hablar en inglés.

En el caso de los alumnos de LI, se encontró que 16% se evaluó como excelente en cuanto a la habilidad para trabajar en equipo, 11% para trabajar bajo presión y 0% para el razonamiento lógico matemático. Así también en el caso de alumnos de LNI, se pudo observar que 8% se evaluó como excelente en cuanto a la habilidad para trabajar en equipo, 16% para trabajar bajo presión, 41% de comunicación, 33% de negociación y 50% para hablar inglés. Las bolsas de trabajo revisadas mostraron que no son las mismas destrezas que los empleadores solicitan a los profesionistas de las licenciaturas materia de estudio. Se observó en las respuestas obtenidas que sólo 4% de los alumnos LAE dijo tener la destreza para manejar el programa SUA y 0% de los alumnos de LGT dijeron tener la destreza para el manejo de Microsoft Office y Nomipaq (Ver Tabla 2).

De igual manera se les solicitó a los alumnos de las seis licenciaturas materia de estudio, que se autoevaluaran, en cuanto a sus actitudes. Los alumnos de LAE se evaluaron como excelente en cuanto a las actitudes que solicitan los empleadores de la siguiente manera: 34% en cuanto a actitud para guardar el orden de las cosas, 48% de responsabilidad, 49% de puntualidad, 56% proactiva, 52% analítica, 36% de innovación, 36% de enfoque en resultados, 52% de compromiso y 50% de mentalidad abierta. En el caso de los alumnos de LC, se obtuvo que 60% se evaluó como excelente en cuanto a actitud de responsabilidad, 41% actitud proactiva, 57% de compromiso, 30% de seguridad en ti mismo, 56% para el cuidado de la buena presentación personal y 45% para trabajar con calidad.

Tabla 2: Percepción de los Alumnos Sobre Sus Destrezas a Nivel Excelente

destreza	lae %	lc %	lm %	lgt %	li %	lm %
Destreza para facturar	14	N/A	N/A	N/A	N/A	N/A
Destreza para trabajar con archivos contables	11	N/A	N/A	N/A	N/A	N/A
Destreza para llevar control de los proveedores	16	N/A	N/A	N/A	N/A	N/A
Destreza para el manejo de Microsoft Office y Nomipaq	23	N/A	32	0	N/A	N/A
Destreza para manejar el programa SUA	4	N/A	N/A	N/A	N/A	N/A
Destreza para realizar nominas	9	N/A	N/A	N/A	N/A	N/A
Destreza para elaborar conciliaciones	N/A	15	N/A	N/A	N/A	N/A
Destreza para organizar	N/A	30	N/A	N/A	N/A	N/A
Destreza para la elaboración de pólizas contables	N/A	29	N/A	N/A	N/A	N/A
Destreza para la elaboración de estados financieros	N/A	15	N/A	N/A	N/A	N/A
Destreza para manejar el software Adobe Ilustrador	N/A	N/A	15	N/A	N/A	N/A
Destreza para manejar computadoras	N/A	N/A	32	N/A	N/A	N/A
Destreza para manejo de Internet	N/A	N/A	N/A	100	N/A	N/A
Destreza para manejo de base de datos (Mysql y Sql)	N/A	N/A	N/A	N/A	5	N/A
Destreza para programación PHP Java	N/A	N/A	N/A	N/A	5	N/A
Destreza para crear diagramas de flujo	N/A	N/A	N/A	N/A	11	N/A
Destreza para dar soporte técnico	N/A	N/A	N/A	N/A	44	N/A
Destreza para mantenimiento y operación de equipos	N/A	N/A	N/A	N/A	50	N/A
Destreza para generar reportes a través de bases de datos	N/A	N/A	N/A	N/A	N/A	33

En esta tabla se muestran las destrezas que los empleadores solicitaron a través de las bolsas de trabajo a los profesionistas de las licenciaturas materia de estudio. Se observa que la demanda de destrezas no es la misma para todas las licenciaturas. Se anotó N/A en la licenciatura en donde la destreza no fue requerida. La evaluación que se muestra es la correspondiente al nivel de excelente.

Por su parte en cuanto a los alumnos de LM, 32% se evaluó como excelente en cuanto a su actitud de innovación, 30% en cuanto a su actitud de enfoque en resultados, 47% en cuanto a su actitud de creatividad, 45% en cuanto a actitud emprendedora, 35% en actitud de tolerancia y 35% en cuanto a iniciativa. Así también en el caso de los alumnos de LGT, 80% consideró tener una excelente actitud respetuosa, 100% considera tener una excelente actitud de servicio y 80% considera tener una excelente actitud dinámica. Por su parte los alumnos de LI, 39% considera que tiene una excelente actitud de responsabilidad, 11% una excelente actitud analítica, 33% una excelente actitud de compromiso, 16% una excelente actitud de creatividad, 22% una excelente actitud emprendedora, 33% una excelente actitud de tolerancia, 28% una excelente actitud de adaptabilidad y 27% una excelente actitud para proponer.

En cuanto a los alumnos de LNI, 40% considera que tiene una excelente actitud de responsabilidad, 50% una excelente actitud proactiva, 50% una excelente actitud analítica, 41% una excelente actitud de iniciativa, 25% actitud para saber escuchar, 16% actitud de sentido de urgencia y 41% una actitud crítica.

También se les solicitó a los alumnos de las seis licenciaturas estudiadas, que se autoevaluaran, en cuanto a los valores que los empleadores les requieren según sus distintas profesiones. 63% de los alumnos LAE, 59% de los alumnos LC, 52% de los alumnos LM, 55% de los alumnos LGT, 56% de los alumnos de LI y 75% de los alumnos LNI dijeron tener el valor de la honestidad a un nivel excelente. En cuanto al valor de la responsabilidad, 62% de los alumnos LAE consideró que contaban con este valor a un nivel excelente, así también lo consideró el 56% de los alumnos LC, 57% de los alumnos LM y 60% de los alumnos LGT.

El valor de la tolerancia es requerido por los empleadores sólo a dos licenciaturas: LC y LGT. En este caso 56% de los alumnos LC y 40% de los alumnos LGT, consideraron que poseen este valor a un nivel excelente. El valor del respeto fue requerido por los empleadores a dos licenciaturas: LC y LNI. En este caso el 62% de los alumnos LC y el 58% de los alumnos LNI, dijo contar con este valor a un nivel excelente. Y finalmente el valor del compromiso fue requerido por los empleadores a dos licenciaturas: LGT y LI. En este caso, 60% de los alumnos LGT encuestados y 55% de los LI, dijeron tener este valor a un nivel excelente.

Resultados sobre Mediación Pedagógica

En el modelo mediacional, el organismo es el alumno que aprende. En esta investigación, para identificar quienes son los alumnos materia de estudio, se cuestionó a los alumnos de las seis licenciaturas sobre sus antecedentes familiares, antecedentes escolares, situación laboral y situación económica. Se obtuvo que en promedio el 56% manifestó ser de las primeras personas en su núcleo familiar en cursar una carrera universitaria y el 75% dijo haber cursado sus estudios de bachillerato en una institución pública. En cuanto a su situación laboral, el promedio de respuestas de las seis licenciaturas mostró que el 23% dijo tener un trabajo de tiempo completo, 34 % dijo tener un trabajo de medio tiempo y 43% dijo no trabajar. En cuanto a la situación económica de los alumnos encuestados, el 62% manifestó que ésta depende del apoyo económico familiar, el 1% dijo que depende de becas, el 22 % dijo que depende de su trabajo, 14% dijo depender de su trabajo y otros apoyos y 1% dijo depender de otra fuente de ingreso.

Para obtener información sobre el mediador, se le preguntó a los alumnos si la mayoría de sus profesores habían tenido la habilidad de enseñar. En promedio el 40% de los estudiantes encuestados contestó que sí, pero el 60% contestó que no. También se les preguntó si la mayoría de sus profesores habían sabido organizar los contenidos de las cartas descriptivas para que obtuvieran el mayor aprendizaje. Las respuestas mostraron que en promedio el 31% considera que sí y el 69% considera que no. Se les preguntó también si sus profesores habían ayudado a construir sus valores a lo que en promedio el 4% contestó que todos los profesores, 34% contestó que la mayoría, 58% contestó que sólo algunos y 3% contestó que ninguno (Ver Tabla 3).

Tabla 3: Percepción de los Alumnos sobre Si los Profesores Ayudaron a Construir sus Valores

Respuesta	Lae	Lc	Lm	Lgt	Li	Lm
Todos los profesores	4.3%	9.3%	2.5%	0%	0%	8.3%
La mayoría	34.8	45.4	27.5	20	55.6	25
Sólo algunos	60.9	43.3	65	80	33.3	66.7
Ninguno	0	2.1	5	0	11.1	0

Según la percepción de los alumnos, sólo algunos profesores han ayudado a construir sus valores. Destacan los resultados que se muestran en la LGT donde el 80% así lo manifestó.

De igual manera se les preguntó si sus profesores habían ayudado a construir sus conocimientos a lo que en promedio el 3% contestó que todos los profesores, 59% contestó que la mayoría, 37% contestó que sólo algunos y 1% contestó que ninguno (Ver Tabla 4).

Tabla 4: Percepción de los Alumnos Sobre Si los Profesores Ayudaron a Construir Sus Conocimientos

Todos los profesores	7.2%	8.2%	2.5%	0%	0%	0%
La mayoría	50.7	57.7	47.5	80	66.7	50
Sólo algunos	42	34	50	20	27.8	50
Ninguno	0	0	0	0	5.6	0

Esta tabla muestra que según la percepción de los alumnos, la mayoría de los profesores han ayudado a construir sus conocimientos. Destacan los resultados que se muestran en la LGT donde el 80% así lo manifestó.

Para obtener información sobre los estímulos que se realizan como parte de la mediación pedagógica, se les preguntó a los alumnos qué herramienta han utilizado sus profesores con mayor frecuencia para dar sus clases. Las respuestas obtenidas mostraron que para el 42% de los alumnos encuestados de LAE las herramientas más utilizada fueron las TICs y para el 40% fue el pizarrón, en el caso de la LC las respuestas en los mismos rubros fueron 20% y 63% respectivamente, en tanto que en el caso de la LM los resultados fueron 32% y 45%, para LI los resultados fueron 44% y 33%, para LNI los resultados fueron 41% y 33% y para el caso de LGT los resultados fueron 20% y 40% respectivamente. Llama la atención que el uso de

dinámicas como estímulo en la mediación pedagógica fue el rubro que obtuvo los porcentajes más bajos, así se observó en la LGT y LNI con 0%, seguida por LAE con 1% , LM con 2%, LC y LI con 5%. Se les preguntó también a los alumnos cuál herramienta consideraban que les había dejado mayor beneficio en su aprendizaje y se obtuvo que en promedio, 32% de los alumnos encuestados dijo que las TICs, 33% dijo que dinámicas, 13% dijo que material didáctico, 11% dijo que pizarrón y 11% dijo que apuntes escritos por el maestro.

También se les preguntó a los alumnos si consideraban que las instalaciones educativas de la facultad habían estimulado su aprendizaje. Las respuestas que se obtuvieron en promedio de las seis carreras fue que el 30% contestó que sí y el 70% contestó que no. Así también se les preguntó a los alumnos de las seis carreras si el conocer las materias que conformaban el plan de estudios había significado un estímulo para elegir su carrera, a lo que contestaron en promedio el 23% que si en tanto que el 77% dijo que no.

La respuesta, en el modelo mediacional, se refiere al aprendizaje que el organismo logra. Para estudiar este indicador se cuestionó a los alumnos materia de estudio sobre su nivel de aprendizaje logrado y sobre su promedio de calificación. En cuanto al nivel de aprendizaje logrado mediante la mediación pedagógica realizada por sus profesores, en promedio el 75% manifestó que los estímulos escolares realizados por sus profesores no habían desarrollado sus habilidades y destrezas actuales. Por otra parte, en promedio el 54% manifestó que los estímulos escolares proporcionados por sus profesores desarrollaron mucho su capacidad de razonamiento, 34% dijo que la habían desarrollado poco, 9% dijo que la habían desarrollado muy poco y 2% dijo que la habían desarrollado nada.

Se cuestionó a los alumnos sobre el rango en el que se encontraba su promedio general de calificación al ingresar a la licenciatura, en promedio el 0% dijo que se encontraba entre 60- 69, el 15% dijo que se encontraba entre 70-79, 48% dijo que se encontraba entre 80- 89 y 37 % dijo que se encontraba entre 90-100. Asimismo se cuestionó a los alumnos sobre el rango en el que se encuentra su promedio general de calificación actual, en promedio el 0% dijo que se encuentra entre 60- 69, el 6% dijo que se encuentra entre 70-79, 61% dijo que se encuentra entre 80-89 y 33 % dijo que se encuentra entre 90- 100.

CONCLUSIONES

Al término de la presente investigación, se presentan las siguientes conclusiones:

Primera: Los alumnos de LAE, se perciben débiles en cuanto a conocimientos de contabilidad pues 5.8% se evaluó en el nivel mal y 29% como regular. También se perciben débiles en cuanto a conocimientos de finanzas pues 7.2% se evaluó en el nivel mal y 24.6% en el nivel regular. En cuanto a destrezas se perciben débiles en cuanto manejo del programa SUA, pues sólo 4% de los alumnos LAE dijo tener esta destreza a un nivel excelente. La fortaleza de los alumnos LAE, según su percepción son los valores, pues 63% se evaluó en un nivel excelente en cuanto al valor de la honestidad y 62% hizo lo mismo en cuanto el valor de responsabilidad.

Segunda: Los alumnos LC, se perciben débiles en cuanto a IMSS, pues sólo 14% se evaluó como excelente en este rubro. También se perciben débiles en cuanto a habilidades para el manejo de personal y para hablar inglés, pues solo 13% se evaluó como excelente en el manejo de personal y sólo 2% para hablar inglés. La fortaleza de los alumnos LC, según su percepción son los valores, pues 56% se evaluó en un nivel excelente en cuanto al valor de la responsabilidad y 62% hizo lo mismo en cuanto al valor del respeto.

Tercera: Los alumnos LM se perciben débiles en cuanto a conocimientos de finanzas pues sólo 15% se evaluó como excelente. La fortaleza de los alumnos LM, según su percepción son los valores, pues 52% se evaluó en un nivel excelente en cuanto al valor de la honestidad y 57% hizo lo mismo en cuanto el valor de responsabilidad.

Cuarta: Los alumnos LGT se perciben débiles en cuanto a habilidades para organizar sus actividades, habilidades de planificación, en habilidades para trabajar por objetivos, en habilidades para trabajar bajo presión, habilidades de negociación y para hablar en inglés. Los resultados obtenidos mostraron que 0% se evaluó en nivel de excelente para organizar sus actividades, 0% en habilidades de planificación, 0% para trabajar por objetivos, 0% para trabajar bajo presión, 0% de negociación y 0% para hablar en inglés. Otro rubro en donde los estudiantes se perciben débiles fue en destreza para el manejo de NOMIPAQ, pues 0% de los alumnos de LGT se evaluó como excelente. Se puede decir de los alumnos de este programa educativo, que sus fortalezas son sus actitudes, pues consideran tener una excelente actitud de respeto, de servicio y dinamismo. Otra fortaleza de los alumnos LGT, según su percepción, son los valores, pues 55% se evaluó en un nivel excelente en cuanto al valor de honestidad y 60% en cuanto al valor de compromiso.

Quinta: Los alumnos LI se perciben débiles en cuanto conocimientos de matemáticas pues sólo 5% se evaluó como excelente en este rubro. Asimismo se encontró que se perciben débiles en habilidades para trabajar bajo presión, pues sólo 11% se evaluó como excelente y también se perciben débiles en habilidades para el razonamiento lógico matemático. En cuanto a actitudes, los alumnos se perciben débiles con respecto a contar con una actitud analítica, pues solo 11% se evaluó excelente en este rubro. La fortaleza de los alumnos LI, según su percepción son los valores, pues 56% se evaluó en un nivel excelente en cuanto al valor de la honestidad,

Sexta: Los alumnos LNI se perciben débiles en cuanto conocimientos de matemáticas pues 0% se evaluó como excelente en este rubro. Otra debilidad es en conocimientos de economía, pues solo 8% se evaluó como excelente en este rubro. Una fortaleza de los alumnos LNI es la habilidad para hablar en inglés, pues 50% se evaluó como excelente en este rubro. Otra fortaleza de los alumnos LNI, según su percepción, son los valores, pues 58% se evaluó en un nivel excelente en cuanto al valor de respeto y 75% hizo lo mismo en cuanto al valor de la honestidad.

Séptima: La mayoría de los alumnos de las seis licenciaturas tienen la percepción de que sus profesores no tienen la habilidad de enseñar y no tienen la habilidad de organizar los contenidos de las cartas descriptivas para lograr un mayor aprendizaje de sus alumnos. Sin embargo, reconocen que si han ayudado a construir sus valores y a la construcción de sus conocimientos.

Octava: Los estímulos más utilizados en el proceso mediacional son el uso de TICs y del pizarrón. Se observó que en promedio el 33% de los encuestados considera que las dinámicas les dejan un mayor aprendizaje, lo que resulta significativo, en especial si se considera que no en todos los programas educativos dijeron que se utilizan dinámicas y que en general, a decir de los alumnos, es mínimo su uso como estímulo en la mediación pedagógica de los profesores de la institución educativa estudiada.

Novena: En cuanto al nivel de respuesta del proceso mediacional, los alumnos de las seis licenciaturas tienen la percepción de que los estímulos escolares realizados por sus profesores no desarrollaron sus habilidades y destrezas actuales, pues en promedio el 75% así lo manifestó. No obstante, reconocen que los estímulos escolares proporcionados por sus profesores desarrollaron su capacidad de razonamiento, pues sólo 2% manifestó que no la habían desarrollado. Otro dato importante en cuanto al nivel de respuesta del proceso mediacional es que a decir de los alumnos, existe una disminución en el porcentaje de alumnos que dijo haberse encontrado en el rango de calificación de 70-79 al iniciar su licenciatura y un aumento en el porcentaje de alumnos que dijo estar ahora en el rango de 80-89 y de 90-100.

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ANÁLISIS Y MODELADO DE LOS COSTOS POR CARRERA PARA LAS UNIVERSIDADES PÚBLICAS DEL ECUADOR Y SU APLICACIÓN EN LOS ESTADOS FINANCIEROS.(CASO UNIVERSIDAD ESTATAL DE MILAGRO)

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RESUMEN

El presente proyecto de investigación aborda líneas de gestión pública, administración institucional, y contabilidad, principalmente en la rama de costos gubernamental, con el fin de estudiar la información financiera y su comportamiento de los costos dentro de las Universidades Públicas Ecuatorianas, su competitividad, precios y políticas tanto tributarias como de control interno que permitan adaptar las normas, y manuales específicos que consideren los entes de control como son el Ministerio de Finanzas, Contraloría General del Estado, Consejo de Evaluación-Acreditación, y Aseguramiento de la Calidad De la Educación Superior, es necesario mejorar la gestión operativa, financiera y competitividad de cada carrera que promueve la Educación Superior lo que hace necesario un estudio y análisis de costos por carrera utilizando modelos (ABC y ABM, iniciales de Activity Based Costing y Activity Based Management), sin que este afecte a los Estados Financieros del Sector Público No Financiero, al Código Orgánico de Planificación y Finanzas Públicas y normativas como son la aplicación de Normas Internacionales de Contabilidad para el Sector Público, con el propósito de indagar y buscar mejoras en sus prácticas contables y presupuestarias que permitan evidenciar antes los entes de control una gestión transparente, eficiente y eficaz. Nuestro estudio mejorará el marco referencial, procesos, resultados y su grado de seguridad razonable; donde se analizará los Estados Financieros de las Universidades Públicas mejor valuados y el comportamiento de sus controles en las áreas financieras, talento humano, y administración; el estudio en esta parte tendrá un enfoque cuantitativo y cualitativo que se desprende por la necesidad de emitir información razonable a los procesos de acreditación.

PALABRAS CLAVES: Costos Por Carrera, Gestión Pública, Estados Financieros, Contabilidad Gubernamental, Costo Primo

ANALYSIS AND MODELLING OF COSTS BY RACE FOR PUBLIC UNIVERSITIES OF ECUADOR AND ITS APPLICATION IN THE FINANCIAL STATEMENTS. (IF STATE UNIVERSITY MILAGRO)

ABSTRACT

This research project deals with lines of governance, institutional management, and accounting, mainly in the branch of government costs, in order to study the financial information and behavior of costs within the Public University Ecuadorian competitive prices and as much tax as internal control for adapting the rules, and consider specific manual control agencies such as the Ministry of Finance, Comptroller General of the State Council for Evaluation-Accreditation and Quality Assurance In Higher Education policies it is necessary to improve operational, financial and management competitiveness of each race that promotes higher education which necessitates a study and cost analysis by race using models (ABC and ABM, initials of Activity Based Costing and Activity Based Management), without This affects the financial statements of the nonfinancial public sector, the Organic Code of Planning and Public Finance and regulations such as the application of International Accounting Standards for the Public Sector, in order to investigate and

seek improvements in accounting practices and budget to allow evidence before the control entities transparent, efficient and effective management. Our study will improve the referential framework, processes, results and reasonable degree of safety; where the Financial Statements of the most valued public universities and behavior of controls in the financial, human talent, and management are analyzed; The study in this part have a quantitative and qualitative approach that emerges from the need to issue reasonable information to the accreditation process.

JEL: M4, M41, M48

KEYWORDS: Costs Carrera, Public Management, Financial Statements, Governmental Accounting, Cost Primo

INTRODUCCION

La Contabilidad de Costos es un sistema de información que se centra en la determinación de los costos de los productos sean estos bienes de naturaleza corporal o servicios que ofrece la organización, relacionándolos con los ingresos obtenidos por la venta de los mismos, generando así, información para la toma de decisiones. Los costos de los productos, para efectos de presentar los reportes financieros externos, son de dos tipos: “producción y no producción” (Hansen y Mowen, 1996). Para el caso de las universidades públicas el marco regulatorio brinda una contabilidad de gestión o gubernamental que permite emitir a nivel social los resultados faltando un proceso adicional como es la identificación de los costos. Los costos de producción están asociados con la manufactura (fabricación) de bienes o la provisión de servicios, y por otro lado se tiene los costos de no producción que están asociados a las ventas y administración, este último se apega a la administración general de la organización que se incurre para asegurar las diversas actividades y control interno que manejen las empresas, para efectos de preparar información financiera externos donde se involucran tres tipos sistemas de costos a) procesos de producción, b) ordenes de producción, c) híbridos o intermedio conocido también como operaciones, al cual nos basaremos como herramienta para el desarrollo de la investigación ya que este nos permite, calcular, analizar y acumular servicios o elementos tangibles.

La Contabilidad de Gestión “tiene como principal objetivo facilitar a la dirección información útil para la toma de decisiones económicas a través de la planificación y el control de gestión” (Mallo, 1994), así como dar respuesta a las necesidades planteadas en el seno de las organizaciones. En este sentido, la contabilidad de gestión se orienta, entre otros aspectos, a transmitir a todas las personas involucradas en la organización. La contabilidad gubernamental aborda los presupuestos en el campo público, pero se debe señalar que la contabilidad de gestión tiene una serie de herramientas adicionales que combinadas y relacionadas con el enfoque de proceso de negocio mejoraría la calidad del servicio que estas se dan. Entre ellas las más importantes o que se acoplan a nuestro proyecto “Costos y gerencia basada en las actividades (ABC y ABM, iniciales de *Activity Based Costing* y *Activity Based Management*)”; “Costo meta o costo objetivo (*target costing*)”; “justo a tiempo (*just intime*)”; “gestión de la calidad”.

Desde la década de 1990 el costo basado en actividades (ABC) ha ido creciendo en la actualidad y se mantiene en las grandes empresas, combinadas con el sistema de Gerencia de Actividades (ABM) creando modelos efectivos para determinar y controlar costos, mejorar los rendimientos, y el desenvolvimiento de las empresas (Holst y Savage, 2002). Rincon (2000:24) nos da una apreciación similar y que se puede adaptar a las Universidades Públicas del Ecuador esto es a través de costos y los Niveles Jerárquico Superior donde se busca que “por medio de las actividades los costos sean más exactos en el momento de su cálculo, controlar costos y mejorar la eficiencia, lo cual consiste en gerenciar empresa mediante el dominio de sus actividades y procesos” dando mayor peso a las actividades que al producto. Los costos (ABC) pueden ser aplicados a las Universidades por medio del método de actividades donde en primer lugar, se identifican los recursos y los objetos del costo. Un objeto de costo pueden ser las carreras o producto que se entregan,

un proceso o hasta la creación de centro de costos por carrera o facultad, líneas nuevas de productos de Posgrado o pregrado, servicios de tesorería, estudiantes, profesores, instalaciones. Para efectos de medición debemos tener en claro los controles, tanto operativos como financieros; adaptar los informe COSO I y COSO II a la administración pública moderna de las Universidades, además dar paso a las 32 NICSP que actualmente fueron publicados por el IFAC (*International Federecion Accountang*), que estos sistemas de control les permitan surgir en conocimiento, investigación, desarrollo social, y administración. El sistema de costo debe permitir a la administración de un organismo público el desarrollo de la investigación, en controles internos, permitiendo una mejor gestión operativa, elevando el grado de conocimiento en los funcionarios públicos y alcanzar mayor eficiencia, responsabilidad, compromiso, con la herramienta que nos brinde las leyes y normas vigentes. La problemática en este estudio se presenta en la forma como las autoridades y funcionarios públicos han venido administrando los bienes y recursos de las Universidades, la falta de controles no han permitido obtener resultados altamente competitivos, confiables, eficaces, dejando ver que la forma de administrar en la educación superior no es la adecuada, y posee muchas debilidades en los controles operativos internos, en sus presupuestos y en el análisis de costos por carreras

REVISION LITERARIA

Siguiendo la idea de (Fernández, 1994) con respecto a las empresas donde señala que a través de la contabilidad de gestión busca proporcionar información tanto a largo como a corto plazo referida al ámbito interno y externo, modelo que pueden aplicar las Universidades Públicas del Ecuador con el fin de alcanzar ventajas competitivas, y la información moldea al carácter no financiero, tanto cualitativa por los controles internos y cuantitativa por los presupuestos ejecutados, logrando alcanzar no solo los Niveles Superior Jerárquicos sino todas las instancia que hacen la institución Sobre este particular, Malló et al (1994:470) definen el ABC como un sistema “que pretende asignar los costos directos y distribuir los costos indirectos sobre el costo del producto. Los costos deben ser distribuidos a través de las verdaderas causas que generan estos costos. Las causas de los costos se identifican con las actividades necesarias para su elaboración y venta, siendo las principales clasificaciones de éstas, entre otras: 1) Diseño del producto o servicio, 2) ingeniería, 3) fabricación, 4) comercialización, 5) envío, 6) facturación, y 7) servicio postventa”.

METODOLOGIA

El estudio se enmarca a visitas al área financiera de las diversas Universidades Públicas del Ecuador, donde utilizaremos portátiles para los investigadores, una grabadora para las entrevistas, un disco duro portátil para guardar la información revelada, resmas de papel, impresora, cartuchos o tóner, dos modem con servicio de internet en CNT por el plazo de la investigación. Se analizará los Estados Financieros de los años 2010 al 2013 y sus modelos de costos utilizados por las Universidades Públicas del Ecuador que están en categoría A, B y C. Se definirá los objetos de los costos que tengan inferencia en todas las facultades y sus montos asignados por cada uno de sus objetivos institucionales en Universidades Públicas del Ecuador, con categorías A, B y C. y comparar con el caso de la Universidad Estatal de Milagro. Moldear y diseñar un modelo de Costos ABC y ABM para las facultades de la Universidad Estatal de Milagro, que permita ser usado como herramienta principal al momento de distribuir sus recursos económicos.

RESULTADOS

Usar modelos de costos ABC y ABM dentro de los Estados Financieros de las Universidades Públicas del Ecuador, que mejorarían el desarrollo de su planificación, planes anuales de compras, políticas de inversión y distribución de recursos económicos, y sobre todo tomar medidas correctivos en el presupuesto al momento de su ejecución. Al crear un modelo de Costos exclusivo para las facultades de la Universidad Estatal de Milagro, permitirá crear inferencias entre otras Universidades y transparentar el uso de los recursos públicos asignados por el ente rector de las finanzas públicas, creando una herramienta que nos permita crecer en nuestra categorización y evaluación institucional que nos lleve a la excelencia

CONCLUSION

El trabajo propuesto tiene la intención de proporcionar una herramienta financiera para el análisis y la comprensión de los costos que incurren las Universidades Públicas cuando ejecutan sus presupuestos y elaboran su planificación, el desarrollo de este modelo estará basado en Costos ABC y ABM para las facultades de la Universidad Estatal de Milagro, el mismo que mejoraría sus objetivos planificados y servirá como inferencia a otras universidades con iguales características. Estos modelos han servido mucho en el sector privado pero cuentan con una serie de variaciones que en su mayoría podrían ser aplicables en las instituciones de educación superior que le permitan medir y alcanzar información confiable que requieren los entes de control en el instante que evalúen y categoricen a las Universidades Públicas. Por último se pretende estudiar los Estados Financieros y sus impactos al momento de presentarlos ante el Ministerio de Finanzas y los controles aplicados para efectos de auditoria, mejorando el apalancamiento operativo y la producción de los costos incurridos en cada ejercicio fiscal. La investigación se llevara a cabo en las Universidades de categoría A y B, y con particular énfasis en la Universidad Estatal de Milagro donde se desprende la información por carrera, en el cual intervendrán investigadores locales y con conocimientos gubernamentales y financieros.

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MODELO DE PROFESIONALIZACION PARA MEJORAR LA COMPETITIVIDAD DE LAS EMPRESAS DEL SECTOR COMERCIAL EN EL VALLE DE MEXICALI

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RESUMEN

El estudio analiza empresas familiares (EF) y no familiares (ENF); partiendo de la pregunta ¿Puede un Modelo de Profesionalización mejorar la competitividad de las empresas del sector comercial del Valle de Mexicali?, en la presente investigación se elaboró un instrumento que busca medir las capacidades internas de las MIPYMES, con el objetivo de Identificar y desarrollar un modelo de profesionalización que permita a las empresas mejorar su competitividad y favorecer el desarrollo local. Se trata de un estudio transversal y descriptivo, cuyo trabajo de campo se realizó en los meses de Mayo y Junio de 2012; Se planteó la posible existencia de una relación lineal entre la competitividad y sus dimensiones: Planeación estratégica, Recursos Humanos y Contabilidad y Finanzas; para validar esta afirmación se aplicó como prueba de hipótesis el coeficiente de correlación de Spearman Rho, mostrando los resultados que no existe relación lineal entre las variables. Por último para realizar un análisis comparativo de la competitividad existente entre las EF y ENF, se utilizó el análisis de varianza (ANOVA de un factor), con el objetivo de conocer si la competitividad promedio de las EF es igual a la competitividad promedio de las ENF; Los resultados mostraron que el nivel de significación tanto para la variable competitividad como para las demás es mayor al nivel de significancia establecido ($\alpha = 0.05$), por lo que se afirma que la competitividad promedio de las EF es igual a la competitividad promedio de ENF, es decir, no existe diferencia significativa entre ambas respecto a la competitividad y demás variables. En conclusión, los resultados permiten inferir que si bien los resultados no muestran una diferencia significativa, si están relacionados entre sí los aspectos internos como son la planeación estratégica, recursos humanos y contabilidad y finanzas más que con aspectos que fortalecen la profesionalización de éstas.

PALABRAS CLAVE: Competitividad, Empresas Familiares, Empresas No Familiares, Profesionalización, Teoría de Recursos y Capacidades, Planeación Estratégica, Recursos Humanos, Contabilidad y Finanzas.

ABSTRACT

The study examines family businesses (EF) and non-family (ENF); starting from the question, can a model of Professionalism improve the competitiveness of companies in the commercial sector of the Mexicali Valley, in the present investigation was developed an instrument to measure the internal capacities of MIPYMES, with the objective to identify and develop a model of professionalization that allow businesses to improve their competitiveness and promote local development. This is a descriptive study, whose field work was carried out in the months of May and June 2012; was raised the possible existence of a linear relationship between competitiveness and its dimensions: strategic planning, Human Resources, Accounting and Finance; to validate this claim was applied as hypothesis test of the Spearman correlation coefficient Rho, showing the results that there is no linear relationship between variables. Finally to make a comparative analysis of existing competition between the EF and ENF, the analysis of variance (ANOVA of a factor), was used in order to know if the average competitiveness of EOF is equal to the average competitiveness of the ENF; The results showed that the level of significance for others both variable competitiveness is higher than the established level of significance ($\alpha = 0.05$), by what is stated that the average competitiveness of the EF is equal to the average competitiveness of ENF, i.e. There is no significant difference between both with respect to competitiveness and other variables. In conclusion, the results allow us to infer that even though the results do not show a significant difference, if they are related between if internal aspects such as strategic planning, human resources and accounting and finance than with aspects that strengthen the professionalization of these.

KEYWORDS: Competitiveness, family businesses, non-family enterprises, professionalization, theory of resources and capabilities, Strategic Planning, Human Resources, Accounting and Finance.

INTRODUCCIÓN

En el desarrollo de este artículo partimos de la pregunta si puede un modelo de profesionalización mejorar la competitividad de las empresas del sector comercial del Valle de Mexicali, por lo que se elaboró un instrumento que busca medir las capacidades internas de las MIPYMES, con el objetivo de Identificar y desarrollar un modelo de profesionalización que permita a las empresas mejorar su competitividad y favorecer el desarrollo local.

En el presente trabajo se habla de las Empresas Familiares y No Familiares, así como de las características que poseen cada una en relación con las variables que maneja el Banco Interamericano de Desarrollo para medir la competitividad interna de las empresas del sector comercial, dando a conocer el resultado producto de la investigación en empresas del sector comercio del Valle de Mexicali, el cual se encuentra localizado en el noroeste de Baja California muy cerca de la Ciudad de Mexicali, capital del estado y cabecera municipal. En esta ciudad confluyen caminos provenientes de las ciudades fronterizas de Mexicali y de San Luis Río Colorado, Sonora. Por lo cual representa un centro geográfico idóneo para la operación de negocios y distribución de insumos, muestra de ello son la gran cantidad de empresas existentes.

La organización de este artículo posee la siguiente estructura. En la sección I, presentamos la Introducción, en la sección II de revisión literaria se presenta literatura respecto a la competitividad y las variables que se estudian para efectos de medirla, en la sección de metodología, se presenta el método utilizado para realizar dicha investigación, así como el modelo propuesto. En la sección IV se presentan los resultados obtenidos y finalmente en la sección V se presentan las conclusiones.

REVISIÓN LITERARIA

El objetivo de este capítulo es introducir el marco general sobre las MIPYMES, así como la competitividad de la empresa familiar y los modelos existentes para medir la competitividad desde diversas posturas tanto macroeconómicas como microeconómicas. Con esta pretensión, se establece, en primer lugar, y a juicio del investigador, las causas que justifican que la investigación tenga como objetivo identificar y desarrollar un modelo de profesionalización que permita a las empresas del sector comercial mejorar su competitividad y favorecer al desarrollo local.

En segundo lugar, y dado que existen posiciones contrapuestas en torno a la existencia de un campo independiente para el estudio de la empresa familiar, se hace necesario definir y establecer la postura que adoptará el investigador para desarrollar su investigación científica a través de la teoría de la ventaja competitiva basada en los recursos y capacidades que posee la empresa para medir la competitividad.

Para finalizar el capítulo, se abordan los recursos y capacidades, considerando las variables de planeación estratégica, recursos humanos, contabilidad y finanzas con la finalidad de modelar aquellas que permitan a la empresa operar en un ambiente competitivo.

Importancia de la Micro, Pequeña y Mediana Empresa: La MIPYME es un ente reconocido a nivel mundial por su activa participación en la generación de empleo a costos menores de inversión, como por ejemplo el uso intensivo de mano de obra al no contar con tecnología sofisticada. Es adaptable a diversos medios geográficos por lo que el ingenio de un empresario emprendedor juega un rol importante para el éxito en la producción y/o comercialización del bien o servicio producido (Regalado, 2002).

Competitividad de las MIPYMES: La competitividad es un concepto complejo y no hay consenso sobre un indicador cuantitativo para su estimación.

Por competitividad se entiende la capacidad de una empresa u organización de cualquier tipo para desarrollar y mantener ventajas comparativas que le permitan disfrutar y sostener una posición destacada en el entorno socioeconómico en el que actúan (Pérez, 2008).

Se entiende por ventaja comparativa aquella habilidad, recurso, conocimiento, atributos, etc., de que dispone una empresa, de la que carecen sus competidores y que hace posible la obtención de unos rendimientos superiores a estos (idem).

Solleiro y Castañón (2005) asumen que la competitividad es un concepto complejo y puede ser estudiado desde diferentes enfoques y disciplinas, por lo cual no es posible establecer una definición única, en parte debido a que su utilidad reside en identificar vías para fomentar empresas que contribuyan a elevar los niveles reales de bienestar.

Definición de Empresa Familiar: En el mundo de los negocios es muy común escuchar de las empresas familiares, de hecho se considera que esta es una de las principales fuentes de creación de empresas. La empresa familiar es aquella cuya propiedad, dirección y control de las operaciones está en manos de una familia. Sus miembros toman las decisiones básicas (estratégicas y operativas) asumiendo por completo la responsabilidad de sus acciones (Soto, 2007).

Una empresa familiar es aquella en la que el capital y, en su caso, la gestión y/o el gobierno están en manos de una o más familias, que tienen la capacidad de ejercer sobre ella una influencia suficiente para controlarla, y cuya visión estratégica incluye el propósito de darle continuidad en manos de la siguiente generación familiar (Sánchez, 2004).

METODOLOGÍA

En esta sección se describe el diseño de la investigación realizada a fin de alcanzar los objetivos señalados y corroborar las hipótesis descritas; también presenta el enfoque de investigación, así como los alcances temporales, espaciales y disciplinarios, los instrumentos de investigación diseñados para recolectar los datos, las técnicas utilizadas para la validación y la confiabilidad de los instrumentos, la prueba piloto y las técnicas aplicadas en el análisis de los datos para la comprobación de las hipótesis.

De acuerdo a los diferentes modelos de competitividad empresarial presentados anteriormente, se determina en el presente estudio el nivel de competitividad de cada una de las empresas estudiadas para efectos de que las empresas comerciales puedan mejorar sus niveles de competitividad, a partir de considerar las variables profesionalización y aspectos internos de las empresas (planeación estratégica, recursos humanos, y contabilidad y finanzas) como determinantes de un nivel mayor de competitividad.

El desarrollo del modelo propuesto (ver figura 1) plantea la incidencia que tienen las variables en las empresas familiares y no familiares del sector comercial del Valle de Mexicali.

Enfoque de Investigación: El estudio se aborda desde el enfoque cuantitativo. Se trata de un estudio transversal, descriptivo y correlacional. La investigación se define como transversal debido a que se centrará en analizar el nivel de las variables en un momento dado, debido a que se realizará una comparación de la competitividad de las empresas familiares con las empresas no familiares, es descriptivo; además es correlacional ya que medirá el grado de relación que presentan las variables de profesionalización y competitividad.

Paradigma de Investigación: El paradigma de esta investigación es positivista, debido a que la realidad es objetiva, es decir, existe al margen de la razón y la conciencia humana sobre su existencia, está sujeta a un orden propio y opera según las leyes y mecanismos naturales e inmutables que permiten: explicar, predecir y controlar los fenómenos. La piedra angular de la ciencia, según el positivismo es el dato, (observable, positivo, de ahí el nombre) que resulta una “entidad pura” de la realidad a la que hay que acceder, mediante su disección, además las variables que se van a estudiar, deben estar estrictamente operacionalizadas, es decir se muestran explícitamente los elementos que van a formar parte de su definición en el modelo de profesionalización.

Método de Investigación: El método de esta investigación es inductivo; según Dávila (2006) la conclusión se alcanza al observar la muestra de un grupo y se infiere de ella lo que es típico del grupo entero. Se trata de un estudio descriptivo ya que se busca especificar las características de las empresas familiares y no familiares del Valle de Mexicali. Por otra parte también es explicativo ya que pretende establecer las causas de los eventos sucesos o fenómenos en estudio.

Alcance Temporal, Espacial y Disciplinar: El trabajo de campo se realizó en los meses de mayo y junio de 2012, espacialmente en el Valle de Mexicali, el objeto de estudio son las PYMES del sector comercial, el estudio se limita conceptualmente a la competitividad empresarial, analizada desde la ciencia de la administración.

Diseño de la Investigación Se trata de una investigación no experimental cuantitativa ya que podría definirse como aquella que se realiza sin manipular deliberadamente las variables, es decir se trata de estudios donde no hacemos modificaciones en forma intencional a dichas variables. Lo que hacemos es observar fenómenos tal como se dan en su contexto natural, para posteriormente analizarlos (Hernández et al., 2010).

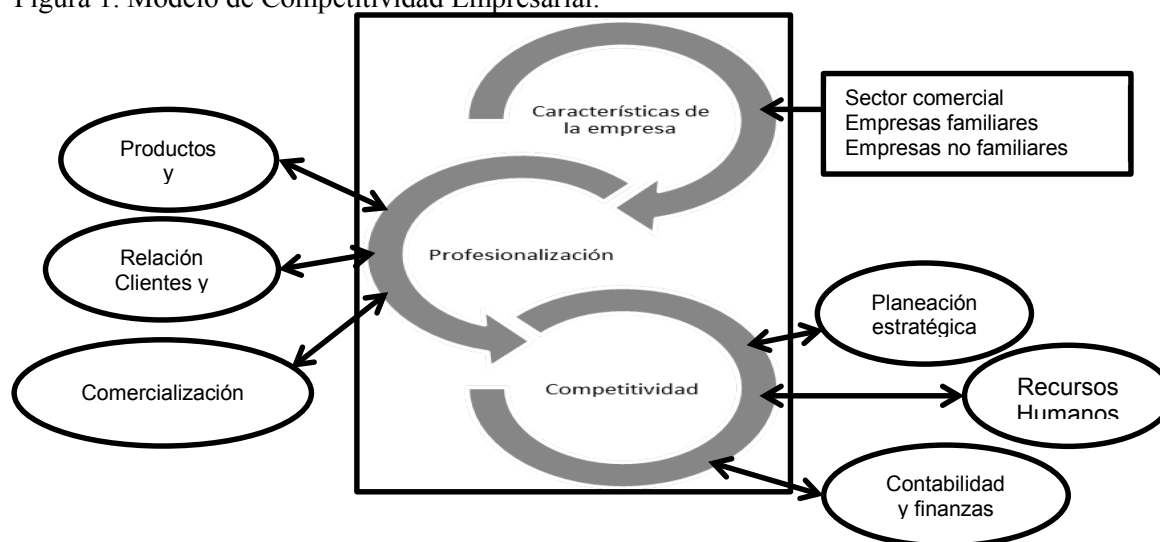
Por la evolución del fenómeno: este se define como transversal, la investigación se centrará en analizar el nivel o estado de las variables en un momento dado. Por la comparación de poblaciones, es descriptiva, se cuenta con una población la cual se tratará de describir en función de un grupo de variables. Por lo que se concluye que la investigación es, transversal y descriptiva.

De acuerdo a la metodología de Rivas (2006, p. 137-141), la investigación es cuantitativa exploratoria porque abrirá un campo de conocimiento hasta ahora inexistente en México y en la región, debido a que no existen estudios relacionados dadas las características y el contexto en donde se desenvuelven este tipo de empresas. Es descriptiva porque explicará el fenómeno de la competitividad en las empresas familiares y no familiares utilizando parámetros de la estadística descriptiva; además es correlacional ya que medirá el grado de relación de las variables.

La investigación es cuantitativa por la postura de tener que tomar una actitud concreta frente al objeto de estudio, además por depender de métodos cuantitativos para el análisis de los datos (como los estadísticos), por el uso de la encuesta (Zapata, 2005).

La investigación también se define como aplicada, porque pretende establecer un modelo que permita mejorar la competitividad de las empresas del sector comercial, además sus resultados caracterizarán las variables que impactan significativamente el problema, con lo cual se diseñará un modelo que detone su crecimiento, el cual podrá ser implementado por las empresas que así lo consideren conveniente (Eyssautier de la Mora, 2002).

Figura 1. Modelo de Competitividad Empresarial.



Fuente: elaboración propia

Sujetos de Investigación: En esta investigación los participantes que se estudiaron fueron las MIPYMES del sector comercial del Valle de Mexicali, de acuerdo al Sistema de Información Empresarial Mexicano (SIEM) en 2010 existían 167 empresas registradas, mismas que se tomaron como base, las cuales se procedieron a visitar. Resaltando que solo se aplicó la encuesta a un 50 % de la población, debido a que 91 (54.49%) empresas no se encontraron y 22 no accedieron a responder la encuesta, al final la tasa de respuesta fue de 69 empresas.

Instrumentos de Recolección de Datos: La manera de obtener los datos en esta investigación fue aplicando los cuestionarios directamente en las empresas; una vez recabada la información se procedió a elaborar una base de datos en SPSS, la cual contiene cada una de las preguntas del cuestionario y sus respectivas respuestas, obteniendo los datos estadísticos de todos los sujetos de estudio, los cuales para efectos de esta investigación fueron 69.

Encuesta: El instrumento de medición que se elaboró para la presente investigación fue construido partiendo del cuestionario para diagnosticar a la empresa familiar que utiliza Belausteguigoitia (2006), del cual se tomaron algunas preguntas para caracterizar a la empresa familiar, otras preguntas se seleccionaron del Mapa de Competitividad que maneja el Banco Interamericano de Desarrollo (BID) el cual mide cada una de las áreas de la empresa, mostrando las fortalezas y debilidades de la misma, mejorando el desempeño de la organización y con ello su competitividad, de este último se consideraron solamente aquellas áreas que se consideran pertinentes para la problemática en cuestión. Además se eligieron preguntas relativas a la competitividad de las empresas de un cuestionario aplicado en una investigación realizada por López (2009).

RESULTADOS

El presente trabajo se enfoca en diseñar un modelo de profesionalización empresarial para mejorar la competitividad de las empresas del sector comercial del Valle de Mexicali, con la finalidad de que incluya las capacidades internas de las empresas, gestionar y manejar los recursos que disponen, aumentando su nivel de competitividad impactando positivamente en el desarrollo de la región.

El objetivo es caracterizar a las empresas familiares así como modelar las estrategias de competitividad vinculadas a las variables de planeación estratégica, recursos humanos, contabilidad y finanzas, además de evaluar si hay una relación entre dichas variables con la competitividad.

A continuación se presentan los resultados de la investigación, primeramente se define el perfil de los objetos de estudio y posteriormente se ilustran los resultados de las pruebas estadísticas aplicadas, para finalizar con la validación del modelo propuesto de profesionalización para mejorar la competitividad.

Análisis descriptivo de la muestra: La muestra estuvo conformada por un total de 91 empresas, respondieron 69 empresas, de las cuales el 68% (47) son empresas familiares y el 32% (22) son empresas no familiares, todas pertenecientes al sector comercial del Valle de Mexicali.

Descripción de objetos de estudio

La conformación de empresas encuestadas de acuerdo a la clasificación que maneja el mapa del BID, quedan de la siguiente manera: un 6% de empresas son de autoservicio y departamentos; 38% abarrotes, alimentos, bebidas hielo y tabaco; 10% construcción, ferretería, tlapalería y vidrios; 28% otros; joyería, perfumería, juguetes y regalos 3%; cuidado a la salud, farmacias, naturistas 6%; imprenta, internet, catálogos impresos 2%; mueblería, enseres domésticos y computadoras 3%; ropa, productos textiles, y calzado 4%.

Características de empresas del sector comercial del Valle de Mexicali

Familiares: Las variables demográficas de las empresas familiares arrojaron los siguientes datos, de las cuales en 29 (62%) el dueño es hombre y en 18 (38%) mujer; con una edad promedio de 43.91 años. El mayor número de participantes estuvo conformado por adultos de entre los 40 y los 55 años (47%), seguido de adultos medios entre los 26 y los 39 años (32%) y los demás fueron de la categoría de adultos mayores y jóvenes. Con relación al nivel académico, el 17% había cursado solo la educación básica; el 34% la secundaria; el 23% bachillerato o estudios técnicos, y el 26% tenía estudios superiores. Respecto al tipo de

personalidad de las empresas el 94% son físicas y el 6% son morales; así como el sector en el que desempeñan sus actividades el 9% se ubica en comercio al mayoreo y el 91% comercio al menudeo.

No Familiares: Las variables demográficas de las empresas no familiares muestran que 15 tienen un propietario hombre (68%) y en 7 (32%) es mujer. La variable edad se distribuyó asimétricamente con una media de 40.62 (desv. est.=11.595). El mayor número de participantes estuvo conformado por adultos de entre los 40 y los 55 años (50%), seguido de adultos medios entre los 26 y los 39 años (23%) y los demás fueron de la categoría de adultos mayores y jóvenes. Con relación al nivel académico, el 9% había cursado solo la educación básica; el 36% la secundaria; el 31% bachillerato o estudios técnicos, y el 23% tenía estudios superiores. Respecto al tipo de personalidad de las empresas el 95% son físicas y el 5% son morales; así como el sector en el que se desempeñan sus actividades el 14% comercio al mayoreo y el 86% comercio al menudeo.

Inferencias: De acuerdo a los resultados obtenidos al estudiar a las Empresas Familiares (EF) y no familiares (ENF) en la variable de Profesionalización:

Para el caso de EF los valores de ρ ilustran un valor 0.934 entre las variables relación cliente proveedor y profesionalización (RCP y PROF), lo cual significa que por ser un valor alto existe una relación lineal entre las variables; considerando el valor del coeficiente de determinación (R^2) se indica que el 87.24% de la relación entre estas variables se explica de forma lineal.

Para las ENF los valores de ρ ilustran un valor 0.849 entre las variables relación cliente proveedor y profesionalización (RCP y PROF), lo cual significa que por ser un valor alto existe una relación lineal entre las variables; considerando el valor del coeficiente de determinación (R^2) se indica que el 72.08% de la relación entre estas variables se explica de forma lineal.

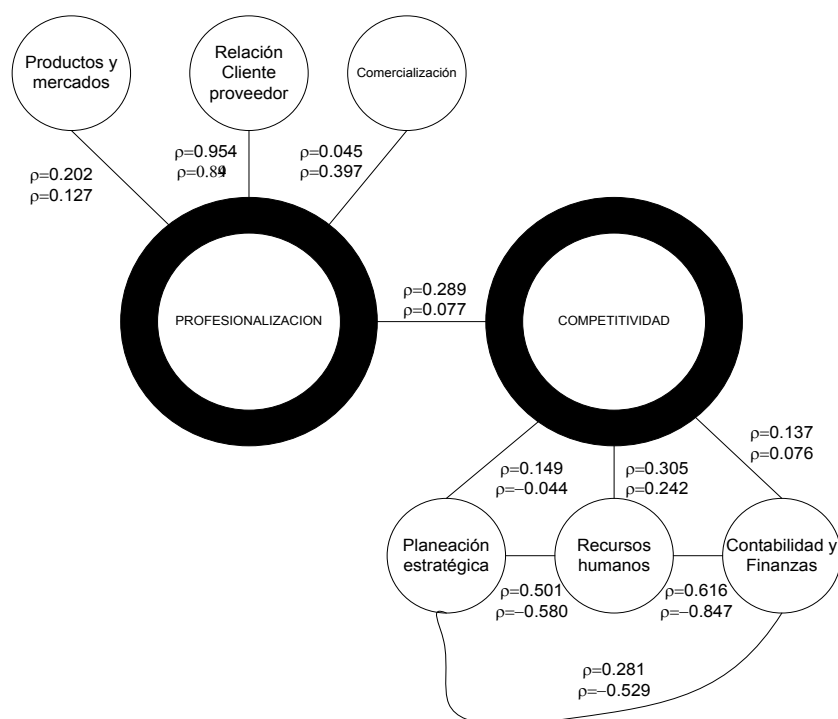
De acuerdo a los resultados obtenidos en los análisis de varianza respecto a los resultados de las variables no se tiene diferencia significativa entre la forma de operar de las EF y las ENF.

Adicional se utilizó un análisis de estimación curvilínea para buscar otras posibles relaciones, encontrándose que no existen relaciones logarítmicas, cuadráticas, cúbicas ni exponencial, debido a que los resultados son mínimos.

Modelo empírico: Realizados los análisis de correlación y considerando los resultados, se ilustran de forma resumida en la figura 3.

Considerando que el coeficiente de correlación arroja valores próximos a 1 que indican una correlación positiva perfecta, valores próximos a -1 que indican una correlación negativa perfecta, valores próximos a 0 que significan que no existe correlación alguna entre las variables (Hernández et al., 2010).

Figura 3. Modelo empírico obtenido



Fuente: Elaboración propia con base a resultados

Comparando los resultados de correlación y la interpretación propuesta por Hernández et al. (2010) se infiere que la relación entre la competitividad y las dimensiones planeación estratégica, recursos humanos y contabilidad y finanzas es una correlación positiva débil. De igual forma la relación entre la variable profesionalización y las dimensiones productos y mercados y comercialización. Empero se tiene una correlación positiva muy fuerte entre la variable profesionalización y la dimensión relación cliente-proveedor.

En el caso de la correlación entre las variables profesionalización y competitividad esta se define como correlación positiva débil para las EF y correlación positiva muy débil para las ENF.

Estos resultados se entenderán mejor al tener en cuenta que el ámbito de estudio es una comunidad rural predominantemente agrícola, cuyas características se describen en el siguiente punto como parte de un ejercicio investigativo de observación no participante.

Análisis cualitativo: El Valle de Mexicali es una región dedicada a la agricultura, que alberga algunas plantas que procesan en su forma más básica los productos cosechados, las cuales se denominan “empaques”. Por tal motivo, la mayoría de la población trabaja en el campo, son empleados eventuales, itinerantes en el país según la temporada de cosecha. En consecuencia la población fija es mínima. Adicionalmente dicha población tiene un ingreso variable a destajo que oscila entre uno y dos salarios mínimos semanales (\$67.29 a 134.58 pesos). El estudio cubrió 19 poblados, destacando por el número de empresas establecidas Guadalupe Victoria y ciudad Coahuila.

El 68% de las empresas son abarrotes, las cuales funcionan como “tiendas de pueblo”, que suelen fiar a sus clientes, quienes pagan al recibir su salario. Por lo que suelen ser la única opción para cubrir las necesidades de la población. Este contexto explica el hecho que los empresarios se ocupen del día a día y no piensen en

el futuro de la empresa, en crecer o en la posible llegada de la competencia, dada la “lejanía” del Valle y las características culturales de la región.

Un 13% de las empresas son del giro de construcción, venden materiales para cubrir las necesidades de la población que “vive” en el Valle los fines de semana o vacaciones y que laboran en Estados Unidos. Por lo que la rotación de productos es muy baja y representa un dinero con escaso movimiento.

El 9% de las empresas venden muebles en su mayoría usados traídos de Estados Unidos y otros fabricados en la región. Se trata de muebles rústicos, sencillos, acordes a los gustos de la población pero principalmente a sus posibilidades económicas.

Es pertinente señalar que la “cultura empresarial” de los propietarios de las empresas estudiadas es muy restringida, su visión se limita a la de un mercader que compra y revende, buscando tener una ganancia mínima o máxima según el cliente acepte pagarla, puede decirse que es una región rural donde en términos de competencia se vive en el pasado. Que sucumbiría ante la posible llegada de empresas globales.

CONCLUSIONES

En este trabajo de acuerdo a los resultados puede inferirse que para efectos de medir el grado de profesionalización:

Las ENF en relación a la variable de productos y mercados son aquellas quienes muestran un mayor grado de profesionalización en comparación con las EF, ya que reconocen la necesidad de contar con información de sus ventas y costos, así como la manera en la que utilizan dicha información.

En la variable de comercialización se infiere que las ENF son aquellas quienes muestran un mayor grado de profesionalización comparadas con las EF, ya que muestran un mayor crecimiento en su cartera de clientes, además de poseer estrategias para captar a sus clientes, y por último identifican en gran medida a sus competidores.

Respecto a la relación con clientes proveedores, las EF muestran una relación más sólida con respecto a dicha dimensión, situación que se refleja en menor grado en las ENF.

Los resultados permiten inferir que si bien la competitividad de las EF y las ENF no muestra una diferencia significativa, si están relacionados entre sí los aspectos internos como son la planeación estratégica, recursos humanos y contabilidad y finanzas más que con aspectos que fortalecen la profesionalización de éstas, De ahí la propuesta de un nuevo diseño de modelo para estudiar y promover el desarrollo de la competitividad, desde un enfoque interno de las empresas, dadas las características socioeconómicas del Valle de Mexicali.

En el caso de la correlación entre las variables profesionalización y competitividad esta se define como correlación positiva débil para las EF y correlación positiva muy débil para las ENF. Estos resultados se entenderán mejor al tener en cuenta que el ámbito de estudio es una comunidad rural predominantemente agrícola y considerando las condiciones del entorno del Valle de Mexicali.

Para efectos de obtener un Índice de Competitividad General, el 23.40% de las EF se ubicaron en un nivel de alta competitividad, y que tan sólo el 18.18% de las ENF se situaron en este nivel. Con estos resultados, se observa que más del 50% de las empresas del Valle de Mexicali, sean familiares o no, se encuentran en un nivel de nula a media competitividad.

Los resultados obtenidos para cada una de las variables anteriores y para las variables Competitividad General y Profesionalización, el porcentaje de EF y ENF que se encontraron en un nivel de alta competitividad es muy bajo (menos de un 50% en todas), lo que puede deberse a las características que presentan las EF y ENF del Valle de Mexicali, cuyo tamaño y capacidad es limitada, situación que no les permite reflexionar sobre la importancia que tiene la implementación y el desarrollo de estos factores para su crecimiento.

Dentro de los principales hallazgos se puede mencionar que el contexto rural no es igual al contexto urbano, ya que el comportamiento de las MIPYMES es completamente diferente. Las características socioeconómicas del Valle de Mexicali, explican la capacidad limitada de crecimiento que tienen las empresas de este sector. La relación que tienen entre sí los aspectos internos como son la planeación estratégica, recursos humanos y contabilidad y finanzas más que con aspectos que fortalecen la profesionalización de las empresas.

Sería interesante considerar como futuras líneas de investigación este estudio que servirá de base para ejecutar proyectos claves que lleven al conocimiento de los niveles de competitividad de las empresas pertenecientes a los sectores comerciales más representativos del Valle de Mexicali.

En un futuro trabajo se pretende incluir otros factores internos que midan la competitividad a efectos de encontrar aquellos que tengan una relación directa, dadas las características propias del sector comercial y de la región del Valle de Mexicali.

También es importante que se realicen estudios comparativos en regiones o localidades con características similares, con la finalidad de encontrar el modelo idóneo de operación para que las empresas puedan mejorar sus niveles de competitividad y lograr el desarrollo de su región.

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DESARROLLO SUSTENTABLE, MEDIO AMBIENTE Y REDES DE CONOCIMIENTO EN COOPERATIVAS DE CUETZALAN, PUEBLA

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RESUMEN

El medio ambiente y la Sustentabilidad atienden la exigencia ante el Cambio Climático (CC), entendido como el “cambio en el clima atribuible directa o indirectamente a la actividad humana que altera la composición de la atmósfera global” (The Natural Conservancy et al., 2009: 11). Las redes de conocimiento entendidas como un grupo de individuos que buscan un interés común, se han convertido en un apoyo entre los cooperativistas de Cuetzlan Puebla para conservar sus prácticas de cosecha de miel y cultivo de café de forma artesanal, pero en busca de la sustentabilidad y la conservación del medio ambiente. Las cooperativas rurales referidas, tienen como parte de las actividades cotidianas acciones a favor del medio ambiente y la sustentabilidad, por lo que el objetivo del trabajo es identificar la intervención de las redes de conocimiento entre los cooperativistas para el desarrollo de esas actividades que les han permitido permanecer en el mercado y convertirse en un referente para diversos estudios. Metodológicamente se realiza un levantamiento de información de campo, con un cuestionario aplicado a 100 cooperativistas, cuyos resultados muestran cómo se pueden realizar prácticas sustentables para apoyar el cuidado de los recursos naturales y en general el medio ambiente independiente con el apoyo de las redes sociales. Comprobando la pertinencia de las prácticas realizadas por la Unión De cooperativas en el uso de “Producción más Limpia” como parte del principio de sustentabilidad de las actividades humanas, en las cuales la economía, el bienestar y el ambiente forman un todo.

PALABRAS CLAVE: Desarrollo Sustentable, Medio Ambiente, Redes de Conocimiento y Sociedades Cooperativas

SUSTAINABLE DEVELOPMENT, ENVIRONMENT AND KNOWLEDGE NETWORKS IN COOPERATIVE CUETZALAN, PUEBLA

ABSTRAC

Environment and Sustainability cater the requirement to Climate Change (CC), meaning the "change directly or indirectly to human activity that alters the climate attributable composition of the global atmosphere" (The Nature Conservancy et al., 2009: 11). Knowledge networks understood as a group of individuals seeking a common interest, have become among the cooperative support of Cuetzlan Puebla to keep their practices honey harvest and cultivation of coffee by hand, but looking for sustainability and environmental conservation. Rural cooperatives referred to have as part of everyday activities actions for the environment and sustainability, so the aim of this work is to identify the intervention of knowledge networks between the cooperative development of those activities that have them allowed to remain on the market and become a reference for various studies. Methodologically gathering information field is performed with a questionnaire administered to 100 cooperatives, whose results show how sustainable practices can be made to support the care of natural resources and generally independent environment

with the support of social networks. Noting the relevance of the practices by the Union De Cooperatives in the use of "Cleaner Production" as part of the principle of sustainability of human activities, in which the economy, welfare

KEYWORDS: Sustainable Development, Environment, Knowledge Networks and Cooperative Societies

INTRODUCCIÓN

Existen factores que han contribuido al deterioro ambiental entre los que se encuentran: la emisión de Gases con Efecto Invernadero (GEI), en este rubro México se encuentra en la lista de los 25 países con mayor emisión de GEI, ocupa el lugar 14 con 1.5% de GEI, esto equivale a 709 millones de toneladas de bióxido de carbono (CO). Según el Instituto Nacional de Ecología (INE) (2010) hasta el 2006, las emisiones de GEI en el país se conformaban por 60% energía, (el 33% corresponde a fuentes fijas y de área – industria generadora de energía, manufactura e industria de la construcción y otros sectores incluyendo el residencial-, 20% corresponde al transporte y 7% de emisiones fugitivas), 14% desechos, 13% cambio de usos de suelo y silvicultura, 6% agricultura, 7% procesos industriales (INE, 2010; citado por Cárdenas, Vera y Simón. 2011). Lo anterior está íntimamente relacionado a la Sustentabilidad, situación por la que pugnan en su operación las cooperativas de Cuetzalan, Puebla.

La responsabilidad de la empresa con su entorno es de suma importancia para el desarrollo de su operación y los integrantes de la empresa forman parte de esa responsabilidad empresarial, conocida actualmente como Responsabilidad Social Empresarial (RSE). Las redes de conocimiento, entendidas como un grupo de individuos que buscan intereses comunes, contribuyen a que las empresas y sus integrantes apoyen al Desarrollo Sustentable y al cuidado del medio ambiente. Las empresas dedicadas a la cosecha de miel y al cultivo de café bajo la figura de cooperativas ubicadas en Cuetzalan, Puebla y que han hecho frente a las exigencias actuales en diversos aspectos; trabajan con sus cooperativistas que las integran por su permanencia en el mercado, conservando prácticas agrícolas tradicionales y orgánicas, aportando acciones a favor del medio ambiente y del desarrollo sustentable. Por lo que el objetivo del presente trabajo busca conocer de qué forma las redes de conocimiento colaboran o influyen en las cooperativas respecto a sus acciones sustentables y a favor del medio ambiente. La investigación se estructura de la siguiente forma: Revisión de la literatura, donde se integra el punto de vista de respecto a al Desarrollo Sustentable y Medio ambiente, además de referir las prácticas recomendadas por el gobierno mexicano a las empresas, en apoyo al Desarrollo Sustentable. Posteriormente se presenta lo relacionado con las cooperativas y la metodología utilizada en la revisión de la literatura y para la investigación de campo, subsiguientemente se exteriorizan los resultados de la investigación de campo, las conclusiones y las referencias bibliográficas.

REVISIÓN DE LA LITERATURA

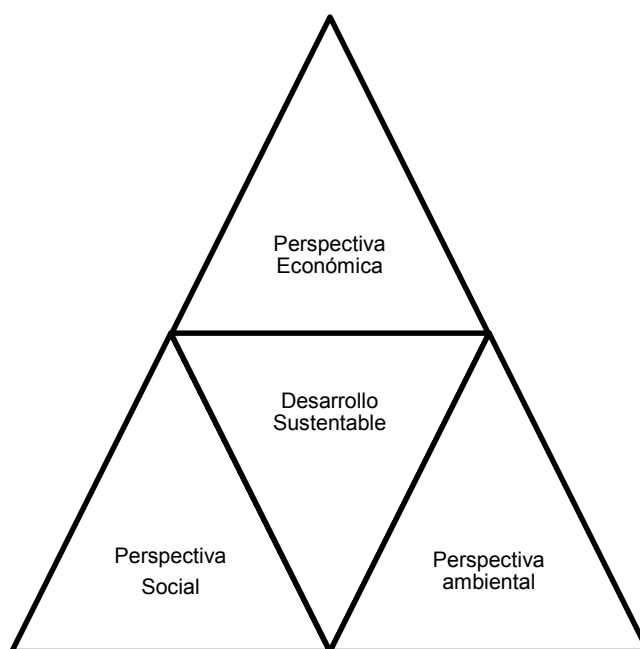
Desarrollo Sustentable

Las últimas décadas, se han caracterizado por el uso excesivo de los recursos naturales, propiciando la destrucción del medio ambiente, situación que es visible con la contaminación del agua, aire, suelo y el peligro de extinción o la desaparición de especies vegetales y animales y el calentamiento global (Vera, Vera y Méndez, 2014). A principios de los años 70 las preocupaciones por el tema del medio ambiente comienzan a tomar fuerza, la Cumbre de Estocolmo de Medioambiente Humano realizada en 1972 y la publicación del libro «Los Límites del Crecimiento» por parte del Club de Roma, también en 1972; constituyen un parte aguas para los temas relacionados con el medio ambiente. En los dos eventos referidos se precisan dos situaciones claras, la primera el deterioro del planeta y la segunda se identifica como causante del deterioro al hombre en lo concerniente a su sistema económico- social (Meadows y Behrens, 1972; Naciones Unidas, 1992). El problema medioambiental del planeta no es sólo un tema de producción y consumo, es un problema, que pertenece a un conjunto de grandes problemas: como la salud y la pobreza

mundial, compuestos por varios factores y elementos comunes interconectados entre sí. Por lo tanto para proponer una solución se debe considerar el conjunto de grandes problemas, con sus factores y elementos para poder lograr alguna mejora (Roome, 2001; Roome y Bergin, 2006). Hay que tener presente que el Desarrollo Sustentable (DS), es más que un problema medio ambiental: es un modelo social que, basándose en el respeto por el ecosistema, busca un nivel de crecimiento y progreso tal para la humanidad que se pueda sostener en el tiempo. La definición más ampliamente reconocida es la de 1987 por la Comisión Brundtland, donde se establece que es aquel desarrollo que *“busca la satisfacción de las necesidades de la presente generación, sin comprometer la capacidad de las futuras generaciones de satisfacer sus necesidades”* (Brundtland, 1987, p. 8). Esta definición le apuesta a un equilibrio justo entre el actuar de generaciones presentes y futuras. El término de DS se ha mantenido en constante evolución, han surgido diferentes modelos como: Modelo de Stock de Capital del Banco Mundial (Serageldin y Steer 1994), el Modelo de Prisma del DS (Spangenberg y Bonniot, 1998; Valentin y Spangenberg, 2000), el Modelo del Prisma MAIN (Kain, 2003; citado por Correa y Rozas, 2006) o el Modelo de Huevo del DS (Guijt y Mosisseev, 2001), el propósito de los modelos referidos es disponer de elementos que permitan un referente para evaluar al DS (Ramírez y Arenas, 2008).

Para Ramírez y Arenas (2008), son tres los pilares básicos que entran en combinación para dar vida al concepto de DS: la perspectiva económica, que busca principalmente mantener un crecimiento sostenido de la economía que permita la producción de bienes y servicios para satisfacer las necesidades humanas y den bienestar material a la población; la perspectiva social, que pretende que todos los miembros de la sociedad tengan igualdad de oportunidades de acceso a los recursos y a las oportunidades; y, la perspectiva medioambiental, que reclama que la actividad económica y humana no destruyan el medioambiente, permitiéndole mantener una capacidad regenerativa natural, para apoyar el crecimiento y desarrollo futuro. Lo anterior ha derivado en dos posturas la Sostenibilidad Fuerte y la Sostenibilidad Débil. La sostenibilidad fuerte es cuando existe equilibrio entre las tres perspectivas que dan vida al DS. Figura 1.

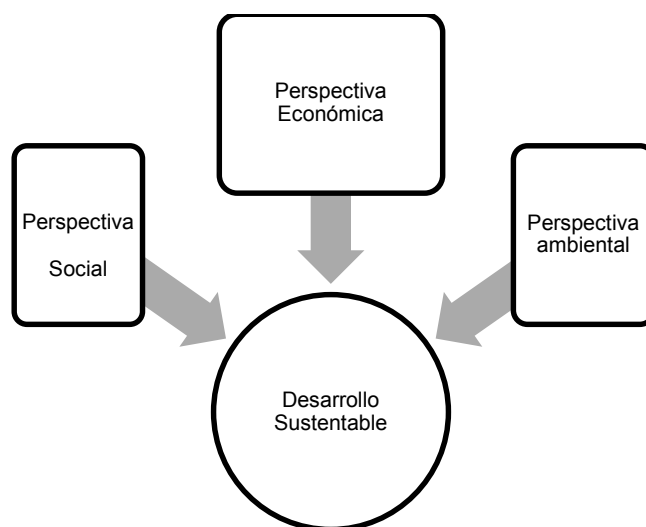
Figura 1: Sostenibilidad fuerte



Se aprecia en la figura un equilibrio entre las tres perspectivas para lograr una Sustentabilidad Fuerte.

La sostenibilidad Débil es cuando no existe equilibrio entre las tres perspectivas que dan vida al DS; una de ellas tiene mayor presencia que las otras dos. Figura 2.

Figura 2: Sostenibilidad Débil



Se aprecia en la figura un desequilibrio entre las tres perspectivas lo que genera una Sustentabilidad Débil.

Continuando con el cuidado del medio ambiente, considerado como una tarea de todos, las MIPYME no pueden permanecer al margen de esa tarea y como parte de estas las cooperativas. Lo anterior implica la vinculación de todos los integrantes de la sociedad, como son: las Instituciones de Educación Superior (IES), gobierno empresas, clientes, proveedores, agrupaciones o cámaras, vecinos y en general toda la comunidad; de ahí la importancia de las redes de conocimiento, para favorecer, impulsar e innovar con la propuesta y uso de tecnologías limpias que colaboren con la conservación del ambiente.

Medio Ambiente

El medio ambiente alberga al conjunto de componentes, tanto bióticos (organismo vivos) como abióticos (materia inorgánica), que rodean a las especies y que le permiten vivir. Nuestro medio ambiente es nuestro soporte de vida así como todos sus componentes: aire, agua, atmósfera, rocas, vegetales, animales, etc. (<http://elblogverde.com/el-medio-ambiente/>). El medio ambiente es un **sistema** formado por elementos naturales y artificiales que están interrelacionados y que son modificados por la acción humana. Se trata del entorno que condiciona la forma de vida de la **sociedad** y que incluye valores naturales, sociales y culturales que existen en un lugar y momento. (<http://definicion.de/medio-ambiente/#ixzz3WdoqkAhZ>). El medio ambiente, en la actualidad, representa un foco de alerta para la humanidad, con la contaminación del agua o del aire; la erosión de los suelos; la pérdida del potencial productivo, la desaparición de especies vegetales o animales y la pérdida de la biodiversidad; el agotamiento de los minerales y el calentamiento atmosférico, situación que compete a todas las naciones del mundo (Vera, Vera y Martínez, 2014).

En las definiciones de medioambiente se pueden agrupar elementos de orden físico-biótico y socioeconómico. Dentro de lo socioeconómico aparece la empresa como realización social creada y organizada para emprender procesos y obtener logros, necesitando recursos físico –naturales que se incorporan como insumos (Ablan y Méndez, 2004). Las empresas que explotan insumos que dañan el medio ambiente no asumen en la mayoría de los casos la responsabilidad de los daños que causan. Por lo que ese tipo de bienes representa un reto mayor para definir las externalidades, teniendo que intervenir los gobiernos locales. Sin embargo el consumidor se percata de esta situación y con la participación de los

ambientalistas, surge un mercado para los bienes que son producidos con atención al medio ambiente, lo cual ayuda a fijar precios adecuados (Vera, Martínez y Vera, 2015).

Redes de Conocimiento

Las redes de conocimiento proponen y comparten soluciones a problemas específicos. Junto con ello, la internacionalización de la ciencia, potenciada por la aplicación a gran escala de las tecnologías de la información y la comunicación, constituyen el marco general en el que han nacido y se han desarrollado las redes de conocimiento (Albornoz, 2006). Las redes de conocimiento son las configuraciones en las que se integran actores de diversas procedencias como son las universidades, las empresas, clientes, proveedores, agrupaciones y entidades gubernamentales, los cuales se relacionan con el fin de abordar problemas concretos y proponer soluciones, poniendo en juego para ello sus capacidades y buscando, por este medio, complementarlas para la generación de conocimiento, innovación y desarrollo tecnológico. (Cárdenas, Vera y Simón, 2011).

Cooperativas

La figura empresarial y jurídica de una cooperativa de producción, cuyos antecedentes en México se remontan a los aztecas donde funcionaban como agrupaciones con organización cooperativista, en las aldeas; las familias se establecían en común para construir canales de riego. Posteriormente, en la época colonial aparecieron los pósitos (instituciones con fines caritativos) que se transformaron en almacenes donde los agricultores depositaban sus cosechas previniendo la escasez. Operaron con estructura de ayuda mutua. Los virreyes, a su vez, establecieron alhóndigas (organizadas como graneros) para eliminar a los acaparadores oportunistas, llevando directamente la producción al consumidor. Es conveniente subrayar la importancia que tuvieron los gremios de artesanos, para comprender la existencia de los fenómenos asociativos en los que rige la idea de solidaridad y mutualidad. En últimas fechas el cooperativismo no es sólo una institución, es un sistema dinámico sociológico que busca solución al problema que provoca la desigualdad de clases; une dos principios (régimen liberal y régimen socialista) que parecen incompatibles y contradictorios. Distinguiéndose dos tipos de cooperativas en términos generales las de consumo y las de producción (Salazar, 2013).

Cooperativas de Cuetzalan, Puebla

Cuetzalan debe su nombre a las palabras Quetzal (Cosa brillante hermosa) y lan (junto cerca) lo que significa junto a las aves preciosas llamadas Quetzal; la cultura de la zona es la totonaca. Desde 1950 la apicultura mexicana mostró un importante desarrollo a través de las primeras exportaciones llevadas a cabo en dos regiones distintas, iniciando con ello la etapa de una apicultura moderna y comercial, que la ubicó posteriormente entre las primeras del mundo. Actualmente, la producción nacional de miel se encuentra en las 57 mil toneladas anuales, según información de la Secretaría de Agricultura, que precisa que México se ubica en este ámbito en el quinto lugar después de China, Argentina, Estados Unidos y Turquía. De esas 57 mil toneladas exporta aproximadamente 44% captando por este concepto entre 55 y 60 millones de dólares al año. México ocupa el tercer lugar de exportación mundial de miel después de China y Argentina, registrando en el año 2006 una exportación de 25 mil 511 toneladas con un valor de 48.5 millones de dólares (Rivas, Hernández y Venancio, 2009). Las empresas cooperativas dedicadas a la elaboración de miel y cultivo de café son abordadas en investigaciones realizadas, por lo general haciendo referencia a las cooperativas como organizaciones rurales, su estructura, sus finanzas, aspectos de agricultura y apicultura, comercio justo y los productos derivados de la miel de abeja y del café (Aguilera, 2012). Las cooperativas referidas se formaron para enfrentar los abusos de los comerciantes locales que monopolizaban la distribución de bienes, comercializándolos a precios mucho más altos que los de mercado. Y en 205 cuenta con 15000 socios (http://vinculando.org/documentos/cuetzalantags/tosepan_titataniske). Actualmente al amparo de la Unión de Cooperativas (UC) Tosepan Titataniske.

De 1996 a 2002 se avanza hacia la agricultura orgánica, uso racional del agua, reciclaje de residuos y uso eficiente de la energía; por lo que en 2001 recibe el premio al mérito ecológico. Cuenta con un vivero para la reforestación de la zona con plantas de nuez de macadamia, pimienta zapote mamey, cedro rojo, caoba, cedro rosado y café. También se producen plantas flamigias que se utilizan como barreras vivas y productoras de abono verde y otras plantas para el control biológico de las plagas. Se han instalado módulos ecológicos que disminuyen hasta el 90% del uso del agua en el proceso de beneficiado húmedo de café. Se aprovecha la pulpa residual del café y la paja de otros cultivos para la cosecha de hongos comestibles. Los desechos de los hongos comestibles se dan como alimento a las lombrices composteadoras para producir abono orgánico. Con la miel o mucilago del café se extrae alcohol industrial. Tienen una parcela demostrativa que se cultiva mediante curvas de nivel, barreras vivas y árboles de sombra. Se cuenta con un banco de germoplasma con 20 variedades de café. Y se aplican técnicas de conservación de suelo, mediante la conformación de terrazas y barreras vivas o muertas. En la construcción utilizan el ferrocemento, bambú, maya e ixtle y diversas Ecotecnias relacionadas con la construcción, recolección de aguas grises, negras y energía alternativa. La unión de cooperativas alberga diversas cooperativas como son las cooperativas de café orgánico, de miel, de asesoría financiera y logística, cooperativa para pavimentar tramos carreteros, nuez de macadamia, hongos, comisión de trabajo (elaboración y distribución de materiales de construcción), comercializadora, cajas de ahorro y crédito, capacitación y asistencia técnica, artesanías, hospedaje.

Cooperativas de Café

En 1977 se funda Tosepan Titataniske en Náhuatl Unidos venceremos con 5800 socios cooperativistas, apostando a la lucha contra la carestía de los productos básicos y contra el intermediarismo. Formarían parte personas con intereses comunes, pequeños productores jornaleros, amas de casa y artesanos, así como productores dueños de parcelas; para la comercialización de café y pimienta. Se ofreció pago en efectivo al momento de la compra y con ello mejores ingresos, además de la garantía por parte de la cooperativa del precio de los productos a nivel internacional. Se instituyó un huerto madre para la semilla de café que apoyaría la comercialización y se propuso trabajar con proyectos a 5 años para reforestar 2500 hectáreas de café; con árboles de vivero de la variedad catimor, de poca altura, resistentes a la roya y que facilitan la cosecha. Se formó una organización de productores para ser representados frente al gobierno para la consecución de recursos e integración a los programas de apoyo. Y al mismo tiempo servir como autodefensa ante comerciantes y acaparadores. Lo anterior beneficio a los productores en sus finanzas y por ende en su calidad de vida. A la cooperativa le beneficio al tener independencia en el manejo de programas de apoyo y tener el control sobre el proceso productivo. Pero aún se conservan trabajos de cultivo manuales y la siembra en terrenos inclinados y montañosos. En los que de 2 a 3 años se produce la planta-flor blancereza, de 5 a 8 meses madura y se recoge a mano entre 3 y 5 pasadas para la cosecha. Después el grano del café pasa a las máquinas de despulpe para separar la pulpa del grano y se deposita en tanques de fermentación (ablandamiento de la capa exterior del grano mucilago) de 12 a 36 horas para quedar listo (http://vinculando.org/documentos/cuetzalantags/tosepan_titataniske).

Entre 1989-1995 la unión de cooperativas se integra a la Coordinadora Nacional de organizaciones Cafetaleras (CNOC). Actualmente la cooperativa se integra por 5800 cooperativistas de 60 comunidades que pertenecen a 6 municipios, entre los que se encuentran: 3200 productores de café, 2800 pimenteros, 1200 mujeres con 800 proyectos propios 80 familias artesanas y 600 jornaleros. Los pimenteros tienen fuerte presencia en la cooperativa y en 1993 forman parte de la Unión Nacional de Productores de Pimienta A.C. el cultivo de pimienta se reconoce por el gobierno como actividad agrícola y ello ha contribuido a que la cooperativa se apoye con la producción de pimienta en las bajas de cosecha y/o precio del café. Y form parte de la UC.

Cooperativas de Miel

Retomando a las cooperativas de Cuetzalan, el procesamiento de la miel de abeja melipona es redituable y atractivo, por lo que diversas organizaciones sociales y ambientales se han propuesto impulsarla como una alternativa capaz de generar importantes beneficios socioeconómicos, culturales y ecológicos. En Cuetzalan se desarrolla el cultivo de abejas en ollas de barro, técnica prehispánica que hoy día se practica como actividad de traspasío por adultos mayores y menores de edad y sirve como una forma de integración familiar. Los cooperativistas que se dedican al cultivo de abejas y cosecha de miel han integrado varias cooperativas mismas que se han adherido a la Unión de Cooperativas Tosepan. En 1998 140 hombre y mujeres Nahuats de 18 comunidades formaron talleres para recopilar testimonios de usos y costumbre de la miel melipona, integrando un folleto de testimonios indígenas del uso de la miel, lo que les permitió acceder a un programa de gobierno para adquirir ollas de barro. Para 2002 los productores y la unión de cooperativas construyen un reglamento interno, en el que se señala la celebración de asambleas mensuales y el recibir capacitación para la resolución de problemas.

2003 es determinante por el diagnóstico participativo del que resulta como prioridad el acopio de miel virgen y buscar apoyo logístico y financiero de una cooperativa ya creada y con experiencia en el acopio y comercialización de miel, cera, polen y propóleos. Así como trabajar con un proceso de mejora continua e innovación mediante la recopilación y transferencia de conocimientos científicos; mejora de prácticas de cosecha y postcosecha. Además de la búsqueda de mercados y desarrollo de procesos de valor agregado. Las cooperativas tenían como problema principal la fermentación rápida de la miel y con la aplicación de conocimientos empíricos pudieron salir adelante. En los años 2007 y 2008 se realizaron intentos de exportación de miel ecológica con Japón y Alemania bajo la práctica de Comercio Justo. Pero no se pudo concretar lo que obligo a los cooperativistas a buscar estrategias de mercado considerando las propiedades de la miel que producían. Posteriormente se enfocaron los cooperativistas a la diversificación de productos en artículos cosméticos y complementos alimenticios; haciendo pruebas de investigación de la miel, cera, polen y propóleos con el apoyo de la facultad de Ciencias Químicas de la Benemérita Universidad Autónoma de Puebla (BUAP).

Logrando mejorar las prácticas de cosecha y la difusión al mercado con el argumento de las propiedades de la miel. Posteriormente se realizó un proyecto de investigación para instalar un laboratorio que fue inaugurado en 2010 logrando la consolidación de la cadena producción, acopio y comercialización. El beneficio inmediato para los cooperativistas fue un incremento en el precio de acopio del 150% reflejado en el ingreso familiar además de rescatar una actividad en extinción, la meliponicultura. Otros beneficios fueron: ordenamiento ecológico por zona, producción en ollas de barro para obtener la denominación de origen, investigaciones para aprovechar la biodiversidad de la región (sábila, bambú y café) y formar alianzas con actores nacionales e internacionales en conservación y manejo de abejas nativas (http://vinculando.org/documentos/cuetzalantags/tosepan_titataniske).

METODOLOGÍA

El estudio se enfoca a identificar el tipo de redes de conocimiento que se han creado en las cooperativas de miel y de café y los lazos establecidos con los diferentes actores del entorno así como los beneficios recibidos por las mencionadas redes para la cooperativa y para sus integrantes. Considerando como variable de investigación: Desarrollo Sustentable, medio ambiente y redes de conocimiento. El marco muestral se construyó con las unidades y marcos siguientes ver Tabla 1:

Tabla 1: Determinación de la Muestra

Unidad De Análisis	Cooperativistas	Unión De Cooperativas
Tamaño del universo	15000	1
Tamaño de la muestra trabajada a conveniencia	100	1
Instrumento	Cuestionario	Guía de entrevista
Integración	15 preguntas	10 preguntas
Periodo de aplicación	Marzo- abril 2015	Marzo- abril 2015
Cuestionarios aplicados	100	1
Cuestionarios respondidos	100	1

La Tabla muestra la población estudiada y el tamaño de la muestra, los cooperativistas a quienes se les aplicó el cuestionario fueron contactados por personas conocidas por los investigadores y respecto a la UC el entrevistado fue un integrante del consejo de administración.

Cabe mencionar que la tasa de respuesta obtenida en la aplicación de los cuestionarios fue del 100% de los integrantes de la muestra, contactados en cadena, es decir por personas que tienen conocidos o familiares, por lo que los 100 cuestionarios resultantes al obtener la muestra fueron respondidos; como se muestra en la Tabla 1. Los cuestionario se integraron por tres ejes: el primero medio ambiente, el segundo Desarrollo Sustentable y el tercero Redes de conocimiento: con un total de 17 preguntas, uno fue para la UC y otro para los cooperativistas ambos con los mismos ejes y preguntas.

Operacionalización de variables

La Operacionalización de variables se realiza en la Tabla 2 y 3, considerando que el Desarrollo Sustentable comprende un compromiso consciente y congruente de cumplir íntegramente con la finalidad de la empresa tanto en lo interno y lo externo, reflexionando las expectativas de todos sus participantes en lo económico, social o humano y ambiental, demostrando el respeto por los valores éticos, la gente, las comunidades, la familia, el medio ambiente; para la construcción del bien común.

Tabla 2 Operacionalización de Variables Desarrollo Sustentable y Medio Ambiente

Variable	Subvariable	Indicadores	Parámetros	Instrumento
Medio ambiente	Agua	Cuidado	Si - No	Cuestionario (Pregunta 1)
	Aire	Cuidado	Si - No	Cuestionario (Pregunta 2)
	Suelo	Cuidado	Si - No	Cuestionario (Pregunta 3)
	Flora	Cuidado	Si - No	Cuestionario (Pregunta 4)
	Salud humana	Cuidado	Si - No	Cuestionario (Pregunta 5)
	Paisaje y cultura	Cuidado	Si - No	Cuestionario (Pregunta 6)
	Lombricomposta	Elaboración y uso	Si - No	Cuestionario (Pregunta 7)
Prácticas de desarrollo sustentable.	Ecotènia	Aplicación	Si - No	Cuestionario (Pregunta 8)
	Reutilización del agua	Aplicación	Si - No	Cuestionario (Pregunta 9)
	Energías renovables	Uso	Si - No	Cuestionario (Pregunta 10)
	Apoyo a la comunidad	Realización de actividades en beneficio de la comunidad	Si - No	Cuestionario (Pregunta 11)

Esta tabla muestra la Operacionalización de las variables; Desarrollo Sustentable y Medio Ambiente, así como la forma en que se midieron y el instrumento utilizado.

Tabla 3 Operacionalización de la Variable Redes de conocimiento

Variable	Subvariable	Indicadores	Parámetros	Instrumento
Existencia de la red de conocimientos	Con Clientes	Intercambios de conocimientos y experiencias	Si -No	Cuestionario (Pregunta 12)
	Con Proveedores	Intercambios de conocimientos y experiencias	Si -No	Cuestionario (Pregunta 13)
	Con el Gobierno	Intercambios de conocimientos y experiencias	Si -No	Cuestionario (Pregunta 14)
	Instituciones de educación Superior (IES)	Intercambios de conocimientos y experiencias	Si -No	Cuestionario (Pregunta 15)
	Agrupaciones	Intercambios de conocimientos y experiencias	Si -No	Cuestionario (Pregunta 16)
	Familia	Intercambios de conocimientos y experiencias	Si -No	Cuestionario (Pregunta 17)

Esta tabla muestra la Operacionalización de las variables Red de conocimiento, así como la forma en que se midió y el instrumento utilizado.

La aplicación de los cuestionarios es el instrumento utilizado para la obtención de información la recolección de datos fue por cuota; asignándole a cada encuestador que aplicará un determinado número de cuestionarios. Así como la observación in situ. Todo el levantamiento de campo se realizó durante el mes de marzo – abril 2015. Para determinar el tamaño de la muestra se utilizó la siguiente fórmula:

$$n = \frac{Z^2 p q N}{N e^2 + Z^2 p q} \quad (1)$$

Donde:

n=?

e= 5%

N = la población = 15000 profesionales (2)

Z = nivel de confianza 95%=1.96

p = 0.50

q = 1-.50

Sustituyendo los valores en la fórmula tenemos:

$$n = \frac{(1.96)^2 (0.50)(1-0.50)(15000)}{(15000)(0.05)^2 + (1.96)^2 (0.50)(1-.50)} = 384 \quad (3)$$

La aplicación de cuestionarios fue en una sola etapa en el mes de marzo-abril 2015, con duración de cuatro semanas y únicamente a 100 integrantes de la muestra que de forma voluntaria accedieron a responder el cuestionario. En abril se aplicó la guía de entrevista al representante de la Unión de Cooperativas.

RESULTADOS

De la aplicación del cuestionario, se obtuvieron los resultados que a continuación se presentan por medio de la Tabla 4.

Tabla 4. Resultados del levantamiento de campo Unidad de Cooperativas y cooperativistas variables; Desarrollo Sustentable y Medio Ambiente.

Variable	Subvariable	Indicadores	Parámetros	UC	cooperativistas
Medio ambiente	Agua	Cuidado	Si	X	100%
			No		
	Aire	Cuidado	Si	X	100%
			No		
	Suelo	Cuidado	Si	X	100%
			No		
	Flora	Cuidado	Si	X	100%
			No		
	Salud humana	Cuidado	Si	X	100%
			No		
	Paisaje y cultura	Cuidado	Si	X	100%
			No		
Prácticas de desarrollo sustentable.	Lombricomposta	Elaboración y uso	Si	X	100%
			No		
	Ecotécnia	Aplicación	Si	X	100%
			No		
	Reutilización del agua	Aplicación	Si	X	100%
			No		
	Energías renovables	Uso	Si	X	100%
			No		
	Apoyo a la comunidad	Realización de actividades en beneficio de la comunidad	Si	X	100%
			No		

Esta tabla muestra una amplia participación por parte de la UC y de los cooperativistas en el cuidado del medio ambiente y el Desarrollo Sustentable en diversas formas.

En los resultados obtenidos del cuidado del medio ambiente y del Desarrollo Sustentable es contundente la participación de UC y de los cooperativistas con diversas actividades como acumular aguas grises y negras para reutilizarlas, trabajar por el ordenamiento ecológico, aprovechar la Biodiversidad (Sábila, bambú y café), utilizar recursos naturales para la construcción como el bambú, aplicar acciones adecuadas para el manejo de abejas nativas, entre otras.

Tabla 5. Resultados del levantamiento de campo a la UC a Cooperativistas de la variable Red de conocimientos

Variable	Parámetros	UC	cooperativistas
Red de conocimiento con Clientes	Si	X	
	No		100%
Intercambio de información y experiencias y/o conocimientos con Clientes	Si	X	
	No		100%
Red de conocimiento con Proveedores	Si	X	
	No		100%
Intercambio de información y experiencias y/o conocimientos con Proveedores	Si	X	
	No		100%
Red de conocimiento con entidades de Gobierno	Si	X	
	No		100%
Intercambio de información y experiencias y/o conocimientos con Entidades de Gobierno	Si	X	
	No		100%
Red de conocimientos con IES	Si	X	
	No		100%
Intercambio de información y experiencias y/o conocimientos con IES	Si	X	
	No		100%
Red de conocimientos con Agrupaciones y Cámaras	Si	X	
	No		100%
Intercambio de información y experiencias y/o conocimientos con Agrupaciones y Cámaras	Si	X	
	No		100%
Red de conocimientos con la familia	Si		100%
	No	X	
Intercambio de información y experiencias y/o conocimientos con integrantes de la familia	Si		100%
	No	X	

Esta tabla muestra una amplia participación por parte de la UC en las redes de conocimiento con diferentes actores y en los cooperativistas esta ausente esta relación; existiendo únicamente la presencia de la red familiar.

Los resultados permiten ver que la UC tiene establecida un nodo de la red de conocimientos con los clientes, quienes le han aportado como se narra en párrafos anteriores, información de la rápida fermentación de la miel que en su momento lo hicieron Alemania y Japón. En lo que respecta a proveedores le han orientado en la compra de maquinaria; con el Gobierno se ha establecido un lazo ya de muchos años respecto al integrarse a participar en programas de apoyo lo que le ha traído beneficios económicos y experiencia en el manejo de programas de apoyo.

Se han establecido relaciones principalmente para la investigación lo que les permitió la diversificación de productos y la precisión de las cualidades de la miel; el lazo establecido con cámaras y agrupaciones le ha traído un enriquecimiento con el intercambio de experiencias de comercialización.

Con las IES la relación fue establecida con la Facultad de CQ de la BUAP lo que permitió la diversificación de productos y la determinación de las propiedades de la miel que se cultiva y cosecha en la zona. Sin embargo con la familia la relación que existe es nula la UC se relaciona únicamente con la persona que representa a la familia ante la cooperativa a la que pertenecen.

Se tiene una situación muy particular en los resultados de los cooperativistas y la ausencia de la existencia de la red de conocimientos ya que no se han establecido relaciones con proveedores, clientes, gobierno, etc., pero con la familia si existe un fuerte lazo que se acrecenta en los trabajos de traspaso y en la cosecha teniendo beneficios económicos, el aprendizaje de actividades que pueden desarrollarse como una especialización en el ámbito laboral y la integración familiar. Además de crear una cultura entre los integrantes de la familia por el cuidado del medio ambiente y por el desarrollo sustentable, al trabajar de acuerdo a los lineamientos de las cooperativas en la materia referida.

CONCLUSIONES

La validación del trabajo se efectuó mediante la determinación en primera instancia de la existencia de las redes sociales establecidas por la Unión de Cooperativas (UC) y los cooperativistas que integran la muestra, así como indagar los beneficios que las Redes de conocimiento han propiciado en los sujetos referidos; como facilitadoras de conocimientos que les apoyan de diversas formas: para su permanencia en el mercado, mejoras en su producto, procesos y diversificación. Aunado a las acciones a favor del medio ambiente y el Desarrollo Sustentable.

La red de conocimientos creada por parte de la UC con clientes, proveedores agrupaciones IES y gobierno; se han mantenido en el tiempo creando confianza y amistad entre los actores que forman esos lazos de la red. Y beneficiándose cada uno de los integrantes, en diferentes aspectos-, la UC en tener información, conocimiento de gustos y preferencias, conocimiento de los beneficios de la miel, tener capacitación y diferentes apoyos.

La red de conocimientos existente respecto a los cooperativistas sorprende con la existencia únicamente del lazo familiar pero sin embargo los beneficios son generosos para los integrantes de la familia y de esa red familiar como: beneficios económicos, educación aprender técnicas de cultivo, entre otros.

En ambas redes es notoria la existencia de la participación de alguna forma en el cuidado del medio ambiente y del Desarrollo Sustentable considerando que es una tarea de todos los integrantes de UC para con la comunidad e inicia por la responsabilidad personal.

Finalmente concluimos que en este trabajo la nos sorprende la presencia de dos redes de conocimiento la creada entre la UC y actores externos y la red de conocimientos creada entre los integrantes de las diferentes familias que forman parte de las cooperativas y es grato señalar que no importa el tamaño o el tipo de red de conocimientos para participar de forma comprometida para contribuir al cuidado del medio ambiente y al Desarrollo Sustentable, creando una cultura en la familia en la comunidad, en las cooperativas y en la UC.

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IDENTIFICACIÓN DE MODELOS QUE MIDEN LA CAPACIDAD TECNOLÓGICA DE PRODUCCIÓN PARA LA PYME SECTOR ELECTRÓNICO EN MÉXICO

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RESUMEN

En la presente investigación se propone identificar los diferentes modelos que puedan ser útiles para medir la capacidad tecnológica de producción en las pymes con la finalidad de enriquecer el desarrollo teórico. La metodología de investigación consistió en analizar los conceptos y teorías base relacionados con el tema de capacidad tecnológica, haciendo una revisión de la literatura en estudios previos tales como: bibliografía, revistas, artículos, memorias, ponencias, tesis, revisando los diferentes modelos y teorías existentes para establecer una propuesta conceptual acerca de los mismos. Con los hallazgos encontrados se espera aportar información importante que sirvan de referencia a los investigadores que busquen información relacionada con la medición de las capacidades tecnológicas sector electrónico.

PALABRAS CLAVES: Capacidad Tecnológica, Capacidad Tecnológica de Producción, Sector Electrónico

IDENTIFICATION OF MODELS THAT MEASURE THE TECHNOLOGICAL PRODUCTION CAPACITY FOR PYME ELECTRONIC SECTOR IN MEXICO

ABSTRACT

This research aims to identify the different models that may be useful to measure the technological capacity in pymes in order to enrich the theoretical development. The research methodology consisted of analyzing the basic concepts and theories related to the topic of technological capability, making a literature review of previous studies such as literature, magazines, reports, papers, theses, reviewing the different models and theories existing to establish a conceptual proposal about them. With the findings it is expected to provide important information as a reference for researchers seeking information related to measurement of the electronics industry technological capabilities.

JEL: L63, O14

KEY WORDS: Technological Capacity, Technological Capacity of Production, Electronic Sector

INTRODUCCIÓN

Es relevante que las pymes (pequeñas y medianas empresas) cuenten con capacidades tecnológicas, por lo que debe estar a la par con las necesidades de las firmas transnacionales, para dar respuesta en términos de calidad, servicio, costo y tiempos de entrega, buscando con ello la satisfacción del cliente. Los países en desarrollo enfrentan retos al carecer de tecnología propia, por lo que deben asimilar y desarrollar tecnologías que son adquiridas de las firmas transnacionales, producto de las relaciones que se dan, incluyendo Investigación y desarrollo; requiriéndose de conocimientos, habilidades y esfuerzo para su aprendizaje,

dado que las tecnologías son conocimientos tácitos de “saber hacer”, que no pueden ser transferidos de manera inmediata (Lundvall, 1997). De esta forma las pymes desarrollan sus capacidades tecnológicas, mediante el aprovechamiento de la vinculación con empresas extranjeras, que dependen de un conjunto de factores relacionados con los flujos de conocimiento dentro de la empresa y entre la empresa y en el contexto en el cual compite (Jasso, 2004). Para Lall (1992), las capacidades tecnológicas de la empresa se agrupan en tres categorías: inversión, producción y soporte. Las capacidades de inversión son aquellas necesarias para identificar, preparar y obtener las tecnologías indispensables para el diseño, construcción y equipamiento de una nueva planta, incluyendo también las capacidades para reclutar al personal. Las capacidades de producción abarcan desde actividades de control de calidad, operación y mantenimiento. Las capacidades de soporte son las necesarias para recibir y transmitir información, experiencia y tecnología de los proveedores de componentes y materias primas de subcontratistas, consultores, empresas de servicio e instituciones tecnológica.

REVISIÓN LITERARIA

Richardson (1972) señala que las capacidades tecnológicas de una empresa, radican en su organización interna, es decir en el conocimiento generado por su experiencia y sus habilidades productivas. Avalos (1994) Define capacidades tecnológicas como: “un conjunto de elementos intangibles que sustentan los productos, procesos y métodos de producción, así como los métodos organizacionales de la empresa, y a partir de las cuales no sólo ésta puede poner en el mercado sus productos, sino también mejorar, transformar y remplazar su sistema productivo y productos”. Lall (1992), Kim (1995), Dutrénit, Arias y Vera-Cruz (2003), Arias (2004), Torres (2006) coinciden en que capacidades tecnológicas son el conjunto de habilidades con que cuenta una empresa para usar eficientemente el conocimiento tecnológico adquirido; para asimilar, utilizar, adaptar y cambiar tecnologías existentes, así como la habilidad para crear nuevas tecnologías y desarrollar nuevos productos y procesos. Ariffin y Figueiredo (2003) conceptualizan las capacidades tecnológicas como: “aquellos recursos necesarios para generar y administrar mejoras en los procesos, así como la organización de la producción, productos, equipo y proyectos de ingeniería” resaltando que dichas capacidades tecnológicas se pueden dar tanto a nivel individual (habilidades, conocimientos y experiencias) como a nivel organizacional (sistemas implementados en la organización). Tapias (2005) afirma que las capacidades tecnológicas no sólo están compuestas por los conocimientos y habilidades que tienen los individuos de una organización, sino que también las conforman su organización y su propósito. Unas son más complejas que otras, pero todas requieren de aprendizaje y asimilación. Kim y Nelson (2000), Lall (1993) Torres (2006) convergen en que las capacidades tecnológicas han sido siempre un componente fundamental de la competitividad, el crecimiento y bienestar económico de los países.

Lugones (2007), hace énfasis en que el concepto de capacidad tecnológica tiene una relación muy estrecha con elementos de gestión tecnológica, que son la guía para el crecimiento y desarrollo sostenido; involucrando conocimientos, técnicas y habilidades para adquirir, usar, absorber, adaptar, mejorar y generar nuevas tecnologías. En la construcción de capacidades tecnológicas hay factores que son específicos de la empresa y otros que son propios de un país, de tal forma que el desarrollo de las capacidades es resultado de la interacción compleja entre la estructura de incentivos que brinde el gobierno con los recursos humanos disponibles, los esfuerzos tecnológicos realizados y la incidencia de factores institucionales diversos. La acumulación de capacidades tecnológicas no es suficiente para generar un desarrollo sostenido, estas deben complementarse con nuevas combinaciones de recursos, habilidades, buscando ideas diferentes y combinaciones nuevas de los factores existentes (internos a la organización y de su entorno), el resultado de esto se conoce como capacidad de innovación. Esto implica que las firmas deben aprender a monitorear los avances de otros actores en el mercado, buscando nuevas innovaciones más complejas o sofisticadas (Fagerberg, 2003). Cohen y Levinthal (1989) señalan que la habilidad de reconocer el valor del conocimiento nuevo y externo, asimilarlo y aplicarlo con fines comerciales, esta habilidad se conoce como capacidad de absorción. Estas capacidades tienen tres dimensiones: la identificación, la asimilación y la explotación del nuevo conocimiento.

METODOLOGÍA

Con la finalidad de lograr el objetivo de la investigación se llevaron a cabo las siguientes actividades:

Analizar los conceptos y teorías base relacionados con el tema de capacidad tecnológica, haciendo una revisión de la literatura en estudios previos tales como: bibliografía, revistas, artículos, memorias, ponencias, tesis, modelos y teorías relacionadas. Estudiar los aspectos relacionados con capacidad tecnológica, revisando los diferentes modelos y teorías existentes para establecer una propuesta conceptual acerca de los mismos.

OBJETIVO DE LA INVESTIGACIÓN

El interés de la presente investigación es identificar información relacionada con los diferentes modelos de medición de capacidad tecnológica de producción que puedan ser útiles para las pymes mexicanas sector electrónico

RESULTADOS

Se identificó que existen varias investigaciones relacionadas con la medición de las capacidades tecnológicas, sin embargo la mayoría han sido implementadas en otros países. Basados en la taxonomía de Bell y Pavitt, se han llevado a cabo estudios al interior de las empresas para conocer los diversos procesos de aprendizaje e identificar cuáles han sido las características y factores claves que estimulan y limitan dichos procesos. En el caso de México destacan los estudios de Villavicencio (2001); Gonsen (1998); Vera-Cruz (2004); (2000); Brown y Domínguez (2004); Díaz y Acevedo (2009) Figueredo (2001). Modelo Dutrénit y Capdevielle (1993). Utilizan la clasificación de trayectorias tecnológicas de Pavitt (1984), evalúan las capacidades tecnológicas de las empresas en función de tres variables: las remuneraciones medias (como aproximación a la tecnología de habilidades), la inversión en maquinaria y equipo (como aproximación a la tecnología dura) y la investigación y desarrollo (como aproximación a la tecnología blanda) (ver figura 1).

Figura1: Modelo Dutrénit y Capdevielle



Fuente: Elaboración propia

Matriz de Bell y Pavitt (1995). Basados en el trabajo de Lall (1992) construyeron una taxonomía representada mediante una matriz, que permite clasificar las capacidades tecnológicas, en relación con las funciones técnicas más importantes que realiza una empresa. Dichas funciones variarán o adquirirán mayor relevancia unas sobre otras dependiendo del sector en el que se inserte la empresa. La matriz incluye cuatro niveles de acumulación: uno de capacidades tecnológicas de producción rutinaria y tres de capacidades tecnológicas innovadoras: básicas, intermedias y avanzadas. Las capacidades tecnológicas de producción rutinarias son las que usan y operan la tecnología existente. Las innovadoras son capacidades para generar y administrar el cambio técnico. Las capacidades innovadoras básicas permiten sólo una contribución al cambio relativamente pequeño e incremental; pero en los niveles intermedios y avanzados las capacidades tecnológicas pueden tener una contribución al cambio más considerable, novedoso y ambicioso. En relación a las capacidades tecnológicas, Lall define tres categorías:

capacidades tecnológicas de inversión;
capacidades tecnológicas de producción, y
capacidades tecnológicas de vinculación.

Las capacidades de inversión: son aquellas que se requieren antes de crear nuevas instalaciones o expandir la planta existente. Se incluyen en ellas, las capacidades para identificar necesidades potenciales, preparar y obtener la tecnología necesaria y habilidades para diseñar, construir, equipar y conseguir personal calificado. Habilidades para determinar el costo de la inversión del proyecto, su conveniencia, el tamaño de planta, la diversidad de productos, las características de la tecnología, la búsqueda de fuentes de tecnología, la negociación de contratos y la logística de abastecimientos.

Las capacidades de producción: se pueden jerarquizar en básicas, intermedias y avanzadas. Las básicas incluyen habilidades para atender el control de calidad, la operación de los equipos y el mantenimiento. Las intermedias dan cuenta de capacidades in-house para hacer adaptación de equipos, mejoramiento de productos y procesos o su uso en otras aplicaciones, así como habilidades para asimilar tecnologías importadas. Las avanzadas implican capacidades innovadoras de alto riesgo basadas en investigación y desarrollo que permite el mejoramiento de procesos y productos caseros, así como la habilidad para establecer vinculaciones con instituciones de investigación y desarrollo fuera de la empresa.

Las capacidades de vinculación: son aquellas habilidades que permiten a las firmas recibir y transmitir información, conocimientos, experiencia y tecnología de agentes localizados en el medio externo tales como: proveedores, clientes, socios, competidores, ferias tecnológicas, revistas especializadas, patentes, subcontratistas, consultoras tecnológicas, escuelas técnicas, instituciones universitarias públicas y privadas. En la tabla 1 se muestra la matriz de capacidades tecnológicas a utilizar adaptada por Dutrenit,

Modelo de Tremblay (1998). Mide las capacidades tecnológicas de la industria papelera de Canadá y de India, para examinar la asociación de dichas capacidades con la productividad total de los factores. Hace énfasis en el descuido de las capacidades tecnológicas en la estructura de grupo y en la organización en la que los individuos trabajan. En su investigación los recursos humanos, las habilidades o el capital humano fueron evaluados por aspectos formales, como el número de empleados que se dedican a actividades técnicas y su nivel educativo (en función de tener al menos un grado de licenciatura). Utilizando una escala de Likert, se midieron los esfuerzos de cambio con cuatro variables: escala, intensidad, rol y responsabilidad.

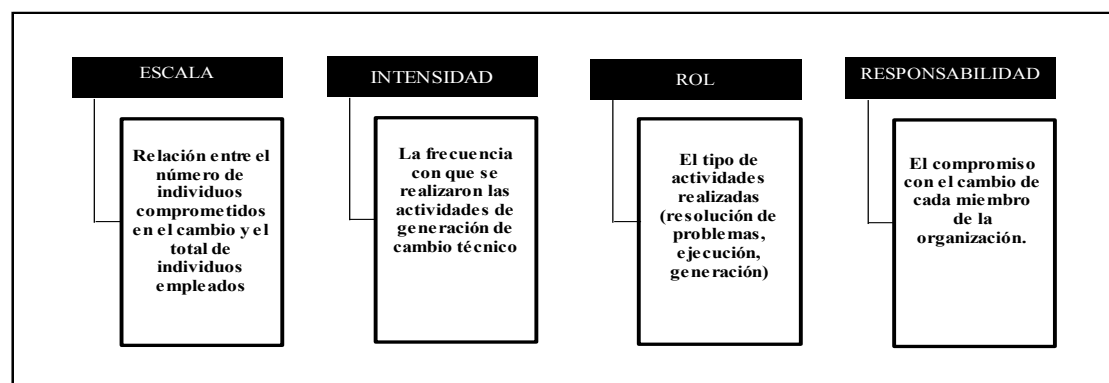
Tabla 1: Matriz de Capacidades Tecnológicas

Matriz de capacidades tecnológicas				
Niveles de capacidades	Funciones técnicas primarias			Funciones técnicas de soporte
	Inversión	Producción		
	Toma de decisiones y control	Centrada en los procesos y organización de la producción	Centrada en el producto	Vinculación externa
Capacidades de producción rutinarias: capacidades para usar y operar la tecnología existente				
Capacidades operativas básicas	Estimación de desembolsos	Operación rutinaria y mantenimiento básico de instalaciones. Mejora de la eficiencia a partir de la experiencia en tareas existentes	Replica de especificaciones y diseños fijos. Control de calidad rutinario para mantener los estándares y especificaciones existentes	Busqueda de insumos disponibles de proveedores existentes. Venta de productos existentes a clientes nuevos y existentes
Capacidades tecnológicas innovativas: capacidades para generar y administrar el cambio técnico.				
Capacidades innovativas básicas	Monitoreo activo y control de: estudios de factibilidad, selección de tecnología/proveedores y programación de actividades	Designación de grupos de trabajo para hacer pruebas. Mejoras del layout, programación y mantenimiento. Adaptaciones menores	Adaptaciones menores a las necesidades del mercado y mejoras incrementales en la calidad del producto.	Busqueda y absorción de información nueva de proveedores, clientes e instituciones locales.
Capacidades innovativas intermedias	Busqueda, evaluación y selección de tecnología/proveedores. Negociación con proveedores. Administración del proyecto completo.	Mejora del proceso y estiramiento de capacidades de producción. Licenciamiento de nueva tecnología. Introducción de cambios organizacionales	Licenciamiento de nueva tecnología de producto. Diseño incremental de nuevos productos	Transferencia de tecnología a proveedores y clientes para incrementar eficiencia, calidad y abastecimiento local.
Capacidades innovativas avanzadas	Desarrollo de nuevos sistemas de producción y componentes	Innovación del proceso e I+D relacionada. Innovaciones radicales en la empresa	Innovación del producto y desarrollo de la I+D relacionada	Colaboración en desarrollos tecnológicos con proveedores, clientes, socios y universidades

Fuente: Modelo de Bell y Pavitt (1995), adaptada por Dutrénit, Arias y Vera-Cruz (2003).

La variable escala evaluó la relación entre el número de individuos comprometidos en el cambio y el total de individuos empleados. La variable intensidad evaluó la frecuencia con que se realizaron las actividades de generación de cambio técnico. La variable rol fue definida por el tipo de actividades realizadas (resolución de problemas, ejecución, generación). Finalmente la variable responsabilidad evaluó el compromiso con el cambio de cada miembro de la organización (ver figura 2). Lo que permitió identificar las fuentes de aprendizaje y las actividades tecnológicas de las empresas.

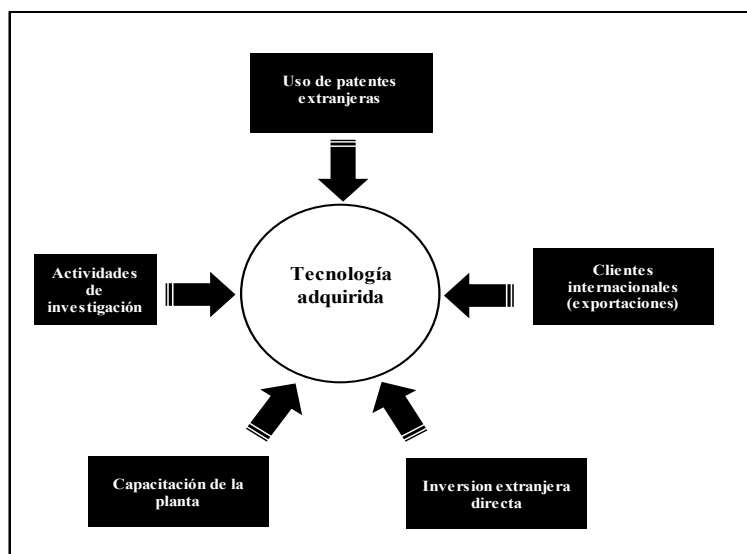
Figura 2: Modelo de Tremblay



Fuente: Elaboración propia

Modelo de Yan Aw y Batra (1998). Sus investigaciones las llevaron a cabo sobre la industria taiwanesa. Los criterios para cuantificar la tecnología adquirida son: la capacitación de la planta y las actividades de investigación y desarrollo, así como la presencia de inversión extranjera directa, el uso de patentes extranjeras y el contacto con clientes internacionales por medio de las exportaciones (ver figura 3). Analizan la correlación entre la eficiencia de una empresa y sus inversiones en investigación y desarrollo, capacitación y vinculación internacional

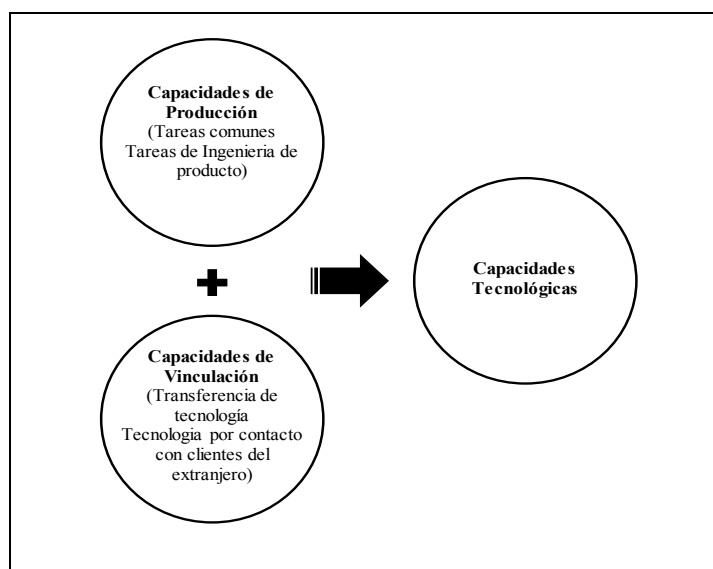
.Figura 3: Modelo de Yan Aw y Batra



Fuente: Elaboración propia

Modelo Romijn (1999). Centra la medición de las capacidades tecnológicas mediante un proceso de aprendizaje por imitación de diseños y reproducción de bienes de fabricación cada vez más compleja conocida como “diversificación hacia arriba” donde es posible fabricar productos distintos con un mismo grupo de maquinaria y equipos, identificándose diferentes grados de complejidad requiriendo diversos grados de habilidades. Como resultado de su investigación, desarrolla un indicador de capacidad de producción en una muestra de 50 productos para identificar en cada bien el nivel de habilidad y conocimiento, otorgando una calificación al grado de complejidad tecnológica. El índice tecnológico de Wignaraja (1998 y 2001). Retoma la taxonomía de Lall, pero únicamente a partir de dos capacidades tecnológicas: producción y vinculación. Examina 40 empresas de la industria del vestido, donde la categoría de producción es representada por diez actividades técnicas (desde tareas comunes a tareas de ingeniería de producto; incorporando el incremento de la productividad). En la categoría de capacidades de vinculación consideró dos actividades técnicas: la transferencia de tecnología a través de subcontratistas y la tecnología por contacto con empresas clientes del extranjero (ver figura 4). Cada una de las actividades fue calificada, reflejando el nivel de competencia, como resultado la posición que ocupe la empresa depende del puntaje logrado.

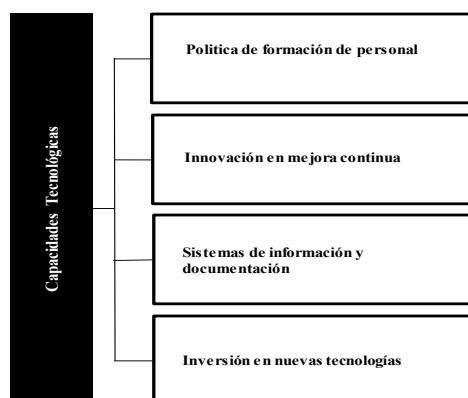
Figura 4: Índice Tecnológico de Wignaraja



Fuente: Elaboración propia.

Modelo de Brown y Domínguez (2004). Elaboraron indicadores para medir capacidades tecnológicas de empresas manufactureras mexicanas, identificando cuatro factores (ver figura 5) que expresan las principales fuentes de aprendizaje de las empresas manufactureras en México: la política de formación de personal; la innovación en mejora continua; los sistemas de información y documentación y la inversión en nuevas tecnologías. Mostraron los resultados de su investigación mediante “análisis de cluster” donde identificaron los siguientes hallazgos: la asociación entre tamaño de establecimientos y nivel de capacidades, realizando agrupamientos: las rutinas de documentación y la planeación; el mínimo necesario para el aprendizaje, la capacitación de planta hasta llegar a la mejora continua para alcanzar el esfuerzo más completo de aprendizaje.

Figura 5: Modelo de Brown y Domínguez



Fuente: Elaboración propia

CONCLUSIONES

Para efectos de esta investigación se sugiere utilizar el modelo de Bell y Pavitt modelo, por ser el más completo y adecuado al estudio de las pymes sector electrónico en México. Cabe aclarar que el marco propuesto por Bell y Pavitt fue creado con base en las características del sector manufacturero y no contempla otro tipo de capacidades como las organizacionales, sin embargo han sido sugerentes en algunos estudios de caso. Otra de las razones al seleccionar este modelo, fue porque es el más ampliamente adoptado como marco de referencia para analizar a los países en desarrollo. México ha utilizado este modelo para abordar estudios empíricos en empresas manufactureras, ya que distingue de forma más clara el análisis de las dimensiones de capacidad tecnológica, que suelen ser muy variadas, pueden ir desde actividades muy rutinarias y operativas hasta las más avanzadas, taxonomía que Bell y Pavitt clasifican de la siguiente forma: las rutinarias como actividades de producción y las avanzadas como actividades de innovación. En este modelo se distingue de forma más clara las capacidades tecnológicas para imitar/usar/operar tecnología de las capacidades tecnológicas para cambiar/crear tecnología, además de mantener los tres niveles de capacidad tecnológica que propuso Lall, de menor a mayor complejidad:

básica, intermedia y avanzada, lo que permite identificar las diferentes etapas de transición donde se encuentra una empresa. Las adecuaciones que se han hecho al modelo de Bell y Pavitt, parten del hecho de que las empresas difieren en si en cuanto a la naturaleza y fuentes de conocimiento tecnológico, lo que dificulta hacer generalizaciones acerca de la secuencia correcta y adecuada en el proceso de acumulación de capacidades tecnológicas; debido a esto Dutrénit, Arias y Vera-Cruz hicieron adecuaciones a partir de la evidencia de un estudio sobre las características en los procesos de acumulación de capacidades tecnológicas en la industria maquiladora de exportación en México, identificando tres funciones dentro de las funciones de soporte: la vinculación externa, la vinculación interna y modificación de equipo, quedando de la siguiente manera:

Capacidades de Inversión: toma de decisiones y control; y preparación y ejecución de proyectos.

Capacidad de producción: centradas en el producto y centradas en el proceso.

Capacidad de soporte: vinculación externa y vinculación interna.

De acuerdo a estas características el modelo se mantiene vigente para poder utilizarse en la medición de las capacidades tecnológicas en las pymes sector electrónico.

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APLICACIÓN DE RECURSOS FUZZY LOGIC PARA LA ASOCIACIÓN DE HOTELES DE UN DESTINO TURÍSTICO

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RESUMEN

Una de las principales problemáticas en la conformación de clústeres es la elección de sus integrantes, lo anterior por la desconfianza a no obtener los resultados deseados y sí la pérdida de su ventaja competitiva, la teoría menciona que mientras más afines sean los integrantes de un clúster esta problemática disminuye, es por ello que en el presente documento realizamos una aplicación de recursos proporcionados por la teoría de la lógica difusa y la teoría de afinidades que nos garantiza la conformación de agrupamientos de elementos afines, en el desarrollo de esta aplicación se consideró como variable de agrupación a la competitividad de los hoteles dependiente de la gestión de sus recursos humanos, recursos tecnológicos, recursos de innovación, recursos organizativos y recursos comerciales, lo anterior con fundamento en la teoría de recursos y capacidades.. Los resultados presentan seis grupos de miembros muy relacionados que podrían realizar clústeres efectivos.

PALABRAS CLAVES: Algoritmo de Pichat, Asociación, Recursos Y Capacidades

Applying Fuzzy Logic resources for hotel clustering within a touristic destination

ABSTRACT

One of the main problematics while creating clusters is the choice of the elements, mainly because of a degree of uncertainty of failing to obtain the desired results or the loss of its competitive advantage. The theory sustains the higher the degree of similarity in environmental conditions and customer characteristics within the cluster members the lesser the uncertainty. As a result this article provides an application of resources using the fuzzy logic technique of data mining and the similarity theory that will guarantee solving the problematic of choosing the best members for the cluster. Within the development of this analysis it was considered as a cluster variable the hotels' competitiveness based on: human resources management, technological resources, innovation resources, organizational resources and commercial resources; all based on the theory of resources and capabilities. The results provide six groups of highly intertwined members which could create effective clusters.

KEYWORDS: Affinity, Hotel, Pichat Algorithm. Cluster

JEL: L16, M14, O14

INTRODUCCIÓN

El turismo desempeña un rol decisivo en el desarrollo económico constituyendo una actividad motriz y diversificadora, generadora de empleo muy importante, en la actualidad parece de general aceptación que el turismo, por el conjunto de efectos fundamentalmente económicos que origina, sea considerado como una herramienta de desarrollo económico. El turismo ha sido factor fundamental en el desarrollo

económico de México, registrando una baja tendencia ascendente, representa el 8.4% del PIB nacional, genera más de 2 millones de empleos directos, ocupa la posición 44 del Ranking Mundial de Competitividad Turística según el Foro Económico Mundial de 2013, ocupa el lugar número 15 a nivel mundial en el ranking de visitantes internacionales y el lugar 23 del ranking de captación de divisas internacionales, en el año 2013 se reportan 24,151 millones de visitantes internacionales, captando 13.8 millones de dólares. (Banco de México, 2013).

En el presente estudio nos referimos al destino turístico Ixtapa Zihuatanejo que se ubica en el estado de Guerrero Latitud 17° 38'N, Longitud 11°33'O, a 20 msnm. Con una población de 118,211 habitantes, siendo su principal actividad económica el turismo, en donde se encuentran hoteles desde Una estrella a Gran Turismo y Categoría Especiales, con aproximadamente 6500 habitaciones distribuidas entre los diferentes hoteles, suites, bungalós y villas autorizadas para hospedaje turísticos. En este destino se han observado por parte de la hotelería una falta de uniformidad en relación a las diferentes clasificaciones, ha sido motivo de queja, tanto entre los propios prestadores de servicios como en los turistas, quienes al comprar los servicios de un hotel motivados por su categoría se sienten defraudados al no cumplirse sus expectativas con el servicio recibido. Por lo que resulta necesario diseñar criterios con base a estándares de calidad de las empresas que permitan establecer normas o certificaciones que les permita formar parte de una clasificación legal, lo que ha ocasionado que el destino no recupere el ritmo de crecimiento que tenía, ya que para 2010 su crecimiento fue menor a un punto porcentual, esta situación parece indicar que el destino se encuentra en un estancamiento, mismo que puede estar siendo motivado por la falta de una adecuada promoción dentro y fuera del país, la implementación de cursos de concientización, capacitación y acreditación de todos los que conforman la oferta hotelera del destino, así como la certificación de las empresas en los distintos programas y normas, para que puedan garantizar un servicio de calidad a sus clientes y con ello incrementar la afluencia de visitantes al destino (Secretaría de turismo, 2013). A fin de apoyar a los destinos turísticos y a sus componentes se ha recurrido a experiencias internacionales en la que se ha detectado que el desarrollo de agrupamientos industriales y de servicios (también conocidos como: clústeres, redes empresariales o sistemas locales de producción), ha permitido mejorar la competitividad y el logro de rendimientos superiores al promedio.

Michael Porter, menciona que existen cuatro factores a considerar para la conformación de un clúster: Estrategia, Estructura y Rivalidad Empresarial, Condiciones de la Demanda, Industrias Relacionadas y de Apoyo y Condiciones de Factores, elementos esenciales que deben estar alineados y ser similares entre los integrantes que conformen un clúster, ya que de lo contrario el beneficio de la cooperación que se espera de estos agrupamientos no se lograría y considerando que el clúster a diseñar se concibe con encadenamientos horizontales y el competir por el mismo cliente propicia barreras que son necesarias superar tales como el comportamiento oportunista así como la rivalidad que surge entre los miembros del clúster. De lo anterior uno de los principales problemas a resolver en la integración de un clúster son los integrantes que lo conformaran que mientras mayor grado de similitud o afinidad entre ellos mayor garantía de éxito, dado lo anterior a fin de identificar los integrantes de clúster recurrimos a la definición aportada por Gil A. y Kaufmann, *“Definimos las afinidades como aquellas agrupaciones homogéneas a determinados niveles estructuradas ordenadamente, que ligan elementos de dos conjuntos de distinta naturaleza, relacionados por la propia esencia de los fenómenos que representan”* (Gil Aluja, 1999). Por lo tanto el objetivo del presente trabajo es aplicar la teoría de las afinidades propuesta por Kaufmann y Gil-Aluja a fin de identificar subconjuntos de hoteles del destino turístico Ixtapa Zihuatanejo de acuerdo a su afinidad que les permita la conformación de clústers, a fin de incrementar sus ventajas competitivas.

REVISION LITERARIA

Descripción del Objeto de Estudio

Valls (2004), define el destino turístico de país, de región o de estado, de ciudad o lugar como *“un espacio geográfico determinado, con rasgos propios de climas, raíces, infraestructura y servicios, y con cierta capacidad administrativa para desarrollar instrumentos comunes de planificación, que adquiere centralidad atrayendo a turistas mediante productos perfectamente estructurados y adaptados a la satisfacción buscada, gracias a la puesta en valor y ordenación de los atractivos disponibles; dotados de una marca, y que se comercializa teniendo en cuenta su carácter integral”*, considera 5 características, a) un motivo integrador esto es que se configure de acuerdo con sus características históricas, geográficas, antropológicas etc, b) centralidad un territorio que los viajeros tomen como objetivo de visita, c) que se perciba como una oferta estructurada al servicio de satisfacción del de los clientes, d) una marca que se presente en forma atractiva y e) debe de dotarse de una función comercializadora conjunta. Un componente fundamental en el destino turístico es la infraestructura del mismo, en donde se observa que el número de habitaciones proporcionada por los hoteles existentes forman una parte medular, en definiendo. Ixtapa-Zihuatanejo al igual que otros destinos turísticos, está compuesto por una serie de productos que realizan distintas funciones en un ámbito geográfico determinado, en donde las ventajas competitivas sobre las que se basa su atractivo en comparación a otros destinos pueden ser; el clima, los recursos naturales y culturales, Además de la infraestructura dirigida a proporcionar todas las facilidades de confort y disfrute que satisfagan las necesidades del visitante. La hotelería ha tenido su origen en la necesidad básica del descanso que involucra bienes materiales e intangibles dispuestos para satisfacer las necesidades de los viajeros (Sancho, 1998). Es el establecimiento destinado a prestar servicio de alojamiento no permanente, con la posibilidad de incluir otros servicios complementarios, a condición de un pago previamente convenido. La hotelería tradicionalmente se ha caracterizado, inicialmente por pequeñas empresas administradas a nivel familiar. A medida que el mercado turístico se fue expandiendo, empezaron a surgir las grandes cadenas, introduciendo nuevas formas de gestión.

En Ixtapa-Zihuatanejo existen algunos hoteles que pertenecen a cadenas internacionales, no obstante, el problema es la falta de uniformidad en relación a las categorías, además de la falta de criterios para su adecuación a la realidad, dejando en libertad de que cada hotel establezca su propia categoría. Es importante considerar que de no existir criterios bien definidos y adaptados a las necesidades de los usuarios, éstos pueden sentirse defraudados al elegir un hotel por su categoría y resulta que no corresponde o que no es lo que esperaban. Aunado a la insatisfacción del cliente, se involucran aspectos como el ambiente, el trato del personal, la amabilidad y la rapidez del servicio, es decir, los aspectos intangibles del servicio. Por lo que resulta necesario diseñar criterios con base a estándares de calidad de las empresas, que permitan establecer normas o certificaciones, permitiéndoles formar parte de una clasificación legal (Sancho, 1998).

La oferta hotelera de Ixtapa-Zihuatanejo, ha venido mostrando un importante crecimiento en el número de cuartos de 4555 en el año 2005 a 5164 en el 2012, (Secretaría de Turismo, 2013), ofertados por 239 establecimientos de hospedaje destacándose 4 de la categoría Gran turismo, 34 Cinco estrellas, 40 Cuatro estrellas, 39 Tres estrellas, 26 Dos estrellas, 19 Una estrella y 77 Sin Categoría (Guía de Hoteles en Ixtapa Zihuatanejo, 2013), más sin embargo ha mostrado un decrecimiento en su ocupación de un 62.60% a 49.59% en el periodo comprendido del 2005 al año 2012 (Secretaría de Turismo, 2013). Por el grado de importancia que este tiene este destino y sus componentes para el desarrollo del país se hace imprescindible centrarse en ser competitivos, ya que alcanzar óptimos niveles de competitividad se convierte en un factor absolutamente estratégico (Fayos, 1991), este destino debe ser analizado y estructurar políticas tales como el desarrollo de agrupamientos también conocidos como: clusters, redes empresariales o sistemas locales de producción, que han demostrado ser importantes instrumentos de política económica para modernizar y fortalecer ampliamente la competitividad del sector turístico tal como se ha observado en experiencias internacionales.

Conceptualización E Importancia del Clúster

La agrupación de empresas ha permitido a ellas obtener beneficios tales como: el acceso a nuevos nichos y segmentos de mercado, mejoramiento tecnológico y know how, fortalecimiento de la capacidad gerencial, incremento en la capacidad para acelerar el proceso de aprendizaje de los recursos humanos y de la organización, mejoramiento en la calidad de sus productos o servicios y la reducción de costos de operación de insumos, permitiéndoles obtener ventajas competitivas a las empresas que conforman esta agrupación. Gran cantidad de autores han contribuido al análisis y conformación de estos agrupamientos llamados clúster, Porter (1990), define un agrupamiento industrial como “*un conjunto de industrias relacionadas a través de relaciones comprador-proveedor, o por tecnologías comunes, los compradores comunes o los canales de distribución, y los lugares comunes de trabajo*”. Menciona dos tipos de agrupaciones: clústeres verticales y clústeres horizontales. Las agrupaciones verticales se hacen de las industrias que están vinculadas a través de relaciones entre compradores y vendedores, mientras que las agrupaciones horizontales, se logran por la existencia de las interconexiones entre empresas en un mismo nivel, con el fin de compartir los recursos aquí se incluyen las industrias en las que los otros tipos de elementos comunes (mercado, tecnología, mano de obra) prevalecen.

Porter (2000), redefine el concepto de clúster en la que incorpora la concentración geográfica como elemento importante en el clúster definiendo a este como "concentraciones geográficas de empresas interconectadas, proveedores especializados, proveedores de servicios, empresas de sectores afines e instituciones asociadas en campos particulares que compiten pero también cooperan", definición que se adoptaremos en la realización del presente trabajo. La OCDE (2001) ha definido el clúster como un agrupamiento, o sistema productivo local (SPL) en una misma región que operan en líneas similares de negocios y cuyas relaciones fomentan el desarrollo de múltiples interdependencias entre ellas, fortaleciendo su competitividad en una amplia variedad de áreas como: capacitación, recursos financieros, desarrollo tecnológico, diseño de productos, mercadotecnia y distribución, en el turismo. El clúster está integrado por un conjunto de empresas del sector que mantienen altos niveles de similitud en su orientación estratégica, dentro del sector turístico existe una amplia variedad de grupos, en donde la cantidad de estos está determinada por el nivel de divergencia o convergencia estratégica de las empresas participantes, en la elección de los grupos que deben conformar el clúster es necesario considerar aspectos tales como: su participación en el mercado, su experiencia en el sector, su capacidad de liderazgo y su participación en organizaciones y/o asociaciones empresariales, lo que permitirá garantizar la interacción, su colaboración y en consecuencia la evolución del clúster.

La principales problemáticas observadas en los clústeres, cuando las empresas promueven productos o servicios similares su actitud tiende a ofertar estos a precios más bajos que la competencia, el balance de los beneficios por una parte, y los costos y riesgos por la otra de dicha cooperación, los beneficios por lo general son a largo plazo e hipotéticos, mientras que los costos y riesgos son inmediatos. Para una empresa, el riesgo más inmediato es la pérdida de sus secretos comerciales, como la tecnología o el conocimiento de mercados y clientes, ocasionando la no colaboración, fortaleciendo el oportunismo por parte de alguno(s) de los integrantes, el pasar al estadio de la colaboración es un proceso complicado, a fin de disminuir lo antes señalado los integrantes deben reunir altos estándares de similitud y afinidad competitivos.

Competitividad

La competitividad ha sido analizada desde diversas ópticas, en nuestro estudio la focalizamos en la teoría de Recursos y Capacidades (Selznick 1957, Penrose 1958, Grant 1991, Wernerfelt 1984, Amit & Shoemaker 1993), dado que de acuerdo con Monfort (2002), el desempeño de la industria hotelera está definida principalmente, por sus activos intangibles que de acuerdo a sus características no son fácilmente repetibles por otras empresas tales como la reputación de los hoteles, la imagen de la empresa, la calidad de los servicios, etc., mientras lo tangibles son fácilmente imitables. Dentro de la Teoría de Recursos y

Capacidades existen dos escuelas que proporcionan dos explicaciones diferentes respecto al origen de las rentas de las empresas (Schulze, 1994). Por una parte, la escuela estructural (Barney 1991, Wernerfelt 1984); que se centra fundamentalmente en el análisis de los atributos que deben poseer los recursos para alcanzar una ventaja competitiva. En cambio, la escuela de proceso ha centrado su interés en el estudio de las capacidades necesarias para la adquisición, desarrollo y generación de conocimiento (Ikujiro & Hirotaka 1995; Grant 1991); la evolución de la escuela de proceso deriva en la aparición de otras vertientes teóricas que enfatizan la importancia de determinados recursos y capacidades desde una visión más dinámica, como son el enfoque basado en el conocimiento y el enfoque de las capacidades dinámicas. En la literatura observada no se observa una clara delimitación de conceptos de recursos y las capacidades, para lo cual apoyados en Grant (1991) y Amit & Shoemaker (1993), se adopta como concepto de recursos a "los inputs del proceso productivo, e incluye los bienes de equipo, habilidades de los empleados, patentes, marcas, que son poseídos o controlados por la empresa". y que se convierten en productos finales o servicios mediante la utilización de otros activos de la empresa y mecanismos de vinculación como son, la tecnología, los sistemas de información, los sistemas de incentivos, la confianza entre directivos y otros trabajadores, entre otros, mientras las capacidades como menciona Amit & Shoemaker (1993), son aquellas actividades que otorgan la facultad de gestionar adecuadamente los recursos, mediante procesos organizativos y las asocian con la consecución de un fin determinado. Así, Amit y Schoemaker (1993), entienden por capacidad "la competencia de una empresa para desplegar los recursos, usualmente en combinación, usando procesos organizativos, para producir un bien deseado".

Así mismo, la teoría de los recursos se está presentando como alternativa para explicar por qué las empresas crean y participan en alianzas estratégicas o relaciones interorganizativas (Eisenhardt & Schoohoven, 1996), la teoría basada en los recursos sugiere que la decisión de participar en relaciones interorganizativas depende de los tipos de recursos que una organización dedica a la misma (Mahoney & Pandian, 1992). Wernerfelt (1984) sugiere que las organizaciones tienen diferentes tipos de recursos y que éstos pueden ser utilizados para lograr dos formas de rentas económicas: (a) cooperativas y estratégicas, que proceden de repartir recursos altamente especializados (fuerza de trabajo, equipamiento), o (b) competitivas y financieras, que son el resultado de asignar los recursos más eficientemente en el interior de la organización que en el mercado; por tanto, las organizaciones participarán en relaciones interorganizativas cuando busquen rentas cooperativas y estratégicas; es decir, cuando puedan obtener recursos y capacidades de otras organizaciones que les permitan compartir costos y riesgos (Eisenhardt & Schoohoven, 1996). De lo anterior y de acuerdo con Monfort (2002) en el análisis de la competitividad de la industria hotelera, se hace necesario la identificación de la gestión de sus recursos intangibles, tales como; recursos humanos (aptitudes de formación, sus habilidades, actitud y comportamiento, la formación y la posición en la curva de la experiencia del personal, etc), recursos tecnológicos (productos o servicios diferenciados y exclusivos, procesos de valor añadidos, dominio de la tecnología, activos estratégicos difícil de imitar, flexibilidad productiva, sistema de calidad, etc.); recursos comerciales (fidelidad de los clientes, imagen y prestigio, dependencia de proveedores, cuota del mercado etc.), recursos organizativos (dirección estratégica, capacidad directiva, diseño de tareas y métodos, sistemas de información, etc.) y recursos de innovación (gestión del conocimiento, aprendizaje organizacional, sistemas de almacenamiento de información, creación de conocimiento, uso del conocimiento organizacional etc.) .

METODOLOGÍA

En este trabajo se consideró una población de 239 hoteles registrados en Ixtapa Zihuatanejo, a partir de ella seleccionar a aquellos hoteles que presentan características competitivas y de colaboración tales como; su participación en el mercado, su experiencia en el sector, su capacidad de liderazgo y su participación en organizaciones y/o asociaciones empresariales características esenciales que permitirá garantizar que su participación en la conformación de un clúster prioricen: la colaboración sobre el de competencia, fortalezcan las relaciones interempresariales de largo plazo, muestren una actitud hacia la innovación y mejoramiento continuo de productos y servicios turísticos, autogeneración de ventajas competitivas,

orientación al logro de altos estándares de calidad, intercambio de información entre agentes participantes, capacidad empresarial para afrontar los cambios en la economía regional, nacional y mundial, flexibilidad para responder oportunamente a los cambios en la preferencias y deseos de los turistas, compromiso de las instituciones para apoyar el desempeño de la agrupación a través de infraestructura, marco legal, clima de negocios, etc., habiendo seleccionado 12 hoteles candidatos, A) Barceló Ixtapa Beach, B) Presidente, C) interContinental Ixtapa, D) Azul Ixtapa All Inclusive, E) Misión Ixtapa Palace, F) Krystal Ixtapa, G) All Inclusive Qualton, H) Holiday Inn Ixtapa I) Las Brisas Ixtapa, J) Azul Ixtapa Grand All, K) Sunscape Dorado Pacífico L) Hotel Pacifica Resort, mismos que mediante el uso de recursos derivados de la lógica difusa y la teoría de afinidades, identificaremos aquellos que por su afinidad en la gestión de sus recursos intangibles nos permitirá sugerir los agrupamientos factibles a conformar. En el presente trabajo la competitividad se considera como variable de agrupación, y está en función a la gestión de los recursos intangibles tales como; recursos humanos, recursos tecnológicos, recursos de innovación, recursos comerciales y recursos organizativos, para conocer el comportamiento de estas variables en cada uno de los hoteles se acudió a la opinión de expertos, para con ello utilizar el recurso de la teoría Fuzzy Logic y determinar los subconjuntos afines de agrupación, para tal caso es necesario cubrir una serie de etapas que se muestran a continuación. Cada hotel a partir de sus características inherentes debe ser evaluado a través de una etiqueta lingüística, evaluada entre 0 y 1 (tabla 1), donde:

Tabla 1: Etiquetas Lingüísticas de Valuación

Etiqueta Lingüística		Etiqueta Lingüística	
1.0	Excelente rendimiento	0.4	Relativamente pobre rendimiento
0.9	Gran rendimiento	0.3	Pobre rendimiento
0.89	Muy buen rendimiento	0.2	Muy pobre rendimiento
0.7	Buen rendimiento	0.1	Peor rendimiento
0.6	Relativamente mejor rendimiento	0.0	Desastroso rendimiento
0.5	Ni buen ni mal rendimiento		

En esta tabla se observa el valor asociado al desempeño Fuente: Elaboración propia

En nuestro caso se obtiene la siguiente matriz de evaluación:

Tabla 2. Índices de Gestión de Recursos Intangibles

	Recursos Humanos	Recursos Tecnológicos	Recursos Innovación	Recursos Comerciales	Recursos Organizativos
A	0.80	0.50	0.70	0.90	0.70
B	0.50	0.70	0.70	0.80	0.60
C	0.90	0.80	0.70	0.90	0.80
D	0.70	0.70	0.60	0.70	0.70
E	0.50	0.70	0.70	0.90	0.80
F	0.40	0.50	0.40	0.60	0.50
G	0.60	0.60	0.40	0.70	0.50
H	0.70	0.70	0.60	0.50	0.80
I	0.60	0.50	0.70	0.60	0.70
J	0.50	0.70	0.80	0.70	0.60
K	0.70	0.60	0.70	0.80	0.70
M	0.80	0.80	0.70	0.90	0.70

Tabla de indicadores de variables que nos muestra la opinión de expertos de la gestión de recursos de cada hotel

Fuente: Elaboración propia

Distancia Relativa

Para determinar la distancia relativa que se encuentra entre las variables evaluadas debemos recurrir a un concepto ya conocido, la Distancia relativa de Hamming. Para determinar tal distancia entre dos sets difusos, el procedimiento general es el de sustraer los valores existentes de cada nivel de criterios, añadir las diferencias en valores absolutos y finalmente dividirlos por la suma de los criterios escogidos. De tal forma, el resultado final será un número comprendido entre el 0 y 1. De tal forma que:

$$\delta(\tilde{A}, \tilde{B}) = \sum_{i=1}^n |\mu_{\tilde{A}}(x_i) - \mu_{\tilde{B}}(x_i)| \quad Ec (1)$$

$$\text{donde } x_i \in X, \forall i = 1, \dots, n \text{ y } 0 \leq d(\tilde{A}, \tilde{B}) \leq n$$

Matriz de Distancias

Con los resultados obtenidos por la distancia relativa del Hamming, ahora procedemos a crear una matriz en la que se indica la relación simétrica y anti-reflexiva entre los elementos. En nuestro caso:

Tabla 3. Matriz de Distancia de Hamming

	A	B	C	D	E	F	G	H	I	J	K	L
A	0.00	0.14	0.1	0.1	0.12	0.2	0.2	0.1	0.1	0.1	0.06	0.06
			0	2		4	0	8	0	8		
B	0.14	0.00	0.1	0.1	0.06	0.1	0.1	0.1	0.1	0.0	0.08	0.12
			6	0		8	4	6	2	4		
C	0.10	0.16	0.0	0.1	0.10	0.3	0.2	0.1	0.2	0.2	0.12	0.04
			0	4		4	6	6	0	0		
D	0.12	0.10	0.1	0.0	0.12	0.2	0.1	0.0	0.1	0.1	0.06	0.10
			4	0		0	2	6	0	0		
E	0.12	0.06	0.1	0.1	0.00	0.2	0.2	0.1	0.1	0.1	0.10	0.10
			0	2		4	0	4	4	0		
F	0.24	0.18	0.3	0.2	0.24	0.0	0.0	0.2	0.1	0.1	0.22	0.30
			4	0		0	8	2	4	8		
G	0.20	0.14	0.2	0.1	0.20	0.0	0.0	0.1	0.1	0.1	0.14	0.22
			6	2		8	0	8	4	4		
H	0.18	0.16	0.1	0.0	0.14	0.2	0.1	0.0	0.1	0.1	0.12	0.16
			6	6		2	8	0	2	6		
I	0.10	0.12	0.2	0.1	0.14	0.1	0.1	0.1	0.0	0.1	0.08	0.16
			0	0		4	4	2	0	2		
J	0.18	0.04	0.2	0.1	0.10	0.1	0.1	0.1	0.1	0.0	0.12	0.16
			0	0		8	4	6	2	0		
K	0.06	0.08	0.1	0.0	0.10	0.2	0.1	0.1	0.0	0.1	0.00	0.08
			2	6		2	4	2	8	2		
L	0.06	0.12	0.0	0.1	0.10	0.3	0.2	0.1	0.1	0.1	0.08	0.00
			4	0		0	2	6	6	6		

Tabla que muestra la distancia de la gestión de los recursos entre cada uno de los hoteles considerados: Fuente Elaboración propia.

Matriz de Similitudes

En este etapa se crea otra matriz, conocida como la relación de similitud. Tal matriz representa la complementariedad a la unidad de la matriz de diferencias. En nuestra investigación:

Tabla 4: Matriz de similitudes

	A	B	C	D	E	F	G	H	I	J	K	L
A	1	0.86	0.9	0.88	0.88	0.76	0.8	0.82	0.9	0.82	0.94	0.94
B		1	0.84	0.9	0.94	0.82	0.86	0.84	0.88	0.96	0.92	0.88
C			1	0.86	0.9	0.66	0.74	0.84	0.8	0.8	0.88	0.96
D				1	0.88	0.8	0.88	0.94	0.9	0.9	0.94	0.9
E					1	0.76	0.8	0.86	0.86	0.9	0.9	0.9
F						1	0.92	0.78	0.86	0.82	0.78	0.7
G							1	0.82	0.86	0.86	0.86	0.78
H								1	0.88	0.84	0.88	0.84
I									1	0.88	0.92	0.84
J										1	0.88	0.84
K											1	0.92
L												1

En esta tabla se observa la complementariedad a partir de la matriz de Hamming Fuente: Elaboración propia

Asociación de Máxima Similitud: Pichat Algorythm

Con el fin de obtener las máximas asociaciones de similitud usaremos el Algoritmo de Pichat (Pichat, 1970). Los principales productos del algoritmo son sub-matrices, las cuales nos permiten identificar los principales grupos de destinos turísticos que revelan los mayores niveles de similitud. A continuación se detallan los pasos a realizar:

El punto de partida proviene de la existencia o la creación de una relación de similitud Booleana. A partir de esa relación (matriz) se considera sólo la parte superior a diagonal principal. De la matriz, únicamente consideramos los ceros en cada fila, multiplicando los elementos de las columnas en las que se presentan ceros. Se procede a realizar una adición booleana del elemento de la línea con el último producto. Las adiciones tienen que seguir las siguientes reglas: el proceso excluye las líneas sin ceros. Durante el proceso de adición, ya sea que en la suma aparezca un elemento en dos términos y uno de ellos es aislado, la adición se sustituye por tal elemento.

Por lo tanto: $a + abc = a(\text{porque } a + abc = a(1 + bc) = a \cdot 1 = a) \text{ ec. (2)}.$

Finalmente se realiza una adición de elementos. Para cada uno es necesario obtener el elemento complementario en relación con la referencia de los elementos. Cada uno de los elementos complementarios son las máximas sub-matrices de similitud. En nuestro caso el Algoritmo se realizó utilizando un nivel de significancia del $\alpha = 0.80$, lo cual quiere decir que solo se tomará como parte del procedimiento, aquellos elementos que en la matriz de similitud excedan el valor de 0.80. Se obtiene la siguiente matriz binaria:

Tabla 5: Matriz Binaria

		A	B	C	D	E	F	G	H	I	J	K	L
a	A	1	1	1	1	1	0	0	1	1	1	1	1
b	B		1	1	1	1	1	1	1	1	1	1	1
c	C			1	1	1	0	0	1	0	0	1	1
d	D				1	1	0	1	1	1	1	1	1
e	E					1	0	0	1	1	1	1	1
f	F						1	1	0	1	1	0	0
g	G							1	1	1	1	1	0
h	H								1	1	1	1	1
i	I									1	1	1	1
j	J										1	1	1
k	K											1	1
l	L												1

Tabla binaria base para el algoritmo de Pichat Fuente Elaboración propia

Procedemos a desarrollar el algoritmo utilizando los pasos descritos antes en la siguiente ecuación:

$$S = (a+f g) \cdot (c+f g i j) \cdot (d+f) \cdot (e+f g) \cdot (f+h k l) \cdot (g+l) \text{ ec. (3)}$$

Desarrollando se obtiene:

$$S' = b f i j + b f g i j + b d g h i j k + b d g i j + a b d e h i j k l + a b c d e h k l \text{ ec. (4)}$$

A modo de comprobación, se presentan las sub-matrices de cada asociación. En las cuáles es fácil observar que el total de los elementos excede el nivel de significancia de $\alpha = 0.80$.

AGREGACIÓN Y RESULTADOS

Como consecuencia de los resultados del algoritmo Pichat, los elementos más similares se agregan de la siguiente manera:

(b, f, i, j):. Presidente, Krystal Ixtapa, Las Brisas Ixtapa, Azul Ixtapa Grand All Su

(b, f, g, i, j): Presidente, Krystal Ixtapa, All Inclusive Qualton Cl , Las Brisas Ixtapa, Azul Ixtapa Grand All Su

(b, d, g, h, i, j, k): Presidente, Azul Ixtapa All Inclusive , All Inclusive Qualton, Holiday Inn Ixtapa, Las Brisas Ixtapa, Azul Ixtapa Grand All Su, Sunscape Dorado Pacífico.

(b, d, g, i, j): Presidente, Azul Ixtapa All Inclusive, , All Inclusive Qualton, Las Brisas Ixtapa, Azul Ixtapa Grand All Su.

(a, b, d, e, h, i, j, k, l): Barceló Ixtapa Beach, Presidente, Azul Ixtapa All Inclusive, Misión Ixtapa Palace, Holiday Inn Ixtapa, Las Brisas Ixtapa, Azul Ixtapa Grand All Su, Sunscape Dorado Pacífico, Hotel Pacifica Resort.

(a, b, c, d, e, h, k, l): Presidente , interContinental Ixtapa, Azul Ixtapa All Inclusive, Misión Ixtapa Palace, Holiday Inn Ixtapa, Sunscape Dorado Pacífico. Hotel Pacifica Resort.

Estos hoteles han demostrado una alta afinidad en virtud de las variables propuestas. Podemos asegurar con un alto nivel de certeza que comparten aspectos comunes que podrían ser utilizados con el fin de crear sinergias entre ellos. No obstante lo anterior, más investigación se debe desarrollar en la creación de

diferentes escenarios en los que sus afinidades podrían vincularse y ayudan al crecimiento de los sectores económicos, sociales y ambientales.

Tabla 6: Representación de Sub-Matrices Agrupadas

Grupo b,f,i,j

	b	f	i	j
b		0.82	0.88	0.96
f			0.86	0.82
i				0.88
j				

Grupo b,f,g,i,j

	b	f	g	i	j
b		0.82	0.86	0.88	0.96
f			0.92	0.86	0.82
g				0.86	0.86
i					0.88
j					

Grupo a,b,d,e,h,k,l

	a	b	d	e	h	k	l
a		0.86	0.88	0.88	0.82	0.94	0.94
b			0.9	0.94	0.84	0.92	0.88
d				0.88	0.94	0.94	0.9
e					0.86	0.9	0.9
h						0.88	0.84
k							0.92
l							

Grupo d,g,h,i,j,k

	b	d	g	h	i	j	k
b		0.9	0.86	0.84	0.88	0.96	0.92
d			0.88	0.94	0.9	0.9	0.94
g				0.82	0.86	0.86	0.86
h					0.88	0.84	0.84
i						0.88	0.92
j							0.88
k							

Grupo b,d,g,i,j

	b	d	g	i	j
b		0.9	0.86	0.92	0.96
d			0.88	0.9	0.9
g				0.86	0.86
i					0.88
j					

a,b,d,e,h,i,j,k,l

	a	b	d	e	H	i	j	k	l
a		0.86	0.88	0.88	0.82	0.9	0.82	0.94	0.94
b			0.9	0.94	0.84	0.88	0.96	0.92	0.88
d				0.88	0.94	0.9	0.9	0.94	0.9
e					0.86	0.86	0.9	0.9	0.9
h						0.88	0.84	0.88	0.84
i							0.88	0.92	0.84
j								0.88	0.84
k									0.92
l									

Grupo

En esta tabla se muestran los 6 grupos resultantes en los que sus integrantes presentan un alto grado de afinidad producto de la aplicación del algoritmo de Pichat. Fuente: elaboración propia

CONCLUSIONES

A través del proceso y la metodología prevista en el presente estudio, hemos obtenido los hoteles más similares, que comparten factores comunes. Mediante la asociación, organización y creación de sinergias entre estos elementos, los tomadores de decisión podrían aumentar la probabilidad de éxito en los principales planes de desarrollo. Al conocer los elementos más afines, el Estado debe ser capaz de orientar los recursos específicos para promover el desarrollo social y económico positivo para la región. Este análisis contribuye a la mejora de las economías de las ciudades emergentes y podría ser replicado en regiones similares asociar diversos elementos y aumentar los beneficios de los programas, planes y proyectos de atracción.

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IMPLEMENTACION DE UN PROCESO DE PRONOSTICO DE VENTAS POR MEDIO DE MÉTODOS CUANTITATIVOS EN UNA EMPRESA DE CONFITERIA

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RESUMEN

Los pronósticos de ventas son cruciales en el manejo eficiente de las operaciones logísticas. En cualquier tipo de industria las demandas no planeadas generan estrés en la cadena de suministro, como bajos niveles de inventario en productos de alta rotación de venta y viceversa. En este caso de estudio se logra identificar que la mayor problemática de esta empresa de confitería radica en pérdidas de \$ 18,858.4 miles USD por cancelación de ventas y de \$ 353 mil USD por sobre inventario y obsolescencia durante Julio-Diciembre 2014. Para abordar este tipo de problema se implementó un proceso de pronóstico a través de métodos estadísticos de series de tiempo en una prueba piloto de 106 productos en promedio. Con esta herramienta llamada Forecast-Pro, reduce el tiempo de análisis y sugiere la aplicación de la mejor técnica analizando tendencias, ciclos, estacionalidad de cada producto. A su vez, se integra un equipo de trabajo del departamento de ventas y del departamento de planeación de la demanda para hacer un pronóstico colaborativo considerando variables cualitativas. Se sugiere implementar un Collaborative Planning Forecasting and Replenishment (CPFR) que involucre al departamento de abastecimiento con el fin mejorar la sincronización de la Cadena de Suministro.

PALABRAS CLAVE: Pronósticos de Ventas, Métodos Estadísticos, Modelos de Series de Tiempo, Exactitud del Pronóstico

IMPLEMENTATION OF A PROCESS OF SALES FORECAST BY QUANTITATIVE METHODS IN A CONFECTIONERY COMPANY

ABSTRACT

Sales forecasts are crucial to the efficient management of logistics operations. In any industry demands unplanned generate stress in the supply chain, such as low inventory levels on high rotation sale and vice versa. In this case study it is possible to detect that most problems of this confectionery company lies in losses of \$ 18,858.4 thousand USD cancellation of sales and \$ 353 thousand USD for inventory and obsolescence during July to December 2014. To address this type Problem forecasting process was implemented through statistical time series methods in a pilot test on average 106 products. With this tool called Forecast-Pro, reduce analysis time and suggests the application of the best technique to analyze trends, cycles, seasonality of each product. In turn, a team of sales department and the department of demand planning for collaborative forecasting considering qualitative variables are integrated. It is suggested to implement a Collaborative Planning Forecasting and Replenishment (CPFR) involving the procurement department to improve synchronization of the supply chain.

JEL: C44, C32

KEYWORDS: Sales Forecasts, Statistical Methods, Time Series Models, Forecast Accuracy.

INTRODUCCIÓN

El propósito del presente trabajo es responder la interrogante de cómo asegurar que se tenga el producto que se requiere, en el lugar indicado dentro de la red logística de almacenes de la empresa Mondelēz International México (MIM), para cubrir la demanda de venta y evitar inventarios excedentes de producto que no rota y tener la cantidad suficiente de producto que si se vende, con esto se reducen las ventas perdidas, la inversión en inventarios y costos de logística inversa, teniendo como consecuencia maximizar la eficiencia de la cadena de abastecimiento. Existen casos de éxito de otras compañías como se describe en la fórmula del éxito de Wal-Mart, colocar el producto correcto en el estante apropiado al menor precio (Chase, 2000). Por lo tanto, el pronóstico de la demanda de productos ha sido siempre un desafío crucial ya que juegan un papel importante en la toma de muchas decisiones críticas de negocio tales como, la planificación de producción e inventario. Estas decisiones son fundamentales para satisfacer la demanda del cliente y asegurar la supervivencia de la organización (Shi, 2007).

En la empresa MIM se tomaban datos históricos de los últimos 12 meses para determinar los pronósticos de venta que le corresponde a cada SKU (Stock Keeping Unit por sus siglas en Ingles); y mediante la técnica de promedios móviles de 3 meses, se determinaba la cantidad de productos a vender para facilitar dicho proceso por el número de cálculos para los 23 almacenes, sin llevar a cabo un análisis del comportamiento de la demanda de cada producto o el uso de otros métodos. Por lo que se pretende demostrar el uso de la herramienta Forecast-Pro como parte de un proceso robusto y de mejora, que incluye la evaluación de los 2,445 SKU's del portafolio asignado a los 23 almacenes de la empresa. Los métodos estadísticos asignados a cada SKU se generan mediante una selección experta dentro de la herramienta, los datos de salida sobre la mejor línea de pronóstico de manera individual, de acuerdo a las series de tiempo, y permite pronosticar un horizonte de 12 meses y con la mayor exactitud y en el menor tiempo en base a tendencias, ciclos y estacionalidades.

Finalmente se propone reforzar el proceso de colaboración entre áreas importantes de la empresa tales como, Administración de la Demanda, Mercadotecnia, Ventas, Servicio a Clientes y Abastecimiento. Administración de la Demanda, es el área natural por la cual fluye la información y en la cual recae el análisis nacional de los pronósticos. Parte de la propuesta es pronosticar la demanda de cada almacén a nivel nacional mediante el uso de Forecast-Pro y en consecuencia ofrecer un nivel de servicio de clase mundial, evitando los faltantes. Para ello es vital la retroalimentación de cada área, como parte de un pronóstico colaborativo hacia al interior de la organización. Lograr la retroalimentación de todas las áreas involucradas dará las herramientas suficientes para tomar mejores decisiones, la incorporación de variables de eventos en la herramienta ayudara a crear diversos escenarios, buscando la inclusión del área de abastecimiento para mejorar la planeación de los inventarios y que estos sean distribuidos de manera correcta para satisfacer a los clientes, eliminar las ventas perdidas y minimizar altos inventarios que nos crean productos obsoletos y destrucción de los mismos.

REVISION LITERARIA

Un buen momento para poder iniciar el uso de pronósticos es cuando se reconocen problemas y oportunidades (Makridakis, Wheelwright, & Hyndman, 1998). La exigencia actual de los clientes y de las empresas en cuanto a reducción de costos en la cadena de abastecimiento, para lograr una mayor participación en los mercados en los cuales compiten, obliga a los responsables de esta tarea a utilizar de mejor manera las herramientas para el pronóstico de la demanda (Hanke & Reitsh, 1996). Las proyecciones o pronósticos son vitales para toda organización empresarial y para toda decisión gerencial importante. La proyección constituye la base de la planeación corporativa a largo plazo. En las áreas funcionales de finanzas y contabilidad, las proyecciones proporcionan la base de la planeación presupuestaria y del control de costos. El mercado se basa en la proyección de las ventas para planear los nuevos productos, compensar

al personal de ventas y tomar decisiones clave. El personal de producción, y operaciones utiliza las proyecciones para tomar decisiones acerca de la planeación de la producción, su programación y el inventario (Chase, 2000). Por ello se debe tener claridad sobre el conjunto de herramientas de pronóstico a utilizar tanto para determinar las ventas futuras que se generaran, para tomar acciones correctivas para pronósticos con un mayor nivel de incertidumbre. Dentro de los métodos que se aplican en planeación de operaciones son las correspondientes a series de tiempo (Nahmias, 2007).

Al pronosticar la demanda de un producto es necesario el uso de diferentes modelos de pronóstico durante las fases del ciclo de vida del producto (Montgomery & Johnson, 1990). Aplicando la herramienta Forecast-Pro se busca construir pronósticos aplicando el método más adecuado dependiendo de la historia de cada SKU. Enfocándonos en los SKU's con mayor impacto en la venta realizando un análisis de Pareto 80/20 (Koch, 2009), y de acuerdo a los resultados obtenidos se busca mantener y manejar los datos con mejores resultados, que posteriormente servirá para incrementar el nivel de servicio a los clientes internos y externos. La maximización del manejo de inventarios basado en pronósticos de ventas es posible como lo demuestran en su investigación Mascle & Gosse (2013). Chu & Zhang (2003), prueba la robustez de un modelo, al comparar y evaluar los modelos y medir su desempeño. Algo muy importante es la comunicación entre las áreas funcionales, debido a las diversas perspectivas, por lo que la combinación de personas con valores similares puede colaborar al éxito o fracaso de una empresa (Wheelen & Hunger, 2011).

METODOLOGÍA

El propósito de esta investigación es evaluar los modelos de aplicación para pronósticos de ventas mediante la utilización de una herramienta Forecast-Pro; que analiza los datos históricos de 66 períodos mensuales, y proyecta las ventas de 12 meses, para lo cual se deben seguir una serie de pasos para su correcta aplicación y análisis; ya que existen varios factores que determinan la demanda de los productos, estacionalidades, la temperatura, los ingresos, incrementos en impuestos y cambios en la demanda del consumidor. Como primer paso se realizó la extracción de información de bases de datos de 66 períodos (Mondelez, 2014), llevando a cabo una limpieza de los datos por eventos que pudieran desviar los resultados, como promociones, concursos de ventas, ventas especiales, direccionamiento de la venta correcta en la zona de ventas correcta y en el almacén correcto. Se llevó a cabo una clasificación ABC por cada almacén y por cada SKU, determinando así su participación y su posición a nivel nacional, lo cual ayudará a tomar decisiones importantes en el proceso de pronóstico, ventas, inventarios, etc. Una vez depurada la base de datos se realizó la carga en el software Forecast-Pro, seleccionando la opción experta, genera internamente una serie de cálculos por SKU de todos los modelos, eligiendo el mejor por cada línea de producto. El manejo de los métodos ARIMA son de los modelos lineales más avanzados como lo muestran en su investigación Chu & Zhang (2003) y el paquete computacional lo tiene en existencia.

El siguiente paso se generó una base de salida con los resultados por SKU, explicando el método aplicado individualmente a los 106 SKU's de los 23 almacenes, se analizó la eficacia de cada modelo mediante indicadores de Error de Pronostico, el Criterio de Información Bayesiano por sus siglas en inglés (BIC), Error Porcentual Absoluto Medio por sus siglas en inglés (MAPE), Error Porcentual de la Media Absoluta Simétrica (SMAPE), la Raíz Cuadrada del Error Cuadrático Medio por sus siglas en Ingles (RMSE) y el Error Absoluto Medio por sus siglas en inglés (MAD). El software prueba cada modelo, y selecciona el que minimiza el criterio BIC (Stellwagen, , & Goodrich, 2014), el BIC es utilizado para comparar modelos basados en diferentes distribuciones de probabilidad y modelos no anidados, en una aplicación de selección de modelo, el modelo ajustado óptimo es identificado por el valor mínimo de BIC. Otro estudio que proporciona evidencias de como los métodos reducen el error de pronóstico se encuentra en la investigación de Armstrong (2006).

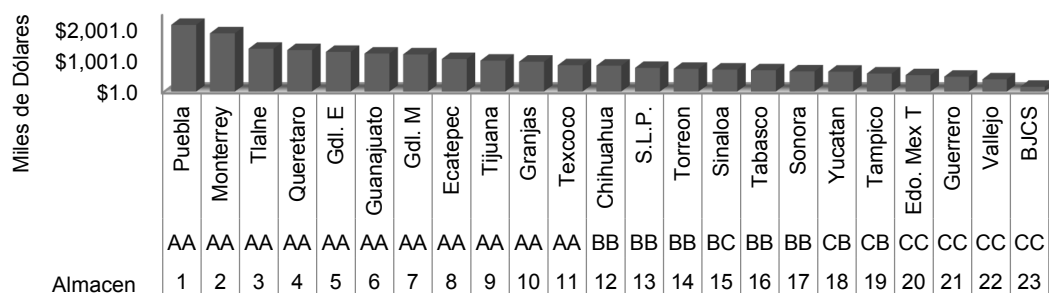
Ultimo paso, una vez calculados y proyectados los siguientes meses, se propone un proceso de colaboración entre las áreas involucradas en IBP, la cual involucra a áreas de Mercadotecnia, Ventas, Administración de

la Demanda, Servicio a Clientes, Almacenes y Abastecimiento, con la finalidad de cerrar los planes de ventas de los siguientes meses. La flexibilidad es una característica de la colaboración, y es necesaria para la sincronía en la toma de decisiones y la coordinación entre las empresas de la cadena de suministro. Como consecuencia, la política de reposición es más eficiente (Kaibara & Silva, 2014) tomando como base los cálculos del pronóstico y solicitando algún ajuste como parte de un proceso cualitativo. Forecast-Pro, tiene la facilidad de integrar dichos cambios y reajustar las proyecciones futuras ya sea un de arriba hacia abajo (Top Down) o de abajo hacia arriba (Bottom Up). Las ventas y la gestión de inventarios requieren una previsión de ventas. Las previsiones de ventas precisas pueden ayudar a la gerencia seleccionar los niveles adecuados de inversión en inventarios agregados, así como proporcionar una valiosa aportación a los sistemas operativos y de planificación financiera de la empresa (Geurts, 1986).

RESULTADOS

Al analizar el contexto del problema, se obtuvo como primer resultado la clasificación de almacenes de acuerdo a ventas en efectivo y en unidades vendidas anualmente; esta clasificación se muestra en la Figura 1, presentándose una doble clasificación, para tener una mayor perspectiva y tomar la decisión correcta.

Figura 1: Participación de Almacenes En la Venta Nacional Anual Valuado En USD. Clasificación ABC



Se muestra la participación de cada almacén en la venta promedio mensual, mediante clasificación 80-20 de Pareto, como se muestra en (Koch, 2009); de la doble clasificación, la primera corresponde a almacenes con mayor participación de la venta en efectivo y la segunda clasificación se refiere a los almacenes con mayor volumen en unidades vendidas, llevando a cabo clasificación doble tomando estos criterios. Las cantidades se expresan en \$/UDS (Miles de dólares a un T.C. de 14.7348 pesos mexicanos de acuerdo al Diario Oficial de la Federación (DOF)). Fuente: Elaboración propia.

Posteriormente, se realizó una clasificación ABC de Pareto analizando los SKU's considerando los mismos criterios de clasificación para visualizar el monto en USD que tiene cada clasificación de producto en cada almacén. En la Tabla 1, tomando los datos de los últimos 12 meses, se muestran los siguientes resultados:

Tabla 1: Clasificación ABC de SKU'S Por Almacén

Almacén	AA		AB		AC		BA		BB		BC		CA		CB		CC		Total	
	\$/USD	No. De SKU'S	\$/USD	No. De SKU'S	\$/USD	No. De SKU'S	\$/USD	No. De SKU'S	\$/USD	No. De SKU'S	\$/USD	No. De SKU'S	\$/USD	No. De SKU'S	\$/USD	No. De SKU'S	\$/USD	No. De SKU'S	\$/USD	No. De SKU'S
Puebla	882	20	247	9	101	4	115	8	158	11	79	6	35	5	28	5	117	34	1,761	102
Monterrey	797	22	262	8	48	2	64	5	166	12	102	7	16	2	34	7	117	41	1,607	106
Tlalne	469	18	269	14	76	5	65	7	112	11	57	6	10	2	16	3	95	34	1,169	100
Gdl. E	657	21	64	4	45	3	86	9	91	10	56	7	13	3	39	11	61	34	1,112	102
Querétaro	583	21	114	6	53	4	61	7	102	12	48	6	21	5	28	7	62	36	1,071	104
Guanajuato	476	16	190	10	16	1	63	7	99	12	36	5	10	2	21	5	73	51	983	109
Gdl. M	504	19	110	7	45	3	37	5	92	12	68	10	23	5	24	8	51	36	954	105
Tijuana	376	18	218	11	39	3	89	12	56	8	43	6	9	2	11	4	74	39	915	103
Ecatepec	399	20	144	12	54	4	49	7	81	11	47	7	0	0	19	5	68	35	861	101
Granjas	395	20	120	10	55	5	47	7	86	12	34	5	19	5	13	4	56	43	823	111
Chihuahua	406	23	86	6	11	1	55	9	48	8	42	7	7	3	25	11	43	38	723	106
Texcoco	310	18	143	13	33	3	28	5	71	12	46	8	0	0	8	3	64	40	704	102
Sinaloa	392	15	52	5	0	0	45	8	56	10	32	6	8	4	20	11	37	57	643	116
Torreón	339	21	76	7	18	2	50	11	52	10	21	5	5	2	18	11	40	40	619	109
S.L.P.	303	19	98	10	25	3	39	7	57	11	27	6	15	5	10	5	38	45	611	111
Tabasco	329	16	94	8	0	0	54	9	45	8	26	6	2	1	17	9	43	41	609	98
Sonora	268	20	117	11	18	2	47	10	53	10	19	5	15	7	11	7	33	55	582	127
Yucatán	328	17	53	6	0	0	30	7	41	10	39	11	1	1	16	9	38	40	546	101
Tampico	264	19	70	6	23	3	23	6	49	13	29	8	8	4	16	8	28	38	511	105
Edo. Mex T	212	21	67	10	33	5	23	6	40	11	25	7	8	3	10	4	30	30	448	97
Guerrero	255	16	47	6	7	1	28	7	42	12	21	6	4	2	9	8	32	37	444	95
Vallejo	136	17	92	14	11	2	18	6	25	8	27	9	4	2	4	3	27	45	345	106
BJCS	70	22	29	11	2	1	11	10	11	11	7	8	5	11	3	10	8	45	144	129
Total	9,149	439	2,763	204	713	57	1,126	175	1,634	245	930	157	237	76	400	158	1,234	934	18,186	2,445

En esta tabla se muestra la clasificación de los almacenes de acuerdo a la importancia de las ventas brutas y en unidades vendidas, las columnas representan la clasificación de SKU's de acuerdo a su venta histórica de 12 meses. Los datos están expresados en miles de dólares con T.C. de 14.7348 al 31 Dic 2014 de acuerdo al DOF. Fuente: Elaboración propia.

Algo importante es resaltar que la creación de pronósticos de estos 2445 SKU's mediante Forecast-Pro es más preciso y en un tiempo de 2 horas se analizan los datos, ya que al generar y analizar los pronósticos en Excel tomaría entre 2 y 3 días. La herramienta genera cálculos por todos los métodos de series de tiempo proporcionando los mejores resultados y cuando la demanda histórica incluye valores atípicos, la herramienta ajusta la historia, modelando lo que paso. El utilizar diferentes métodos por cada SKU mejora la exactitud de los productos que se fabricarán. Se han aplicado 9 modelos para elaboración de los pronósticos de los 2,445 SKU's en la empresa MIM. En la Tabla 2 se muestran los métodos utilizados en cada uno de los 4 escenarios generados. El primer escenario es como se realizaba anteriormente por medio de promedios móviles de 3 meses, los siguientes escenarios se generaron en Forecast-Pro selección experta; el escenario dos se generó con 66 datos históricos de Enero 2009 a Junio 2014, el escenario tres con datos históricos de 30 meses de Enero 2012 a Junio 2014 y el escenario cuatro con datos históricos de 24 meses de Julio 2012 a Junio 2014.

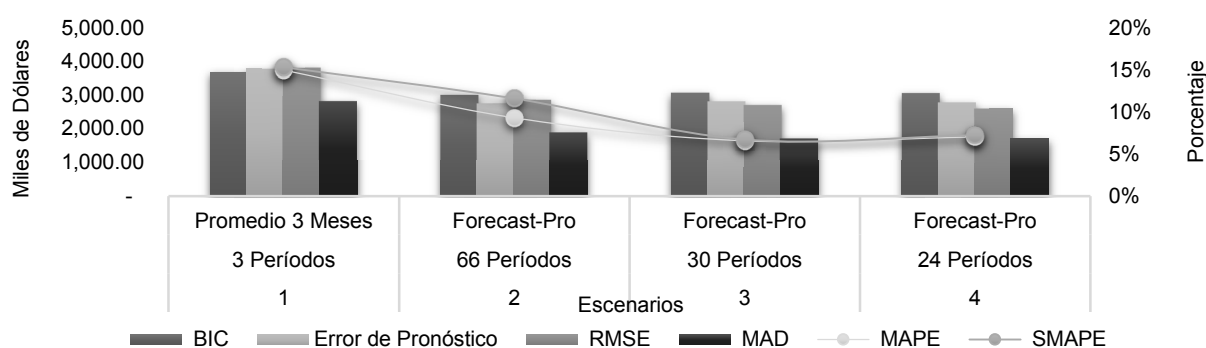
Tabla 2: Métodos utilizados en este estudio por Forecast-Pro

Escenario	Métodos Aplicados	AA	AB	AC	BA	BB	BC	CA	CB	CC	Total
3 Períodos Promedios Móviles	Promedio Móvil Simple	439	204	57	175	245	157	76	158	934	2445
	Aditivo de Winters: Tendencia Lineal, Estacionalidad Aditiva	11	3		1	4	3		2	19	43
	ARIMA	145	101	28	8	93	59		7	181	622
	Modelo de Datos Intermitentes de Croston	1			15	1		4	12	95	128
	Multiplicativo de Winters: Tendencia Lineal, Estacionalidad Multiplicativa	2	2			2	2			6	14
66 Períodos Herramienta	Promedio Móvil Simple	9	1		7	18	1	1	5	43	85
	Suavizado Exponencial de Holt: Tendencia Lineal, No estacionalidad							1		3	4
	Suavizado Exponencial Simple: No tendencia, No Estacionalidad	28	9	2	28	41	17	14	36	161	336
	Suavizamiento Exponencial: No tendencia, Estacionalidad Aditiva	166	49	16	114	61	55	56	94	385	996
	Suavizamiento Exponencial: No tendencia, Estacionalidad Multiplicativa	77	39	11	2	25	20		2	41	217
	Aditivo de Winters: Tendencia Lineal, Estacionalidad Aditiva	9	5		11	4	3	4	9	28	73
	Modelo de Datos Intermitentes de Croston	1			5	1		2	6	29	44
	Multiplicativo de Winters: Tendencia Lineal, Estacionalidad Multiplicativa	21	7	4	5	5	10	2	14	41	109
	Promedio Móvil Simple	9	1		7	18	1	1	9	60	106
	Suavizado Exponencial de Holt: Tendencia Lineal, No estacionalidad							1		4	5
30 Períodos Experta Herramienta	Suavizado Exponencial Simple: No tendencia, No Estacionalidad	45	13	2	33	48	23	12	41	251	468
	Suavizamiento Exponencial: No tendencia, Estacionalidad Aditiva	154	102	33	64	93	82	28	52	420	1028
	Suavizamiento Exponencial: No tendencia, Estacionalidad Multiplicativa	200	76	18	50	76	38	26	27	101	612
	Aditivo de Winters: Tendencia Lineal, Estacionalidad Aditiva	37	15		21	25	13	13	23	77	224
	Modelo de Datos Intermitentes de Croston							1	1	45	47
	Multiplicativo de Winters: Tendencia Lineal, Estacionalidad Multiplicativa	97	57	22	23	57	32	4	16	79	387
	Promedio Móvil Simple	9	1		7	18	1	2	11	67	116
	Suavizado Exponencial de Holt: Tendencia Lineal, No estacionalidad	3				7	3	1		6	20
	Suavizado Exponencial Simple: No tendencia, No Estacionalidad	40	18	3	28	24	29	15	27	265	449
	Suavizamiento Exponencial: No tendencia, Estacionalidad Aditiva	120	65	23	52	82	54	18	53	326	793
24 Períodos Experta Herramienta	Suavizamiento Exponencial: No tendencia, Estacionalidad Multiplicativa	133	48	9	44	32	25	22	27	69	409

En esta tabla se muestra los métodos utilizados por la herramienta Forecast Pro, aplicados a los 2,445 SKU's. Se puede observar cómo se distribuyó el cálculo en las 9 clasificaciones de producto; también se observa que los cálculos para el método Box-Jenkins (ARIMA), solo se calcula para un mínimo de 50 periodos es decir 5 años. Fuente: Elaboración propia.

La eficacia de los diversos modelos se evaluó mediante la ayuda de los siguientes indicadores: Error de Pronóstico, RMSE, BIC, MAPE, SMAPE, y MAD. En la Figura 2 se presentan de manera gráfica los errores de cada escenario, dando como resultado que el mejor escenario es el que utiliza 24 períodos y selección experta de pronóstico en Forecast-Pro, ya que fue la que menos variación tuvo al final.

Figura 2: Indicadores de Errores de Pronóstico en 4 escenarios



Esta figura muestra los métodos utilizados por la herramienta Forecast Pro, aplicados a los 2,445 SKU, la parte derecha de la figura muestra el porcentaje de los indicadores MAPE y SMAPE correspondientes a las líneas, la parte izquierda los indicadores BIC, RSME, MAD y Error de Pronóstico corresponden a las barras, se generaron 4 escenarios para verificar las distintas variantes con datos de salida, se tomó en cuenta el escenario de 24 periodos, ya que fue el escenario que dio indicadores más bajos. Fuente: Elaboración propia.

Desde su implementación en Julio 2014, se realizó un análisis de los 4 escenarios vs la venta real de los periodos Julio a Diciembre 2014 como se muestra en la Tabla 3. Las variaciones más fuertes se encuentran en los SKU's AA, BA mostrados en la Tabla 4; debido a los problemas que se tuvieron durante el año 2014, respecto a demandas altas o bajas no planeadas de clientes que desequilibraron los procesos de planeación de la producción, y algunas otras actividades que impactaron en pérdidas de ventas; sobre todo por el desfase en las producciones lo que genero faltantes y sobrantes en inventarios.

Tabla 3: Variaciones entre los escenarios Forecast-Pro, Promedios Móviles Vs Venta Real Jul-Dic 2014

Escenario	2014-Jul	2014-Ago	2014-Sep	2014-Oct	2014-Nov	2014-Dic	Total
	\$/USD	\$/USD	\$/USD	\$/USD	\$/USD	\$/USD	\$/USD
Venta Real	21,724	20,814	16,525	19,071	16,312	13,317	107,762
3 Períodos Promedio Móvil	22,491	22,491	22,491	22,491	22,491	22,491	134,947
66 Períodos Forecast-Pro	23,338	24,837	23,585	25,220	25,224	23,627	145,831
30 Períodos Forecast-Pro	22,983	25,002	23,592	25,558	24,133	22,741	144,008
24 Períodos Forecast-Pro	22,593	24,417	22,809	22,768	21,194	20,138	133,918
Diferencia V. Real Vs Promedio Móvil 3 Períodos	768	1,678	5,966	3,420	6,179	9,174	27,185
Diferencia V. Real Vs 66 Períodos Forecast-Pro	1,615	4,023	7,060	6,149	8,911	10,310	38,069
Diferencia V. Real Vs 30 Períodos Forecast-Pro	1,259	4,189	7,067	6,487	7,820	9,424	36,246
Diferencia V. Real Vs 24 Períodos Forecast-Pro	869	3,603	6,284	3,697	4,881	6,821	26,156
Diferencia entre Promedio Móvil vs 24 Períodos Forecast-Pro							1,029

En esta tabla se presenta las variaciones entre cada escenario vs la venta real, lo cual se observa que el escenario de 24 periodos de Forecast-Pro es el más cercano a la venta real sobre todo en los meses de Nov y Dic fue el más cercano de los 4 escenarios y el cual se utiliza para realizar los cálculos actualmente en la empresa. Fuente: Elaboración propia.

Observando los 4 escenarios podemos determinar que todos están por arriba de la venta real, por los desequilibrios en la Demanda y en las Producciones; sin embargo el método que tiene la menor variación es el de 24 periodos Forecast-Pro.

Tabla 4: Inventarios Excedentes y Faltantes Vs Demanda Real del Período Jul-Dic 2014

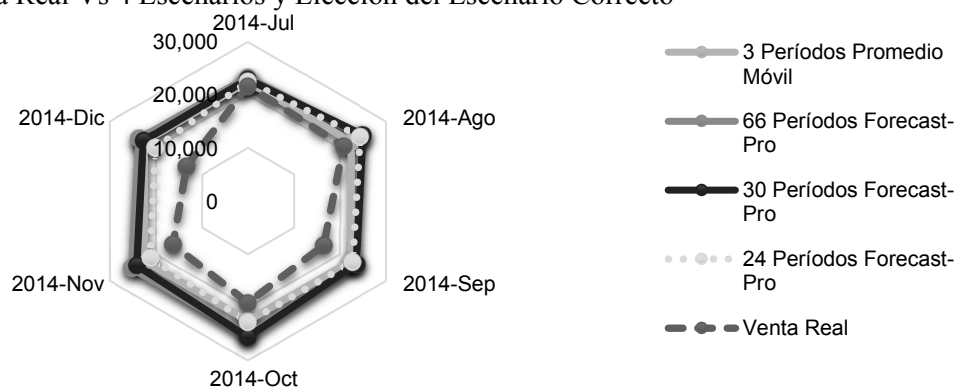
Abc	Demanda Real Jul-Dic 2014	Venta Real Jul-Dic 2014	Venta Perdida	24 Períodos Forecast-Pro Jul-Dic 2014	3 Períodos Promedios Móviles Jul-Dic 2014	Variación Demanda Real Vs Escenario 24 Períodos Forecast-Pro	Variación Demanda Real Vs Escenario 3 Períodos Promedio Móvil
	\$/USD	\$/USD	\$/USD	\$/USD	\$/USD	\$/USD	\$/USD
Excedentes	93,182.8	79,304.5	13,878.3	104,240.8	105,113.9	11,058.0	11,931.1
Faltantes	33,438.1	28,458.0	4,980.1	29,677.5	29,833.5	-3,760.7	-3,604.7
Grand Total	126,620.9	107,762.5	18,858.4	133,918.2	134,947.3	7,297.3	8,326.4
					Var %	5.76%	6.58%

En esta tabla se presenta las variaciones entre de los escenarios de 24 períodos y el de Promedios Móviles de 3 meses, reflejándose el de menor variación con 5.76% respecto a la Demanda Real el de 24 períodos de Forecast-Pro. Fuente: Elaboración propia.

Si bien el escenario de 24 Períodos de Forecast-Pro es un resultado favorable dentro de estos 4 escenarios, el haber ejecutado este escenario durante este periodo de Julio a Diciembre 2014, permitió dar una mejor referencia de análisis y una mejoría en las ventas pérdidas por 1,029 miles de USD, de haberse ejecutado la venta conforme a la proyección, dicho escenario, solo hubiese tenido una variación del 5.76%, lo cual también hubiese generado una reducción en las ventas pérdidas de 18,858.4 a 7,297.3 miles de USD. En cuanto a los excedentes de inventario se generó un sobre inventario por 11,058 miles de USD, comparado con el escenario de 3 períodos que genero 11,931.1 miles de USD por excedente, lo cual resulta una variación de 873.1 miles de USD de mejoría; en cuanto a faltantes hay una variación de 156.0 miles de USD comparando los -3,760.7 miles de USD vs los -3,604.7 miles de USD del escenario de 3 períodos.

Llevando a la practica el uso de esta herramienta en el Proceso de Colaboración CPFR, para la toma de decisiones a corto plazo, llevar a cabo ajustes apegados a la realidad y generando escenarios al momento, lo cual hubiese ayudado a minimizar las ventas pérdidas, producciones desfasadas y/o producciones de SKU's de baja rotación, asignación de productos a otros canales de venta, inversión en inventario producido sobre todo de Septiembre a Diciembre 2014. Con esto se generaría una mejor proyección de la demanda, adecuando en el corto plazo producciones y distribución de los inventarios, generando menor estrés en las operaciones, lo cual ayudaría a minimizar los productos obsoletos evitando su destrucción. La Figura 3 representa de manera visual el acercamiento del escenario ideal 24 períodos de Forecast-Pro a la venta real, lo cual confirma la decisión que se tomó al elegir este escenario para futuras proyecciones.

Figura 3: Venta Real Vs 4 Escenarios y Elección del Escenario Correcto



En esta figura se muestra la venta real al centro la línea negra gruesa punteada y la segunda línea punteada más tenue que es el escenario de 24 períodos de Forecast Pro, que es el que más se acerca en 5 de los 6 meses comparados, lo cual nos confirma la decisión de elegir dicho escenario para trabajar en Forecast-Pro. Fuente: Elaboración propia.

CONCLUSIONES

Las empresas pueden diferir en su actitud hacia la adopción de nuevas prácticas y tecnologías. Las organizaciones que implementan técnicas avanzadas son más proactivas en su planificación, más centrado en la necesidad de cambiar y reorientar los procesos, y tienen más probabilidades de tener una inversión en infraestructura de apoyo más que sólo tecnología. El modelo de pronóstico no es tratado generalmente como un componente de los sistemas de la empresa que tienen especificaciones adecuadas y el apoyo para el modelado y simulación. El avance en las técnicas hace un cambio significativo en el rendimiento de las prácticas de pronóstico de ventas. Los métodos estadísticos avanzados obtienen mejores resultados que los métodos estadísticos tradicionales con la ayuda de un mejor análisis de los datos. Los modelos avanzados de previsión de ventas incorporan elementos cuantitativos, así como los enfoques cualitativos para hacer la predicción más valiosa y ayuda a la organización a mejorar su posición competitiva en el mercado. La herramienta Forecast-Pro ha ayudado a mejorar los tiempos de análisis, como todo sistema tiene particularidades; en general es una herramienta útil para los fines de la empresa en la actualidad.

Respecto CPFR, la comunicación de la planificación de la información, previsión de la demanda, y la reposición de los productos debe ser transparente, con el compromiso de los involucrados en esta práctica. Con la información procedente de los dos extremos de la cadena, el cliente y el proveedor, la previsión de la demanda se vuelve mucho más eficiente. También existe claridad y visibilidad de lo que está pasando: si un problema está ocurriendo, si las ventas están aumentando o decreciendo. Es importante contar con los procesos robustos sobre todo en el Proceso de Colaboración del Pronóstico y Reposición, que permita mejorar en la rapidez de toma de decisiones en toda la cadena de suministro, mediante la colaboración de las áreas internas, haciendo del proceso actual con el que ya se cuenta; un proceso rápido, con mejores herramientas para analizar la historia, en resumen que haya una sintonía entre todas las áreas y que se ejecuten las acciones para corregir alguna desviación o mejorar algún proceso.

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USO DE LA SEÑALIZACIÓN DIGITAL COMO APOYO A UNA COMUNIDAD UNIVERSITARIA

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RESUMEN

En este trabajo se describe cómo utilizar la señalización digital como un medio de difusión audio-visual para apoyar a los estudiantes y profesores de una universidad pública, en actividades académicas sustantivas. Se implementa un prototipo en el cual la administración de contenidos se logra a través de Media Droid mientras que el despliegue se hace en televisiones led ubicadas estratégicamente en el que se difunden temas de interés como son: movilidad estudiantil; servicio social; extensión y vinculación; bolsa de trabajo; y procesos escolares (inscripciones, reinscripciones, horarios).

PALABRAS CLAVE: Señalización Digital, Medios de Difusión, Anuncios Inteligentes

ACCREDITATION IN UNIVERSITIES: THE CASE OF EDUCATIONAL PROGRAMS OF ADMINISTRATIVE SCIENCES

ABSTRACT

This paper describes how to use digital signage as a means of audiovisual media to support students and teachers at a public university in substantive academic activities. A prototype in which content management is achieved through Media Droid while the deployment is strategically located in LED TVs which are disseminated topics of interest are implemented as: academic mobility; social service; extension and binding; employment exchange; and school processes (registration, re-registration, schedules).

JEL: I230

KEYWORDS: Digital Signage, Media, Smart Ads

INTRODUCCIÓN

Dentro de los medios estáticos tradicionalmente utilizados para la comunicación o difusión masiva dentro de las organizaciones, se encuentran las hojas impresas, lonas, pizarras, cartulinas. Esos medios están dejándose de usar por varias razones, entre ellas: tienen un tiempo de vida útil corto e inclusive nulo; y no son atractivas para quienes están dirigidos. La alternativa actual a los medios estáticos de comunicación, son los medios electrónicos o digitales. La integración de los medios digitales y tecnologías de información para la entrega de contenidos informativos o publicitarios a un público específico y sin modificar el medio físico, es lo que se conoce como señalización digital. El contenido se reproduce a través de pantallas o monitores estratégicamente ubicados, para lograr mayor audiencia y efectividad. Señalización digital es el término genérico que se le da al método de mostrar la información a un público objetivo, en el momento y lugar elegido utilizando pantallas digitales. (Visión Digital, 2013).

Las características más importantes de la señalización digital se encuentran: la entrega de contenidos ricos en imágenes dinámicas y videos con alta calidad, así como resolución y sonido de alta definición; se puede colocar una gran cantidad de contenido en el mismo contenedor o dispositivo de salida en cada uno de los distintos puntos de despliegue; administración centralizada de contenidos.

La señalización digital tiene una gran gama de aplicaciones, como es la comunicación corporativa, en hotelería y turismo, medicina, en el ámbito de transporte, deportes, recreación. Dentro del ámbito de Educación, la señalización digital ofrece la posibilidad de difundir contenido educativo en una gran variedad de formatos.

Precisamente en el ámbito educativo, la Facultad de Ciencias Administrativas y Sociales (FCAyS) de la Universidad Autónoma de Baja California (UABC), la difusión de contenidos informativos y de interés para los estudiantes, profesores y personal administrativo aún se hace por medios estáticos tradicionales. A través de una encuesta de satisfacción aplicada a una muestra de la población universitaria de esta Facultad, se encontró que el 82.7% de la muestra reportó problemas para recibir los mensajes, ya que se publican generalmente en cartulinas, lonas y hojas. Estos medios sufren daños al estar expuestos a las diferentes condiciones climáticas.

Problemática

El proceso de generar y distribuir la información en la FCAyS, consume mucho tiempo, se crea al momento que se necesita emitir, pero no se retira cuando debe hacerse. Cada área de la Facultad publica sus contenidos en sus propios tiempos y formas. Los contenidos son pegados o exhibidos para que los usuarios puedan visualizarlos, sin embargo al estar expuesto a la intemperie, rápidamente se dañan. Además hay personas que no respetan y dañan éstos contenidos, ya sea rayándolos, rompiéndolos o simplemente quitándolos. Estas situaciones impiden que muchos de los lectores a quienes está dirigida la información, no la lea y por consiguiente ocasiona problemas.

Propósito

La solución que se plantea al problema anterior, es la implementación del prototipo de un sistema de señalización digital que permita visualizar contenidos académicos emitidos por la FCAyS en un sistema de televisiones LED. Dentro de los contenidos académicos que la FCAyS requiere difundir hacia la comunidad universitaria de la Facultad, se encuentran: fechas de las actividades de inscripciones y re-inscripciones; nuevos horarios y aulas; cursos intersemestrales ofertados; actividades culturales y deportivas; trámite de becas; y sorteos realizados en la Universidad.

METODOLOGÍA

El presente trabajo es de tipo exploratorio ya que tiene por objeto familiarizarnos con un tópico poco estudiado y novedoso, en este caso la señalización digital aplicada en una Facultad para la distribución de contenidos académicos. En la investigación bibliográfica se encontró que solamente existen guías de como emplear la señalización digital. Se utilizó un enfoque cualitativo dado que la recolección de los datos consiste en obtener las perspectivas y puntos de vista de los participantes como experiencias, significados y otros aspectos subjetivos (Sampieri, 2010). La técnica de recolección de datos utilizada fue la entrevista semiestructurada y abierta, aplicada a una muestra poblacional de la comunidad académica de la FCAyS. Las variables utilizadas en el instrumento de recolección de datos fueron usabilidad, formato de publicación, restricciones, audiencia y volumen de comunicados. Para la implantación de la señalización digital se usó la metodología para proyectos de publicación de contenidos con herramientas tecnológicas llamada las tres D (Define, Design y Deploy en inglés), cuyas etapas son: Definir, Diseñar y Entregar (Cornerstone Edge, 2014).

Definir

En la etapa de Definición se determinó que: la FCAyS es la población objetivo; y como objetivo mantener informada a la comunidad universitaria de esta Facultad, sobre las actividades académicas, a través de televisiones led.

Diseñar

Se estableció el desarrollo de un prototipo de señalización digital con una propuesta que incluye la elaboración y distribución de contenidos, la ubicación de las televisiones, la red y el software. La ubicación de las televisiones será por donde pasan más personas y donde permanecen más tiempo, esto se logró mediante la observación directa. Los contenidos a difundir se obtuvieron a través de una encuesta al personal de la Dirección, Subdirección y el área de Posgrado de la Facultad. La frecuencia de actualización de contenidos, es decir, el lapso de tiempo que transcurrirá para actualizar la lista de contenidos publicados, Planar Systems (2013) sugiere que se debe de actualizar con frecuencia el contenido tomando en cuenta las visitas, el tráfico de los posibles lectores y el tipo de contenido que se transmite. Se propone que la duración del ciclo de publicación de cada contenido sea de 4 a 6 minutos para que puedan ser observados completos. Cada una de estas áreas elaborará sus contenidos y se las entregará al administrador del prototipo para que la suba al sistema de señalización digital. La red del prototipo estará compuesta por dos televisiones led, hardware de señalización digital, una computadora y un switch de enlace. A través de una tabla de comparación de dispositivos de señalización digital, se decidió por utilizar Media Droid-85 debido a su bajo costo y porque la licencia y el software vienen incluidos. Se utilizó una Red de Área Local Virtual (VLAN por sus siglas en inglés) la cual permite la conexión de las televisiones a un nodo central, en donde se administrarán los contenidos.

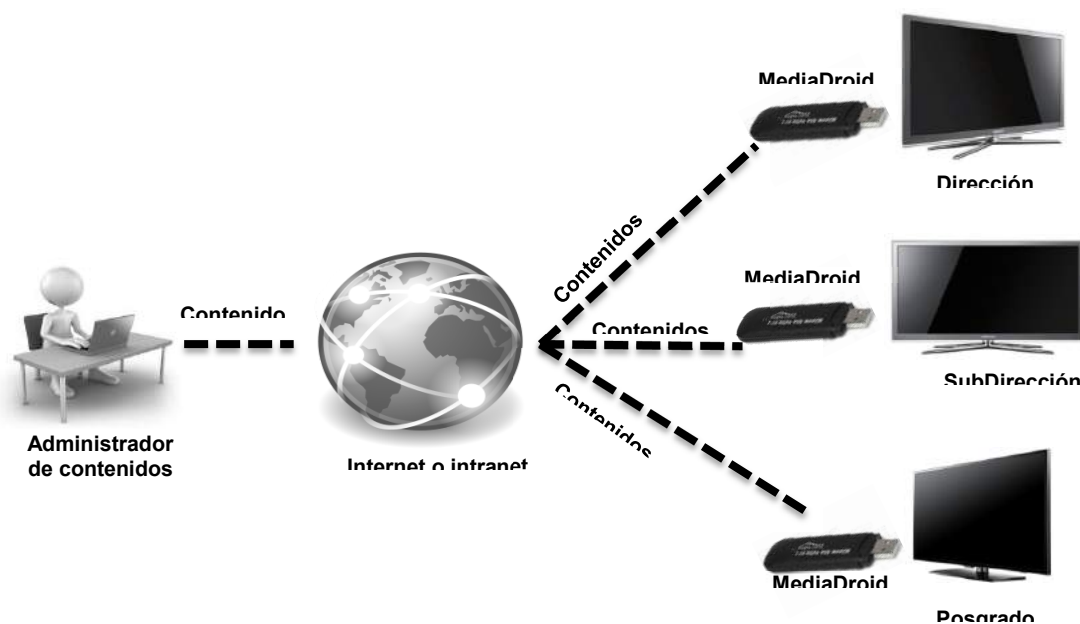
Entregar

En esta última fase se implementaron todos los elementos descritos en la fase de Diseño. Se creó la red con una computadora como nodo central, dos televisiones led como nodos ubicados en la Dirección y en el área de préstamos de equipos, lugares de los más concurridos por profesores y estudiantes.

RESULTADOS

Al aplicar la metodología descrita, se desarrolló el prototipo del sistema de señalización digital para la FCAyS. Los contenidos a mostrar corresponden a eventos, información general, servicio social, cursos para profesores, fechas de inicio y finalización de clases, fechas de bajas, reuniones, actos académicos, información de los sorteos institucionales, distribución de salones por grupos. Cada contenido debe permanecer en pantalla un máximo de 15 segundos para captar la atención de los receptores y agilizar su lectura y su comprensión. De esta forma se tendría que en un ciclo de 10 minutos se publicarán 40 contenidos. Se evaluó la satisfacción de la comunidad académica de la FCAyS sobre el despliegue de contenidos en el prototipo del sistema de señalización digital. Esto se realizó a través del instrumento de medición del Personal de Administración y Servicios (PAS) de la Universidad de Córdoba (UCO, 2015), adecuándolo a las necesidades propias. El instrumento está construido por cinco puntos en escala de Likert, que van desde nada de acuerdo a muy de acuerdo. Las preguntas establecidas en el mismo están divididas en los factores de medio de despliegue de la información, formato, utilidad de la información, ubicación.

Figura 1: Diseño de la Red Para la Distribución de Contenidos



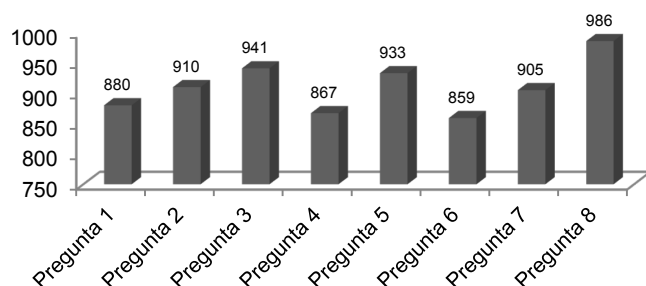
En esta figura se muestra el esquema de la red utilizada. El Administrador de contenidos puede estar conectado desde cualquier punto, a internet o a la intranet de la FCAyS para subir los contenidos al sistema. Los contenidos son transmitidos al dispositivo MediaDroid 85 en forma inalámbrica. Éstos dispositivos a su vez están conectados a través de un puerto USB a las televisiones led que se encuentran en la Dirección, Subdirección y sala de Posgrado de la Facultad. Se pueden transmitir contenidos diferentes en cada nodo o dispositivo. Fuente: Elaboración propia.

El tamaño del universo se calculó de acuerdo al número de estudiantes, profesores y personal administrativo de la FCAyS, estimándose en 4,130 personas. Se tomó en consideración una probabilidad del 50%, un nivel de confianza del 95% y un error máximo de estimación del 6%. Así el tamaño de la muestra para poblaciones finitas está definido por la siguiente fórmula:

$$n = \frac{n'}{1 + \frac{n'}{N}} \quad \text{donde:} \quad n' = p(1-p) \left(1 + \frac{Z \left(1 - \frac{\alpha}{2} \right)^2}{d} \right)^2 \quad (1)$$

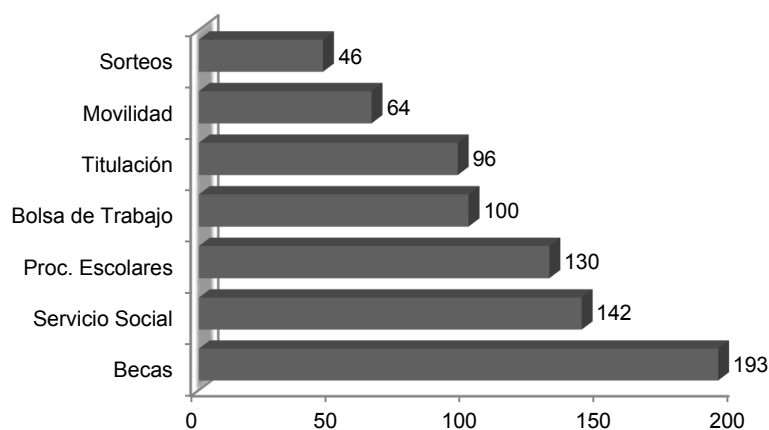
Para nuestro cálculo $N=4,130$, $p=0.5$, $\alpha=95\%$. Como resultado se tiene una $n = 251$, es decir, 251 miembros representan al total de la comunidad académica de la FCAyS.

Figura 2: Resultados de la Encuesta: Satisfacción



El eje horizontal representa las primeras ocho preguntas del instrumento de medición. El eje vertical es el puntaje que recibió cada pregunta por parte de los encuestados, utilizando una escala Likert de 5 puntos donde 1 es nada de acuerdo y 5 es muy de acuerdo. Se hizo una sumatoria de los puntos obtenidos en cada pregunta.

Figura 3: Resultados de la Encuesta: Contenido



La incidencia del total de los 251 miembros de la comunidad académica de la FCAyS, quienes respondieron la encuesta, está reflejada en el eje horizontal. El tipo de información mostrado como contenido en el prototipo del sistema de señalización, se encuentra representado en el eje vertical.

Análisis de Resultados de la Encuesta

De acuerdo a la escala de Linkert de 5 niveles que se utilizó donde 1 corresponde a “nada de acuerdo” y 5 a “muy de acuerdo”, la evaluación tuvo como resultados más importantes: una media de 4.13 para la inclusión de audio. La media aritmética para el formato utilizado (colores, texto y gráficos) fue de 3.90; y 3.87 como media para el tamaño utilizado de la televisión fue adecuado. Todos estos resultados revelan que la señalización digital a través con despliegues en televisiones led, serán un medio efectivo y atractivo. El resto de las preguntas resultaron con una media de al menos 3.58 de 5 puntos. En cuanto al tipo de información a desplegar, solamente tres estuvieron por arriba de la mayoría de la muestra, es decir, arriba de 125 ocurrencias. Información de becas con 193, de servicios social con 142 y de procesos escolares con 130. El resto de los temas no fue de interés para la mayoría de los encuestados.

CONCLUSIONES

Los resultados obtenidos de la encuesta aplicada a miembros de la comunidad universitaria de la FCAyS, indican que la información o contenidos desplegados a través de televisiones led, es una forma más atractiva y que por lo tanto les prestan mayor atención, esto es, que la información está llegando al objetivo y cumpliéndose el propósito de informar a la población académica de la facultad. Los temas de información más demandados son sobre Becas que ofrece la Universidad, información sobre el servicio social que deben desarrollar los estudiantes y la información de los procesos escolares.

El trabajo realizado puede servir como un indicador para que la propia Facultad se decida a invertir en la compra de televisiones led no solo como sustitución de los proyectores, sino que además como un medio de despliegue de un sistema de señalización digital en la misma FCAyS. Como beneficios colaterales, se esperaría una reducción de costos significativa debido al ahorro de impresión en lonas, mantas e impresiones a color en papel de diferentes tamaños. Así mismo la reducción de errores y falta de control en lo que se publica y en dónde se hace.

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IMPLEMENTACION DE LA FACTURA ELECTRONICA EN LAS MIPyMES DEL SECTOR COMERCIO Y SERVICIOS EN MÉXICO. UNA DISRUPCION

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RESUMEN

La importancia de las MIPyMEs en la economía de muchos países por su aportación a la generación de empleos y al PIB (producto interno bruto), hace que su actualización en el uso de las TIC's sea deseable é imperativa. A partir del 2014 el SAT (Sistema de Administración Tributaria) en México establece con carácter de obligatoriedad, el uso de la factura electrónica para todos los contribuyentes registrados, misma que se convierte en una disrupción para aquellas empresas que no han incorporado el uso de las TIC's en sus actividades empresariales. Se presentan los resultados obtenidos en un estudio de carácter exploratorio y descriptivo realizado en 100 MIPyMES del sector comercio y servicios en este país acerca de la percepción de éstas sobre el proceso de implementación de la factura electrónica en sus empresas, el uso de las TIC's en sus actividades y su apreciación sobre las competencias con las que cuentan para su aplicación.

PALABRAS CLAVE: Facturación Electrónica, Mipymes, Tics, Conocimiento, Competencias

IMPLEMENTATION OF THE ELECTRONIC INVOICE IN TRADE AND SERVICES SECTOR IN MEXICO. A DISRUPTION

ABSTRACT

The importance of MSME's in the economy of many countries for their contribution to job creation and GDP (Gross Domestic Product), makes. its update in the use of ICT's is desirable and imperative. From 2014 SAT (Tax Administration) in México establishes as a matter of obligation, the use of electronic invoicing for all taxpayers registered same becomes a disruption for companies that have not incorporated the use of ICT's in their business activities. The results of a study conducted exploratory 100 MSME's in trade and services sector in this country about the perception of these on the process of implementation of electronic invoicing in your companies are presented, the use of ICT's in its activities and its assessment of the competences that count for its application.

KEY WORDS: Electronic Invoicing, MSME's, ICT's, Knowledge, Competence

JEL: M15, O32, O33.

INTRODUCCIÓN

La factura electrónica fue avalada desde el año 2004 por el SAT (Servicio de Administración Tributaria) en el Anexo 20 de la Miscelánea Fiscal, referente a los Comprobantes Fiscales Digitales. Desde este inicio

paulatinamente se ha venido implementando en las empresas mexicanas, y a partir del año 2014, se vuelve una obligatoriedad emitir facturas electrónicas para sustentar la legalidad de las transacciones comerciales, de tal forma que el único documento oficial válido ante el SAT es el Comprobante Fiscal Digital por Internet (CFDI). Por lo que el surgimiento de nueva terminología y conceptos por parte de éste, así como la necesaria aplicación de las Tecnologías de la Información y Comunicación (TIC's) para ello de la gran mayoría de las micro, pequeñas y medianas empresas (MIPyMEs) de este sector a fin de cumplir con el propósito de esta obligación conlleva a varios cuestionamientos sobre si todas las MIPyMEs cuentan con acceso a Internet, y si nuestro país tiene una infraestructura de telecomunicaciones adecuada para afrontar esta demanda, así como si por parte de estas empresas existe la cultura tecnológica necesaria para soportar esta disrupción en sus procesos administrativos y si en consecuencia cuentan con las capacidades y/o competencias necesarias para ello. Un aspecto importante de la Reforma Hacendaria es la implementación de manera obligatoria del uso de un sistema electrónico que transmita de forma automática la transacción comercial, mediante el uso de las Tecnologías de la Información y Comunicación (TIC's) generando un archivo electrónico que reemplaza el documento físico en papel, el cual se denomina factura electrónica (Hernández y Serrano, 2009). Este nuevo documento electrónico debe contar con un Proveedor Autorizado de Certificación de CFDI (PAC), que es aquella persona moral que cuenta con autorización del SAT para validar los CFDI generados por los contribuyentes, asignarles el folio e incorporarles el sello digital del SAT. Asimismo, tienen como obligación, enviar al SAT copia de los CFDI que validen de sus clientes, para lo cual el SAT ha publicado el listado de estos proveedores autorizados disponibles en su página de Internet (Reyes, 2013).

De acuerdo con datos del Instituto Nacional de Estadística y Geografía (INEGI, 2012), en México existen aproximadamente 4 millones 800 mil unidades empresariales, de las cuales 95.2% son MIPYMEs que generan el 52% del Producto Interno Bruto (PIB) y 78% del empleo en el país, por lo que éstas constituyen una parte fundamental de la columna vertebral de la economía nacional por los acuerdos comerciales que ha tenido México en los últimos años y asimismo por su alto impacto en la generación de empleos y en la producción nacional, y aquí radica la importancia de orientarlas en el proceso de cambio para que logren cumplir en tiempo y forma con la emisión de sus comprobantes de una forma práctica y sencilla (Pro México: Inversión y Comercio, 2014). El presente estudio tiene como objetivo, obtener una percepción sobre cuáles son los principales aspectos a los que se enfrentan las MIPyMEs del sector terciario, principalmente las microempresas, en el proceso de implementación de la facturación electrónica en sus empresas, el uso de las TIC's en sus actividades y su apreciación sobre las competencias con las que cuentan para su aplicación, dada la obligatoriedad de esta medida.

REVISIÓN LITERARIA

Ríos y Toledo (2009), mencionan que las MIPyME's son de vital importancia para la economía del país, pero que desafortunadamente su competitividad queda atrás en muchos sentidos y que, por lo tanto, éstas requieren de procesos de modernización, entre otros la incorporación de las TIC's por lo que la discusión ya no se centra en si dicha tecnología proporciona ventajas competitivas sostenibles, sino en cómo las incorporen a sus procesos para poder competir. (Monge, Alfaro y Alfaro, 2005). Investigaciones realizadas sobre la competitividad de las PYMES mencionan que es importante hacer un comparativo de acuerdo a un enfoque como el establecido en el sistema de la Comisión Económica para América Latina (Blanca y María, 2012; Rubio, Serna y Chable, 2010; Rubio y Aragón, 2006), en la cual se busca conocer el nivel de competitividad basándose en el análisis de factores socio demográficos, cultura empresarial mexicana, políticas públicas referentes a la PYME y la facilidad para establecer negocios en México, y en el cual involucran a la microempresa también.

Ante estas circunstancias, los trabajos de investigaciones realizadas inciden en aspectos relacionados con la incorporación de tecnologías tanto para las actividades relacionadas con la actividad empresarial como las de gestión administrativa propias del negocio, su ejecución a través de sus recursos humanos, (Saavedra

y Tapia, 2013; Mendoza, Baeza y Cardoso, 2013; Ríos, Ferrer y Contreras, 2012; Ríos, Toledo, Campos y Alejos, 2009), su incidencia en la agilidad y/o facilitación en el comercio electrónico (Reyes, 2013) , así como el acceso a los programas de apoyo gubernamentales para la incorporación de las mismas.

Con la reciente obligatoriedad de la implementación de la factura electrónica en las MIPyMEs del sector terciario en este país, se han realizado estudios para conocer cuáles pueden ser las condicionantes que estén impactando en cuanto a la incorporación de las TIC's en este proceso, principalmente en las microempresas, dadas sus características y posibilidades tanto de adquisición como de asimilación de dicha tecnología a su gestión de negocio. Otros estudios derivados de la incorporación del uso de las TIC's en las actividades comerciales y la expedición de facturas vía electrónica se han orientado al análisis de carácter de legitimación legal, realizando un análisis de la normativa existente en países como por ejemplo Colombia,

Venezuela , Chile, y México , en los que se menciona la brecha que se ha generado en la implementación de los cambios por parte de los gobiernos y la actualización de las normativas y/o leyes correspondientes, así como la actitud mostrada por parte de los empresarios ante esta situación y problemática a la que se enfrentan (Ruiz, 2013; Tarazona, et.al., 2012; Ríos y Manrique, 2009). implementar en las MIPyMEs el uso de las TIC's en sus procesos para que puedan ser más competitivas y ponen de manifiesto también la conveniencia de desarrollar procesos de generación de competencias por parte de su capital humano para el uso de éstas, así como la importancia de mantener un canal de comunicación efectivo para conocer las nuevas normativas y requerimientos tecnológicos, y la administración de continuas innovaciones en dichas tecnologías y su posible aplicación en la empresa.

METODOLOGÍA

La investigación realizada fue de carácter mixto y exploratorio – descriptivo y transeccional. Como instrumento para obtener los datos se aplicó una encuesta administrada en el 2014 en los domicilios fiscales de 100 microempresas del sector terciario (Comercio y Servicios), en las ciudades de Caborca (Sonora), San Martín Texmelucan (Puebla), Puebla (Puebla), Pachuca (Hidalgo) y Monclova (Coahuila), considerando principalmente a los REPECOS (Conocidos como pequeños contribuyentes con un pago fijo y que no estaban obligados a presentar declaraciones de impuestos). El criterio de elección de la muestra fue no probabilística.

Las preguntas de investigación fueron: ¿cuál es su percepción acerca de la implementación de esta obligatoriedad fiscal de emisión de facturas electrónicas? y si ante esta situación ¿las microempresas cuentan con el conocimiento de las TIC's requerido para este fin? y si ¿tienen las competencias necesarias para su implementación y manejo? Por lo que se determinó como objetivo general contar con una percepción de los empresarios sobre la obligatoriedad de facturación electrónica, así como su proceso de implementación en su empresa. Para llevar a cabo este estudio se diseñó un instrumento a partir de los indicadores comprendidos en la Tabla 1 de la operacionalización de las variables a investigar, y su medición se hizo en base a un método de evaluación sumaria utilizando una escala de Likert. Para la validación y estandarización del mismo instrumento se realizaron pruebas piloto con tres grupos diferentes de dueños de microempresas tomando como base las observaciones realizadas por Likert acerca de la elección de afirmaciones adecuadas.

Tabla 1: Operacionalización de las Variables

Campo	Definición Operacional	Indicadores
Factura Electrónica	Si la empresa conoce los requisitos para la expedición de facturación electrónica. Si la empresa conoce el proceso de implementación de la facturación electrónica	Información del SAT sobre el tema Acceso a apoyos para la implementación y capacitación sobre la factura electrónica Conocimiento y acceso a prestadores externos de servicios autorizados para implementar y/o emitir la facturación electrónica
Tecnologías de Información	Uso de TIC's en las actividades empresariales Equipamiento existente en la empresa Acceso a adquisición de equipo	Existencia de equipo computacional en la empresa Actividad comercial por internet Actividad de gestión relacionada a la razón de ser del negocio Actualización del equipo Fuentes de financiamiento para la adquisición de equipo.
Competencias	Si el personal tiene conocimientos y habilidades en el uso de la computadora. Si el personal de la empresa tiene conocimientos y habilidades en manejo de las TIC's	Conocimiento sobre el manejo de las TIC's Familiarización con el uso de Internet Acceso a servicios de capacitación tecnológica Familiaridad con la facturación electrónica

Figura 1. Se presentan los conceptos, descripción e indicadores que integraron la investigación que se realizó en las 100 microempresas de las ciudades de Caborca (Sonora), San Martín Texmelucan (Puebla), Puebla (Puebla), Pachuca (Hidalgo) y Monclova (Coahuila) sobre la situación referente a facturación electrónica. Fuente: Elaboración propia.

RESULTADOS

Tabla 2 : Resultados

Campo	Indicadores	Resultado
Factura Electrónica	Información del SAT sobre el tema Acceso a apoyos para la implementación y capacitación sobre la factura electrónica Conocimiento y acceso a prestadores de servicios autorizados para implementar y/o generar facturas electrónicas	En la figura 2 se observa que un 60% considera que la información recibida por parte del SAT sobre la facturación electrónica ha sido buena contrastando contra un 40% que la considera deficiente, asimismo el 57% mencionó que conoce el proceso para su implementación y un 50% considera que la información relacionada para dicha implementación ha sido buena. En el rubro sobre el conocimiento referente de a quiénes contactar de los proveedores autorizados por el SAT para la implementación de la facturación electrónica, el 59% mencionó que si sabe a quién dirigirse pero un 41% dijo que no sabe. Por otro lado, un 68% considera que la asesoría para la implementación de ésta ha sido adecuada, sin embargo contrasta con la percepción que se tiene sobre la capacitación que ofrecen los proveedores de esta tecnología en la que un 58% la considera regular, así como la afirmación de que sólo el 39% ha recibido capacitación. Sobre los prestadores externos de este servicio, en las empresas encuestadas, un 42% mencionó conocer quienes le pueden brindar el servicio de facturación electrónica y un 62% tiene una percepción de que la calidad del servicio ofrecido es bueno.

La figura 2 presenta los resultados obtenidos en porcentajes sobre los lineamientos y características de la facturación electrónica dentro de la investigación que se realizó en las 100 microempresas de las ciudades de Caborca (Sonora), San Martín Texmelucan (Puebla), Puebla (Puebla), Pachuca (Hidalgo) y Monclova (Coahuila). Fuente: Elaboración propia.

En la Tabla 2 se presentan los resultados obtenidos en las encuestas hechas a los 100 empresarios sobre el proceso seguido para la implementación de la facturación electrónica. En la Tabla 3 se muestran los resultados sobre las tecnologías de información en cuanto al uso de las mismas.

Tabla 3

Campo	Indicadores	Resultados
Tecnologías de Información	Existencia de equipo computacional en la empresa Actividad comercial por internet Actividad de gestión relacionada a la razón de ser del negocio Actualización del equipo Fuentes de financiamiento para la adquisición de equipo.	El 85% cuentan con equipo de cómputo en operación, el 45% lo consideran necesario para la operación de su empresa y sólo 41% realizan operaciones propias de la empresa utilizando equipo de cómputo. Por otra parte el 84% de las microempresas cuentan con servicio de internet, el 39% consideran el uso de internet necesario, pero solamente el 47% realizan operaciones comerciales utilizando internet frecuentemente y tan solo el 30% de las mismas cuentan con presupuesto para invertir en equipo de cómputo y el 15% consideran que son buenas las fuentes de financiamiento para adquirir equipo de cómputo.

La figura 3 representa los resultados en porcentajes obtenidos sobre el servicio de internet y uso de equipo de cómputo dentro de *la investigación que se realizó en las microempresas de las ciudades de Caborca (Sonora), San Martín Texmelucan (Puebla), Puebla (Puebla), Pachuca (Hidalgo) y Monclova (Coahuila)*. Fuente: *Elaboración propia*.

En la figura 4 se presentan los resultados obtenidos acerca del conocimiento y habilidades sobre el uso de las TIC's.

Figura 4

Campo	Indicadores	Resultados
Competencias	Conocimiento sobre el manejo de las TIC's Familiarización con el uso de Internet Acceso a servicios de capacitación tecnológica Familiaridad con la facturación electrónica	El 90% de las microempresas tienen conocimiento del uso de internet y el 44% consideran tener un buen manejo en el uso de esta herramienta y el 80% cuentan con acceso a empresas que ofrecen servicio de capacitación tecnológica en TIC's. Por otra parte el 50% de éstas ha realizado el proceso de emitir factura electrónica mediante el uso de internet y el mismo porcentaje considerando que dicha actividad es complicada.

La figura 4 representa en porcentajes los resultados obtenidos sobre la competencia tecnológica dentro de *la investigación que se realizó en las microempresas de las ciudades de Caborca (Sonora), San Martín Texmelucan (Puebla), Puebla (Puebla), Pachuca (Hidalgo) y Monclova (Coahuila)*. Fuente: *Elaboración propia*.

CONCLUSIONES

El estudio realizado en las 100 microempresas de las diferentes ciudades mencionadas, presentan un grado de avance diferente en cuanto al uso de las TIC's en sus actividades, considerando que un 47% de ellas ya vienen realizando operaciones comerciales vía electrónica al brindar sus servicios y/o productos a empresas con requerimientos más tecnificados por esta vía, sin embargo también se observa que un 61% , de ellas aún no consideran necesario el uso de la Internet en su negocio e incluso algunas de ellas, no cuentan siquiera con un equipo de cómputo. Esto puede inducir a la reflexión de qué tan necesario será realmente que dichas empresas deban utilizar las TIC's en sus actividades, si se justifica una inversión en equipo en base al volumen de operaciones, utilización y costo de inversión y mantenimiento, y por otra parte contrasta

con la obligatoriedad que el gobierno federal ha establecido sobre el uso de la factura electrónica, lo que provoca que estos establecimientos forzosamente deban implementar dicha tecnología directamente en su negocio o bien a través del uso de proveedores externos.

Por otra parte, esta implementación conlleva al diseño y ejecución de estrategias por parte de los implicados en este proceso (gobierno, empresarios, proveedores de servicios, así como empresas integradas de cadenas de suministros) para facilitar la incorporación de dichas empresas, ya que solo el 40% de las microempresas encuestadas mencionaron tener un buen manejo en el uso de la computadora (competencias tecnológicas) que les permita en primera instancia hacer frente a estos requerimientos, así como un presupuesto destinado a la adquisición de estas tecnologías (15%), lo que las lleva a una dependencia de proveedores de servicios externos para tal fin. El realizar la incorporación de las TIC's en las microempresas que aún no cuentan con ellas, requiere de la planeación de un proceso de cambio que debe iniciar desde los mismos propietarios de dichos negocios para que puedan visualizar y aprovechar el uso de estas tecnologías con el propósito de incrementar sus posibilidades de penetración y/o permanencia en el mercado, así como sus niveles de productividad y competitividad.

Consideraciones Finales

Como resultado de esta investigación inicial se considera conveniente ahondar en temas relacionados con la gestión del conocimiento en las MIPyMEs y la Transferencia y Asimilación de Tecnología con la finalidad de llegar al desarrollo e implementación de competencias necesarias que fortalezcan la competitividad de las mismas. Igualmente se considera necesario el desarrollo de un esquema de intervención de acompañamiento más apropiado para este tipo de empresas dadas sus características y condiciones.

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BIOGRAFIA

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PROYECTOS ESTRATÉGICOS PRIORITARIOS EN EMPRESAS DE LA REGIÓN DE ORIZABA

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RESUMEN

A partir de los resultados obtenidos de la implementación de una metodología denominada Sistema Integral de Gestión y Medición de Indicadores de Logro (SIGMIL) desarrollada específicamente con empresas de la región Orizaba-Córdoba, estado de Veracruz en México, en este trabajo se analiza si existen proyectos estratégicos preponderantes surgidos a lo largo de diez años y así, establecer la fundamentación para un siguiente proyecto de investigación considerando que la administración estratégica es fundamental para el desarrollo y la permanencia de las empresas en el mercado. Si bien el proceso implementado en su momento, fue el mismo para todas las empresas, los planes fueron desarrollados por un equipo staff diferente en cada empresa, conformado por profesionistas a nivel licenciatura y de la maestría en ingeniería administrativa, teniendo como coach en todos al profesor investigador autor de la metodología, y como base la información de los distintos equipos de planeación de cada empresa, compuestos por sus líderes de opinión. Los resultados establecen que si bien, son 22 las áreas de oportunidad, el 47 por ciento se ubica sólo en cuatro tipos de proyectos estratégicos.

PALABRAS CLAVE: Planeación Estratégica, Gestión Integral

PRIORITY STRATEGIC PROJECTS IN COMPANIES IN THE REGION OF ORIZABA

ABSTRACT

From the results obtained of the implemented methodology called Integrated Management System and Measurement of Performance Indicators (SIGMIL) developed specifically with companies located in the region Orizaba-Córdoba, state of Veracruz, Mexico; this paper analyzes if there are overriding strategic projects emerged over ten years and thus establish the basis for a next research project considering that strategic management is critical to the development and permanence of companies in the market. While the implemented process at the time, was the same for all companies, plans were developed by a different staff in each Company, integrated by undergraduate and master's degree professionals in management engineering, and the coach is the professor author of the methodology, and the based information from the various planning teams of each company, composed of leaders of opinion. The results show that exist 22 areas of opportunity, 47 percent is located only four types of strategic projects.

JEL KEYWORDS: L10, M12, M20

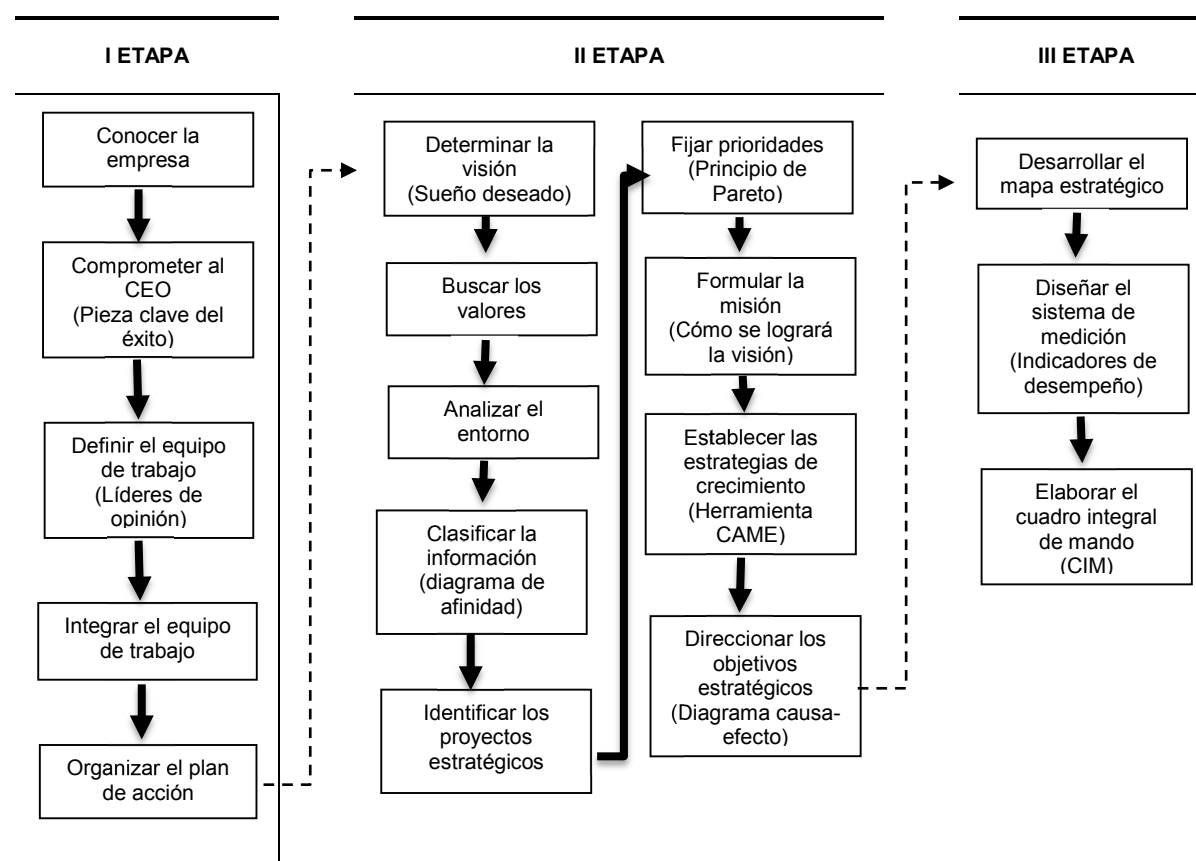
KEYWORDS: Estrategic Planning, Integral Management

INTRODUCCIÓN

Con la finalidad redescubrir y visualizar cuales son las necesidades, las áreas de oportunidad, la tendencia y los enfoques que han caracterizado a los proyectos estratégicos de desarrollo generados en las distintas

empresas de la región Orizaba Córdoba, zona de influencia del Instituto Tecnológico de Orizaba, en las que se ha trabajado a lo largo de 10 años, se conjuntaron y analizaron los proyectos desarrollados en las 33 empresas atendidas. En ellas, se siguió una metodología específicamente diseñada para tal fin y se incluyeron alumnos de las distintas generaciones como parte de su aprendizaje de los cursos de planeación y administración estratégica. El trabajo se efectúa mediante la intersección de cuatro entes humanos conformados de manera concreta en cada empresa y que se denominan: equipo de planeación, (con los líderes de opinión de la empresa, dirigidos por el CEO de cada una), el equipo staff (conformado por los alumnos de la maestría que son los encargados de la elaboración del trabajo metodológico), el coach (que es el profesor de la materia correspondiente), equipo de apoyo (conformado por alumnos de licenciatura de la especialidad de ingeniería industrial, inicialmente y de ingeniería en gestión empresarial a partir de 2010). La metodología aplicada es un modelo denominado SIGMIL (Sistema Integral de Gestión y Medición Indicadores de Logro), figura 1, mediante el cual los alumnos adquieren las competencias profesionales para el diseño y elaboración de planes estratégicos de desarrollo, así como la elaboración de cuadros integrales de mando para dar seguimiento a los resultados.

Figura 1: Modelo SIGMIL



La primera etapa considera la estructura del equipo de planeación (planeando para planear) todo lo relacionado con la conformación y organización del equipo de trabajo. La segunda etapa, es la parte central del modelo, extensa por ser en donde se elabora el plan integral de desarrollo (definiendo la estrategia de largo plazo). Finalmente, la etapa que corresponde al sistema de control una vez que se ha desplegado la estrategia.

El modelo presentado en la figura 1 está conformado por tres etapas que va desde la formación de los equipos de trabajo, la secuencia para la elaboración del plan estratégico de desarrollo de la empresa y en la tercera parte se puede visualizar la secuencia para el diseño del cuadro integral de mando para su control y su relación entre metas, logros y avances.

REVISIÓN LITERARIA

Para Amaya (2005), la planeación estratégica es el proceso mediante el cual quienes toman decisiones en una organización obtienen, procesan y analizan el escenario interno y externo, con la finalidad de evaluar no sólo la situación presente de la empresa, sino también su nivel de competitividad con el propósito de anticipar y decidir sobre el direccionamiento de la institución hacia el futuro que no difiere con Goodstein (1998) quien se refiere a la planeación estratégica aplicada como el proceso por el cual los miembros de una organización prevén su futuro y desarrollan los procedimientos y operaciones necesarias para alcanzarlo. Pero también es la declaración formal de la alta dirección que guía a una organización para cumplir con su misión y objetivos en un medio ambiente a partir de precisar su mercado, competencia, productos y herramientas para aprovechar oportunidades y evitar amenazas (Levy, 1999).

Figura esencial de la planeación es el CEO (Chief Executive Officer) que para Blackshaw (2009) equivale a “Director ejecutivo de una organización” quien alude lo que éste representa para cualquier organización y para el público en la actualidad como: el CEO de una organización es el ser más visible en el interior de la organización, y para el público en general, es quien responde por el rendimiento de la organización, responsable de la posición pública de la compañía inclusive en las redes sociales de actualidad pero también confirma el compromiso de la compañía antes los requerimientos ecológicos y de responsabilidad social. Para asumir esta responsabilidad Goodstein (2009), indica que el CEO debe contar con las siguientes fortalezas y capacidades:

Establecer una estrategia clara y bien definida que alcance y que sea comprendida por todos los integrantes de la organización. Asegurar el compromiso de todos los niveles de la organización con la estrategia establecida. Proporcionar los recursos y facilidades necesarias para que el desarrollo y la implementación de la planeación estratégica sean exitosas. Dar, soportar y proliferar el ejemplo de compromiso en la realización y ejecución de la planeación estratégica.

Además de los actores participantes en la planeación estratégica también existen elementos básicos como expone Retamozo (2003): la misión está constituida por todos aquellos aspectos que definen el carácter duradero de una organización, éstos se refieren a los valores y al propósito central que tiene la misma. La misión se constituirá asimismo como el elemento integrador que mantendrá a la organización cohesionada a medida que crece, se descentraliza, se diversifica, y enfrenta un entorno cambiante e incierto.

Para la formulación de una visión clara y confiable, Boyett (2003), sugiere considerar los siguientes puntos:

Conocer y establecer los límites de tiempo, geográficos y sociales de la visión Saber que se pueden establecer los parámetros que permitirán ir evaluando si es una visión alcanzable Estar seguros que la visión propuesta, más que estética o mediática, realmente conducirá a la organización a un futuro mejor.

Pero también que al establecerla: refleje los resultados de los ideales y valores elevados de los miembros de la organización, proporcione una dirección clara y específica y sea capaz de inspirar un compromiso entusiasta, optimista y valiente. Hablando de valores pueden considerarse las Convicciones aprendidas mediante experiencias significativas, relacionadas con la responsabilidad del hombre hacia sí mismo y hacia todo lo que lo rodea, en armonía con las leyes de la naturaleza (Cardona, 2000). Inicialmente se habló de planeación estratégica, el tiempo ha dado paso a la consideración más actualizada o gerencial de términos como gestión, la cual está planteada como “una función institucional global e integradora de todas las fuerzas que conforman una organización”, aquí ya se hace énfasis en la dirección y en el ejercicio del liderazgo

http://ingenieria.udea.edu.co/producciones/guillermo_r/concepto.html

METODOLOGÍA

En este trabajo se utilizó la información proveniente de las 33 empresas, con las que se trabajó de 2005 a 2014, la relación de las empresas se presenta en la tabla 1, en todas fue implementado el modelo SIGMIL que ya fue presentado en la figura 1; en cada empresa se generó un documento final llamado plan estratégico de desarrollo donde se muestran las bondades de cada resultado así como su operación y sugerencias de seguimiento, dicho documento en su momento fue entregado en cada una de las empresas referidas.

Tabla 1: Relación de Empresas

Año	Empresa
2005	Jardín De Niños San Nicolás
2005	Cafinco
2007	Ugm
2007	Coats
2007	Proquina
2007	Fricongelados
2007	Ingenio San Nicolás
2007	Kimberly Clark De México Kcm
2008	Acuario Montajes
2008	Casizo
2008	Capufe
2008	Cecati 246
2008	Lan Microsystems
2008	Maestría En Ingeniería Administrativa (Depi – Ito)
2009	Ryc'S
2009	Deliciosos Cubitos
2010	Jonasa
2010	Cantil Sport Club
2011	Adesoft
2011	H. Ayuntamiento De Huiloapan
2011	Cian Manufactura
2011	Toritos Gaytán
2011	Qm Transportes
2011	Repatex
2012	Crio
2012	Microcalli
2012	Construcciones Valencia
2012	Quisel
2013	Tosticor
2013	Fricongelados (Bis)
2014	Restaurant La Roca
2014	Davsa
2014	Talleres De La Peña

En esta tabla se presentan las diferentes empresas con las que se ha trabajado desde el 2005, son de índole diverso considerando que la planeación estratégica puede aplicarse tanto a la educación y al gobierno como a los negocios.

Proyectos Estratégicos Base

Con la aplicación de los 17 pasos del modelo SIGMIL, se tienen como resultados proyectos estratégicos de índole diverso acordes a las necesidades de cada organización, en promedio se generaron 7.5 proyectos en

cada empresa los que fueron agrupados y clasificados en 22 temáticas de acuerdo al grado de afinidad detectada: Actualización o reajuste de algún área específica, Competitividad, Gestión con niveles superiores (de gobierno, corporativos o gerenciales), Financiamiento, Internacionalización y/o globalización, Sociedad (efecto positivo o negativo con alguna parte de la sociedad), Difusión y promoción, Desarrollo del personal y del recurso humano, Administración, organización y management, Mercados y estrategias de marketing, Ventas, Compras / proveedores, Procesos productivos y de ingeniería, I+D y gestión del conocimiento, Nuevos productos / servicios, Calidad, gestión y certificación, Imagen (corporativa o de producto), Economía y factores financieros, Tecnologías, Clientes, Infraestructura, Desarrollo sustentable, ESR y valor compartido.

RESULTADOS

La tabla 2 concentra los proyectos estratégicos que fueron mencionados por los líderes de opinión y los equipos de trabajo y por lo tanto, desarrollados en las empresas analizadas.

Tabla 2: Proyectos Estratégicos Generados En las Empresas

Proyecto Estratégico	Frecuencia	Porcentaje %
Organización Y Management	44	13
Procesos Productivos	42	13
Desarrollo Del Personal	40	12
Calidad, Gestion Y Certificacion	31	9
Infraestructura	16	5
Difusion Y Promocion	15	5
Mercados Y Estrategias De Mkt	14	4
Actualizacion	13	4
Tecnologia	12	4
Economia Y Factores Financieros	12	4
Cliente	12	4
Competitividad	12	4
Sociedad	11	3
Desarrollo Sustentable	9	3
Gestion Niveles Superiores	8	2
Internacionalizacion Y/O Globalizacion	7	2
Compras / Proveedores	7	2
Ventas	6	2
Financiamiento	6	2
I+D	6	2
Imagen	5	2
Nuevos Productos / Servicios	3	1

La tabla presenta la frecuencia de los proyectos estratégicos generados en las 33 empresas en las que se ha implementado la metodología SIGMIL. Se han agrupado en 22 tipos de acuerdo a la afinidad y relación del tema, una tercera columna presenta el porcentaje que corresponde a cada uno de los tipos.

CONCLUSIONES

El cuarenta y siete por ciento de los proyectos estratégicos están situados en cuatro temas: organización y administración, procesos productivos, desarrollo de personal y la gestión de calidad, el restante cincuenta y tres por ciento se distribuye en 18 proyectos, así, se puede concluir que las empresas de la región requieren apoyo en estas áreas específicas por lo que los docentes debemos estar preparados para ello. En este sentido es satisfactorio saber que nuestro plan de estudio de la maestría en ingeniería administrativa, considera dichos temas tanto en las materias básicas como las optativas. Por lo tanto estos temas pueden ser la base para el desarrollo eficaz de las empresas de la región que en un futuro quieran desarrollar su sistema de gestión estratégica. Es de llamar la atención que no optan por la imagen de su negocio, así como tampoco por la creación de nuevos productos y/o servicios que pudiera ser importante pero que en estos casos se considera que por sí mismos venden. Es notorio que en empresas como Fricongelados se desarrollaron proyectos en el 2007 y 2013, la diferencia radicó en que la primera vez se generaron 5 proyectos dirigidos a necesidades específicas y concretas existentes en ese momento, y en la segunda, fueron 14 proyectos

enfocados al producto, servicio, personal, clientes, seguridad industrial y otros más surgidos principalmente por la experiencia previa del personal en el desarrollo de la metodología que en esta ocasión pudo llevar a mayor profundidad cada temática.

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LA EVALUACIÓN DE LA CALIDAD PARA LA COMPETITIVIDAD EN LA EDUCACIÓN SUPERIOR

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RESUMEN

La calidad del servicio educativo ha generado mucho interés para las instituciones de educación superior. En este trabajo se muestran los resultados de la investigación empírica dirigida a medir la calidad en la educación en una institución de educación superior. De hecho, la evaluación de la satisfacción del cliente se ha planteado como un factor clave en la calidad del servicio de las Instituciones de Educación Superior (IES) en México, por lo tanto, es importante que las IES monitoreen y midan sistemáticamente los esfuerzos que realizan para mejorar la satisfacción del personal y de los alumnos a través de la entrega en el servicio de un estándar adecuado y constante. Es indudable que en los últimos 30 años se ha intensificado la competencia por los estudiantes más talentosos obligando a la IES a ofrecer una mejor calidad en el servicio educativo.

En este trabajo se han identificado algunos determinantes de la calidad desde el punto de vista de los estudiantes que son los clientes primarios y también del personal docente y administrativo. El problema de la gestión educativa que se da en los Institutos Tecnológicos Descentralizados en el estado de Michoacán, México, es algo complejo y que debilita al propio centro de enseñanza, como un cuerpo académico con dificultades para analizar sus problemas y tomar decisiones propias orientadas a mejorar la gestión y la calidad escolar. Esto es requerido para elevar el nivel educativo, el cual es un proceso muy complicado que involucra diversos saberes, capacidades, habilidades y competencia dentro de un código ético, que establezcan la conducción acertada de la organización hacia el logro de su misión. Este artículo tiene como objetivo analizar la importancia de la calidad en la educación. En la cual se establece el modelo guía para la medición de la calidad de la educación en los Institutos Tecnológicos Descentralizados. El modelo utilizado proviene del Departamento de Pedagogía Aplicada de la Universidad de Barcelona, este modelo es el que más se ajusta a las características del objeto estudiado y se midieron las variables independientes La Gestión de la Dirección, Recursos materiales del centro, Aspectos Pedagógicos y los Recursos Humanos, así como las dimensiones e indicadores.

PALABRAS CLAVE: Calidad, Educación, Evaluación, Estudiantes

JEL: I2, I21, I23

ABSTRACT

The quality of education has generated much interest for institutions of higher education. This paper presents the results of empirical research aimed at measuring the quality of education at an institution of higher education is. In fact, the evaluation of customer satisfaction has emerged as a key factor in the quality of service of Higher Education Institutions (IES) in Mexico, therefore, it is important that HEIs systematically monitor and measure the efforts made to improve staff satisfaction and students through the delivery service of an appropriate and consistent standard. Certainly in the last 30 years has intensified competition for the most talented students forcing the IES to provide better quality in educational service. In this paper we have identified some determinants of quality from the point of view of the students who are the primary customers and also the faculty and staff. The problem of educational management that occurs in the Decentralized Technological Institutes in the state of Michoacán, Mexico, is complex and that weakens center of education is an academic body with difficulty analyzing their problems and make their own decisions aimed at improve management and school quality. This is required to raise the educational

level, which is a very complicated process that involves various knowledge, skills, abilities and competence within an ethical code, establishing the wise leadership of the organization in achieving its mission. This article aims to analyze the importance of quality in education. In which the guiding model for measuring the quality of education in the Decentralized Technological Institutes were established. The model used is from the Department of Pedagogy of the University of Barcelona, this model is the most commonly adjusted to the characteristics of the object studied and the independent variables were measured Management Director, materials Resource Center, Pedagogical Aspects and Human Resources, as well as the dimensions and indicators.

KEYWORDS: Quality, Education, Evaluation, Students

INTRODUCCIÓN

En las sociedades industriales más maduras se ofrecen constantes manifestaciones patentadas en la reiterada toma de conciencia de que existe una relación fundamental entre la educación, la economía y la estructura social. Esto adquiere una mayor intensidad y agudeza en los países en vías de desarrollo, sin embargo, y como es natural, estos presentan características muy particulares, la educación se adopta como una estrategia en aquellos países decididos en incrementar su crecimiento y desarrollo económico, pero su impacto en su progresión es muy diferente entre uno y otro ya que, depende grandemente del grado de evolución en que los países se encuentren, el efecto como consecuencia, es que no ocurre con estos países lo que sucede o se da con naciones de otros continentes y muy posiblemente terminen importando procedimientos educativos muy depurados que se imparten como modelo educativo en los países más desarrollados.

El ambiente educativo no solo es extremadamente dinámico, también es retador. La competencia se intensifica en el sector de educación superior, tanto en instituciones públicas y privadas (Yusoff, McLeay, & Woodruffe-Burton, 2015). Es indudable que para lograr sus objetivos estratégicos, las IES están compitiendo a nivel mundial para atraer al talento humano representado por los estudiantes y los investigadores, y una forma para cumplir ese propósito es ofreciendo instalaciones versátiles y servicios de alta calidad como la enseñanza y la investigación (Kärnä & Julin, 2015).

Existe consenso entre los estudiosos, de que la calidad en el servicio ha atraído mucho la atención de las instituciones de educación superior (O'Neill, 2003). De esta manera, la medición de la satisfacción de los clientes se ha convertido en un aspecto clave en las IES para incrementar y mejorar sus esfuerzos. Por lo tanto, para mejorar la satisfacción de los estudiantes del personal y de los actores externos deberá entregar un estándar adecuado (Douglas, Douglas, & Barnes, 2006).

Esta investigación empírica tiene como propósito identificar como los estudiantes y el personal administrativo evalúa las instalaciones y los servicios educativos prestados en el campus de las IES. Esta dirigido analizar cual de los factores relacionados con la calidad del servicio en las IES, causa el impacto en la satisfacción de los estudiantes y trabajadores administrativos, al respecto conviene decir, que midiendo la calidad en el servicio educativo, puede llevar a la institución ha estandarizar el servicio para los clientes. Cabe destacar que las IES extiende el valor generado a los actores externos a la institución, como la ciudad, región y país (den Heijer, 2011).

La Organización para la Cooperación y el Desarrollo Económico (OECD, 1995) define la educación de calidad como aquella que “asegura a todos los jóvenes la adquisición de conocimientos, capacidades, destrezas, y actitudes necesarias para equipararles para la vida adulta.” La misma OCDE, realizo una evaluación acerca de la política educativa, de ciencia y tecnología de México en la cual lo describe como “una mezcla de instituciones de clase mundial excelentes, orientadas hacia el futuro, que coexisten con instituciones dotadas de personal en exceso y de actuación deficiente, heredadas del pasado.” Así también

se describió la estructura social y económica de México como característicamente transicional, que combina “industrias avanzadas, estructuras eficientes y gente muy educada, con el subdesarrollo y la proliferación de la pobreza y el analfabetismo”. Además se menciona con énfasis que si México había de alcanzar un nivel social y económico suficiente para competir con potencias mundiales avanzadas como los Estados Unidos y Canadá, el Gobierno mexicano tendría que realizar y persistir en: *Un esfuerzo extraordinario de mejoramiento educativo, estructural, tecnológico y administrativo, un proceso que debe de abarcar los elementos de la sociedad mexicana y todos los aspectos de su economía*” (OECD, 1995).

Al respecto conviene mencionar que el tema de la calidad ha sido un tema dominante en la agenda de la educación superior en todo el mundo durante casi dos décadas (Mertova & Webster, 2009). De igual manera, en años recientes los estudios sobre la calidad de la educación han tendido a ocupar un lugar crecientemente relevante dentro de la sociedad mexicana. Sin embargo, no es, un hecho meramente circunstancial, en realidad, las sociedades modernas renuevan su fe en la educación cuando se descubren sumidas en alguna crisis, tal como es nuestro caso (Guevara & De Leonardo, 1998, pág. 9). De acuerdo con Díaz de Cossío (2001) “La educación es un proceso deliberado mediante el cual se transmiten valores, actitudes y habilidades para pensar y aprender”. Por consiguiente resulta innecesario mencionar que la capacidad de generar riqueza, es decir, la productividad personal, está en proporción directa, si no es que exponencial, al nivel de la calidad de la educación y capacitación de cada individuo. Con las debidas excepciones en ambos sentidos, son las personas con mayores niveles educativos las que obtienen los mayores ingresos, las que crean mayor riqueza (Servitje, 1997). Cabe señalar también, que los cambios tecnológicos han transformado las sociedades modernas en realidades complejas, afectadas por un fuerte dinamismo que tiene en el conocimiento y en la información el motor del desarrollo económico y social. En este nuevo contexto, las expectativas de los ciudadanos respecto del papel de los sistemas de educación y formación han aumentado notablemente. En consonancia con ello, la búsqueda de políticas educativas acertadas, más ajustadas a las nuevas realidades, se ha convertido en una preocupación general de los poderes públicos. La educación de calidad se encuentra hoy en el centro de los desafíos y de las oportunidades de las sociedades del siglo XXI.

El rápido deterioro de la calidad de la educación superior en México. La creciente privatización de la matrícula de educación superior se ha traducido en una fuerte caída en la calidad de la formación superior. “Únicamente 38 de las más de 1100 instituciones privadas han incursionado exitosamente en los procesos de evaluación externa y de acreditación, aunque sólo dos alcanzaron el umbral establecido por la SEP de lograr la acreditación de por lo menos 75% de sus programas de formación profesional”, señalaba el subsecretario de Educación Superior de la SEP (Tuiran, 2007, pág. A23) y la misma Federación de Instituciones Mexicanas Particulares de Educación Superior (FIMPES), por boca de subsecretario ejecutivo apuntaba que de 1100 instituciones privadas “sólo 74 han comprobado su calidad académica” mediante el procedimiento propio de esa asociación (PROFECO, 2003). El problema de la gestión educativa que se da dentro del Instituto Tecnológico Superior Purhépecha (ITSP), es algo complejo y que incide en el propio centro de enseñanza, como un cuerpo académico con una preparación académica limitada a veces incapaz de analizar sus problemas y tomar decisiones propias orientadas a mejorar la gestión y la calidad escolar.

Esta investigación pretende identificar las variables que inciden en la calidad de la Educación impartida en el Instituto Tecnológico Superior Purhépecha, y además la abundante existencia de literatura muestra que la calidad es constantemente sujeta a un sin número de investigaciones y es señalada y citada por una gran cantidad de investigadores y eruditos en el tema, como un factor importante para la mejora de la educación. Esta investigación empírica se basa en el modelo utilizado por el Departamento de Pedagogía aplicada de la Universidad Autónoma de Barcelona y esta formado por las siguientes variables: recursos materiales, recursos humanos, la dirección y gestión administrativa, aspectos pedagógicos. Las cuales se utilizarán para medir y determinar de qué maneras estas impactan al servicio educativo proporcionado en la institución antes mencionada.

MARCO TEÓRICO

Infraestructura

Un campus universitario puede ser caracterizado como un ambiente de aprendizaje heterogéneo y versátil con diversas instalaciones y diversos servicios relacionados, todas están dirigidas al logro de los objetivos institucionales (Douglas, Douglas, & Barnes, 2006). En el ámbito de la educación superior, el rol de la infraestructura es la de apoyar la enseñanza y permitir el aprendizaje y la investigación (Owlia & Aspinwall, 1996) el valor añadido que las instalaciones pueden aportar a las instituciones de educación superior se asocia con el reclutamiento de estudiantes, mediante la mejora de la imagen de una universidad (Vidalakis, Ming, & Papa, 2013). Sin embargo, aunque la relación entre la infraestructura física y el aprendizaje de los estudiantes es compleja, un creciente cuerpo de evidencia establece el vínculo entre la calidad de las instalaciones escolares y el aprendizaje y los logros de los estudiantes (Uline & Tschannen-Moran, 2008). Por ejemplo Earthman (2002) ha encontrado estimaciones diferenciales entre el 5 al 17% menores en el logro de los objetivos de los estudiantes con infraestructura pobre y aquellos que tienen edificios regulares. Al menos esto apoya la explicación del vínculo entre la calidad de la infraestructura escolar y los resultados escolares de los estudiantes. Por otro lado, pero con el mismo propósito de evaluar los servicios educativos, Elliott & Healy (2001) examinaron los factores que más impactan en la satisfacción de los estudiantes, estos encontraron que las instalaciones físicas del campus y la eficiencia de la enseñanza son los de mayor influencia. En este sentido Kok, Mobach, Onno (2011) argumentan que mejores infraestructura afectan directamente el proceso educativo, será potencialmente mayor su contribución al logro educativo.

Gestión de la Dirección

El objetivo de desarrollo de la escuela son los miembros de la dirección. Si la escuela quiere desarrollar, debe tener varios objetivos durante diferentes períodos para alentar a los miembros de la escuela a trabajar duro. Debido a que los miembros de la escuela tienen expectativas sobre el desarrollo de la escuela y su propio desarrollo, pueden tener distintos niveles de rendimiento de la moral al considerar los objetivos de la escuela. Así que el director tiene que mejorar su liderazgo transformacional en el proceso de mejora de la escuela. Los directores de las IES necesitan crear condiciones para estimular y mantener motivados a los empleados. Todo esto requiere mucho de los directores; él debe continuar estableciendo nuevas metas y elegir un comportamiento diferente para las diferentes personas; la gestión de la dirección juega un papel importante en aquellas partes para promover la mejora continua y el desarrollo de las escuelas (Yang, 2014).

La satisfacción es el resultado de la calidad del servicio (Bolton & Drew, 1991). Por lo tanto, relacionar la calidad del servicio con la satisfacción de los estudiantes, Helgesen y Nasset (2007) indica que la dirección de las instituciones educativas debe centrarse en la calidad del servicio, información y facilidades para aumentar la satisfacción y lealtad de los estudiantes. La gestión del director o líder (Kouzes, 2002) se refiere a la capacidad de liderazgo de los directores que son capaces de llevar a la escuela a un nuevo nivel de desarrollo escolar. Una IES no siempre innova, diferentes factores y circunstancias hacen el proceso complejo a veces se avanza y a veces se estanca el liderazgo es una cualidad fundamental de los directores. Sin embargo, los directores tienen que enfrentarse con retos de problemas prácticos en los cuales su capacidad de gestión se pone a prueba. La gestión se centra principalmente en los recursos económicos, humanos, físicos (infraestructura, edificios, bibliotecas, centros de cómputo, espacios deportivos etc.) vinculación con los sectores público y privado.

Los Recursos Humanos

Debido a su enorme importancia, actualmente, hay una gran cantidad de investigaciones que se centran en la importancia de la preparación académica del maestro en la educación superior, debido principalmente a que su eficacia es el factor más influyente en el aprendizaje del estudiante (Gentry, 2007). Muchos investigadores han llegado a la conclusión de que centrar los esfuerzos en la calidad del docente durante el proceso de contratación es un importante aspecto de mejora de la calidad de la escuela (Pillsbury, 2005). Maestros calificados y competentes son esenciales para alcanzar altos niveles de rendimiento de los estudiantes (Clement, 2009).

Por lo tanto, respecto al personal docente en las IES, una mala decisión de contratación puede dar lugar a un bajo rendimiento de los estudiantes. Investigaciones apoyan que los maestros son el factor más influyente en el éxito del estudiante. Sin embargo, los directores tienen la práctica de contratación de maestros basado en la intuición y la simpatía, es indudable de que esta actividad debe cambiar. Dada la actual época de altas demandas por el talento, los directores necesitan garantías de que los maestros contratados tengan la preparación adecuada en cuanto a grados obtenidos y puedan satisfacer las necesidades de los estudiantes y las metas de la escuela (Schumacher, Grigsby, & Vesey, 2005). A estos propósitos los directores tienen una extraordinaria oportunidad de influir en las prácticas de enseñanza y aprendizaje de los alumnos poniendo especial atención al proceso de selección del profesor.

Heneman y Milanowski, (2004) Sugieren que un aspecto importante para mejorar el aprovechamiento de los estudiantes es alinear las prácticas de recursos humanos en la selección y contratación de maestros para mejorar la calidad del profesorado y por consiguiente de la calidad en el servicio educativo de las IES. La calidad docente se analiza a través de cuatro áreas principales las cuales encapsulan la calidad en la enseñanza exhibidos por los profesores: El manejo y control en el aula, la organización para la instrucción, la implementación de la instrucción, monitorear el progreso y el potencial del estudiante. El control en el aula se refiere a los comportamientos en el salón de clases mostrados por los maestros, además de mantener el buen comportamiento de los estudiantes y de establecer una buena organización en el aula, así como de un buen clima en el salón (Stronge, 2007). Un salón de clase bien administrado u organizado es un logro integral para los estudiantes (Paciotti & Covington, 2007). La organización para la instrucción, se centra en los maestros, maximizando el tiempo para dar la instrucción, el establecimiento de altas expectativas para los estudiantes, la planificación y preparación para la instrucción eficiente, la toma de decisiones consciente, esto implica maestros que hacen un esfuerzo cuidadoso para desarrollar un sistema coherente de actividades (Panasuk, Stone, & Todd, 2002). La implementación de la instrucción consiste en utilizar con eficacia estrategias de instrucción, comunicando el contenido del programa, la utilización de preguntas apropiadas. Los maestros eficaces poseen y utilizan un repertorio de estrategias de instrucción para apoyar el compromiso del estudiante en el proceso de aprendizaje (Stronge, 2007).

En relación con el seguimiento del progreso y el potencial del estudiante se centra en la recopilación de pruebas de aprendizaje de los estudiantes, el diseño de evaluaciones adecuadas, alineando las estrategias de enseñanza a las evaluaciones (Schumacher, Grigsby, & Vesey, 2005)

Finalmente, en la contexto mundial, las IES deben de estar preparadas para crear y conservar un cuerpo docente de alto nivel; la calidad en el servicio educativo en gran parte de las IES está supeditado, en gran medida, por el nivel académico de su planta docente, así como la calidad educativa de las instituciones donde se forman los docentes, este es otro indicador importante. Además de su alto nivel académico, fundamental para la calidad de las IES, otro aspecto es el número de profesores de tiempo completo los cuales deben dedicarse a la academia y la investigación, mejorando los planes de estudio y la investigación.

Aspectos Pedagógicos

Es indiscutible que entre los indicadores importantes a considerar por parte de las IES para una búsqueda irrevocable para elevar sus niveles de calidad, son los aspectos pedagógicos como: la evaluación inicial, actualización de los planes de estudio, evaluación de la calidad, adecuación de los objetivos a los contenidos, nivel de utilización de los recursos educativos, evaluación, asesorías, logro de los objetivos previstos. Toda universidad pública debe revisar sus políticas de ingreso y permanencia, ofrecer rigidez y facilidades para quienes requieren este tipo de servicios por parte de las universidades. Para ello, es indispensable contar con servicios de apoyo institucionales como becas, servicios de bibliotecas, atención médica, acceso a Internet, entre otros.

Con el propósito de que las propuestas curriculares sean pertinentes con las exigencias sociales, es fundamental la capacidad y visión de los docentes por estar renovando los planes de estudio periódicamente, asegurando así que la formación académica que se ofrece esté acorde con las demandas sociales que requieren de una transformación oportuna en el orden mundial, regional y local. Asimismo, la consistencia y la legitimidad de los procesos metodológicos, con miras a los replanteamientos curriculares, son cruciales. Sobre este tema, Eshiwani (2000), es del criterio de que las universidades deben cerciorarse de que sus graduados obtengan empleo, lo cual implica revisar los programas académicos y los métodos de enseñanza, para adecuarlos a las demandas del mercado. La calidad de las universidades también se mide por la capacidad de formar los recursos humanos necesarios con programas curriculares actualizados, a fin de que enfrenten los retos del desarrollo de manera óptima. Es fundamental la coherencia curricular con el mundo del trabajo (Badsha, 2000).

METODOLOGÍA

El presente artículo emana de una investigación científica y tiene un diseño descriptivo- correlacional transversal, ya que, describe al objeto de estudio y segundo porque determina la relación que tienen la variable independiente con la variable dependiente calidad en la educación, se aplicaron dos cuestionarios, el primero a 120 estudiantes que cursan diferentes semestres y el cual contiene 40 preguntas destinadas a medir las variables propuestas en el modelo, el segundo cuestionario fue aplicado a 28 docentes y trabajadores administrativos y contiene 50 preguntas destinadas a medir principalmente la variable Gestión de la Dirección y las otras variables. En el instrumento de medición se utilizó una escala tipo Likert, la escala para el cuestionario tiene cinco intervalos o rangos 1.- muy bajo, 2.- bajo, 3.- mediano, 4.- alto y 5.- muy alto. La figura 1 muestra el modelo de variables utilizado en este trabajo.

Es importante mencionar que la situación problemática que guía este trabajo es la de identificar cuáles indicadores dimension o variable es la que más relación muestra con la calidad en la educación en el objeto de estudio, la problemática de las IES es muy similar en la mayoría, por lo tanto el modelo propuesto podría utilizarse para evaluar la calidad en el servicio educativo. Los resultados son fuente de información importante para la toma de decisiones. Esta propuesta de medición del modelo total de variables es de mi autoría y ya ha sido utilizado en otras investigaciones, ha sido de gran utilidad ya que, la medición es muy particular y no de manera general como se acostumbra hacer.

Objeto de Estudio

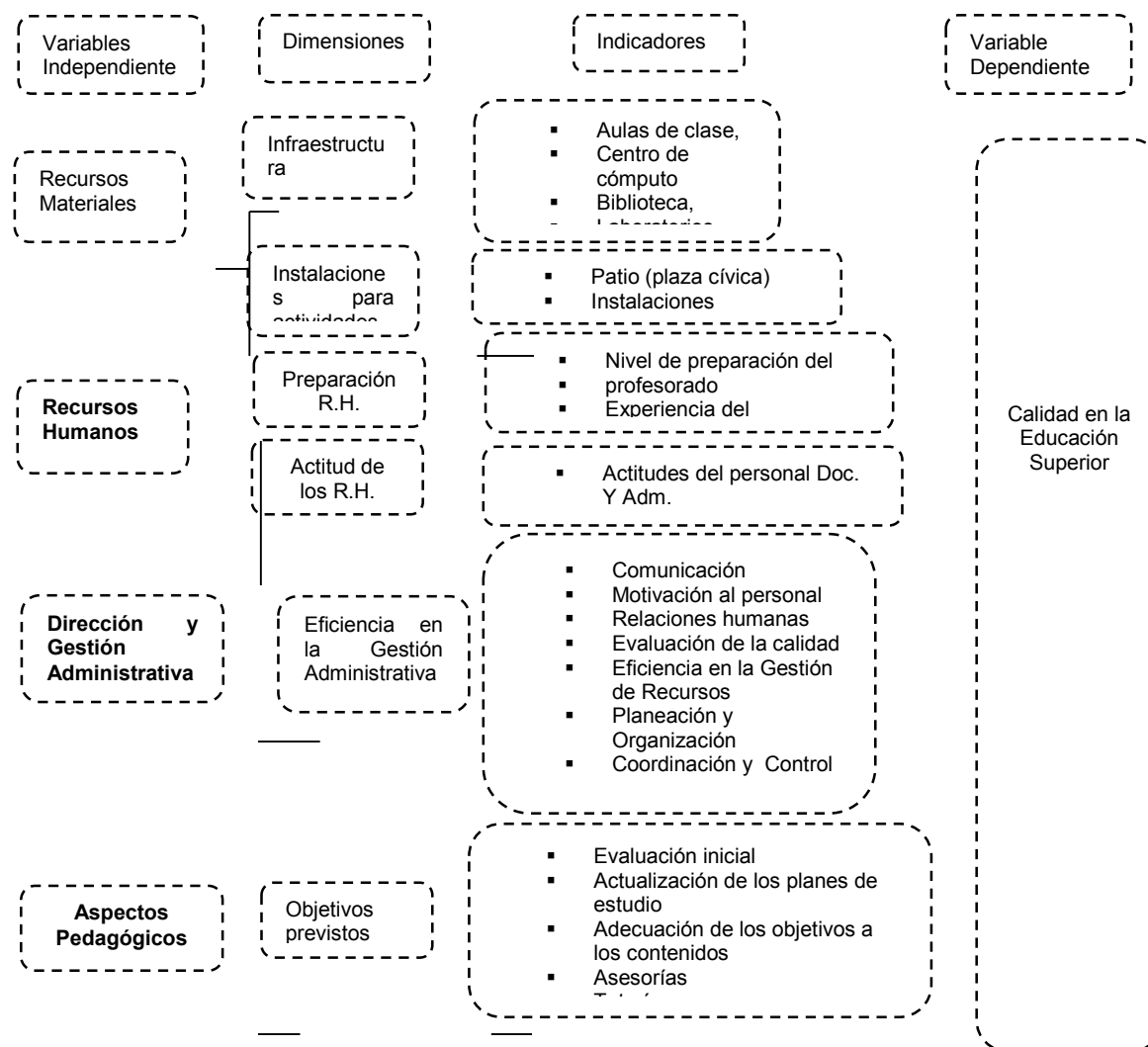
El 30 de octubre de 2000 se iniciaron las actividades en esta Institución, con un total de 60 alumnos en 2 carreras, Licenciatura en Administración e Ingeniería Industrial, y actualmente este centro de estudios tiene una matrícula de un poco más de 800 alumnos distribuidos en las seis carreras, El ITSP nace como una necesidad de establecer una Institución de nivel Superior en el corazón de la Meseta Purhépecha, con el propósito de impulsar el desarrollo micro industrial de la región; así como de preparar a jóvenes de la misma, con las Tecnologías y conocimientos científicos de vanguardia para que sean capaces de crear,

ejecutar y administrar las pequeñas y medianas empresas, sin tener que desplazarse a otras ciudades del país.

Muestra

La muestra de los alumnos encuestados estuvo conformada 83 mujeres y 37 hombres con un total de 120 alumnos encuestados se calculo con un nivel de confianza del 95% y un error máximo de 5%, por otro lado, se realizo un censo con el personal docente y administrativo con un total de 28 personas encuestadas, no participaron los jefes de departamento ni los subdirectores del plantel.

Figura: N° 1



Este es el modelo de variables bajo el cual se desarrollo la presente investigación, las variables independientes son los recursos materiales, recursos humanos, dirección y gestión administrativa y aspectos pedagógicos, cada variable con sus respectivas dimensiones e indicadores.
Fuente: Elaboración propia

RESULTADOS DEL ESTUDIO

Aspectos vitales posteriores a la elaboración del cuestionario son la medición de la confiabilidad y validez se dice que un cuestionario es confiable cuando mide con la misma precisión, da los mismos resultados, en sucesivas aplicaciones realizadas en situaciones similares (Santillana, 1998). La medición del cuestionario usado en esta investigación proviene de toda la muestra recolectada y se muestra en la tabla 1.

Tabla 1: Medición de la Confiabilidad Alfa de Cronbach

Elemento	Cuestionario Aplicado al Personal Docente	Cuestionario Aplicado a los Estudiantes
Alfa de Cronbach	.945	.942
N° Ítems	50	40

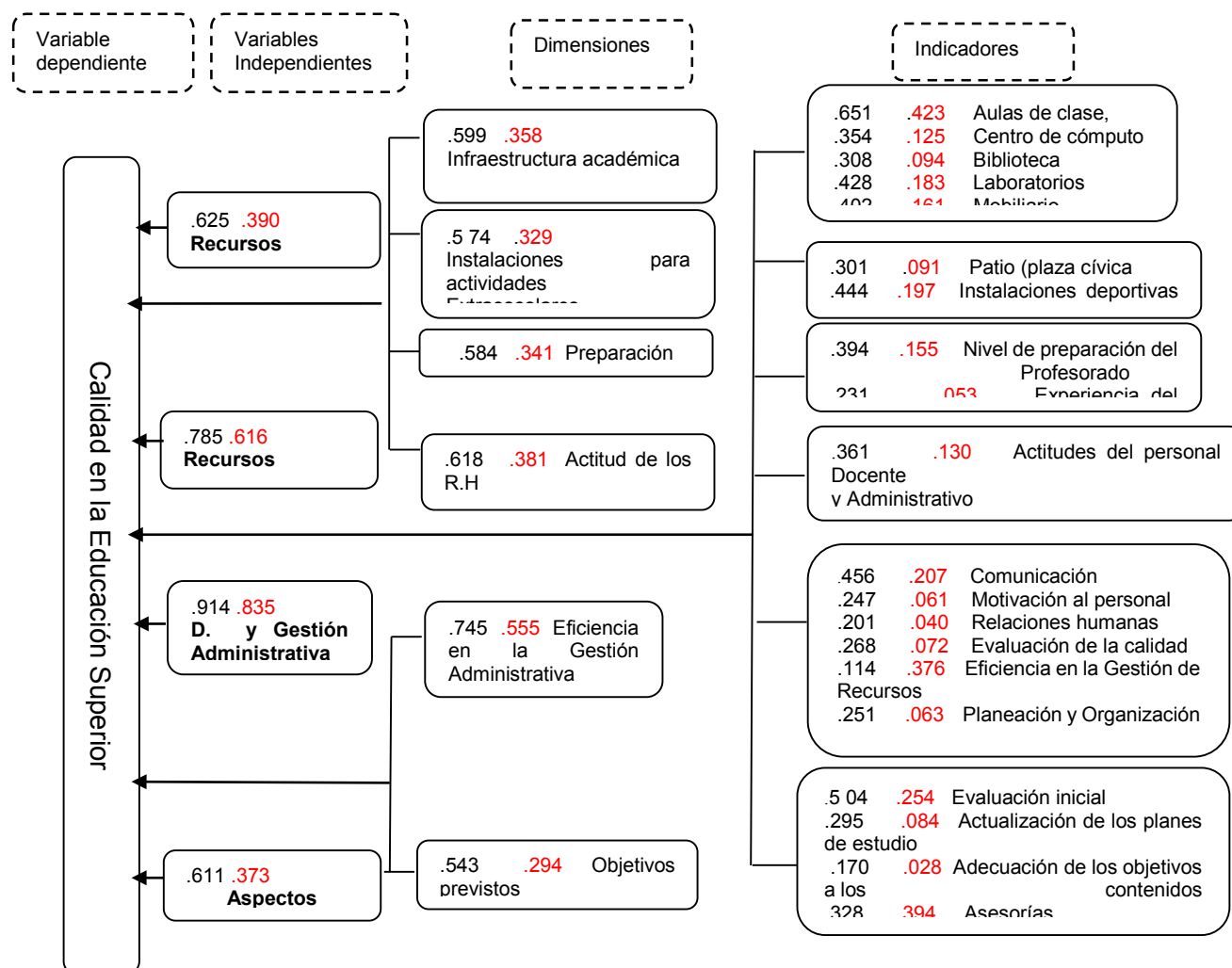
Esta tabla muestra el Alfa de Cronbach de los cuestionarios utilizados en esta investigación el cual se observa una confiabilidad de .945 el aplicado al personal docente y administrativo y el aplicado a los estudiantes muestra .942 de confiabilidad, lo que se infiere que son instrumentos confiables en su aplicación. Fuente: Elaboración propia.

Índice de Correlación de Spearman

El coeficiente de correlación de Spearman es un coeficiente no paramétrico alternativo al coeficiente de correlación de Pearson, Se define el coeficiente de correlación de rangos de Spearman como el coeficiente de correlación lineal entre los rangos. El cálculo del índice de correlación de Spearman consiste en aplicar el coeficiente de correlación lineal simple de Pearson a dos variables ordinales. Este proceder deriva en una expresión más sencilla de Spearman que la de Pearson. Este cálculo sirve para determinar la relación entre variables, y entre las principales bondades de utilizar esta herramienta se encuentran la de determinar que tan fuerte es dicha relación entre las variables que se contrastan La figura N° 2 muestra la medición de la correlación de Spearman de todo el modelo de variables propuesto, es decir el nivel de relación que tiene la variable dependiente con los indicadores, las dimensiones y variables independientes

La figura n°2 muestra la medición de la correlación de Pearson (números negros) y el coeficiente de determinación (números rojos), en la primera medición explica la relación que existe entre las variables así como que tan fuerte es esta relación, además, la medición del coeficiente de determinación, indica la varianza de factores comunes. Esto es, el porcentaje de la variación de una variable debido a la variación de la otra variable y viceversa. Al llegar a este punto es importante mencionar que tradicionalmente en la investigación científica se mide únicamente la relación que tiene la variable dependiente con las variables independientes, este tipo de medición es de cierta manera limitada, en esta figura se muestra la medición de todo el modelo planteado para esta investigación es decir, que relación tienen los indicadores, dimensiones y variables independientes con la variable dependiente, de tal manera que de acuerdo con estos resultados, se observa que en la variable Dirección y Gestión Administrativa tiene una correlación de .914 infiriéndose que es la de mayor relación con la variable dependiente, los resultados de los indicadores de esta variable muestran un desempeño deficiente del director del plantel ya que casi en todos los resultados son muy bajos, destaca la comunicación como el indicar con mejor resultado, sin embargo, la motivación es incipiente, las relaciones humanas y la evaluación de la calidad son de igual forma, con un resultado similar es la variable Recursos Humanos que muestra un resultado de .785 destacando la preparación docente y las actitudes del personal como algo que es necesario mejorar para el incremento de la calidad. En relación con la variable aspectos pedagógicos, el indicador de la evaluación inicial para el ingreso a la institución los alumnos la consideran importante como un factor que incidiría en la calidad educativa, las tutorías es otro indicador que muestra una buena importancia como factor de calidad en el servicio.

Figura N° 2 Medición de la Correlación de Spearman



En esta figura se muestra la medición total del modelo de investigación en relación a la correlación de Spearman, en números negros y al coeficiente de determinación en números rojos, esto permite observar el impacto de cada indicador, dimensión y variables independientes en la variable dependiente, determinándose el origen de los factores de mayor impacto en la variable dependiente y de esta manera identificar con mayor precisión las fuentes de la calidad en la educación en las IES. Fuente: Elaboración propia

Cabe mencionar que la principal aportación de este trabajo es la propuesta del modelo de medición en la investigación científica, ya que, en el diagrama se observa con claridad el origen de los resultados, al llevar la medición a este plano de análisis nos permite conocer e identificar resultados de manera muy particular, tal y como lo muestra la figura 2. Es importante mencionar que en la revisión de la literatura, las mediciones muestran únicamente la relación de las variables independientes con la dependiente y no se encontró una medición igual o similar como la que se realizó en esta investigación, por lo tanto, considero que este modelo que propongo representa una innovación en la medición de los fenómenos observados en la investigación científica y que además explica con mayor precisión los resultados obtenidos, ayudando de una manera importante en la toma de decisiones.

Verificación de Hipótesis

En la prueba de hipótesis por variable se muestra que la variable Recursos materiales se verifica y se acepta como una variable que tiene una relación con la variable dependiente la calidad en la educación tal y como lo muestra la figura N° 3

Figura N° 3 Prueba De Hipótesis

Resumen de prueba de hipótesis			
Hipótesis nula	Test	Sig.	Decisión
1 La mediana de las diferencias entre TOTALCALIDADEUCACION y RECURSOMATERIALES es igual a 0.	Prueba de Wilcoxon de los rangos con signo de muestras relacionadas	.000	Rechazar la hipótesis nula.

Se muestran las significancias asintóticas. El nivel de significancia es .05.

En relación con la variable independiente recursos humanos la prueba muestra que se acepta la hipótesis de trabajo ya que tiene relación con la variable dependiente, ver figura 4.

Figura N°4

Resumen de prueba de hipótesis			
Hipótesis nula	Test	Sig.	Decisión
1 La mediana de las diferencias entre TOTALCALIDADEUCACION y RECURSOSHUMANOS es igual a 0.	Prueba de Wilcoxon de los rangos con signo de muestras relacionadas	.000	Rechazar la hipótesis nula.

Se muestran las significancias asintóticas. El nivel de significancia es .05.

Los resultados de la variable independiente Dirección y Gestión Administrativa muestran que la variable tiene una incidencia en la calidad de la educación prestado en el objeto de estudio, aceptando la hipótesis de trabajo, como lo muestra la figura 5

Figura N°5

Resumen de prueba de hipótesis			
Hipótesis nula	Test	Sig.	Decisión
1 La mediana de las diferencias entre TOTALCALIDADEUCACION y DIRGESTDIRECCION es igual a 0.	Prueba de Wilcoxon de los rangos con signo de muestras relacionadas	.000	Rechazar la hipótesis nula.

Se muestran las significancias asintóticas. El nivel de significancia es .05.

La verificación de la prueba de hipótesis muestra que la variable aspectos pedagógicos se acepta como lo muestra la figura N°6

Figura N°6

Resumen de prueba de hipótesis			
Hipótesis nula	Test	Sig.	Decisión
1 La mediana de las diferencias entre TOTALCALIDADEEDUCACION y ASPECTOSPEDA ^g es igual a 0.	Prueba de Wilcoxon de los rangos con signo de muestras relacionadas	.000	Rechazar la hipótesis nula.

Se muestran las significancias asintóticas. El nivel de significancia es .05.

CONCLUSIONES

Las conclusiones que se obtuvieron al desarrollar esta investigación se encontraron aspectos positivos, como negativos, inherentes al funcionamiento de esta institución de educación superior y que resulto ser una tarea útil, gratificante e interesante, entre los aspectos que llaman la atención, y que resulta vital para cualquier organización, es el siguiente. El mejoramiento de la calidad, en esta institución de educación superior, implica necesariamente, la integración de todos los actores de la organización: profesores, personal directivo y administrativo, personal de apoyo etc., articulándose a través de una intensa comunicación promovida y soportada por cada uno de los integrantes, así como también, con la utilización de la tecnología existente hoy en día, principalmente fomentando, el uso de la informática. En México, las instituciones de educación superior como la del propio Instituto Tecnológico Superior P'urhepecha, desempeñan un papel estratégico para el desarrollo de nuestra sociedad, puesto que son prácticamente, las únicas que tienen la posibilidad de generar y socializar el conocimiento de manera integral. Tienen la responsabilidad, de que sus egresados, en el nuevo milenio, logren conjugar los conocimientos científicos sin descuidar su formación humanística que los posibilite a adaptarse creativamente a los retos de la nueva era.

Mención especial es que al momento de realizar esta investigación, y al aplicar los instrumentos de medición, tanto al personal docente y administrativo así como a los alumnos, existió cierta resistencia y temor para contestar los mismos, en algunos de los antes mencionados.

En relación, a las variables contenidas en el modelo utilizado, para esta investigación, todas ellas tienen un grado de impacto, e inciden de forma directa, en la calidad de la educación impartida en esta institución. Mas, sin embargo de acuerdo, al programa informático SPSS, utilizado para el manejo de la información recopilada, nos muestra que la variable que más correlación tiene, y por consiguiente, la que mayormente impacta a la calidad de la educación, es la variable de la gestión de la dirección, por lo que esta, implica y representa para toda la institución, ya que, de la gestión de la dirección dependen: la buena comunicación, las relaciones laborales del centro educativo para crear, el clima organizacional adecuado, la motivación al personal tanto docente como administrativo y de apoyo, la cual es de suma importancia para mejorar la productividad del mismo, el trabajo de la dirección en la gestión adecuada y oportuna de los recursos necesarios, para la mejora y el buen funcionamiento de la organización, la capacitación que el personal requiere y necesita para mejorar el servicio, etc.

Es indudable que la calidad en la educación superior es multifactorial sin embargo entre las variables de mayor incidencia en este fenómeno en cualquier universidad del mundo es la calidad académica de la planta docente, por la relación e influencia que los docentes tienen con los alumnos. Esto obliga a los maestros a prepararse mejor cada día. En relación a los resultados obtenidos en esta investigación, es necesario que los docentes obtengan una mejor preparación a través de la obtención de grados superiores, como maestría y doctorado los cuales abriría la puerta a la investigación científica y con ello a la creación de nuevo conocimiento para la propuesta de soluciones a los problemas de la región y la generación de innovaciones

tecnológicas y no tecnológicas. Otro aspecto importante a resaltar es que tradicionalmente la medición de la calidad se hace desde la perspectiva del cliente que es el alumno, en esta investigación se midió la perspectiva del docente, los trabajadores administrativos y el alumno, lo que resulta una medición incluyendo a los interesados. En la verificación de hipótesis se aceptan las cuatro de trabajo y no se rechaza ninguna tal y como lo muestran los resultados, se infiere que todas estas tienen una relación con la variable dependiente, la calidad en la educación superior.

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UN ANÁLISIS ECONOMETRICO DE LA DEMANDA DE TURISMO EN MÉXICO

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RESUMEN

Este trabajo tiene como finalidad determinar los factores que afectan la demanda turística de México en el mercado de Estados Unidos. Los resultados del ejercicio econométrico demuestran que el principal factor que afecta la demanda de turismo en México son los precios de los países destinos. De igual manera, se pudo comprobar que la variable demanda de turismo de residentes de Estados Unidos a México tiene ciclo común significativo con la variable de riqueza relativa, lo que explica que en el corto plazo la riqueza de los americanos es un factor determinante en la demanda de turismo a México.

PALABRAS CLAVES: Demanda Turística, Riqueza Relativa, Ciclo Común

AN ECONOMETRIC ANALYSIS OF THE DEMAND FOR TOURISM IN MEXICO

ABSTRACT

This paper aims to determine the factors affecting tourism demand of Mexico in the US market. The econometric results show that the main factor affecting the demand for tourism in Mexico is the prices of the destinations countries. Similarly, it was found that the variable tourism demand of residents of the United States to Mexico have significant common cycle with variable relative wealth, which explains that in the short term wealth of Americans is a determining factor in the demand for tourism to Mexico.

KEYWORDS: Tourism Demand, Relative Wealth, Common Cycle

JEL : R15,R22,L83

INTRODUCCIÓN

El sector turístico es una pieza clave de la economía en México, ya que a pesar de la crisis económica mundial y los problemas en materia de seguridad, la llegada de turismo a México mantiene al país entre los 10 destinos turísticos más importantes del mundo. En 2011 se registraron más de 23 millones de turistas extranjeros, los cuales ejercieron un gasto de 7 mil ochocientos millones de dólares y generaron 11 mil 900 millones de dólares en divisas (OMT, 2012). El turismo en México es la tercera fuente generadora de divisas, se encuentra detrás de los ingresos por exportación de petróleo y remesas del exterior, destacándose como la principal actividad generadora de divisas en la cual interviene la iniciativa privada. El turismo contribuye a mantener la balanza comercial más favorable, aportando más del 8% al PIB nacional y generando más de 2 millones de empleos directos (SIIMT, 2013).

El turismo es uno de los sectores económicos más importantes y dinámicos en el mundo, razón por la cual se han desarrollado diversos trabajos empíricos para estimar los factores determinantes de la demanda de turismo internacional. Por ejemplo, Crouch, (1994) describe 80 estudios al respecto, los cuales se centran

en el ingreso per cápita de los países de origen y el precio relativo de los servicios turísticos exportados como los principales determinantes de la demanda. Dentro de ellos destacan los trabajos de Paraskevopoulos, (1977); Loeb, (1982); Stronge and Redman, (1982); Truett and Truett, (1987); Smeral and Witt, (1996); Mudambi and Baum, (1997), quienes realizan estudios en donde se manifiesta la elasticidad de la demanda de turismo con respecto a los ingresos, precios relativos, tipo de cambio y trasportación. Otro autores han considerado explicar la demanda en función de la cantidad de visitas (Tie-Sheng and Li-Cheng, 1985); (Gunadhi and Boeye, 1986); (Chadee and Mieczkowski, 1987); (Witt, 1990); (Walsh, 1996). Por otro lado, también se han realizado algunos trabajos importantes considerando factores cualitativos como se ha indicado por Bull, (1991), tales como el clima, la calidad de las playas, el atractivo de la cultura, la gastronomía y la facilidad de transporte.

Así, se nota que la demanda de vacaciones está influenciada por una variedad de factores. Como se ha mencionado las variables explicativas habituales son el ingreso de turistas, costos de transporte, tipos de cambio, el precio del propio producto, el precio de sus sustitutos y la inversión en el turismo, además de utilizar diversas variables dummies para tomar en consideración factores tales como, crisis del petróleo, las recesiones económicas y cierre de fronteras. Crouch (1994), explica que la especificación de la función de la demanda varía según los países o regiones, el periodo analizado, el tipo de los datos (series de tiempo o datos de panel) y la naturaleza del turismo (vacaciones, viajes de negocios, visitas a familiares o amigos).

El producto turístico es de naturaleza perecedera, lo cual puede influir en las características de la competencia entre los países y afectar las decisiones de gestión en el sector público y/o privado, por lo cual es esencial que estos dos actores conozcan los factores que influyen en la demanda turística. Los estudios antes mencionados siguen un enfoque con una ecuación sencilla, misma que no es capaz de explicar la importancia de las interdependencias entre los destinos competidores (Eadington y Redman, 1991), tema de gran relevancia en el sector turístico, dado que viajar al extranjero es una de las opciones para el consumidor, una vez que la decisión de viajar se ha tomado, el consumidor podrá optar por el turismo en diferentes destinos con grados variables de sustitución. Para consumir servicios turísticos, las personas deben visitar el lugar de la entrega y, aunque allí las compras de bienes y servicios están sujetos a disponibilidad, los consumidores se ven limitados por cuestiones de recursos y tiempo. Esto sugiere que la elección de destinos es un problema típico de la elección del consumidor (Divisekera 1995; Rugg 1973). De ahí la importancia de realizar estudios tomando en cuenta la competencia.

Patsouratis (2005), realiza un análisis econométrico en el cual examina la competencia del turismo entre los países del Mediterráneo, con especial énfasis en Grecia. El modelo estimado incluye como variables explicativas: índice de ingresos, índice de precios del país receptor, índice de precios de los competidores (España, Portugal e Italia) y tipo de cambio. Los resultados muestran que los principales determinantes de la demanda del turismo de Grecia son los dos índices de precios y el tipo de cambio. También muestran que España parece ser el principal competidor de Grecia.

Por su parte Buisán (1997) realiza un trabajo que aporta evidencia empírica sobre los principales determinantes de los ingresos por turismo de la economía española. El autor estima un modelo de corrección de error, basado en la existencia de una relación estable a largo plazo entre el ingreso por turismo (variable dependiente), una variable de renta (determinada por el PIB per cápita del país de procedencia de los turistas) y otra de competitividad con sus principales destinos competidores (Francia, Portugal, Italia, Grecia, Marruecos, Túnez, Egipto, Turquía y México). También cuantifica la aportación de cada variable explicativa a la evolución de las exportaciones por turismo en los últimos años, haciendo especial énfasis en la evolución de la competitividad vía precios. Los rasgos más sobresalientes de la investigación es la existencia de una relación estable a largo plazo entre las exportaciones de turismo, una variable de renta de los países clientes y otra que mide la competitividad del turismo español con respecto al turismo interior en los países de los que procede la gran mayoría de los visitantes extranjeros. En segundo lugar, las elasticidades de las variables renta y competitividad son altas y muy significativas, tanto a largo como a

corto plazo. En lo que respecta a México, Brida (2008) realizó un trabajo en el que explica los efectos a largo plazo de la demanda turística en México con respecto a los visitantes estadounidenses. Por medio de un análisis de cointegración de Johansen (1991), tomando como variables la inversión pública, precios relativos de productos turísticos e ingreso per cápita de EE.UU. La autora encuentra que los ingresos de EE.UU afectan positivamente a la demanda turística.

En este artículo se estudian los factores que determinan la demanda de turismo en México desde dos ópticas distintas y complementarias. En primer lugar se realiza un análisis econométrico para determinar la elasticidad de largo plazo entre la demanda de turistas, la riqueza relativa de su principal mercado (Estados Unidos) los precios relativos de México con sus tres principales competidores en este mercado (República Dominicana, Jamaica y Costa Rica). El mismo se implementó a través de un análisis de cointegración (Johansen, 1991). Aun cuando se han realizado distintos estudios que consideran la competencia como una variable para llevar a cabo un análisis de demanda en distintos países, se han realizado con diferentes pruebas econométricas, la metodología que se utiliza en este documento no ha sido aplicada a las variables bajo estudio en este trabajo.

En segundo lugar, se estudia la elasticidad de la demanda de turismo en el corto plazo con respecto a los ingresos, tomando como datos la riqueza relativa del mercado de EEUU, utilizando la prueba de ciclos comunes (Vahid, 1993), misma que no se ha realizado anteriormente para los datos de los países bajo estudio. En resumen, la principal aportación de este trabajo es determinar la relación de largo plazo, a través de un análisis de cointegración de Johansen (1991) utilizando variables diferentes a las que se han venido considerando en trabajos anteriores. Así como el resultado empírico de la relación estable en el corto plazo de la demanda de turistas de Estados Unidos a México con la riqueza relativa de éstos. El resto del artículo se organiza de la siguiente forma. En la siguiente sección presentamos el perfil de los turistas a México y los países de la competencia que se analizan. En la sección tres se describen las metodologías utilizadas y los resultados. Finalmente, en la última sección se presentan las conclusiones.

Perfil de Turistas En México

Cuando se estudia la demanda turística en México se encuentra que cuenta principalmente con dos mercados relevantes que representan el 86% del total de turistas internacionales, de los cuales 78 % son de Estados Unidos y 8% de Canadá. (INEGI, 2012) Estados Unidos es el cliente más importante para México, los viajes de este mercado tienen una duración de 9 noches, siendo los principales destinos Cancún, Riviera Maya, Los Cabos, Puerto Vallarta y Distrito Federal (SIIMT, 2013), es decir es un segmento de “sol y playa”, 19% de los turistas de Estados Unidos realizan su reservación a través de tour operador. Canadá es el segundo mercado más importante, con una duración de 13 noches, al igual que el mercado americano tiene como destino ciudades de playa tales como; Cancún, Puerto Vallarta, Los Cabos y Distrito Federal. El 46% de los turistas realizan su compra a través de tour operador (SIIMT, 2013). En los últimos años México ha perdido competitividad en materia turística a nivel global, viéndose reflejado en una disminución de turistas de los mercados de Estados Unidos (3%) y un aumento en los turistas de Canadá (7%).

Mientras que México sufre un decremento de turistas de Estados Unidos, otros destinos como Hawái, Cuba, Costa Rica, República Dominicana y Jamaica que ofertan destino de sol y playa, empiezan a aumentar su porcentaje de participación de mercado en estados Unidos y Canadá. De acuerdo con la información que reporta el Sistema de Integral de Información de Mercados Turísticos (SIIMT), en la tabla 1 se presenta el flujo de turistas de Estados Unidos a los principales competidores de México y podemos observar que países como Costa Rica y República Dominicana tiene un crecimiento significativo en la captación de turistas estadounidenses. Otro de los países que sobresale es Hawái quien presenta un crecimiento del 17.9 %.

Tabla 1: Flujo de Turistas de Estados Unidos a Principales Competidores de México

Destino	Llegadas 2011	Var.% (2011/2010)	Fuente
México ⁽¹⁾	5,728,166	□3.0%	SIOM del INM
Hawái ⁽¹⁾	4,637,010	□2.3%	Hawaii Tourism Authority
República Dominicana ⁽¹⁾	1,286,161	□4.9%	Central Bank of Dominican Republic
Costa Rica ⁽²⁾	858,826	□1.2%	Instituto Costarricense de Turismo
Jamaica ⁽²⁾	1,225,565	□1.4%	Jamaica Tourism Board
Bahamas ⁽²⁾	1,054,676	□3.7%	Caribbean Tourism Organization
Bermudas ⁽¹⁾	172,890	□4.1%	Caribbean Tourism Organization

1.- Llegadas aéreas 2.- Llegadas turísticas. México sufre un decremento de turistas de Estados Unidos, otros destinos como Hawái, Cuba, Costa Rica, República Dominicana y Jamaica que ofertan destino de sol y playa, empiezan a aumentar su porcentaje de participación de mercado en estados Unidos y Canadá. Fuente: Sistema Integral de Información de Mercados Turísticos (SIIMT), 2013.

En el presente estudio se toman como países competencia a Costa Rica, República Dominicana y Jamaica, dado que cuentan con una oferta de destino similar a la de México y en los últimos años han presentado crecimiento de participación de mercado, por lo que se considera relevante conocer los efectos del precio relativo de su producto contra el de México en la decisión de visita al destino. Aunque los destinos de Hawái y Cuba tienen participación importante de mercado, no se tomaron en cuenta para el estudio debido a que los estadounidenses no viajan a Cuba por cuestiones políticas y Hawái pertenece a Estados Unidos.

METODOLOGÍA

A nivel internacional, de los noventa y cinco estudios considerados en Crouch (1994), cerca del 70% utiliza como variable dependiente el número de turistas, debido, en la mayoría de los casos, a que son estudios concretos entre el país de destino y el de origen. El resto de los trabajos utiliza como variable dependiente gastos o ingresos por turismo, y unos pocos, la duración de la estancia. Con respecto a la variable de precio, la forma apropiada de determinarla no está clara, porque el turista adquiere bienes muy heterogéneos que corresponden a varios sectores económicos, pero es importante considerar el costo de vida del país destino para el turista. El índice de precios al consumidor del país destino ajustado o no por el tipo de cambio se ha utilizado como proxy para el precio del turismo. Usal y Crompton (1985), toman en cuenta la existencia de países competidores turísticos especificando la variable precio de turismo como el costo de vida en el país destino, relativo a una media ponderada de un conjunto de destinos alternativos.

En este trabajo se utiliza como variable dependiente la demanda de turistas de Estados Unidos, tomando como dato el número de turistas por vía aérea en el periodo 1993 -2008, según información de Data Tur. Las variables independientes son la riqueza relativa de país de origen de los turistas (Riqueza del turista en México con respecto a la riqueza en su país de origen) y los precios relativos del país destino con respecto al país de competencia. La fuente para Ingreso per cápita y el índice de precios al consumidor es el Banco Mundial.

El modelo desarrollado

$$\ln D_{it} = a_0 + a_1 YR_{it} + a_2 IPCR_{jt} + e_{it} \quad (1)$$

$i = 1,2$ (países de origen)

$j = 1,2,3$ (países competencia)

Dónde:

D_{it} = Numero de turistas que arribaron a México del país i en el tiempo t .

YR_{it} = Riqueza relativa del país i en el tiempo t .

El cual es determinado por:

$$YR_{it} = \frac{pib_i}{pib_{mx}} \quad (2)$$

Pib_i = Pib per cápita del país i .

Pib_{mx} = Pib per cápita México.

$IPCR_{jt}$ = Precios relativos del país j en el tiempo t .

El cual es determinado por:

$$IPCR_{jt} = \frac{ipc_{mx}}{ipc_j} \quad (3)$$

e_{it} = Error aleatorio

La relación entre las variables son expresadas en logaritmos.

Ejercicio Econométrico

Se realizaron las pruebas de raíz unitaria ADF, KPSS y PP. Debido a que las series presentan cambios estructurales, será indispensable que las pruebas que se realicen controlen por esta particularidad. Así, se propone emplear la prueba de Harvey et al. (2011) para determinar el orden de integración. Esta prueba considera una serie generada por el proceso:

$$y_t = \alpha + \beta t + \gamma' DT_t(\tau_0) + u_t \text{ de } t = 1, \dots, T \quad (4)$$

Con $u_t = \rho_T u_{t-1} + \varepsilon_t$ de $t = 2, \dots, T$

Donde

$DT_t(\tau_0) := [DT_t(\tau_{0,1}), \dots, DT_t(\tau_{0,m})]$ Contiene los elementos que indican el periodo en el que sucede el quiebre.

A partir de esta especificación se lleva a cabo una prueba de raíz unitaria ajustada tipo Dickey-Fuller. Dicha prueba produce valores estadísticos bajo la hipótesis nula de la existencia de raíz unitaria. La prueba permite hasta dos cortes estructurales, por lo que se reportan dos estadísticos denotados como MDF1 y MDF2. De tal manera que si estos valores son menores en términos absolutos al valor crítico, entonces no se rechaza la hipótesis nula y se concluye que la serie exhibe una raíz unitaria.

Los resultados de las pruebas se muestran en la tabla 2. La prueba KPSS y PP sobre la variable de índice de precios al consumidor de Costa Rica sugería no-estacionariedad en niveles, la prueba de Harvey la rechaza. La prueba de ADF y PP sobre las variables índice de precios al consumidor de Jamaica sugerían no-estacionariedad en niveles, la cual es rechazada por la prueba KPSS y Harvey. Las series resultaron ser no-estacionarias en niveles y estacionarias en primera diferencia, en otras palabras, series integradas de orden 1. En la mayoría de los casos los estadísticos de la prueba KPSS apuntan en esa dirección y los resultados de la prueba de Harvey lo confirman.

Tabla 2. Prueba de estacionariedad para las variables analizadas

Variable	ADF		KPSS		PP		Harvey		Nivel Integración
	Nivel	1ra Dif.	Nivel	1ra Dif.	Nivel	1ra Dif.	MDF1	MDF2	
Dusa	-0.66	-4.08*	0.66	0.18^	-0.30	-5.77*	-3.14**	-3.98**	I1
Yusa	-2.09	-3.97*	0.68	0.14^	-1.28	-3.46*	-3.38**	-3.45**	I1
Ymx	-0.96	-4.22*	0.52	0.27^	-1.11	-4.14*	-3.37**	-3.55**	I1
IPCmx	-1.13*	-1.64*	0.62	0.51^	-4.82	-1.52*	-3.11**	-4.33**	I1
IPCrd	0.31*	-3.20	0.66	0.16^	-1.11	-3.19*	-2.42**	-2.96**	I1
IPCj	-0.91	-2.65	0.67	0.15^	-0.89	-2.66	-2.16**	-3.58**	I1
IPCcr	1.46	3.61*	0.65	0.63	16.45	3.88	-2.65**	-3.17**	I1

* Rechaza nula de no estacionariedad al 5%. ^ No rechaza nula de estacionariedad al 5%. ** Rechaza nula de raíz unitaria al 5%.

Las series resultaron ser no-estacionarias en niveles y estacionarias en primera diferencia, es decir, series integradas de orden 1. En la mayoría de los casos los estadísticos de la prueba KPSS apuntan en esa dirección y los resultados de la prueba de Harvey lo confirman. Fuente: Estimados propios

Posterior a las pruebas de raíz unitaria y una vez que se comprobó que las variables se encuentran integradas de I(1), se procede a realizar la prueba de cointegración de Johansen en cada una de las estimaciones específicas generales, generando un total de seis estimaciones, presentadas en dos grupos generales, cada grupo corresponde al país emisor de turistas y los países competidores. La tabla 3, muestra los resultados de este ejercicio.

Tabla 3: Pruebas de Cointegración

Sistema	Estructura de Rezagos	Hipótesis	Probabilidad	Vector Normalizado
Dusa, YRusa, IPCRrd	4	$r \geq 1$	0.78	1, 0.98, -1.47 (2.84, 0.73)
Dusa, YRusa, IPCRj	4	$r \leq 1$	0.12	1, 0.66, -1.82 (0.09, 0.03)
Dusa, YRusa, IPCRcr	4	$r \geq 1$	0.25	1, 2.63, -1.56 (0.13, 0.12)
Dcan, YRcan, IPCRrd	4	$r \geq 1$	0.81	1, 3.19, -1.60 (0.27, 0.04)
Dcan, YRcan, IPCRj	4	$r \geq 1$	0.11	1, 0.91, -3.68 (0.67, 0.17)
Dcan, YRcan, IPCRcr	4	$r \geq 1$	0.09	1, 0.50, -0.49 (0.99, 0.21)

Existe por lo menos un vector de cointegración, con coeficientes significativos y los signos esperados, se confirma que la demanda de turistas de Estados Unidos guarda una relación estable de largo plazo con la riqueza relativa con México y con los precios relativos entre México y el país de competencia. Los vectores normalizados de cointegración se reportan en la última columna de la tabla. En todos los casos la relación entre la demanda de turistas y la riqueza relativa es positiva. Fuente: Estimados propios.

En todos los sistemas analizados se encontró que existe por lo menos un vector de cointegración, con coeficientes significativos y los signos esperados, se confirma que la demanda de turistas de Estados Unidos guarda una relación estable de largo plazo con la riqueza relativa con México y con los precios relativos entre México y el país de competencia. Los vectores normalizados de cointegración se reportan en la última columna de la tabla. En todos los casos la relación entre la demanda de turistas y la riqueza relativa es positiva. Esto es, cuando la riqueza relativa de los turistas aumenta, la afluencia de turistas al país crece. En el caso de los precios relativos la relación es negativa, es decir, cuando los precios de México en comparación con el país de competencia aumentan, la demanda de turistas disminuye. Debido a que las variables fueron tratadas en su transformación logarítmica, los coeficientes pueden ser interpretados como elasticidades de largo plazo. Respecto a la demanda de turistas de Estados Unidos, cuando México se compara con República Dominicana, Jamaica y Costa Rica, se encuentra que al momento de ser comparado con República Dominicana es de mayor peso la riqueza relativa de los turistas que el costo de vida, es decir, se puede afirmar que un cambio de uno por ciento en la riqueza relativa de los americanos aumenta un 3.9%

la demanda de turistas, mientras que un aumento en el costo de vida en México disminuye un 1.6% la demanda de este mercado. Cuando es comparada con Jamaica es de mayor relevancia el costo de vida, debido a que un cambio de uno por ciento en los precios, genera una disminución de 3.68% la demanda de turistas. En el caso de Costa Rica, causan el mismo impacto la riqueza relativa y el costo de vida.

En otras palabras, si queremos conocer los factores de mayor impacto en la demanda de turistas a México, podemos deducir que el precio es un factor relevante y significativo para el mercado de Estados Unidos, lo cual ofrece una ventaja competitiva a México, dado que somos un destino más económico que los países analizados como competencia. Tiene sentido que el aumento de riqueza no sea un factor tan relevante para la demanda de los mercados analizados, debido a que a mayor poder adquisitivo, los turistas eligen destinos que están ubicados geográficamente más lejos o más exclusivos. Como ejercicio adicional se realizó una prueba de ciclos comunes (Vahid, 1993) para conocer la relación estable en el corto plazo de la demanda de Turistas de Estados Unidos con la riqueza relativa de estos. Está estimación es diseñada para establecer las asociaciones de corto plazo. Las estimaciones de relaciones de cointegración o ciclo común puede realizarse a través de diversas metodologías; sin embargo, en la literatura se ha mostrado que la aplicación conjunta de las técnicas propuestas producen resultados más eficientes con relación a otras alternativas. En suma, el procedimiento de Vahid y Engle impone restricciones de cointegración sobre la estimación del componente cíclico del sistema, lo cual incrementa la eficiencia de los resultados. Por otra parte, el estadístico de prueba sugerido por Vahid y Engle es:

$$C(p, s) = -(T - p - 1) \sum_{i=1}^s \log(1 - \lambda_i) \quad (5)$$

Donde T es el número de observaciones, p es el número de rezagos del Vector Autoregresivo (VAR) en niveles, s es el número de correlaciones canónicas al cuadrado iguales a cero que se está sometiendo a prueba, y λ_i es la i-ésima correlación canónica al cuadrado más pequeña entre las variables del sistema y su historia relevante. Tal estadístico se distribuye ji-cuadrada con $s^2 + snp + sr - sn$ grados de libertad. Siguiendo la notación convencional, n es el número de variables en el sistema y r representa el número de vectores de cointegración. Adicionalmente, Vahid y Engle demuestran que los vectores de cointegración y de comovimiento son ortogonales, por lo que cuando la suma del número de ambos tipos de vectores es igual al número de variables en el sistema, se puede crear una base para proyectar R^n (n = número de variables). De este modo, mediante una sencilla manipulación algebraica de la matriz que agrupa los vectores de cointegración y de comovimiento, se puede obtener tanto el componente tendencial como el cíclico del sistema. (Los vectores normalizados de cointegración se reportan en la última columna del cuadro. En todos los casos la relación entre la demanda de turistas y la riqueza relativa es positiva., 1993). Para realizar la prueba antes mencionada se construyó un sistema bivariado para cada el país seleccionado (Estados Unidos). Considerando como variable dependiente la demanda de turistas a México y como variable independiente la riqueza relativa del país de origen de los turistas, en cada uno de los sistemas.

Como se observa en la tabla 4 es posible afirmar que en el corto plazo la riqueza de los turistas de Estados Unidos tiene impacto directo con la demanda de turistas a México. Según el modelo, un aumento del uno por ciento de la riqueza de Estados Unidos, genera un aumento del 0.32% en la demanda de turistas. Estos resultados tienen sentido dada la cercanía geográfica y la competitividad en precios de México, el aumento de turismo se impacta directamente al tener un aumento de ingresos extraordinario, es decir, podemos inferir que México no es un bien de lujo para el mercado Americano.

Tabla 4: Pruebas de Ciclos Comunes

Sistema	B	T-Est	Pvalue 1 Ciclo	Pvalue 2 Ciclos
Dusa, YRusa	0.32	2.00	0.06*	0.00

** Acepta existencia de un ciclo común. Vahid y Engle (1993). Según el modelo, un aumento del uno por ciento de la riqueza de Estados Unidos, genera un aumento del 0.32% en la demanda de turistas. Fuente: Estimados propios*

CONCLUSIONES

El turismo es una actividad económica relevante para la economía de México dado que aporta más del 8% al PIB Nacional. Básicamente los dos mercados más importantes son Estados Unidos y Canadá, de los cuales Estados Unidos es el más relevante ya que representa un 78% del total de turistas internacionales en México. En el mercado globalizado, México se encuentra con diversos competidores, que han venido adquiriendo fuerza en los mercados analizados, aunque, si bien, todavía México tiene una mayor cantidad de demanda de turistas, es necesario, conocer los factores que influyen en la decisión de compra de la demanda, frente a otras opciones de destino. Los resultados obtenidos en este documento muestra que en el largo plazo el precio es un factor de gran impacto en la decisión de comprar en el mercado analizado, y la riqueza se presenta como relevante solamente cuando la competencia son República Dominicana y Costa Rica para la demanda de Estados Unidos. Sin embargo, en el corto plazo, la riqueza relativa si es un factor específico para el mercado de Estados Unidos.

Dada la situación actual, se considera prudente que las políticas de gobierno con respecto a turismo, visualicen la posibilidad de diversificar el mercado, en dos aspectos; primero la diversificación de productos turísticos, México es un destino que puede ofrecer destinos integrales (playa, historia, sitios arqueológicos, gastronomía, etc.), con lo cual podría generar un atractivo para atraer turismo en busca de destinos que ofrezcan algo más que sol y playa, así como integrar programas de promoción más intensivos en países diferentes al mercado de Norteamérica (USA y Canadá).

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EFFECTO DE LA APRECIACIÓN CAMBIARIA EN LA DESINDUSTRIALIZACIÓN MEXICANA

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RESUMEN

Es común encontrar en la literatura económica, que la actividad industrial es uno de los principales motores de la economía, pues gracias a esta actividad económica es como se ha explicado el crecimiento de los países desarrollados, sin embargo países en vía de desarrollo muestran una desindustrialización precoz, termino introducido por Pierre Salama, el cual explica porque muchos países en desarrollo están omitiendo en su transición a una economía desarrollada el periodo industrial, esta desindustrialización precoz indica un cambio en el desarrollo donde en lugar de pasar por un periodo industrial se inclina hacia actividades del sector servicios, ya que cuando se tiene un cuadro con una disminución de participación en empleo y en producción de la industria manufacturera, trae como consecuencia un desplazamiento de trabajadores de manufactura al sector servicios, ahí la importancia de identificar la relación entre tipo de cambio real con el comportamiento de la industria manufacturera mexicana. Este documento muestra una relación inversa entre el tipo de cambio real con la población ocupada y producción manufacturera, esto da pauta a conocer el impacto del tipo de cambio real en el proceso de desindustrialización mexicana.

PALABRAS CLAVE: Desindustrialización, Tipo de Cambio Real E Industria Manufacturera

EFFECT OF EXCHANGE APPRECIATION IN MEXICAN DEINDUSTRIALIZATION

ABSTRACT

It is common to find in the literature, that industrial activity is one of the main drivers of the economy, because thanks to this economic activity is as explained growth in developed countries, but in developing countries show a deindustrialization early, term introduced by Pierre Salama, which explains why many developing countries are omitting on its transition to a developed economy the industrial period, this early deindustrialization indicates a change in the development where instead of going through an industrial period tilts to service activities, because when you have a context with decreased participation in employment and production manufacturing, results in a shift of manufacturing workers to the service sector, hence the importance of identifying the relationship between type the real exchange rate on the behavior of Mexican manufacturing industry. This document shows an inverse relationship between the real exchange rate with the employed population and manufacturing, this gives guideline to determine the impact of real exchange rate in Mexican deindustrialization process.

JEL: E20, C22, L60

KEYWORDS: Deindustrialization, Real Exchange Rate and Manufacturing Industry

INTRODUCCIÓN

El periodo de industrialización ha sido caracterizado como el camino para convertirse en una economía desarrollada, sin embargo en países latinoamericanos se ha observado una desindustrialización precoz, que significa que antes de llegar a una madurez industrial, la economía se inclina hacia actividades del sector servicio. La trascendencia de este documento es la prueba de que existe una relación inversa entre el tipo de cambio real con la población ocupada y producción de la manufactura, ya que esto da la pauta para conocer si el tipo de cambio real es un factor que influye en el proceso de desindustrialización mexicana.

El ejercicio trata de demostrar si la apreciación cambiaria en México ha conducido o no a un proceso de desindustrialización, mejor conocido como la enfermedad holandesa, mediante la aplicación de un ejercicio empírico con información de México, se busca probar la hipótesis de la teoría de la enfermedad holandesa que dice que cuando un país se ve beneficiado por un alto ingreso proveniente de exportaciones de bienes naturales se puede volcar en contra del país y que al verse sobrevaluada la moneda complica la competitividad en los mercados internacionales (Jahan - Parvar & Mohammadi, 2008). En la sección de revisión de literatura se comentan los principales argumentos que hablan sobre la desindustrialización tanto en los países en vías de desarrollo con los desarrollados, en la sección de metodología se realiza una descripción de las pruebas a realizar para conocer la relación entre las variables que se incluyen en el modelo, así como una descripción de estas variables, en la sección de resultados se muestran los hallazgos de las pruebas realizadas a las variables en cuestión, por último la sección de conclusiones muestra las conclusiones del estudio y presenta posibles rutas de investigación futuras.

REVISIÓN DE LITERATURA

La investigación acerca del proceso de desindustrialización es un fenómeno muy estudiado para las economías desarrolladas, no así para las economías en vías de desarrollo, sin embargo al realizar una comparación de lo sucedido en países desarrollados con la desindustrialización sirve para prevenir sus efectos en los países en vías de desarrollo, más aun cuando se ha observado que países en desarrollo no han llegado a un punto de madurez industrial e inician un proceso de desindustrialización (Louri & Pepelasis, 2001). Louri y Pepelasis (2001) comentan que en los países industrializados del periodo de la postguerra, la industria manufacturera ha presentado una disminución de participación en cuanto al empleo generado y producción, esta situación tiene una explicación satisfactoria si se hace referencia a economías altamente desarrolladas y que se encuentran en pleno empleo, ya que bajo este esquema se explica una disminución de participación en el empleo, pero con un aumento de participación en el Producto Interno Bruto, lo cual hablaría de un rápido crecimiento de la productividad del sector manufacturero. Por otro lado cuando se tiene un contexto con una disminución de participación en empleo y en producción de la industria manufacturera, trae como consecuencia un desplazamiento de trabajadores de la manufactura al sector servicios o a formar parte de la estadística de desempleo, aunado a un bajo crecimiento de productividad del sector servicios llevan a una disminución de la tasa de crecimiento del PIB y del bienestar social, además de un aumento de desempleo, este fenómeno algunos autores lo denominan la enfermedad Británica (Matsumoto, 1993).

En los países desarrollados se habla de una revolución posindustrial, donde en últimas décadas se ha enfocado en el sector servicios como consecuencia de los últimos acontecimientos en el sector manufactura y del mercado, debido a las notorias crisis en el sector manufactura en periodos de cuatro a cinco años, sin olvidar las crisis económicas y recesión mundial de las últimas décadas (Latham-Koenig, 1983), por otra parte el mercado se ha vuelto exigente y tomador de decisiones al momento de realizar compras, y por último los hallazgos de las últimas décadas en cuanto al desarrollo del sector servicios, ya que la participación de la población ocupada es de más de dos terceras partes en los países desarrollados y tiene una alta elasticidad de los ingresos en función de la demanda que ejercen los consumidores de servicios en comparación con la demanda de bienes, así como el crecimiento de la demanda de servicios de intermediarios (Damesick, 1986).

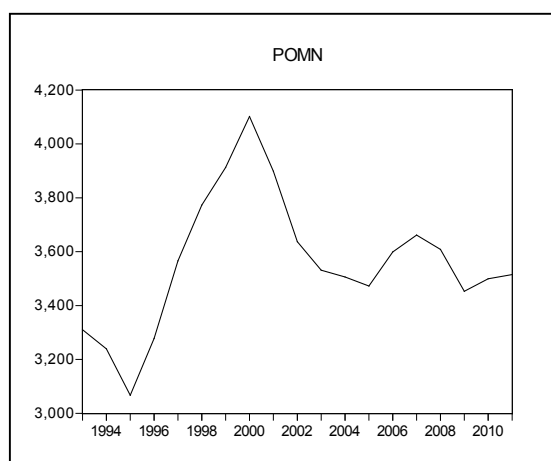
Desde mediados de los años 70, hasta finales del siglo 20 se tenía la idea de que el desarrollo económico era más eficiente y podría lograrse con mayor rapidez mediante un enfoque en los factores productivos hacia las exportaciones, particularmente respecto al sector manufacturero, de ahí que la principal política macroeconómica en México y en Latinoamérica desde mediados de los 80 fue la industrialización orientada hacia las exportaciones (IOE) (Dussel Peters, 1997). En los últimos 30 años se ha observado una disminución en la actividad manufacturera en los países industrializados, como consecuencia el sector servicios ha mostrado una expansión en comparación a la manufactura (Acs, Desai, & Hessels, 2008).

Otro fenómeno interesante observado en la industria manufacturera es la desindustrialización precoz, termino introducido por Pierre Salama (2012), con el que caracteriza al fenómeno donde muchos países en vías de desarrollo están omitiendo, en su transición a una economía desarrollada, el periodo industrial, dicho periodo industrial, hoy día, caracteriza el camino hacia una economía desarrollada. La desindustrialización precoz indica un cambio en el desarrollo donde en lugar de pasar por un periodo industrial se inclinan hacia las actividades del sector servicios, este fenómeno de desindustrialización precoz se observa frecuentemente en las sociedades latinoamericanas, no siendo igual para Asia, otra característica importante es que la industrialización que se realiza en estos países en vías de desarrollo es baja en valor agregado tecnológico (Salama, 2012).

METODOLOGIA

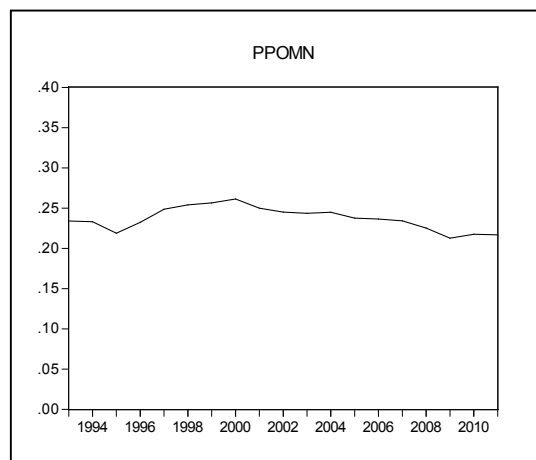
El estudio realizado buscó la relación que existe en el largo plazo entre las variables, en primer lugar se busca identificar la relación que existe entre la población ocupada de la manufactura (POMN), el PIB manufactura (PIBMN) y la proporción de la Población Ocupada en el sector de la manufactura (PPOMN), con el tipo de cambio real (TCR), todos los datos se obtuvieron del Banco de Información Económica (BIE) del Instituto Nacional de Estadística y Geografía (INEGI). Todas las variables se trabajan en un periodo de 19 años (1993-2011). A continuación se presenta la gráfica de serie de tiempo de cada una de las variables, en primer lugar tenemos a la POMN, su comportamiento se observa en la Figura 1, en unidades de miles de personas con promedio anualizado. En segundo lugar tenemos la proporción del empleo de la industria manufacturera (PPOMN), Figura 2, esta es la proporción de la población ocupada con respecto al agregado. Por lo que esta expresado en porcentaje, y su comportamiento es, a simple vista, más homogénea.

Figura 1: Población Ocupada Industria Manufacturera (1993-2011)



En esta figura se muestra el comportamiento de la serie de tiempo de la población ocupada de la industria manufacturera en miles de personas y con promedio anualizado, se aprecia que hay un notable crecimiento del periodo 1995 al 2000 y de ahí en adelante una disminución en la población ocupada en este sector hasta el 2005 donde toma un repunto hasta el 2007 para volver a disminuir. Fuente: elaboración propia, don datos de INEGI, obtenida de <http://www.inegi.org.mx/sistemas/bie/> el 4 de Junio 2012.

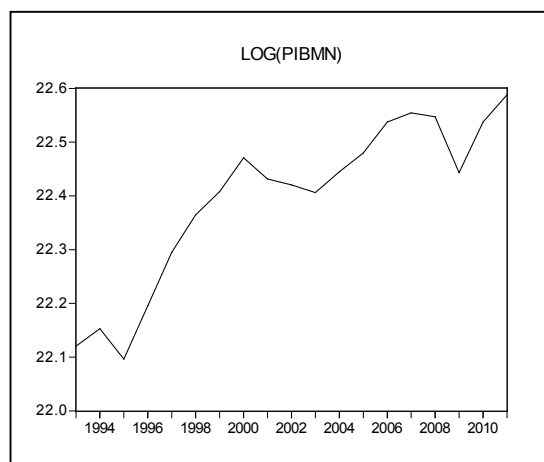
Figura 2: Proporción de Población Ocupada En Manufactura (1993-2011)



En esta figura esta es la proporción de la población ocupada en el sector manufactura con respecto al agregado nacional. Por lo tanto esta expresado en valores relativos donde 1 sería el total, de la misma forma puede ser interpretado como un porcentaje, y su comportamiento es a simple vista más homogéneo, sin embargo es notable una disminución de esta proporción a partir del año 2000. Fuente: elaboración propia, don datos de INEGI, obtenida de <http://www.inegi.org.mx/sistemas/bie/>, el 4 de Junio 2012.

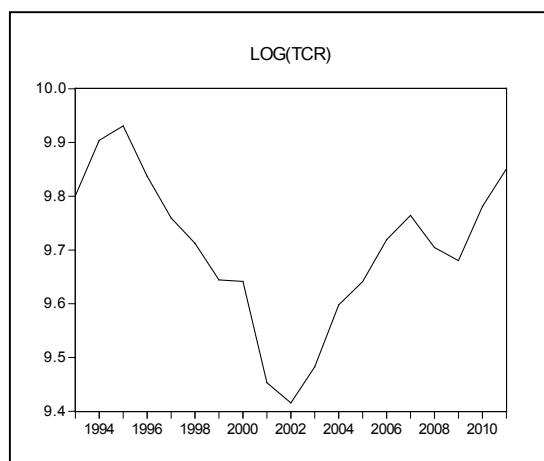
La Figura 3 muestra el PIB manufactura (PIBMN) en miles de pesos a precios del 2003, su comportamiento se observa como no estacionario a simple vista, se muestra en logaritmos. Por otro lado en la Figura 4 se muestra el tipo de cambio real que se construyó mediante la multiplicación del tipo de cambio real con las importaciones no petroleras y el resultado se dividió entre el índice nacional de precios al consumidor de servicios. El comportamiento se expresa en logaritmos.

Figura 3: Producción de la Industria Manufacturera (1993-2011)



Esta Figura muestra el PIB manufactura (PIBMN) en miles de pesos a precios del 2003, se muestra en logaritmos, su comportamiento se observa como no estacionario a simple vista, y con un camino creciente en el periodo de 1995 al 2000 donde inicia una disminución de la producción hasta el 2003 para después aumentar hasta el 2007 e iniciar una disminución que llega hasta el 2009 para volver a iniciar un crecimiento de la producción. Fuente: Elaboración propia, don datos de INEGI, obtenida de <http://www.inegi.org.mx/sistemas/bie/>, el 4 de Junio 2012.

Figura 4: Tipo de Cambio Real (1993-2011)



La figura muestra el tipo de cambio real (TCR) que se construyó mediante la multiplicación del tipo de cambio real con las importaciones no petroleras y el resultado se dividió entre el índice nacional de precios al consumidor de servicios. El comportamiento se expresa en logaritmos. Se observa un crecimiento de 1993 a 1995 donde inicia un descenso hasta el 2002, donde inicia un crecimiento hasta el 2007, desciende hasta el 2009 e inicia un periodo de crecimiento. Fuente: Elaboración propia, don datos de INEGI, obtenida de <http://www.inegi.org.mx/sistemas/bie/>, el 4 de Junio 2012.

RESULTADOS

Primeramente, se realizaron las pruebas de raíz unitaria para identificar el grado de integración de cada una de las variables como el ejercicio no trata de comprobar si las series son estacionarias, ni se pretende entrar en la discusión de las diferentes formas de realizar las pruebas de raíz unitaria, en la Tabla 1 se muestran los resultados mediante la prueba de Phillips Perron (Perron, 1989) y la prueba KPSS (Kwiatkowski, Phillips, Schmidt, & Shin, 1992), resultado que en algunas de las pruebas fueron contradictorios los resultados por lo que en las pruebas realizadas de cointegración se usó la serie como mejor convenía.

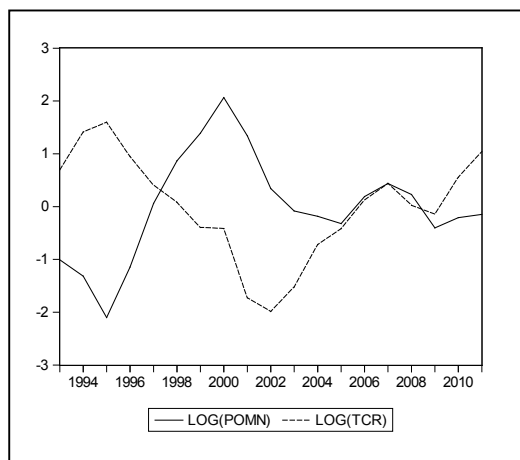
Tabla 1: Resultados de las Pruebas de Raíz Unitaria

Variable	Test Phillips Perron	Orden de Integración	Test Kpss	Orden de Integración
Pomn	-1.7364**	I(1)	0.1277**	I(0)
Ppomn	-0.9828**	I(1)	0.2435**	I(0)
Pibmn	-1.3860**	I(1)	0.5293**	I(1)
Tcr	-1.2910**	I(1)	0.1442**	I(0)

** Significativo al 5%. Esta Tabla muestra los resultados obtenidos de las pruebas de raíz unitaria mediante la prueba de Phillips Perron (Perron, 1989) y la prueba KPSS (Kwiatkowski, Phillips, Schmidt, & Shin, 1992), resultado que en algunas de las pruebas fueron contradictorios los resultados por lo que en las pruebas realizadas de cointegración se usó el orden de integración como mejor convenía. Todos los estadísticos son en niveles con valores críticos al 5%. Fuente: Elaboración propia.

En la Figura 5 se muestra el comportamiento de la POMN y el TCR normalizado donde se puede apreciar un comportamiento inverso entre ambas variables, a continuación se realizan los ejercicios de mínimos cuadrados ordinarios y de cointegración para conocer más a profundidad su relación. Si se tomara la relación entre el POMN con el TCR como que ambas son de grado de integración (0), el ejercicio resultaría tan sencillo como una prueba de mínimos cuadrados ordinarios para determinar la elasticidad entre ambas variables, se habla de elasticidad ya que ambas están en logaritmos, la ecuación para este ejercicio sería $\ln(\text{POMN}) = c + \ln(\text{TCR})$, el coeficiente resultante es de -0.294627, lo que significaría que existe una relación negativa entre la apreciación del peso y el aumento de la población manufacturera en un 29%, con un Durbin Watson de 0.737741 y el R cuadrado de 0.367632.

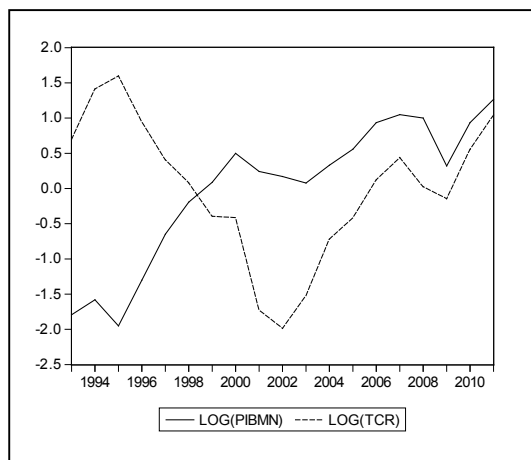
Figura 5: Comportamiento de la POMN y el TCR Normalizado



Esta figura muestra el comportamiento de la POMN y el TCR normalizado para apreciar el comportamiento entre ambas variables, donde a simple vista resalta una relación inversa. Fuente: Elaboración propia, don datos de INEGI, obtenida de <http://www.inegi.org.mx/sistemas/bie/>, el 4 de Junio 2012.

Ahora bajo el supuesto de ambas variables con un grado de integración $I(1)$, y realizando la prueba de cointegración planteada por Engle y Granger (Engle & Granger, 1987), se obtiene una serie de residuales la cual se prueba su estacionalidad usando la prueba KPSS y el resultado fue que se aceptó la hipótesis nula que dice que la serie tiene raíz unitaria, esto fue al 5% de significancia, lo que habla de una cointegración con una elasticidad de -0.294627. En la Figura 6 se muestran las variables PIBMN y TCR, se muestran de forma normalizada para conocer su comportamiento.

Figura 6: Comportamiento del PIBMN y TCR



La Figura muestra el comportamiento simultáneo de las variables PIBMN y TCR. En este caso no es tan evidente, como en la Figura 5, identificar una relación directa o inversa, pues del año 1993 al año 2002 luce una relación inversa, y a partir del 2002 parece una relación directa. Fuente: elaboración propia, don datos de INEGI, obtenida de <http://www.inegi.org.mx/sistemas/bie/>, el 4 de Junio 2012.

En este caso para conocer la relación entre ambas variables no se puede aplicar mínimos cuadrados ordinarios ya que la variable de PIBMN muestra un comportamiento de no estacionalidad en las dos pruebas realizadas, es decir es de grado uno, por lo tanto se realiza el ejercicio de Engle y Granger considerando que la TCR también es de integración $I(1)$ como lo dió el resultado de Phillips Perron. El resultado que se

obtuvo al realizar pruebas de raíz unitaria a la ecuación $\ln(\text{PIBMN}) = c + \ln(\text{TCR})$, fue que la serie si es estacionaria con la prueba de KPSS usando tendencia e intercepto, el resultado fue una elasticidad de -0.431639 con un Durbin Watson de 0.2784 y un R cuadrado de 0.1646. Por otro lado usando el modelo de corrección de errores (Banerjee, Dolado, & Mestre, 1996) de la siguiente forma: $\Delta \ln(\text{PIBMN})_t = c + \ln(\text{PIBMN})_{(t-1)} + \ln(\text{TCR})_{(t-1)}$, se obtuvo un coeficiente ro significativo de -0.7065 con un Durbin Watson de 1.9393 y un R cuadrado de 0.1292, con estadísticos T apenas cercanos a 1. En la Figura 7 se muestra el comportamiento de las variables PPOMN y TCR de forma normalizada.

Figura 7: Comportamiento de la Variable PPOMN y TCR



La Figura muestra el comportamiento de las variables PPOMN y TCR de forma normalizada, de esta forma se puede apreciar una relación inversa entre ambas variables en el periodo 1993 al 2000, del 2000 al 2004 una relación directa y del 2004 al 2007 luce una relación inversa, finalmente del 2007 al 2010 una relación directa. Fuente: elaboración propia, don datos de INEGI, obtenida de <http://www.inegi.org.mx/sistemas/biel/>, el 4 de Junio 2012.

La prueba realizada de cointegración por el método de Engle y Granger muestra que el vector de residuales si es estacionario con la prueba de KPSS, el coeficiente que se obtiene de cointegración es -0.0529, lo que significa que un impacto en el TCR afecta un 5% al PPOMN de forma negativa, por el signo, lo que sí es acorde a la teoría. Para el modelo de corrección de errores de la misma de (Banerjee, Dolado, & Mestre, 1996) se obtuvo un coeficiente de -0.425, con un Durbin Watson de 1.5669 y un R cuadrado de 0.0468.

CONCLUSIONES

Los resultados de la relación entre POMN y el TCR, comprueban la teoría de que existe una relación inversa entre estas dos variables por lo tanto cuando se aprecia el tipo de cambio real la POMN se ve disminuida en un 29%. En cuanto a la relación entre PIBMN y TCR se encontró cointegración con una elasticidad de -0.43 por el método de Engle y Granger y de -0.70 por el método de corrección de errores y con la condicional de usar únicamente las variables en cuestión es decir sin las posibles explicatorias de choques transitorios en el corto plazo, lo que se puede concluir de esta relación es que si existe una cointegración. Las posibles causas de la diferencia en los coeficientes puede ser que a partir del 2003 como se observa en la Gráfica 8 existe una correlación con signo positivo es decir que si hay un aumento en la TCR hay un aumento en el PIBMN, cuando la teoría nos dice lo contrario, aquí puede quedar a consideración de usar otras técnicas más sofisticadas para el corto plazo, ya que de 1993 a 2003 existe una relación inversa y como se comentó anteriormente en el 2003 se entró en un proceso de relación positiva, donde junto con la apreciación del tipo de cambio se observa un igual comportamiento en el PIBMN, de la misma forma seria muy prudente un estudio de la relación competitividad de la industria manufacturera ya que podría ser que la apreciación del TCR beneficie la productividad de las empresas por lo menos a partir del 2003. La

correlación encontrada entre la PPOMN con la TCR fue -0.0529 y -0.425, una obtenido por Engle y Granger y la otra por el método de corrección de errores.

Como conclusión final la desindustrialización que se caracteriza por una disminución de la mano de obra y de la producción manufactura quedan manifestadas durante el documento, pues la disminución de estas si es un reflejo de lo que sucede con el tipo de cambio, a reserva únicamente de que la producción manufacturera a partir del 2003 tuvo un comportamiento proporcional positivo a lo que sucede con el TCR, queda sugerencia para otros estudios el análisis de la proporción del PIB manufactura contra la TCR y de la relación que existe entre el empleo y producción manufacturera con otros sectores para identificar hacia donde se está transfiriendo la fuerza de trabajo. Ya que la desindustrialización está evidente en este trabajo, es necesario enfocar los estudios a otros sectores para conocer su desempeño, en este caso la teoría dice que principalmente el sector servicios es el que capta la mano de obra desocupada de la manufactura.

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LA RESPONSABILIDAD SOCIAL EMPRESARIAL COMO ESTRATEGIA DE COMPETITIVIDAD EN LAS PYMES MANUFACTURA DEL NORTE DE SONORA

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Iván Arturo Revilla Celaya, Universidad Estatal de Sonora

RESUMEN

En el presente proyecto de investigación se analiza la responsabilidad social empresarial (RSE), y como su gestión con los grupos de interés brindan beneficios hacia la empresa, a pesar de la gran cantidad de estudios realizados sobre el tema, aún no ha sido asimilado por gran cantidad de estas, ya que su filosofía, la forma en que se ha venido tratando además de la poca legislación, ha generado que las empresas crean que va en contradicción con los intereses empresariales, que son sin discusión alguna, producir ganancias. Sin embargo las acciones de responsabilidad social no son un gasto, es una inversión que genera utilidades, en algunos casos de forma inmediata, en otros a mediano y largo plazo. La literatura muestra que no solo hay beneficios hacia las empresas si no, hacia sus comunidades, en la región Imuris, Magdalena de Kino, Santa Ana, se ve necesario que las PyMES de la industria de transformación realicen acciones de RSE para que se den cuenta de la oportunidad que representa para ellas. El objetivo general de esta investigación es analizar las acciones de responsabilidad social empresarial, su impacto en la competitividad de las PYMES de la industria de transformación del norte de Sonora.

PALABRAS CLAVE: Responsabilidad Social Empresarial, Beneficios, Competitividad, Pymes

CORPORATE SOCIAL RESPONSIBILITY AS A STRATEGY FOR COMPETITIVENESS IN SMALL, MEDIUM MANUFACTURING IN NORTH OF SONORA

ABSTRACT

In this research project analyzes the corporate social responsibility (CSR), and their management with stakeholders provide benefits to the company, despite the large number of studies on the subject, has not yet been assimilated by lot of these, because their philosophy, the way has been treated, poor legislation, has generated that companies believe is a conflict with their business interests, which are without question, make a profit. However, the actions of social responsibility are not an expense but an investment that generates profits, in some cases immediately, in other medium and long term. The literature shows that not only are benefits to companies, but to their communities; the region of, Imuris, Magdalena and Santa Ana, it is necessary for small, medium transformation industries to realize the opportunity presented to them. The overall objective of this research is to analyze the actions of corporate social responsibility and its impact on the competitiveness of the small, medium, large business in northern Sonora.

KEYWORDS: Corporate Social Responsibility, Benefits, Competitiveness, Small, Medium, Large Business

INTRODUCCIÓN

A pesar de la gran cantidad de estudios realizados sobre el tema de la responsabilidad social en las empresas, aún no ha sido asimilado por gran cantidad de estas, ya que su filosofía y la forma en que se ha venido tratando, ha generado que las empresas creen que va en contradicción con los intereses empresariales, que son sin discusión alguna, producir ganancias, es decir, que la actividad empresarial sea un ejercicio rentable. Sin embargo las acciones con responsabilidad social no son un gasto, son una inversión que genera ganancias y utilidades, en algunos casos de forma inmediata, y en otros a mediano y largo plazo. Es poco probable que una empresa asuma una política de responsabilidad social si se le convierte en un gasto que va en contra de sus intereses y estados financieros, pues no podemos desconocer que en el lenguaje empresarial todo se mide en costos de inversión y en la recuperación de la misma. Cuando se adquiera conciencia de que la responsabilidad social es una inversión que produce retornos en utilidades los empresarios y directivos asumirán un liderazgo positivo en el tema, y esto es más que probable, es una realidad hacer de la responsabilidad social una acción de ganancias para la misma empresa. Los orígenes de la Responsabilidad Social Empresarial se remontan a siglos pasados y se encuentra en los propios orígenes de las organizaciones que conjugaron capital y trabajo para generar riqueza y beneficio, algunos antecedentes datan del siglo XIX, cuando los países Europeos emprendían acciones a favor de los trabajadores.

También se crea una mayor conciencia social con el nacimiento de la Subcomisión de Promoción y Protección de Derechos Humanos de la Organización de las Naciones Unidas (ONU) que adoptó durante la sesión de agosto de 2003 las denominadas «Normas sobre la Responsabilidad en materia de Derechos Humanos de las sociedades transnacionales y otras empresas». Son fruto de amplias consultas a los diferentes actores implicados: gobiernos, empresas, sindicatos y Organización No Gubernamental (ONG). Estas normas se consideran el primer documento integral y autorizado en el que se refieren de manera explícita las responsabilidades que las empresas tienen en el respeto, promoción y cumplimiento de los Derechos Humanos. Hechos como la conferencia de Estocolmo en 1972, el llamado libro verde de la Responsabilidad Social de las Empresas, el cual es una contribución empresarial al desarrollo sostenible, presentado el 2001 por la Comisión de las Comunidades Europeas (Heras & Cruz Ayuso, 2005) el informe de Brundtland en 1987 o el protocolo de Kyoto en 1997; el nacimiento de los grupos civiles como amnistía internacional, Greenpeace, las iniciativas formales empresariales como AA1000, SA8000; las directrices de la Organización para la Cooperación y el Desarrollo Económicos (OCDE), o el mismo Pacto Mundial; así como el surgimiento de organizaciones como Global Reporting Initiative o el Instituto Ethos, son acontecimientos que han servido como bloques para levantar esta construcción social y medioambiental conocida como “Responsabilidad Social Empresarial”

El centro Mexicano para la Filantropía (CEMEFI) señala que la empresa además de generar utilidades para sus accionistas debe tomar en cuenta que sus actividades afectan, positiva o negativamente, la calidad de vida de sus empleados y las comunidades en que realiza sus negocios, esto implica el diálogo y la interacción con los diversos públicos relacionados con la empresa, por tal motivo es importante que el concepto sea incorporado a sus procesos de gestión y, por lo tanto, que pase a formar parte integral de sus estrategias de negocios y de su sistema de planeación interna. (Calderón, 2013)

En la actualidad, la Responsabilidad Social se halla institucionalizada a través de distintos organismos alrededor del mundo; hoy se habla ya de una manera sólida de sustentabilidad; hoy se han realizado grandes documentos como el Libro Verde; se han publicado guías extraordinarias como las Directrices de la OCDE, ISO26000 que se implementó en el 2010. Sin embargo a pesar de toda la normatividad, los beneficios internos como externos que tiene la Responsabilidad Social Empresarial, hace falta aún mucho por hacer, ya que hay empresas que aún no han visto los beneficios que la responsabilidad social empresarial puede ofrecer a sus empresas y por supuesto a sus comunidades. En el presente trabajo se analizarán las acciones de Responsabilidad Social Empresarial que realizan las Pequeñas y Medianas Empresas (PyMES) en las

ciudades de Santa Ana, Magdalena, Imuris, Sonora, México. Lo anterior debido a que no se ha visto, ni existen datos que muestren estas acciones. Para poder realizar RSE, la empresa debe de gestionar con los grupos de interés (accionistas, empleados, comunidad, proveedores, clientes, medio ambiente, gobierno y sociedad) (Alvarado Herrera & Schlesinger Diaz, 2008). Por tal motivo esta investigación se centra en el análisis sobre las acciones de responsabilidad social realizadas por las empresas PyMes de la industria de transformación.

REVISIÓN DE LITERARIA

Los orígenes de la Responsabilidad Social Empresarial (RSE) pueden ser rastreados en los inicios de las organizaciones que conjugaron capital y trabajo para generar riqueza y beneficio. Los antecedentes más directos datan del siglo XIX, cuando en los países europeos algunas organizaciones emprendieron acciones a favor de los trabajadores. Un momento clave en la creación de una mayor conciencia social se dio con el nacimiento de la Subcomisión de Promoción y Protección de Derechos Humanos de la Organización de las Naciones Unidas (ONU), que adoptó durante la sesión de agosto de 2003 las denominadas «Normas sobre la Responsabilidad en materia de Derechos Humanos de las sociedades transnacionales y otras empresas».

Estas son fruto de amplias consultas a los diferentes actores implicados: gobierno, empresas, sindicatos y Organizaciones no Gubernamentales (ONGs). Dichas normas se consideran el primer documento integral y autorizado en el que se refieren de manera explícita las responsabilidades que las empresas tienen en el respeto, promoción y cumplimiento de los Derechos Humanos. Los estudios acerca de la RSE son amplios y variados a nivel internacional. Esta no es una excepción para el caso mexicano, donde autores como Alejandra López se han especializado en la actividad realizada en las pequeñas y medianas empresas. En su estudio, publicado en 2013, López realiza un análisis sobre las acciones de RSE llevadas a cabo en la ciudad de Celaya, Guanajuato. Su punto de partida es la afirmación de que la RSE es cada vez más común entre las empresas a nivel mundial debido la situación tan delicada derivada de los problemas económicos, sociales y medioambientales. Sus objetivos se centran en “determinar las variables que inciden en el comportamiento responsable de las Pymes, analizar los motivos por los que la empresa adopta la filosofía de RSE y conocer las barreras a las que se enfrentan las Pymes para comportarse responsablemente” (López, 2013).

Uno de los aciertos más importantes en su estudio es diferenciar entre las definiciones que han ido surgiendo en cada país para la RSE. Así, es posible entender que en cada nación se han ido adoptando elementos acordes a las necesidades particulares de sus territorios. No obstante, la idea general que subyace en todas ellas refiere la RSE con acciones que impacten en los ámbitos económico, social y ambiental. Como consecuencia, los objetivos que se buscan están relacionados con mejorar la competitividad de las empresas, solucionar los retos que impone el sistema económico imperante, asegurar la sustentabilidad en los negocios y hacer el bien común en la sociedad en general. El trabajo, realizado a través de entrevistas personales con el objetivo de obtener información de alta calidad, tuvo una muestra de 272 empresas en el estado de Guanajuato y las entrevistas se realizaron entre febrero y junio de 2011. De las personas consultadas, el 45% de ellas fueron dueños o directivos de las empresas y el 55% restante trabajadores. Los resultados arrojan que casi la mitad de las empresas analizadas (41 %) realizan acciones de RSE de forma consciente y más aún, se ve como una prioridad.

Del resto, un 25 % reconoce la importancia de la RSE pero la practican sólo esporádicamente, mientras que el resto se abstiene de practicarla por desconocimiento, por considerarla una moda pasajera o por no contar con los recursos necesarios. En sus conclusiones la autora determina que para el caso mexicano la RSE favorece acciones en tres rubros: ámbito laboral, medioambiental y mercadotecnia social, lo cual, según su punto de vista, obedece a diferentes razones, entre ellas que son áreas fáciles de atender, la percepción del empresario sobre la relación causa-efecto de las variables y el hecho de cumplir con leyes laborales y ambientales. En este punto, resalta que es más común que se realice RSE cuando la ley te obliga. Pero, ¿qué

pasa cuando no es así, cuando –como en la mayoría de las ocasiones- es un asunto que depende de la iniciativa y la voluntad? Para López éste es uno de los principales obstáculos ya que mientras la RSE no se legisle, su puesta en práctica seguirá dependiendo de la conciencia moral o filantropía de los directivos de las empresas.

Otro artículo interesante en el tema es el de los autores Duque et al, (2013), publicado en 2013, bajo el título “Responsabilidad Social Empresarial: teorías, índices, estándares y certificaciones”. En él afirman que la RSE se desarrolló de manera acelerada a raíz de los problemas ocasionados luego de la depresión de la década de 1930 y los estragos de la segunda guerra mundial. Así, la definición de RSE comenzó a trabajarse desde la década de 1960 y a lo largo del tiempo se ha venido fortaleciendo de acuerdo a las nuevas necesidades que nos impone el presente. Ello desemboca en que al día de hoy sean demasiadas las definiciones y los rubros que en cada país se pretenden atender a través de su práctica.

Uno de los temas centrales desarrollados por Duque, Marleny y Rendón tiene que ver con la necesidad de medir las acciones y los resultados que cada empresa realiza y obtiene a través de la Responsabilidad Social. Ello es importante para conocer el grado en que se involucran con el desarrollo de la sociedad, pero también para evaluar cómo es posible convertir un impacto negativo en positivo. (Y., Cardona Acevedo, & Rendon Acevedo, 2013). Este tema, sin embargo, no es tan sencillo de alcanzar, pues así como hay diversidad de definiciones para la RSE, también existe en cuanto a indicadores que la puedan medir. ¿Cómo lograr un consenso que permita a las empresas evaluar de manera estandarizada sus acciones de RSE? Éste, sin lugar a dudas, es uno de los retos que urge superar. La recomendación de los autores es que se parta de los indicadores que imponen organizaciones de influencia internacional como la ONU, la Organización Internacional del Trabajo (OIT) y la OCDE. Finalmente, los autores concluyen que otro punto significativo a resolver tiene que ver con la contraposición entre el carácter “voluntario” de la RSE y “la aparición de normas de certificación que aunque se denomina de carácter voluntario, las fuerzas de los participantes del mercado terminan estableciéndolas como criterios de contratación y/o relaciones comerciales, convirtiéndose así en obligatorias” (Duque, 2013). Dicha problemática no sólo envuelve una contradicción, sino que principalmente desmorona la esencia de la RSE.

En la actualidad se ve una diversidad y una cantidad enorme de empresas que tratan de subsistir en este entorno globalizado, siendo un reto que se debe enfrentar asumiendo el intercambio de bienes y servicios con clientes de diversos países. Un tema que ocupa a este tipo de organizaciones es el de la RSE, pues el punto de vista tradicional o clásico considera que es responsabilidad de la empresa es de maximizar las utilidades o ganancias. Sin embargo la RSE va más allá de esta meta, debe incluir la protección y la mejora del bienestar de la sociedad (Robbins, 2013: 54). El significado de la RSE incluye conceptos diversos de las obligaciones jurídicas y económicas, hacia el beneficio de la comunidad, que implica distinguir entre lo que se hace para bien y lo que se hace para mal. La RSE busca “que se involucre en acciones sociales como respuesta a alguna necesidad social” (Robbins, 2013). Donde el deber ético es un imperativo para la mejora de la sociedad.

Existen estudios sobre la RSE y sus implicaciones, que demuestran la existencia de una gran cantidad de empresas que realizan actividades relacionadas en los países desarrollados, pero de forma superficial y otras que lo realizan con profundidad, como parte de sus estrategias integrales de negocio y no como una simple estrategia de mercadotecnia. Los debates de cómo se debería realizar la RSE en la empresa no han generado los resultados esperados en los países en vías de desarrollo, persiste el mercado capitalista con la ética empresarial. Briseño y otros, en su investigación, plantean una dicotomía sobre la RSE en el sentido de si debe existir una estandarización de la RSE en su implementación o si la percepción, la cultura y los valores deben determinar su aplicación. Se considera además en el estudio la combinación del crecimiento del poder y las conductas incorrectas de la empresa. Briseño en su análisis considera “La RSE en América Latina se ha visto parcialmente impulsada, paradójicamente por la misma fuerza de mercado que en primera instancia ha sido causa de críticas para empresas por sobreexplotación tanto de recursos naturales como de

recursos humanos” (Briseño, Lavin, & García, 2011) Solís considera que la RSE es un fenómeno de autorregulación del sistema capitalista que busca un lucro desmedido frente a los daños ocasionados a la sociedad en lo referente a los recursos naturales y humanos, racionalizando estos recursos productivos para limitar los efectos autodestructivos en la economía del mercado. La RSE debe permear la estructura organizacional, el entorno social y estructural, su vinculación con el entorno social y natural fomentando cambios en los procesos productivos, de comercialización, de las relaciones con sus stakeholders. La RSE surge de las tendencias de desarrollo de las economías altamente industrializadas, la necesidad de conjuntar la teoría económica y la administración de empresas, para determinar una respuesta científica y objetiva, de acuerdo al estudio realizado por Solís. (Solís González, 2008).

Planteamiento del Problema.

El tema de la Responsabilidad Social Empresarial (RSE), se ha desarrollado para promover una conducta empresarial que va más allá de la generación de utilidades y que incluye aspectos sociales y ambientales, dentro de su estrategia de negocio. Durante los años 70's se mostró gran interés sobre la RSE, como respuesta a las necesidades sociales que surgían y como una forma para que las empresas regresaran a la sociedad un poco de lo que ganaban o quitaban a ésta, por su funcionamiento. (Freedman, 1962) Alejandra López señala que aunque la RSE no es un término nuevo, en Latinoamérica se encuentra en una etapa de desarrollo análisis y exploración. Esto se puede explicar debido a que en la región no existe una cultura organizacional que incluya la RSE. Se puede deducir que esto obedece en gran medida a que las empresas lo ven más como un gasto que como una inversión que genere beneficios. De acuerdo con López las PyMES no solo contribuyen al crecimiento económico por el número de empresas que representan sino porque generan el 65% del empleo nacional y el 75% del PIB nacional. (López, 2013). En los datos anteriores se refleja la importancia de las PyMES en la economía de los países. No obstante, estas necesitan también incluir temas de RSE para contribuir al desarrollo de las comunidades, cuidado del medio ambiente, desarrollo de la gestión del talento humano, incremento de sus ganancias a través de la creación de valor, entre otras. En la región de Imuris, Magdalena y Santa Ana, Sonora, existe una importante cantidad de PyMES, las cuales se encargan de brindar numerosos empleos. No obstante se desconoce cuál es su actividad con respecto a la RSE, lo que constituye el objeto de estudio en esta investigación.

De Acuerdo a lo Anterior Se Establece el Siguiendo Cuestionamiento

¿Se están realizando acciones de responsabilidad social a través de la gestión con los grupos de interés (accionistas, empleados, comunidad, proveedores, clientes, medio ambiente, gobierno y sociedad) en las PyMES de Imuris, Magdalena y Santa Ana, Sonora?

¿Qué beneficios han mostrado estas acciones, tanto internas como externas?

Objetivos

Objetivo General

Analizar las acciones y beneficios de Responsabilidad Social Empresarial, en las PyMES de Imuris, Magdalena, Santa Ana, Sonora, México, por medio de la aplicación de los instrumentos de recolección de datos, para proponer y diseñar un modelo de capacitación que apoye a su implementación.

Objetivos específicos

- Revisar las acciones encaminadas a fomentar la RSE en la región de estudio.

Analizar los beneficios y los obstáculos que enfrentan las PyMES de la región al implementar acciones de RSE Proponer y diseñar un modelo de capacitación que apoye a la implementación de la RSE.

Justificación

Con la globalización cada vez más se interrelacionan los mercados donde las grandes multinacionales llegan a tener presupuestos mayores al de algunos estados; esto requiere de normas de conducta empresarial que, dentro del libre juego de mercado, minimice los impactos sociales y medioambientales que la actividad económica de dichas organizaciones con lleva a lo largo y ancho del planeta. El viejo modelo de gestión empresarial, basado en la maximización del beneficio para el accionista con una visión de corto plazo ha demostrado ser no sólo perjudicial para la sociedad en general sino también para los propios accionistas (Orgaz Agüera, Moral Cuadra, & Cañero Morales, 2013).

El proceso de globalización es una realidad en el mundo, las comunidades de negocios disfrutan, día con día, mayor influencia y sus aportes son cada vez más significativos en la construcción de una sociedad más justa, el desarrollo económico y social mejora las condiciones de vida de la comunidades, Las PyMes se encuentran día a día con mayores retos financieros y mayor competencia, las cuales deberían voltear a ver la responsabilidad social empresarial como una estrategia de competitividad y de creación de valor, al mismo tiempo que ayudan al desarrollo económico de sus comunidades, sin embargo no lo harán hasta que empiecen a ver los beneficios de estas acciones. Esta investigación analizará la situación actual de las PyMes y las acciones de responsabilidad social empresarial que realizan en la región de Ímuris, Magdalena y Santana, con el objetivo de impulsar a las empresas a realizar estas acciones y que encuentren beneficios tanto internos como externos.

Las acciones de RSE conllevan al mejoramiento de las comunidades, estas deben ser acordes y compatibles con el desarrollo sustentable de la sociedad, haciendo uso óptimo de los recursos ambientales y culturales, respetando la diversidad y promoviendo la reducción de las desigualdades sociales. Tomando en cuenta lo anterior se hace necesario incentivar en esta región acciones de RSE con el fin de generar beneficios a la sociedad, a los recursos humanos, a la empresa, a los inversionistas, proveedores, clientes, gobierno. Esto a través de un programa de capacitación para impulsarlas.

METODOLOGÍA

El desarrollo de la investigación se plantea en dos fases. En la primera se utilizará un enfoque mixto, cualitativo y cuantitativo. “El enfoque cualitativo utiliza la recolección de datos sin medición numérica para descubrir o afinar preguntas de investigación en el proceso de interpretación”. “La investigación cuantitativa nos ofrece la posibilidad de generalizar los resultados más ampliamente, nos otorga control sobre los fenómenos, así como un punto de vista de conteo y las magnitudes de estos” (Hernandez Sampieri, Fernandez Collado, & Baptista Lucio, 2010) De acuerdo con Hernández, en una investigación mixta se integran estos dos enfoques para realizar inferencias, producto de toda la información recabada. El tipo de investigación a realizar será una investigación descriptiva al recolectar datos sobre eventos en la comunidad conformada por las pequeñas y medianas empresas en el sector de la industria de la transformación. La investigación descriptiva según Hernández “Busca especificar propiedades, características y rasgos importantes de cualquier fenómeno que se analice. Describe tendencias de un grupo o población” (Hernandez Sampieri, Fernandez Collado, & Baptista Lucio, 2010) El objeto de estudio, se basará en la búsqueda bibliográfica de la literatura más relevante así como de investigaciones que se ha realizado sobre el tema, sobre los conceptos establecidos, lo cual debe proporcionar un entendimiento más formal del tema en cuestión, dirigidos a responder las causas de los eventos, la relación entre las variables de estudio.

Sujetos

El sujeto de estudio serán las PyMES en el sector de la industria de la transformación, de Santa Ana, Magdalena, e Ímuris, Sonora, que considera el Instituto Nacional de Estadística Geografía (INEGI).

Instrumentos

En la segunda fase de la investigación, se realizarán encuestas a una muestra con el 95% de confiabilidad 5% margen de error de las PyMES en el sector de la industria de la transformación, de Santa Ana, Magdalena, e Ímuris, Sonora, que considera el Instituto Nacional de Estadística Geografía (INEGI). Una vez seleccionada la muestra, la realización de los estudios comprenderá la recolección de información, evidencias y datos que permitieran responder a cabalidad las preguntas de investigación, para lo cual se llevarán a cabo visitas y entrevistas a los directivos y empleados de las empresas objeto de estudio y a los grupos de interés (stakeholders), que servirá para.

Procedimientos

Etapas 1: Recopilación de la información de fuentes secundaria, sistematización y análisis de la información sobre la RSE.

Etapas 2: Aplicación de encuestas a los sujetos de estudio de acuerdo a la muestra. Donde el sujeto de estudio será directivos y empleados

Etapas 3: Análisis y conclusión de los resultados.

RESULTADOS

Se presentarán los avances y los resultados obtenidos, se analizarán los mismos y determinará si se comprobó lo propuesto, en el diseño de la investigación, la relación con los objetivos de la misma, Se brindará información a las PyMES participantes, con el fin de mejorar sus acciones de Responsabilidad Social.

CONCLUSIONES

La región de Ímuris, Magdalena y Santa Ana, Sonora, México se caracteriza por ser un corredor Industrial que se encuentra a una hora de la frontera con Estados Unidos de América. En ella se localizan 11 empresas de la industria de la transformación, las cuales cuentan con más de 11 empleados. El realizar un análisis de las acciones de RSE en la industria de transformación de esta región en las áreas de: Calidad de vida en la empresa, compromiso con la calidad, cuidado y preservación del medio ambiente, competitividad y su relación con los stakeholders, así como sus beneficios tanto internos como externos permitirá brindar datos de obstáculos a los que se enfrentan y nos permitirá diseñar un modelo de capacitación para apoyar a la implementación de la RSE. Cuando se adquiera conciencia de que la responsabilidad social es una inversión que produce retornos en utilidades, los empresarios y directivos asumirán un liderazgo positivo en el tema, y esto es más que probable, es una realidad hacer de la responsabilidad social una acción de ganancias para la misma empresa.

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Ma. Hilda Rodales Trujillo, Universidad Michoacana de San Nicolás de Hidalgo

Mario Chávez Zamora, Universidad Michoacana de San Nicolás de Hidalgo

RESUMEN

En nuestro país el egresado de educación superior se encuentra con diversas situaciones en su incorporación al mercado laboral, como lo son: la competencia laboral por las reducidas plazas de empleo, la subcontratación, los bajos salarios, la globalización, las nuevas tecnologías y la especialización entre otra; la obtención de un perfil profesional idóneo requiere no solo obtener el título profesional derivado de la acreditación de grados académicos, sino también, de experiencia y nuevos conocimientos sobre los problemas fundamentales del ser humano y las exigencias del mercado laboral cada vez mas renovado. El objetivo de este proyecto es analizar el seguimiento laboral de los egresados de la Universidad Michoacana de San Nicolás de Hidalgo de la Facultad de Contaduría y Ciencias administrativas a partir de que terminan sus estudios profesionales y replantear un perfil de egreso acorde a las demandas del mercado laboral que aporte mejoras a los servicios educativos en las instituciones de educación superior en México.

PALABRAS CLAVE: Educación Superior, Egresados, Mercado Laboral

MONITORING OF UNIVERSITY GRADUATES, A FLAG TO DEFINE PROFILE GRADUATE IN INSTITUTIONS OF HIGHER EDUCATION IN MEXICO

ABSTRACT

In our country the graduate higher education meets various situations in joining the labor market, such as: labor competition for small spaces employment, outsourcing, low wages, globalization, new technologies and specialization among other; obtaining a qualified professional profile requires not only obtain the professional title derived from the accreditation of academic degrees, but also, experience and new knowledge on fundamental problems of human beings and the demands of increasingly renewed labor market. The objective of this project is to analyze the labor tracking of graduates from the Universidad Michoacana de San Nicolás de Hidalgo in the School of Accounting and Administrative Sciences from completing their professional studies and stake a graduate profile to acorde to the demands of labor market to provide improvements to educational services in institutions of higher learning in Mexico.

JEL: I21, I23, J23

KEYWORDS: Higher Education Graduates, Labor Market

INTRODUCCIÓN

Las universidades tienen en el conjunto de sus egresados su principal riqueza y la mejor referencia para evaluar su prestigio y su más importante función, la formación de profesionales. (Martínez, 2012) A pesar

de ello, en nuestro país y durante largo tiempo, la finalización de la carrera ha supuesto, en muchos casos, el fin de una relación entre la universidad y el antiguo alumno, que inicia una nueva etapa en la que el contacto con la universidad de origen se pierde y tan solo se mantiene, por un tiempo, cuando se inicia la realización de un programa de postgrado. En los últimos años, esa tendencia está cambiando. Por una parte, a iniciativa de las propias instituciones universitarias que empiezan a ver en sus egresados algo más que el producto de su trabajo, y los consideran una parte esencial de su patrimonio humano que, más allá del cariño y a veces de la admiración, miran ya hacia ella demandando participación y, en muchos casos, ofreciendo ayuda. Por otra parte, el cambio de actitud de mayor atención a los colectivos de antiguos alumnos viene obligado por la exigencia de las administraciones e instituciones evaluadoras de presentar resultados con respecto a la inserción laboral de sus egresados, iniciativas empresariales de los mismos, prestigio de sus actividades y reconocimiento nacional e internacional a su tarea. Todo ello ha hecho que los estudios de egresados se recojan como un instrumento de análisis esencial en los planes estratégicos de las universidades y como un resultado imprescindible en la financiación por objetivos.

Nunca ha resultado fácil disponer de la base de datos adecuada, con la correspondiente agenda, y manejar instrumentos para el seguimiento suficientemente atractivos y útiles como para motivar la participación y la respuesta, haciendo del estudio un trabajo dinámico proyectado hacia el futuro y con garantías de rigor, rico en resultados de interés para la universidad y la sociedad. Un sistema de indicadores satisface plenamente las funciones de información y gestión cuando se concibe como “un conjunto de flujos de información, circulando por unas redes y procesos específicos, con miras a la obtención de unos resultados aptos para la toma de decisiones y a todos sus niveles” (Alonso, González, & Ma., 2011)

En este trabajo se presenta el análisis de los resultados obtenidos por la investigación de datos de pre egreso de los alumnos de la Facultad de Contaduría y Ciencias Administrativas de la Universidad Michoacana de San Nicolás de Hidalgo, los cuales iniciaron sus estudios universitarios en el año de 2007 y egresaron en 2012; la intención de este recogimiento de datos generales es para guardar un contacto con los egresados, así como conocer algunos datos académicos y laborales al concluir sus estudios de licenciatura; en un periodo no mayor a dos años a partir de que egresaron de la institución se levanta un nuevo cuestionamiento a fin de dar seguimiento principalmente a su desempeño laboral, una vez analizada la información obtenida se presenta ante las autoridades directivas a fin de que sirva como base para la toma de decisiones en el mejoramiento del servicio educativo que esta institución ofrece.

DESARROLLO

Los jóvenes constituyen el 32% de la población del país de ellos 1 millón 512 mil 268 son adolescentes y jóvenes sin empleo entre los 15 y 24 años, de acuerdo con la Encuesta Nacional de Ocupación y Empleo (ENOE, 2010); con base en datos de esta misma encuesta, el número de profesionistas ocupados en el país es de 6.5 millones de personas; existen en México 7 millones 820 mil jóvenes que no cuentan con oportunidad de empleo ni opciones para desarrollarse de manera profesional y académica, según datos de la Secretaría de Educación Pública; las carreras con mayor número de profesionistas ocupados son: Ciencias administrativas y contaduría, no obstante no todos los profesionistas de estas carreras se ocupan en actividades a fines a sus estudios : ciencias administrativas (49.4%), contaduría (68.2%). El egresado enfrenta otro problema, el ingreso promedio mensual de los profesionistas ocupados, en el país asciende a \$10,014 pesos mensuales de acuerdo con Secretaria del Trabajo y Previsión social (2012); el área de ingeniería es la que percibe los ingresos mas elevados, el área con menos ingreso es la educación, Humanidades y Artes. El derecho a una educación de calidad está en el centro de los esfuerzos de la UNESCO que liderea la Iniciativa de Educación Para Todos (2010), la UNESCO reconoce también que la educación de jóvenes y adultos permite a las personas desarrollar sus capacidades, enriquecer sus conocimientos y mejorar sus competencias técnicas o profesionales. Es un elemento esencial del derecho a la educación que desempeña una función crucial en el cumplimiento de los Objetivos de Desarrollo del Milenio (ODM) de acuerdo con (Mota, 2012) la educación superior en México, como en otros países,

enfrenta grandes retos, entre ellos, alcanzar una calidad aceptable y una cobertura equitativa. Las instituciones educativas en México enfrentan retos para optimizar sus resultados: hacer más con menos recursos, estos impactan no solo su tarea formadora de profesionalitas, sino además precisan de la revisión de sus funciones y la reafirmación de la importancia de su misión. La Universidad Michoacana de San Nicolás de Hidalgo es una institución pública y laica de educación media superior y superior, heredera del humanismo de Vasco de Quiroga, de los ideales de Miguel Hidalgo, José María Morelos, Melchor Ocampo; y por iniciativa de Pascual Ortiz Rubio, primera universidad autónoma de América, cuya misión es:

Contribuir al desarrollo social, económico, político, científico, tecnológico, artístico y cultural de Michoacán, de México y del mundo, formando seres humanos íntegros, competentes y con liderazgo que generen cambio en su entorno, guiados por los valores éticos de nuestra Universidad, mediante programas educativos pertinentes y de calidad; realizando investigación vinculada con las necesidades sociales, que impulse el avance científico, tecnológico y la creación artística; estableciendo actividades que rescaten, conserven, acrecienten y divulguen los valores universales, las prácticas democráticas y el desarrollo sustentable a través de la difusión y extensión universitaria. En la actualidad se observan diversos patrones con relación al contexto y funcionamiento de las instituciones de educación superior públicas nacionales, que tienen incidencia directa tanto en el ámbito académico como en el administrativo, que se traducen en inequidades estructurales:

Restricciones en el financiamiento público. Financiamiento subordinado a los criterios de sistemas de aseguramiento de la calidad. Un gasto nacional en educación, así como en investigación y desarrollo por debajo de las recomendaciones de los organismos internacionales en la materia. Alta concentración de la matrícula de educación superior en las áreas de ciencias sociales y económicas. Limitado número de egresados con estudios en ciencia e ingeniería. Baja cobertura y absorción, así como altos índices de reprobación y deserción que inciden en una baja eficiencia terminal. Competencia en constante aumento de la educación transnacional y de la educación virtual local e internacional, sobre las instituciones establecidas de educación superior, frente a una débil política pública en la materia. Lentitud en los procedimientos administrativos y en la promoción de reformas estructurales.

Para la Asociación Nacional de Universidades e Instituciones de Educación Superior (ANUIES), la calidad educativa debe construirse a partir de la eficiencia en los procesos, la eficacia en los resultados, así como con la relevancia y congruencia de procesos y resultados con las expectativas y demandas de la sociedad actual. Ante este panorama, ANUIES enfatiza que las instituciones deberán operar partiendo de una serie de indicadores y recomendaciones, que a través de su concreción en políticas educativas claras, y el diseño de proyectos de transformación de las instituciones educativas, les permita consolidarse en esquemas de calidad y pertinencia, entre otros, se señalan: Creación de programas integrales que se ocupen del estudiante desde antes de su ingreso y hasta después de su egreso Preparar a sus egresados para el altruismo, la solidaridad social y para una participación ciudadana informada, reflexiva, activa y deseosa de fortalecer el Estado de derecho.

La Universidad Michoacana, Institución que abanderó la actividad intelectual desde sus orígenes, matizada con la luz del humanismo, ha sabido mantener una visión de pertinencia e integración social, brindando a la sociedad estudios de calidad en los niveles medio superior, técnico, superior y posgrado en un conjunto de 83 programas académicos que se ofrecen en las diferentes modalidades: escolarizada, abierta y a distancia. Con una perspectiva de crecimiento y atentos a la formación integral de los estudiantes universitarios, se ha proyectado el desarrollo de la Universidad Michoacana: La vinculación y la movilidad académica, para favorecer el intercambio de conocimientos, experiencias de investigación y la cooperación internacional. El diagnóstico actual de la Universidad Michoacana, a través de sus variables más representativas es un ejercicio fundamental, cuya objetividad es necesaria para deducir la estrategia de adaptación. Metodológicamente el diagnóstico identifica las variables o elementos del sistema institucional que representan el estado de cosas en el ámbito de la universidad, o en el proceso, o en la parte del sistema

de que se trate. El análisis se hace, en la medida de lo posible, distinguiendo los rasgos de debilidad, fortaleza, oportunidad y amenaza que deberán, con el tratamiento adecuado, atenderse. La información consignada en este capítulo proviene de las bases de datos e indicadores que elabora la Comisión de Planeación Universitaria, cuyos datos se generan en las dependencias académicas y administrativas de la universidad.

Aquí se presenta el informe final de los resultados obtenidos al aplicar una encuesta a todos los alumnos que se encuentran cursando el último semestre de la Licenciatura en Contaduría con el objetivo de conformar una base de datos que permita mantener un vínculo entre la administración de esta institución educativa y los alumnos egresados. Existen diferentes metodologías para realizar este tipo de estudios y cada una de las instituciones que los lleva a cabo elige la que considera más conveniente. Las variables e indicadores empleadas difieren en forma relevante. La gran heterogeneidad de las instituciones de educación superior en el territorio nacional y las enormes diferencias entre estudios de egresados no permite comparar resultados y conclusiones obtenidos. En muchos estudios se observan niveles de estratificación distintos (institución, campus, facultad, carrera) o mezclan diferentes intereses de información, lo que hace aun mas difícil un análisis comparativo (ANUIES, 1998).

ANÁLISIS

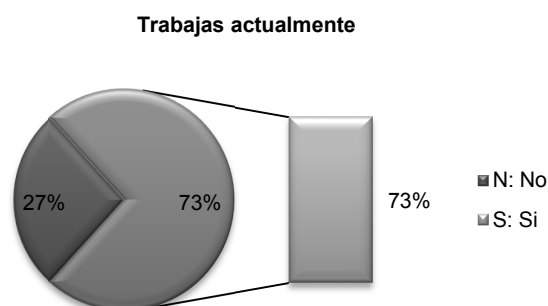
Actualmente se cuenta con una base de datos de alumnos de pre egreso de la Facultad de Contaduría y Ciencias Administrativas que se encuentran cursando el último semestre de sus respectivas carreras con aproximadamente 763 registros por la generación de 2007-2012 a partir de los cuales se pueden hacer análisis para la toma de decisiones. En el primer estudio de pre egreso mostrado en la tabla 1 y figura 1, se encontró que el 73% de los alumnos que se encuentran a punto de egresar sí cuenta con un empleo, de estos alumnos el 59% a cambiado su actividad con relación al primer empleo una vez que egresó de su carrera profesional.

Tabla 1: Datos Laborales de los Alumnos de Pre Egreso de la FCCA-UMSNH

DATOS LABORALES (¿Trabajas Actualmente?)									
Válidos		Frecuencia				Porcentaje válido			
		LCP	LA	LIA	TOTAL	LCP	LA	LIA	TOTAL
		9	3	2	14	2	1,5	1,8	1,8
	N: No	96	68	35	199	21,2	34,5	31	26,1
	S: Si	348	126	76	550	76,8	64	67,3	72,1
	Total	453	197	113	763	100	100	100	100

En esta tabla se muestra el número de alumnos de pre egreso que fueron encuestados en cada una de las tres licenciaturas, de Contador Público, de Administración y de Informática Administrativa, siendo un total de 763 de los cuales fueron anulados 14 por no responder correctamente.

Figura 1: Pregunta a los Alumnos de Pre Egreso de la FCCA-UMSNH



En la cedula de pre egreso aplicada en su totalidad a los alumnos que cursan el último semestre se encontró que en datos laborales:

El 73% se encuentra laborando actualmente.

El 27% no labora actualmente.

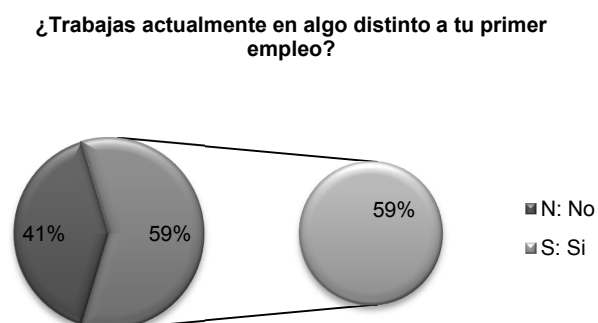
Se les preguntó si dicha actividad que realizan es distinta a su primer empleo para lo cual se encontraron en la tabla 2 y figura 2 los siguientes resultados:

Tabla 2: Datos Laborales de Su Primer Empleo

DATOS LABORALES (¿Trabajas Actualmente En Algo Distinto a Tu Primer Empleo?)								
Respuesta	Frecuencia				Porcentaje válido			
	LCP	LA	LIA	TOTAL	LCP	LA	LIA	TOTAL
N: No	136	59	29	224	39,1	46,8	38,2	40,73
S: Si	212	67	47	326	60,9	53,2	61,8	59,27
Total	348	126	76	550	100	100	100	100

Se muestra como un 59% no conserva su primer empleo.

Figura 2: Porcentaje de Cambio de Empleo



Se cuestionó a los egresados si el empleo con el que cuentan ahora después de dos años de haber egresado empeoró o mejoró con relación al empleo que tenían antes de egresar de la institución educativa y se encontraron los siguientes resultados:

Figura 3: Distribución de la Satisfacción En Su Empleo Actual

Si Comparas El Puesto Que Tenias En Tu Empleo Posterior Al Egreso de la Licenciatura Con El Empleo Actual Consideras Que:								
	Frecuencia				Porcentaje válido			
	LCP	LA	LIA	TOTAL	LCP	LA	LIA	TOTAL
Inválidos	4			4	1,2			0,74
EMPEORO	7	4	5	16	2	3,8	6,6	2,92
NO APLICA	51	26	13	90	14,7	20,6	17,1	16,42
ES IGUAL	68	21	21	110	19,5	16,7	27,6	20,07
MEJORÓ	218	73	37	328	62,6	58,9	48,7	59,85
Total	348	124	76	548	100	100	100	100

En esta tabla se muestra que afortunadamente más de la mitad de los egresados mejoraron en su empleo.

Figura 3: Porcentaje de Satisfacción de Su Empleo Actual

Si comparas el puesto que tenias en tu empleo posterior al egreso de la licenciatura con el empleo actual consideras que:

■ Empeoró ■ No aplica ■ Es igual ■ Mejoró

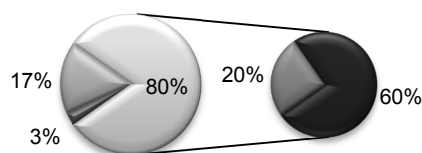


Tabla 4: Tipo De Trabajo Que Desempeña Los Alumnos de Pre Egreso

En Este Trabajo Eres									
		Frecuencia				Porcentaje válido			
		LCP	LA	LIA	TOTAL	LCP	LA	LIA	TOTAL
Válidos	PROPIETARIO	14	6	4	24	4	4,8	5,3	4,36
	TRABAJADOR INDEPENDIENTE	21	1	2	24	6	0,8	2,6	4,36
	EMPLEADO	313	119	70	502	90	94,4	92,1	91,27
	Total	348	126	76	550	100	100	100	100

En la tabla observamos que la gran mayoría se desempeña como empleado.

Continuando con la información recabada se encontraron los siguientes datos:

Más del 40% de los egresados labora para empresas grandes, excepto el licenciado en contaduría se desenvuelve en microempresas en su mayoría

La gran mayoría de los encuestados trabaja en empresas privadas.

Los encuestados manifiestan que su actividad laboral actual coincide medianamente con sus estudios obtenidos de licenciatura

El área administrativa es donde la gran mayoría se desenvuelve.

Más de la tercera parte de los encuestados mencionan ocupar puestos de asistente o auxiliar

CONCLUSIONES Y RECOMENDACIONES

La mayoría de los egresados sí esta trabajando y ejerciendo sus actividades profesionales, sin embargo hasta después de haber egresado logran conseguir un empleo relacionado con su perfil profesional por lo que se recomienda crear *la bolsa de trabajo de la Facultad, así como mejorar la difusión de los convenios laborales que ya existen e incrementar el número de estos. Por otro lado se recomienda realizar estudios de mercado de forma periódica y sistemática.* La gran mayoría de los egresados que trabajan ejercen en el sector privado, se recomienda *considerar este dato en las posibles adecuaciones a los contenidos programáticos y planes de estudio. Por lo que respecta al Perfil de egreso de las tres licenciaturas que oferta la institución debe tomarse en cuenta que debe satisfacer las necesidades de la iniciativa privada principalmente, orientar sus habilidades y competencias para las grandes empresas y reforzar enfáticamente los contenidos del área administrativa.*

El perfil de egreso actualmente se define de la siguiente manera: “El Licenciado en Contaduría es el experto que organiza, dirige, controla, analiza e interpreta la información financiera de las organizaciones, mediante la aplicación de técnicas y metodologías de análisis con la finalidad de la oportuna y correcta toma de decisiones.” Una vez que se han analizado y dado seguimiento al desarrollo profesional del egresado se recomienda replantear el perfil de egreso en base a las siguientes actividades:

Evaluar y emitir opiniones sobre la calidad y confidencialidad de la información financiera, administrativa y fiscal que generan las organizaciones.

*Desarrollar nuevos modelos para controlar la gestión en una organización.
Aplicar la normatividad pertinente local o internacional*

*Utilizar las Tecnologías de información y comunicación especializadas y de vanguardia
Reflexionar sobre las implicaciones éticas de su actuar.*

Detectar áreas de oportunidad y desarrollar modelos innovadores para medir y reportar la creación de valor en la empresa

*Comunicarse en un segundo idioma (inglés)
Crear estrategias que permitan a la empresa crecer en su posición competitiva.*

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EL CORREDOR MUNA-PETO DEL SUR DEL ESTADO DE YUCATÁN COMO OPCIÓN A CREAR UN CIRCUITO TURÍSTICO.

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RESUMEN

El turismo es uno de los sectores económicos más importantes y dinámicos en el mundo, tanto por su nivel de inversión, participación en el empleo, aportación de divisas, como por la contribución al desarrollo regional. La importancia del turismo para la economía mexicana es indudable, sus beneficios no sólo se reflejan en ser un sector que genera empleos y es detonador del desarrollo regional, sino que además es factor de difusión de atractivos culturales y naturales. Para un territorio, el turismo puede ser un importante instrumento de generación de riqueza, en términos de creación de empleo e ingresos para quienes se dedican a esta actividad; sin embargo, son muchos más los efectos que puede producir el turismo, que pueden ser positivos. Así, puede contribuir a reforzar los valores autóctonos de una localidad o reafirmar la cultura local, pero también puede provocar que se produzca un agotamiento acelerado de los recursos. El desarrollo de un nuevo destino turístico es un proceso que no es sencillo, y si no se maneja de manera adecuada puede no llegar a su etapa de madurez. Muchas veces la estrategia para que funcione bien un destino turístico emergente se basa en la comercialización para conseguir visitantes, empleando los canales de comercialización tradicional o ya existente, sin considerar que estos son independientes en la toma de sus decisiones y a menudo especializados, por lo que suelen oponer mayor resistencia a la inclusión de nuevos destinos. Los gobiernos locales deben funcionar como facilitadores de los contactos entre el sector público y el privado, tanto en el aspecto económico como en los que implican la búsqueda de un desarrollo social, cultural y medioambiental sostenibles. El presente trabajo estudia los distintos componentes territoriales asociados a la actividad turística, con el fin de valorar la presión recreativa a la que se ven sometidas las poblaciones rurales, en especial las del sur del Estado de Yucatán.

PALABRAS CLAVES: Atractivo Turístico, Criterios, Catálogo Turístico, Inventario Turístico, Infraestructura Turística y Corredor Turístico

PATH OF MUNA TO PETO IN SOUTHERN YUCATAN AS AN OPTION TO CREATE A TOURISTIC CIRCUIT

ABSTRACT

Tourism is one of the most important and dynamic activities in the world, both for its level of investment, employment participation, contribution of currencies, such as the contribution to regional development economic sectors. The importance of tourism for the Mexican economy is undeniable, its benefits are not only reflected in a sector that creates jobs and trigger regional development, but is also spreading factor of cultural and natural attractions. For a territory, tourism can be an important tool for generating wealth in terms of job creation and income for those engaged in this activity; however, many more effects which tourism, which can be positive. Thus, it can help strengthen the local values of a locality or reaffirm the local culture, but can also cause a rapid depletion of resources occurs. The development of a new tourist

destination is a process that is not simple, and if not handled properly can not reach its mature stage. Often the strategy for an emerging tourist destination relies on marketing to get visitors using traditional channels or existing market, regardless of whether these are independent in making their decisions and often specialized, so it works well often raise more resistance to the inclusion of new destinations. Local governments should act as facilitators of contacts between the public and private sectors, both economically and in involving the search for a sustainable social, cultural and environmental development. This paper studies the various territorial components associated with tourism, in order to assess the recreational pressure they are subjected rural populations, especially those south of the State of Yucatan.

JEL: O, O1, O18, O180:

KEYWORDS: Touristic Atractive, Criteria, Tourism Cataloge, Inventory of Tourism, Touristic Infrastructure, "Path Touristic

INTRODUCCIÓN

Ibáñez (2011), sostiene que los aspectos que favorecen el desarrollo del turístico en México, se encuentra su fascinante mega diversidad, que lo ubica en el décimo lugar a nivel mundial y que a su vez, le permite poseer gran potencial y atractivo para el desarrollo de nuevos segmentos de mercado, tal es el caso actividades vinculadas con el turismo de naturaleza —ecoturismo, turismo rural y turismo de aventura. El turismo constituye una alternativa en zonas o regiones con carencias estructurales que tienen en situación de riesgo sus actividades económicas tradicionales debido a la competencia del exterior. México es un país extremadamente rico en atractivos turísticos, con un gran potencial para ampliar la gama de su oferta turística a partir de su patrimonio natural y cultural situado, en buena parte, en áreas rurales o alejadas de los principales centros productivos pero con pocas alternativas para el desarrollo económico, y que registran un elevado índice de población indígena, pobreza y/o emigración. (Altés, Gomes-Lorenzo y Caunedo, 2006). Durante las últimas décadas el desarrollo turístico se ha extendido hacia las áreas naturales, que se convierten -cada vez en mayor medida- en espacios de ocio y recreación.

Este proceso se interpreta como un intento del hombre urbano por recuperar el contacto perdido con la naturaleza y con el mundo rural. A medida que las ciudades se convierten en medios más hostiles para el hombre, crece la necesidad de buscar refugio en entornos más amables, fuera del bullicio y de la insana congestión de las ciudades. Esta actitud ha provocado un crecimiento masivo de la segunda residencia y de los alojamientos turísticos ubicados en los ambientes rurales. El uso recreativo de los espacios naturales ha traído consigo beneficios para la sociedad rural, que encuentra en las actividades turísticas nuevas posibilidades de desarrollo económico. Sin embargo, en muchas ocasiones las actividades recreativas provocan una transformación negativa en el territorio. La presencia continua del hombre no es inocua para los ecosistemas, que ven alterados sus valores naturales. El presente trabajo estudia las distintas actividades y elementos territoriales asociadas a la actividad turística, con el fin de inventariar las poblaciones que tienen un potencial turístico en las poblaciones rurales, en especial las del corredor Muna-Peto del sur del Estado de Yucatán.

El sur de Yucatán presenta gran riqueza y variedad natural y cultural lo que las hace blanco de una serie de actividades turístico-recreativas no planificadas, que ponen en riesgo la biodiversidad natural y la pérdida de valores culturales en esta región del Estado, la presente investigación pretende establecer un marco referencial de las condiciones en las que se encuentran estas comunidades con potencial turístico y adecuar actividades recreativas sin poner en riesgo su entorno natural y rescatando los valores culturales que hoy por hoy siguen vigentes como testimonio vivo de la grandeza de sus pobladores. Se pretende establecer una metodología de aprovechamiento de los atractivos turísticos sin poner en riesgo su permanencia y degradación por la presencia de turistas, así como de rescatar las tradiciones culturales que permean estas comunidades, para darles continuidad y permanencia a través de un uso racional y medido y que a su vez

provea de los ingresos que estas comunidades requieren para su desarrollo. Por lo tanto nos preguntamos: ¿Existe un estudio formal (inventario turístico) de parte de las dependencias involucradas del sector turístico sobre la situación actual de los atractivos turísticos de las comunidades que comprende el corredor Muna-Peto del Sur del Estado de Yucatán? ¿Cuáles son los recursos turísticos de la zona, para incluirlos dentro de un catálogo turístico del corredor Muna-Peto en el Sur de Yucatán? ¿Son adecuadas las condiciones del atractivo turístico para integrarlos dentro de un catálogo turístico en el corredor Muna-Peto de la zona sur del Estado de Yucatán?

Objetivos: General: Realizar un inventario turístico de los atractivos naturales y culturales del corredor Muna-Peto del sur del Estado de Yucatán a fin de integrarlos en un catálogo turístico que permita determinar su potencial turístico.

Específicos

Establecer el estado actual que guardan los atractivos turísticos de las comunidades que comprende el corredor Muna-Peto del sur de Yucatán. Desarrollar una propuesta que busque categorizar los atractivos turísticos del corredor Muna-Peto del Sur de Yucatán para el desarrollo sustentable de las comunidades. Elaborar un catálogo de los atractivos turísticos diagnosticados con el fin de establecer un inventario turístico del corredor Muna-Peto.

REVISIÓN DE LA LITERATURA

El turismo es un fenómeno social que desde su origen, ha estado vinculado específicamente a las estructuras socioeconómicas, ya que su base reside en las formas que el ocio y el tiempo libre fueron adoptando a lo largo de la historia (Chaves de la Peña, 2011). Es uno de los sectores económicos más importantes y dinámicos en el mundo, tanto por su nivel de inversión, participación en el empleo, aportación de divisas, como por la contribución con el desarrollo regional. En el siglo XXI es quizá la actividad económica más importante del mundo. Su expansión y crecimiento están fuera de toda discusión. La importancia del turismo para la economía mexicana es indudable, sus beneficios no sólo se reflejan en ser una industria que genera empleos y es detonador del desarrollo regional, sino que además es factor de difusión de atractivos culturales y naturales.

Según Padilla (2009) el turismo sostenible son aquellas actividades turísticas respetuosas con el medio natural, cultural y social y con los valores de una comunidad que permite disfrutar de un positivo intercambio de experiencias entre residentes y visitantes, donde la relación entre el turista y la comunidad es justa y los beneficios de la actividad es repartida de manera equitativa y donde los visitantes tienen una actitud verdaderamente participativa en su experiencia de viaje. Atractivos turísticos: Para Gurría (1991) los atractivos pueden ser de muchos tipos, ya sea permanentes o temporales, y se clasifican para su estudio en dos grandes grupos: atractivos naturales y atractivos culturales. Los naturales son aquellos creados por la naturaleza. Los culturales son aquellos elementos que intervienen o ha intervenido la acción humana en el devenir histórico, o bien se establecen por razones culturales o comerciales. El turismo es una actividad generadora de desarrollo económico y social que hoy en día muchos La Organización Mundial del Turismo (OMT) es un organismo especializado de las Naciones Unidas, considerado como la principal institución internacional en el campo del turismo ya que también es un foro mundial para debatir cuestiones de política turística y es una fuente de conocimientos especializados en este campo. Así la tendencia del mercado a buscar nuevos destinos, incluyendo el ecoturismo, turismo de patrimonio cultural y turismo de aventura frente al tradicional sol y playa, está abriendo nuevas posibilidades de mercados en América Latina, dándose nuevas oportunidades para los pobres, los grupos vulnerables, las poblaciones en riesgo, la conservación del medio ambiente y la preservación del patrimonio. Los gobiernos locales deben promover el desarrollo local con incidencia en la micro y en la pequeña empresa, a través de planes de desarrollo local diseñados y aprobados en armonía con las políticas y planes de desarrollo nacionales y regionales, así como en función del desarrollo social, el desarrollo de capacidades y la promoción de la equidad en sus respectivas

circunscripciones. La globalización ha hecho que el turismo se expanda en todo el mundo, eliminando fronteras y logrando un desarrollo progresivo, lo que ha llevado a que en diversos lugares se considere al turismo como una herramienta estratégica para el desarrollo local. Para lograr una buena gestión turística se debe ejercer el poder que da la legislación, aprovechando el grado de autonomía que concede la ley. “Es muy probable que si no se sabe ejercer la autonomía política local que otorga la ley, el turismo a nivel municipal quedará en manos del sector privado y carente de toda planificación, con grave riesgo para la conservación del patrimonio turístico” (Plan Turístico Municipal - SECTUR).

El artículo 16 de la Ley Federal de Turismo señala que la Secretaría, en coordinación con las dependencias y entidades de la administración pública federal así como con los gobiernos de las entidades federativas y de los municipios, y conjuntamente con los sectores social y privado, impulsarán la creación o adecuación de la infraestructura que requieran las zonas de desarrollo turístico prioritario, considerando también las necesidades de las personas con discapacidades. Cabe señalar que el patrimonio se puede dividir en dos el patrimonio natural y el patrimonio cultural, teniendo este último una subdivisión que es, material e inmaterial. Según la UNESCO, el patrimonio cultural no se limita a monumentos y colecciones de objetos, sino que comprende también tradiciones o expresiones vivas heredadas de nuestros antepasados y transmitidas a nuestros descendientes, como tradiciones orales, artes del espectáculo, usos sociales, rituales, actos festivos, conocimientos y prácticas relativos a la naturaleza y el universo, y saberes y técnicas vinculados a la artesanía tradicional. Todos estos componentes son parte constitutiva de los seres humanos, conformando la cultura, que en definitiva tienen su origen como estrategias de sobrevivencia de un grupo humano en un territorio determinado. Para analizar la riqueza potencial de recursos turísticos de la región sur del estado de Yucatán, es necesario establecer una clasificación de ellos y de acuerdo con lo manifestado por García (s/f) éstos se dividen en naturales y culturales. Hasta finales de 2004, se seleccionaron los sitios del Patrimonio Mundial sobre la base de seis criterios culturales y cuatro naturales. Estos criterios de selección son:

Tabla 1: Criterios Naturales y Culturales

Criterio	Criterio Número	Criterio de Selección
Natural	I	Que represente una obra maestra del genio creativo humano
	II	Que atestigüe un intercambio de influencias considerable, durante un periodo concreto o en un área cultural del mundo, en los ámbitos de la arquitectura o la tecnología, las artes monumentales, la planificación urbana o el diseño del paisaje
	III	Que de un testimonio único o al menos excepcional de una tradición cultural o de una civilización viva o desaparecida
	IV	Que sea un ejemplo eminentemente representativo de un tipo de edificio, conjunto arquitectónico o tecnológico, o de paisaje que ilustre (a) etapa significativa (s) en la historia humana
	V	Que sea un ejemplo excepcional de asentamiento humano tradicional, uso de la tierra, o el uso de mar, que es representativo de una cultura (o culturas), o de la interacción humana con el medio ambiente, especialmente cuando se ha vuelto vulnerable por efectos de cambios irreversibles
Cultural	VI	Que este directa o materialmente asociado con acontecimientos o tradiciones vivas, con ideas, o con creencias, con trabajos artísticos y literarios de importancia universal excepcional.
	VII	Que contenga fenómenos naturales superlativos o áreas de excepcional belleza natural e importancia estética
	VIII	Que sean ejemplos eminentemente representativos de las grandes fases de la historia de la tierra, incluido el testimonio de la vida, de los actuales procesos geológicos en el desarrollo de las formas terrestres o de elementos geomórficos o fisiográficos significativos
	IX	Ser ejemplos eminentemente representativos de procesos ecológicos y biológicos en la evolución y desarrollo de ecosistemas terrestres, de agua dulce, costeros y los ecosistemas y las comunidades de plantas y animales marinos
	X	Que sea ejemplos eminentemente representativos de procesos ecológicos y biológicos en la evolución y desarrollo de ecosistemas terrestres, de agua dulce, costeros y los ecosistemas y las comunidades de plantas y animales marinos

La tabla indica que con la adopción de las Directrices Operativas revisadas para la Aplicación de la Convención del Patrimonio Mundial, sólo existe un conjunto de diez criterios.

Considerando la clasificación de García (s/f) y los criterios selección de los sitios como Patrimonio Mundial, para efectos del presente estudio se clasificará en atractivos naturales y culturales.

METODOLOGÍA

La presente investigación es un estudio con diseño no experimental y cualitativo. El tipo de estudio es descriptivo porque miden o evalúan diversos aspectos, dimensiones o componentes del fenómeno o fenómenos a investigar. Desde el punto de vista científico, describir es medir. Esto es, en un estudio descriptivo se selecciona una serie de cuestiones y se mide cada una de ellas independientemente, describir lo que se investiga. Para este estudio de investigación los participantes son las localidades turísticas de la zona sur del estado de Yucatán (municipios del corredor que comprende desde Muna hasta Peto)

Población : La población para este estudio de investigación está conformada por localidades turísticas de la zona sur del estado de Yucatán (unidades de análisis: municipios del corredor que comprende desde Muna hasta Peto).

RESULTADOS

Tabla 2: de Contingencia Municipio - Categoría del Atractivo

		Categoría Del Atractivo		Total
		Manifestación cultural	naturaleza	
Municipio	Akil	4	2	6
	Oxkutzcab	2	0	2
	Peto	5	3	8
	Tekax	14	7	21
	Ticul	4	2	6
Total		29	14	43

En esta tabla se describe que De 43 sitios visitados la mayoría son de tipo cultural, (29.). Los atractivos turísticos tienen la siguiente clasificación: Akil 4 culturales y 2 de naturaleza, Oxkutzcab solamente 2 culturales, Peto 5 culturales y 2 naturales, Tekax 14 culturales y 7 naturales y es el sitio de mayor atractivos, por último, Ticul con 4 culturales y 2 naturales.

Tabla 3: Frecuencias Visitas

		Respuestas		Porcentaje De
		Nº	Porcentaje	Casos
tipo de visitantes ^a	Visitante extranjero	22	20.2%	53.7%
	Visitante nacional	21	19.3%	51.2%
	Visitante regional	32	29.4%	78.0%
	Visitante local	34	31.2%	82.9%
Total		109	100.0%	265.9%

a. Agrupación de dicotomías. Tabulado el valor 1.

En la tabla se muestra que De cada 10 visitantes a los sitios entrevistados 6 son regionales o locales lo que evidencia una falta de promoción turística a nivel nacional.

Tabla 4: Frecuencias Infraestructura Interna 1

		Respuestas		Porcentaje de
		Nº	Porcentaje	Casos
infraestructura interna ^a	Infraestructura dentro del recurso agua	26	32.5%	89.7%
	Infraestructura dentro del recurso desagüe	10	12.5%	34.5%
	Infraestructura dentro del recurso luz	22	27.5%	75.9%
	infraestructura dentro del recurso alcantarillado	8	10.0%	27.6%
	Infraestructura dentro del recurso señalización	14	17.5%	48.3%
	Total	80	100.0%	275.9%

a. Agrupación de dicotomías. Tabulado el valor 1.

La tabla muestra que Respecto a la infraestructura básica interna 1 de cada 3 atractivos visitados tiene agua potable, 1 de cada 8 tiene desagüe, casi una tercera parte tiene luz, solo la décima parte tiene alcantarillado y poco menos del 20% tiene señalización, esto implica un abaja infraestructura básica que tiene el sitio.

Tabla 5: Frecuencias de Actividades Dentro del Atractivo: Naturaleza

		Respuestas		Porcentaje de
		Nº	Porcentaje	Casos
naturaleza ^a	actividades desar.dentro del R.T. Naturaleza. Observación de aves	12	33.3%	66.7%
	actividades desar.dentro del R.T.Naturaleza.Observación de fauna	10	27.8%	55.6%
	actividades desar.dentro del R.T.Naturaleza Observación de flora	14	38.9%	77.8%
	Total	36	100.0%	200.0%

a. Agrupación de dicotomías. Tabulado el valor 1.

Aquí en la tabla se muestra que de los 43 sitios turísticos visitados en la zona sur, en 36 de ellos se pueden realizar actividades de naturaleza, destaca la observación de flora en 14 de ellos y 12 en observación de aves.

Tabla 6: Frecuencias Aventura

		Respuestas		Porcentaje de
		Nº	Porcentaje	Casos
actividades de aventura y deporte ^a	Actividades desarr.dentro del R.T.Deport/Aventura.Senderismo	12	22.2%	60.0%
	Actividades desarr.dentro del R.T.Deport/Aventura.Caza	9	16.7%	45.0%
	Actividades desarr.dentro del R.T.Deport/Aventura.Ciclismo	12	22.2%	60.0%
	Actividades desarr.dentro del R.T.Deport/Aventura.Camping	7	13.0%	35.0%
	Actividades desarr.dentro del R.T.Deport/Aventura.Escalada en roca	3	5.6%	15.0%
	Actividades desarr.dentro del R.T.Deport/Aventura.Motocross	1	1.9%	5.0%
	Actividades desarr.dentro del R.T.Deport/Aventura.Rappel	4	7.4%	20.0%
	Actividades desarr.dentro del R.T.Deport/Aventura.Cabalgata	6	11.1%	30.0%
	Total	54	100.0%	270.0%

a. Agrupación de dicotomías. Tabulado el valor 1.

La tabla indica que existen 54 actividades de aventura y deporte. sobresalen son el ciclismo y senderismo con dos de cada una.

Tabla 7: Frecuencias Desarrolladas dentro de los Atractivos Turísticos: Folclore

		Respuestas Nº	Porcentaje	Porcentaje de Casos
Actividades de folclorea	Actividades desarr.dentro del R.T.Folclore.Religiosas y/o Patronales	20	45.5%	80.0%
	Actividades desarr.dentro del R.T. Folclore.Ferias	13	29.5%	52.0%
	Actividades desarr.dentro del R.T.Folclore.Degustación de platos típicos	6	13.6%	24.0%
	Actividades desarr.dentro del R.T.Folclores.Rituales Místicos	5	11.4%	20.0%
	Total	44	100.0%	176.0%

a. Agrupación de dicotomías. Tabulado el valor 1.

La tabla muestra que existen 44 actividades de folclore que se pueden llevar a cabo en la zona, sobresalen las fiestas religiosas con 20 (45.5%) y las ferias con 13 (29.5%), por lo que se puede considerar que las actividades folclóricas en la zona son vastas y variadas

Tabla 8: Servicio de Alojamiento Fuera del Sitio Turístico

		Respuestas Nº	Porcentaje	Porcentaje de Casos
Servicios de alojamiento fuera del ATa	Servicios actuales fuera del R.T.alojamiento.Hoteles	14	40.0%	60.9%
	Servicios actuales fuera del R.T.alojamiento.Hostales	2	5.7%	8.7%
	Servicios actuales fuera del R.T.alojamiento.Albergues	4	11.4%	17.4%
	Servicios actuales fuera del R.T.alojamiento.Casas de hospedaje	11	31.4%	47.8%
	Servicios actuales fuera del R.T.alojamiento. Cabañas	4	11.4%	17.4%
	Total	35	100.0%	152.2%

a. Agrupación de dicotomías. Tabulado el valor 1.

Se encontró 35 respuestas respecto a alojamientos fuera del atractivo turístico, sobresalen los hoteles con un porcentaje de 40.0% y las casas de hospedaje con 31.4%.

CONCLUSIONES

Se aplicaron 43 encuestas en donde se pudo observar que casi la mitad de ellas fueron en el municipio de Tekax, que es el que tiene mayor número de comisarias. De 43 sitios visitados la mayoría son de tipo cultural, (29): Akil 4 culturales y 2 de naturaleza, Oxkutzcab solamente 2 culturales, Peto 5 culturales y 2 naturales, Tekax 14 culturales y 7 naturales y es el sitio de mayor atractivos, por último, Ticul con 4 culturales y 2 naturales. Los atractivos turísticos en su mayoría tienen un acceso por taxi automóvil y combi, en otras palabras por medios automotores. Respecto a la infraestructura básica 1 de cada tres atractivos visitados tiene agua potable, 1 de cada 8 tiene desagüe, casi una tercera parte tiene luz, solo la décima parte tiene alcantarillado y poco menos del 20% tiene señalización. Con respecto a la infraestructura fuera del recurso turístico poco menos de la cuarta parte tiene acceso a agua, 14.4% tiene desagüe, la quinta parte tiene luz, la octava parte tiene teléfono, uno de cada 10 tiene alcantarillado, poco menos de la quinta parte tiene señalización. De las actividades de naturaleza que se puede visitar en los sitios la que más se puede realizar es la de flora 38.9%, De los sitios visitados los que sobresalen son el ciclismo y senderismo con 22.2% cada uno. Dentro de las actividades de paseo, las excursiones son las que más se pueden realizar por la zona con 11 lugares. De las 44 actividades de folclore que se llevan a cabo en la zona, sobresalen las fiestas religiosas con 20 (45.5%) y las ferias con 13 (29.5%), por lo que se puede considerar que las actividades folclóricas en la zona son vastas y variadas. De los 43 sitios visitados 24 tienen alojamiento, de los cuales son hoteles y casas de hospedaje De los 43 lugares visitados, 36 tienen establecimientos de alimentos y bebidas: sobresalen Se encontró 35 respuestas a alojamientos fuera del atractivo turístico,

sobresalen los hoteles con un porcentaje de 40.0% y las casas de hospedaje con 31.4%. En los establecimientos de alimentos y bebidas fuera del atractivo turístico sobresalen los restaurantes, venta de comida rápida y los bares, con un porcentaje de 28.3%, 21.7% y 16.7 % respectivamente. En los servicios complementarios que se ofrecen fuera del atractivo turístico sobresalen el internet 7.3%, los cajeros de bancos 11.7% y ventas de artesanías 8.8%

RECOMENDACIONES

Se puede mencionar que es poca la promoción que existe en los atractivos por parte de las partes interesadas ya que se pudo observar que en primera instancia el turismo local y regional son los que más visitan los lugares dado que radican en la región y saben de la existencia de esos sitios, quedando el turismo nacional e internacional con un margen poco apreciado. Es decir, es necesario establecer estrategias promocionales para dar a conocer éstos importantes lugares que cuentan con una riqueza cultural y natural. De igual forma la región cuenta con amplia carretera para llegar al atractivo turístico, sin embargo al no existir la publicidad adecuada para éstos, el servicio de autobús turístico poco está establecido. Por tanto, se considera que se debe involucrar al sector de transporte para que el visitante pueda tener más opciones para llegar al atractivo. A pesar de que existe poca infraestructura básica se recomienda optimizar la que se tiene para dar un servicio básico en la misma.

El corredor Muna- Peto se pueden realizar una diversidad de actividades desarrolladas dentro del recurso turístico, aunque la principal es la de flora, también se puede emprender la de avistamiento de aves dado que la región también cuenta con una variedad de ellas, en donde se pueden crear espacios para esa práctica. Debe promoverse las actividades de turismo alternativo que complementen la visita al atractivo como el senderismo, excursiones, ciclismo, entre otras. Las fiestas patronales y religiosas, y ferias juegan un papel muy importante en todo el estado de Yucatán, por lo tanto, es imprescindible que el turismo la conozca a través de la promoción que se le dé, a través del departamento de turismo de cada municipio con las actividades programadas para hacer más satisfactorio la estancia del turista en la localidad. Se debe establecer un convenio con los establecimientos de alojamiento, alimentos y bebidas y otros servicios, para dar a conocer los atractivos del municipio, ya que ellos cuentan con la estancia de los visitantes.

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LAS SPIN OFF UNIVERSITARIAS: REVISIÓN DE LA LITERATURA SOBRE LA AMBIGÜEDAD DEL CONSTRUCTO

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RESUMEN

En una economía globalizada y altamente competitiva como la actual, las universidades están asumiendo un rol cada vez mas protagónico en el desarrollo económico de la sociedad, han pasado de ser universidades centradas en la formación académica a universidades emprendedoras. Bajo la premisa de "los recursos escasos", en la actualidad se construyen empresas al interior de estos centros educativos con la finalidad de contribuir a incrementar sus arcas. A estas empresas se ha dado en llamar: Spin off universitarias, Star up, Star out, entre otras. La problemática se presenta debido a que existen aspectos relativos a este fenómeno que son todavía poco comprendidos, ambiguos y por lo tanto muy confusos, lo que dificulta una definición ampliamente aceptada. La metodología del presente trabajo es analítica descriptiva, a través del análisis documental de los diferentes supuestos empíricos y la utilización de motores de búsqueda como una herramienta para delimitar nuestra investigación. Como conclusión se infiere que las Spin-off universitarias, dado que son generadas en las instituciones educativas, no produce una transferencia de personal, existe una transferencia de conocimientos y no necesariamente existe una participación de capital.

PALABRAS CLAVES: Spin off, Revisión Literatura, Confusión

SPIN OFF UNIVERSITY: LITERATURE REVIEW ON THE AMBIGUITY OF CONSTRUCT

ABSTRACT

In a globalized and highly competitive economy like the present, the universities are taking an increasingly prominent role in the economic development of society, have gone from universities focus on academic training to entrepreneurial universities. Under the premise of "scarce resources", today companies are built into these schools in order to help increase their coffers. These companies have been called: Spin off university, Star up, Star out, among others. The problem arises because there are aspects of this phenomenon are still poorly understood, ambiguous and therefore very confused by, hindering widely accepted definition. The methodology of this study is descriptive analytics, through documentary analysis of different empirical assumptions and using search engines as a tool to delineate our research. In conclusion follows that the Spin-off University, since they are generated in the educational institutions a personnel transfer does not occur, there is a transfer of knowledge and not necessarily a share capital.

KEYWORDS: Spin off, Literature Review, Confusion

JEL: M10, M13

INTRODUCCIÓN

Actualmente se aprecia una tendencia global hacia el fortalecimiento del vínculo universidad-empresa. Las universidades están asumiendo un rol cada vez más protagónico ya que han pasado de ser universidades concentradas en la formación académica en universidades emprendedoras, semilleros para la formación de nuevas empresas, muchas veces definidas como: Spin off, Empresas de Base Tecnológica, Star up, Pymes de base tecnológica, Spin out, etc., presentándose en esta variedad de acepciones una serie de aspectos que todavía son poco comprendidos, en particular, el concepto de Spin-off universitaria, que además de no existir unanimidad en su terminología, su conceptualización es muy ambigua, lo que causa confusión y dificulta su análisis, radicando en este aspecto el problema de nuestra investigación. Existen numerosos estudios que abordan el tema de las Spin off universitarias, en su mayoría desde el punto de vista de su ámbito de aplicación (obtención de beneficios, productividad, competitividad, etc.), coincidiendo a lo largo de su análisis el uso indistinto y análogo en su terminología. Esta situación ha motivado en la actualidad a realizar investigaciones que exploren este fenómeno. Así Bernasconi & Jolly, (2007), hace referencia a que la principal diferencia entre el concepto genérico de Spin-off y el de Spin-off universitaria parece encontrarse en el mayor énfasis que se da en esta última a la transferencia de conocimiento, mientras que en la primera se hace mayor hincapié en la transferencia de personal. De forma similar Iglesias, P. et al. (2012), afirman que esta situación ha puesto de manifiesto que no existe una definición estándar de Spin-Off universitaria y que existen imprecisiones que afectan al estudio de este fenómeno de creación de empresas en las universidades. La metodología utilizada fue carácter analítica descriptiva, realizando una revisión exhaustiva de la literatura a través de la búsqueda de información en las principales bases de datos, la información obtenida fue procesada en el software NVIVO 10, de donde se definieron los siguientes criterios de análisis comparativos; Transferencia de Personal, Transferencia de Tecnología y Participación de Capital, frente a los tres constructos más utilizados y menos comprendidos: Empresas de Base Tecnológica, Spin off y Spin off Universitaria. Los resultados finales surgieron del diseño y análisis de una Tabla de frecuencias, donde la información obtenida contribuye a demostrar las diferencias puntuales entre los nombres más utilizados, que servirán como fundamento para la propuesta de una definición ampliamente aceptada. La estructura de la presente investigación se encuentra organizada como sigue: En la sección de revisión de la literatura se abordan los siguientes temas: i) Las Spin Off empresariales (SO), ii) Las empresas de Base Tecnológica (EBT) y iii) Las Spin Off Universitarias (SOU). En el siguiente bloque, hacemos referencia al proceso metodológico científico, donde detallamos los instrumentos utilizados y el procesamiento de la información. En el tercer bloque, a partir de la Tabla de frecuencias señalamos los resultados obtenidos y finalmente, en conclusiones, ponemos énfasis en nuestra contribución, limitaciones y futuras líneas de investigación.

REVISIÓN DE LA LITERATURA

En la actualidad, cada día es más habitual encontrar iniciativas que estimulan la creación de nuevas empresas con la finalidad de satisfacer las necesidades ante los recursos escasos. Esta situación ha obligado a las Universidades a establecer estrategias que les permita utilizar sus recursos en la creación de entidades que desarrollen su función de investigación-extensión y a la vez obtener beneficios económicos. Sin embargo, una serie de aspectos relativos a este fenómeno son todavía poco comprendidos. En particular, el concepto de spin off parece presentar en la práctica cierta ambigüedad además el hecho de que no exista unanimidad en la terminología utilizada. Por esta razón, es importante precisar el verdadero alcance del concepto de spin off universitaria.

Las Spin off empresariales: Para Garvin (1983), constituyen nuevas empresas creadas por individuos que salen de otras existentes para crear empresas competidoras de su propiedad; Fernández (1996), señala que en la práctica la empresa matriz ofrece ayuda financiera a empleados emprendedores, generalmente cualificados, para crear una pequeña empresa que explote una nueva tecnología desarrollada dentro de la

matriz. Siguiendo el contexto de generalidad, definiciones más recientes señalan que las Spin off son empresas creadas para la explotación de procesos, productos o servicios desarrollados en centros de investigación. (Nlemvo, Pirnay, & Surlemont, 2002), las mismas que están formadas en torno a una tecnología por individuos que son antiguos empleados de la organización madre donde se originó la tecnología, (Golob, 2003). De una forma mas específica, Tang et al. (2004), señala que una Spin off es una nueva empresa cuya formación depende de los derechos de la propiedad intelectual de la universidad, en la que esta tiene una participación en el capital, Iglesias, Jambrino & Peñafiel, (2012), enfatizan en que una spin off es una modalidad de empresa que se crea a través del conocimiento y la tecnología desarrollada en la universidad, ya sea a través de miembros de ella o por los equipos de investigación. Si bien estas definiciones presentan un mismo concepto de Spin off; se puede apreciar una cierta heterogeneidad, que: i) se generan a partir de una organización existente, ii) se encuentran conformadas organizacionalmente por uno o varios individuos y iii) no necesariamente son empresas que utilizan la tecnología como motor para su funcionamiento, bajo esta circunstancias parece conveniente precisar: cuando una empresa puede ser considerada de base tecnológica y cuando una spin off universitaria, cuando es dependiente de una matriz y cuando no.

Empresa de Base Tecnológica: La mayoría de las EBT de los países en desarrollo son Pyme que se establecieron no como el resultado de una política gubernamental planificada, sino por la iniciativa aislada de algunos grupos empresariales (Matamoras, 1989, pp.19-20). El desarrollo y difusión del conocimiento relacionado con tecnología, permiten llevar nuevos productos y servicios al mercado en condiciones mas competitivas, en este sentido la innovación se ha constituido en el principio rector de las políticas de I+D; entendiendo a la innovación como una consecuencia de la aplicación de conocimientos técnicos y científicos, por lo que para la consecución de la capacidad de innovación requiere la participación y colaboración de todos los sectores tanto empresariales, gubernamentales y académicos. Establecer con precisión cuándo una empresa puede ser considerada de base tecnológica no es fácil (Storey y Tether, 1998). No existe una definición ampliamente aceptada y la falta de consenso a originado una multi denominación, como: Pymes de Base Tecnológica, Nuevas Empresas de Base Tecnológica, Pequeñas Empresas de Base Tecnológica, Pymes de Alta Tecnología, (Fariñas y López, 2007), Spin out (Tang, K., 2004, McDonald, et al., 2004), Compañías de Transferencia Tecnológica (Upstill & Symington, 2002). Storey y Tether (1998), Definen a las EBT como pequeñas empresas de propiedad independiente y de reciente creación que operan en sectores de alta tecnología, de forma similar, Little A. (1977) las definen como empresas de propiedad independiente, de no más de 25 años de edad, que se basan en la explotación de una invención o innovación tecnológica que implica un riesgo tecnológico sustancial, Shearman y Burell (1988), tambien señalan que son empresas nuevas e independientes cuya actividad está relacionada con el desarrollo de nuevas industrias. Ampliando su criterio definitorio hacia su la finalidad Camacho, J., (2004) considera que son empresas que se basan en el dominio intensivo del conocimiento científico y técnico para mantener su competitividad. Simon, (2003) las define como organizaciones comprometidas con el diseño, desarrollo y producción de nuevos productos y/o procesos de fabricación innovadores, a través de la aplicación sistemática de conocimientos técnicos y científicos. Lo anterior pone de manifiesto que para que una empresa sea considerada de base tecnológica no basta con que sea independiente e innovadora, sino que es necesario que la innovación sea una consecuencia de la aplicación tecnológica. Solé (2002), afirma que las EBT son un modelo para el resto de la industria, contribuyen a la formación de nuevas profesiones, a la creación de conocimiento, a la construcción de redes en el territorio y fuera de él. Por lo tanto, aquellas empresas que innovan sin emplear tecnologías o realizar actividades de I+D o no contribuyen de manera significativa en la productividad, no podrían ser consideradas de base tecnológica. Por otro lado, las Universidades constituyen verdaderos centros de generación de conocimiento, cuya aplicación desemboca en la creación de nuevas empresas como las Spin off universitarias, que frecuentemente son llamadas de base tecnológica. Considerar que éstas solo pueden ser de base tecnológica supone una visión estrecha ya que excluye un gran número de áreas académicas potenciales creadoras de nuevas empresas Spin off. (Beraza, J., & Rodríguez, A. 2010).

Las Spin off Universitarias: Actualmente se aprecia una tendencia global hacia el fortalecimiento del vínculo universidad-empresa, ante la inminente necesidad de que la sociedad se beneficie de los resultados de la investigación académica (Jiménez & Castellanos, 2008). La creación de Spin off universitarias, se han convertido en los últimos años en uno de los mecanismos de innovación empresarial y transferencia de tecnología de referencia, en este sentido diversos autores afirman que estas nuevas empresas tienen un índice de supervivencia mayor que otras empresas y que en ocasiones, experimentan crecimientos extraordinarios en cuestiones de generación de empleo, altas cifras en ventas, exportaciones y beneficios, lo que las lleva realmente a ser competitivas. (Doutriaux, 1984; Storey & Tether, 1998; Fernández, J., Trenado, M., Ubierna, A., Huergo, E., 2007). Bajo este panorama, investigadores han intentado identificar y explicar este fenómeno con el objetivo de establecer criterios uniformes para hacer extensivos esos beneficios; existiendo diversidad de criterios que han ido de menos a mas y de simples a complejos, cayendo en la actualidad en definiciones confusas. Así para Doutriaux (1992), una Spin off universitaria debe haber sido creada por un universitario (profesor, investigador, estudiante), solo o con la ayuda de la universidad, con vistas a la explotación comercial de una idea o de una invención universitaria, Carayannis et al. (1998) señalan que son empresas creadas por individuos que son antiguos empleados de una organización madre (la universidad), en torno a una tecnología que se originó en la organización madre y que fue transferida a la nueva empresa, del mismo modo, Bellini, et al. (1999), enfatizan que son empresas fundadas por profesores, investigadores, o estudiantes y graduados universitarios para explotar comercialmente los resultados de la investigación en la que han estado implicados en la universidad.

Como podemos notar, las referencias anteriores enfatizan en dos aspectos: i) que las Spin off universitarias son creadas en las universidades y ii) que son el resultado de las investigaciones del personal universitario quienes fungen como propietarios. Aportaciones mas recientes como las de Clarysse, et al., (2011), señalan que las Spin off universitaria son nuevas empresas establecidas por la institución con la finalidad de transferir y comercializar invenciones resultantes de los esfuerzos de I+D de sus departamentos, MacDonald et al. (2004), aportan un nuevo término y señalan que las *Spinout* universitarias son empresas creadas con el propósito de explotar tecnología desarrollada originalmente por la universidad, en la mayoría de los casos el personal implicado deja la universidad y se hace miembro de la nueva empresa, Tang, et al., (2004), hacen una nueva aportación a la comprensión de este fenómeno, señalando que una Spin out universitaria es una nueva empresa cuya formación depende de los derechos de la propiedad intelectual de la universidad teniendo ésta una significativa participación en el capital, del mismo modo lo afirman Shane, et al., (2004), al poner énfasis en que son empresas fundadas para explotar la propiedad intelectual que se ha generado en una institución académica, siendo ésta creada por estudiantes y/o empleados de una universidad. De la misma manera, podemos apreciar que referencias mas recientes ponen énfasis en: i) La comercialización de la tecnología (Narváez, G., 2015) y ii) la protección de la propiedad intelectual, (Narváez, G., 2013). Dejando constancia además del surgimiento de nuevos términos como *Spin out*, Star up, entre otros, contribuyendo a causar aún mas confusión. Bajo este contexto y generalizando; Beraza & Rodríguez (2010), mencionan que las universidades han sido reconocidas como fuentes de innovación, básicamente, a través de dos rutas: la publicación de los resultados de investigación en revistas científicas y los contratos con la empresa, de manera que la innovación quedaba bajo la responsabilidad de la empresa y las universidades no retenían los derechos de la propiedad intelectual. Posteriormente se pasó a un modelo de “licencia” en el que las universidades comenzaron a retener la propiedad y a explotar invenciones protegibles y comercializables basadas en sus resultados de investigación, fundamentalmente, a través de dos mecanismos: la concesión de licencias a las empresas y la creación de empresas. (Thorburn, 2001; Lockett & Wright 2005).

METODOLOGÍA

Una serie de aspectos relativos a este fenómeno son todavía poco comprendidos, en particular, el concepto de Spin off universitaria, además del hecho de que no existe unanimidad en su terminología, su conceptualización es muy ambigua, lo que aumenta la confusión y dificulta su análisis, radicando en este

aspecto su problemática. La presente investigación se caracteriza por ser, analítico descriptivo. La exploración de la literatura se realizó en las diferentes bases de datos en el segundo semestre del año 2014, concentrándonos en las investigaciones latinoamericanas, ya que consideramos a priori que en esta población existe una mayor confusión. Destacamos los aportes realizados por Beraza, J., & Rodríguez, A. (2010), quienes entre otros, fundamentan su investigación en una encuesta realizada a los países de la OCDE (1999), sobre la creación de las Spin off generadas con base en la investigación del sector público. El proceso metodológico corresponde a la revisión de la literatura tendiente a destacar la dificultad de establecer con precisión cuándo una empresa puede ser denominada de base tecnológica (EBT), cuando una Spin off y cuando una Spin off universitaria. Como primer paso, se realizó un análisis del sitio Web of Science, con el siguiente criterio de búsqueda: Título: “Spin off”, Tipo de documentos: artículos; Área de investigación: Economía y negocios; Dominio de investigación: Ciencias Sociales; Período de tiempo: 1970-2014. Con los anteriores criterios se detectaron 391 artículos, refinando la búsqueda a países iberoamericanos; se detectó 23 artículos, correspondientes a España, Brasil, Venezuela, Costa Rica y Argentina. El siguiente paso fue ampliar la búsqueda, ya que los artículos detectados, eran insuficientes por lo que se analizó la base de datos de Google Scholar, sitio del cual se obtuvieron los artículos para este análisis detectando cuatro criterios que desde nuestro punto de vista son comunes para la diferenciación del constructo: i) La Transferencia de Personal (TP), ii) La Transferencia de Tecnología (TT), Participación del Capital (PC), y, Aspectos Legales (AL). Por último se utilizó el software NVIVO 10, que sirvió para limitar a 42 artículos en los cuales se evidenciaba los cuatro criterios antes descritos y cuyos resultados son descritos en la Tabla 1.

RESULTADOS

En la Tabla 1 se presenta la siguiente estructura; en el primer grupo, encontramos descritas las 42 definiciones conceptuales con sus respectivos autores que corresponde al periodo 1977-2007, en el siguiente grupo se presentan los tres principales términos contradictorios; Empresa de Base Tecnológica (EBT), Spin off (SO) y Spin off Universitaria (SOU), por ultimo; tenemos el grupo en donde se describen las características distintivas, esto es: Transferencia de Personal (TP), Transferencia de Tecnología (TT) y Participación de Capital (PC). Del análisis realizado en la Tabla 1 se obtuvo una marcada tendencia que hace extensiva a numerosos artículos que sobre el tema se encuentran en las principales bases de datos, esto es el 43 % de los artículos hacen referencia a la descripción de las SOU, destacando que la mayoría de estos artículos son de época mas reciente. El 38% corresponde a la descripción de las SO, siguiéndoles en temporalidad. Con un 19% tenemos las definiciones conceptuales que describen a las EBT.

Analizando la Tabla 1, podemos apreciar en primer lugar que: 17 de 42 artículos, esto es el 40% coinciden en su contribución definitoria sobre Spin off al tema de la transferencia de personal. En tanto 20 de 42 artículos, esto es el 47% hacen referencia al tema de la transferencia de tecnología (o de conocimiento como sinónimos), 36 de 42 artículos, esto es el 85%, no hacen referencia a la participación de capital, correspondiendo solo al 15% que refieren o No Necesariamente (NN) refieren a la participación de capital, siendo este último tema junto a los señalados anteriormente (Aspectos legales y emprendimiento) aspectos muy importantes en la diferenciación conceptual de las nuevas empresas. Por otro lado, los artículos que definen específicamente a las EBT, 8 artículos, todos coinciden en que no se produce TP, TT ni PC, esto es entendible ya que se trata de nuevas empresas que se crean principalmente por la innovación de productos o procesos, no necesariamente surgen en una universidad, mas bien son empresas que pueden nacer en las incubadoras de empresas o de otras empresas madres o por iniciativa propia (emprendedores). En este punto radica el primer conflicto conceptual al considerar a las SOU como solo EBT. Continuando con nuestro análisis; los artículos que definen a las SO, todos coinciden en que se produce una TP, por otro lado 3 de 16 artículos esto es el 18% consideran que además de la TP y como consecuencia de ello, se produce una TT; mientras 2 de 16 artículos, esto es el 12.5% señalan que además de la TP puede o NN producirse una PC. Podemos entender estos resultado ya que las SO inicialmente son desarrolladas por empresas madre que buscan expandir sus productos o incursionar en nuevos mercados u otros que les permita tener una ventaja competitiva. También existe la ambigüedad o contradicción con las SOU ya que están surgen de

los campus universitarios pero NN cumplen con los requisitos de TP, autonomía financiera, o PC. Finalmente; los artículos que definen a las SOU, existe unanimidad, todos coinciden en las siguientes características: No se produce una TP, pero si existe una TT y no existe una PC o NN existe una PC. Podemos entender estos resultado ya que las SOU son empresas generadas por personal de la universidad (alumnos, investigadores, personal administrativo), tiene como base los productos desarrollados como resultado de la investigación (utilizando recursos universitarios), su finalidad es la explotación comercial para beneficio mutuo (universidad, SOU).

Tabla 1. Descripción conceptual de las EBT, Spin off y Spin off Universitaria

Autores	Definición conceptual	1	2	3	4	5	6
Little A. D. (1977): Empresas que se basan en la explotación de una invención.		✓			X	X	X
Garvin (1983): Nuevas empresas creadas por individuos que salen de otras existentes.			✓		✓	X	X
Scheutz (1986): Empleados creativos que dejan una empresa para poner en marcha otra.			✓		✓	X	X
Lloyd & Seaford (1987) Pequeñas empresas que crean ejecutivos corporativos que abandonan de forma colectiva sus organizaciones y establecen empresas independientes.			✓		✓	X	X
Bruyat, (1987): Es una práctica voluntarista de una empresa para ayudar o estimular a sus empleados a crear sus propias empresas.			✓		✓	X	X
Shearman y Burell (1988): Empresas nuevas e independientes cuya actividad está relacionada con el desarrollo de nuevas industrias		✓			X	X	X
Johnsson y Hägg (1988): Un técnico que deja su empleo en una empresa, normalmente grande, con el propósito de establecer una empresa que complementa o compite con su previo empleador.			✓		✓	X	X
Sire (1988): Consiste en la creación o adquisición de una empresa con el apoyo de su empleador.			✓		✓	X	X
Knight (1988): Son gestores corporativos que dejan la empresa para ser independientes.			✓		✓	X	X
Bertherat (1989): La creación de una empresa por un asalariado o un grupo de asalariados.			✓		✓	X	X
Bird (1989): Organizaciones que se desarrollan, a menudo involuntariamente, desde una organización matriz... pueden ser nuevas empresas o managerial buy-outs.			✓		✓	X	✓
Smilor et al. (1990): Empresa que es fundada por personal universitario que abandonaron la universidad para crear la empresa en torno a una idea basada en una tecnología.				✓	✓	✓	NN
Giannisis et al. (1991): Una empresa que produce un producto o un servicio derivado de la investigación que se realiza en una universidad.				✓	X	✓	X
Doutriaux (1992): Una spin-off debe haber sido creada por un universitario, solo o con la ayuda de la universidad, con vistas a la explotación comercial de una idea o de una invención universitaria.				✓	X	✓	X
Johannisson et al. (1994): nuevas empresas basadas en recursos específicos de una empresa que son comercializados cuando un empleado se despide para comenzar otra empresa.			✓		✓	X	X
Ortiz & García (1996): Nueva empresa, con un gran componente tecnológico, que se origina a partir de una empresa matriz, con la finalidad de establecer una unidad de negocio independiente.			✓		✓	✓	X
Fernández (1996): La empresa matriz ofrece ayuda financiera a empleados emprendedores, generalmente cualificados, para crear una pequeña empresa que explote una nueva tecnología desarrollada.			✓		✓	✓	X
Belley et al. (1997): Elección de una empresa de apoyar, la creación de empresas por sus empleados.			✓		✓	X	X
Storey y Tether (1998): Pequeñas empresas de propiedad independiente y de reciente creación que operan en sectores de alta tecnología.		✓			X	X	X
Carayannis et al. (1998): Una nueva empresa creada por antiguos empleados de la universidad, en torno a una tecnología que se originó en la organización madre y que fue transferida a la nueva empresa.				✓	X	✓	X
Bellini et al. (1999): Son empresas fundadas por profesores, investigadores, o estudiantes y graduados universitarios para explotar comercialmente los resultados de la investigación universitaria.				✓	X	✓	X
O’Gorman & Jones-Evans (1999): La formación de una nueva empresa u organización para explotar los resultados de la investigación universitaria.				✓	X	✓	X
Braun M., (2000): Nuevas empresas formadas por antiguos o actuales empleados de una universidad que establecen la empresa en torno a una tecnología con origen en la investigación universitaria.				✓	X	✓	X
Klofsten y Jones-Evans (2000): Nueva empresa cuya formación depende de los derechos de la propiedad intelectual de la universidad y en la que la universidad tiene una participación en el capital.				✓	X	✓	X
Clarysse et al. (2011): son nuevas empresas establecidas por una universidad, para transferir y comercializar invenciones resultantes de los esfuerzos de I+D de los departamentos.				✓	X	✓	X
Thorburn (2001): Es una empresa establecida para comercializar tecnología de una universidad a través de las licencias, existe transferencia del personal de una forma temporal permanente.				✓	NN	✓	X
Degroof (2002): Las características de una spin-off académica son la transferencia de tecnología de una institución de investigación con el fin de explotar esta tecnología.				✓	X	✓	X
Díaz (2002): Creación de nuevas empresas por el personal procedente de otra mayor.			✓		✓	X	NN
Simon, K. (2003): Son empresas relacionadas con el desarrollo de nuevos productos y/o procesos de fabricación innovadores, a través de la aplicación sistemática de conocimientos técnicos y científicos.		✓			X	X	X
Ances (2003): Nuevas empresas creadas a lo interno de una, que con su apoyo y supervisión, adquieren independencia y viabilidad, en términos jurídicos, técnicos y comerciales.			✓		✓	X	X
Condom (2003): Iniciativa empresarial de un profesional que proviene de otra entidad. que además debe tenerse en cuenta la tecnología o el conocimiento que se generó en esa institución inicial.		✓			✓	NN	X

Cotec (2003): El fundador pertenece a alguno de los estamentos de la universidad o bien se crea en base al conocimiento o tecnología creada y propiedad de la institución.		✓	X	✓	X	
Golob (2003): Spin-offs se refiere a nuevas empresas formadas en torno a una tecnología por individuos que son antiguos empleados de la universidad donde se originó la tecnología.		✓	X	✓	X	
Camacho, J., (2004): Empresas las cuales se basan en el dominio intensivo del conocimiento científico y técnico para mantener su competitividad.	✓		X	X	X	
McDonald et al. (2004): El termino Spinout universitaria es definida como una nueva empresa creada con el propósito de explotar tecnología desarrollada originalmente por la universidad.		✓	NN	✓	X	
Tang et al. (2004): Es una nueva empresa cuya formación depende de los derechos de la piedad intelectual (IP) de la universidad y en la que la universidad tiene una participación en el capital.		✓	X	✓	✓	
Shane et al., (2004): Nueva empresa fundada para explotar la propiedad intelectual que se ha generado en una institución académica, siendo ésta creada por estudiantes y/o empleados de una universidad.		✓	X	✓	X	
Lockett & Wright (2005): Nuevas empresas que dependen de la licencia o asignación de la propiedad intelectual de la institución para su iniciación.		✓	X	✓	X	
Grandi & Grimaldi (2005): Académicos que crean una empresa con base en una tecnología propiedad de la universidad.		✓	X	✓	X	
Baena E., et Al. (2006): Empresa que se distingue por la aplicación de nuevos procedimientos técnicos sofisticados y que además están basados en aplicaciones de la ciencia básica.	✓		X	X	X	
Merino, S., et al., (2007): Empresa productora de bienes y servicios, basados en tecnología nueva o innovadora, comprometida con el diseño, desarrollo y producción de nuevos productos y/o procesos.	✓		X	X	X	
Fernández et al., (2007):. Considera una empresa como de base tecnológica si realiza alguna actividad en sectores de alta o media-alta tecnología.	✓		X	X	X	
Total de frecuencias	8	16	18	17	20	36
%	19	38	43	40	47	85

En ésta Tabla se presenta la siguiente estructura; En el primer grupo, se encuentran las 42 conceptualizaciones con sus respectivos autores que corresponde al periodo 1977-2007, en el siguiente grupo se presentan los tres principales términos contradictorios; Empresa de Base Tecnológica (1), Spin off (2) y Spin off Universitaria (3). En el tercer grupo, se describen las características distintivas, esto es: Transferencia de Personal (4), Transferencia de Tecnología (5) y Participación de Capital (6), y, No Necesariamente, (NN) Fuente Elaboración propia.

CONCLUSION

En la actualidad no existe unanimidad en la definición del término Spin off, su conceptualización es muy ambigua, radicando en este aspecto su problemática. A través del seguimiento del proceso metodológico, se pudo definir los siguientes criterios de análisis comparativo: La Transferencia de Personal, Transferencia de Tecnología y Participación de Capital, respecto a los tres constructos mas utilizados y menos comprendidos: Empresas de Base Tecnológica, Spin off y Spin off Universitaria.

Los resultados obtenidos contribuyen a demostrar las diferencias puntuales entre los nombres mas utilizados, (Spin off, Star up, Spin out, EBT, etc.). que servirán como fundamento para la propuesta de una definición ampliamente aceptada. Bajo este contexto y tomando en cuenta nuestros hallazgos sobre los criterios de análisis comparativos; esto es TP, TT y PC; se propone la siguiente definición: “La Spin off universitaria, es una modalidad de empresa creada a partir del conocimiento y/o una nueva tecnología, generada por empleados de la universidad con la finalidad de la obtención de beneficios económicos”.

Por otro lado se hace notar, que donde existe mayor confusión (Latinoamérica) existen pocos o casi ningún artículo sobre el constructo analizado, consistiendo este punto en nuestra principal limitación. En base a lo expuesto, se propone investigar sobre la temática planteada en países latinoamericanos y contrastar los resultados con los países desarrollados como futura línea de investigación que permita tener una visión más amplia del fenómeno Spin Off. Además resultaría interesante analizar el tema de las Spin off, respecto de su ámbito jurídico y de sus competencias.

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ANÁLISIS DEL POSICIONAMIENTO DE LA FACULTAD DE ADMINISTRACIÓN Y CONTADURÍA MEDIANTE EL USO DE UN DIAGNOSTICO QUE PERMITA CREAR ESTRATEGIAS COMPETITIVAS

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RESUMEN

Esta investigación busca analizar mediante una encuesta relacionada con las tres estrategias que propone Porter con el propósito de obtener información relevante que permita tomar acciones para obtener una ventaja competitiva en la Facultad de Administración y Contaduría en la ciudad de Piedras Negras Coahuila. Para lograr esto se tubo que analizar cual es la competencia que tiene la Facultad de Administración y Contaduría en relación a las distintas universidades que estan ubicadas en la Cd de Piedras Negras Coahuila y sus alrededores, que carreras son las que manejan, que facilidades ofrecen y asi mismo el prestigio con el que cuentan. El Tecnológico, la Viscaya, la UTNC, la UANE son la mas importante competencia que tiene la Facultad de Administración y Contaduría, ya que cuentan con mayor numero de carreras tecnicas e Ingenierias, eventos, intercambios, clubes, becas, postgrado, transporte, bolsa de trabajo, Etc. La Facultad de Administración y Contaduría cuenta con 2 carreras de Administración y Contaduría, se manejan los intercambios, postgrado, eventos, congresos esto permite tener un buen posicionamiento, pero de manera obsoleta. Se estudiaran estas 4 Universidades para saber que es lo que se tiene de desventaja y que le falta incrementar o cambiar a la Facultad de Administración y Contaduría.

PALABRAS CLAVES: Competitividad, Mercado, Programas Educativos, Posicionamiento

ANALYSIS OF THE POSITIONING OF THE FACULTY OF BUSINESS ADMINISTRATION AND ACCOUNTING USING A DIAGNOSIS THAT ALLOWS TO CREATE COMPETITIVE STRATEGIES

ABSTRACT

His research seeks to understand what are the key factors most important in any organization to gain competitive advantage and thus keep the same, as is the case of the Faculty of Management and Accounting in the city of Piedras Negras Coahuila. To achieve this I tube analyze what is the competition that has the Faculty of Management and Accounting in relation to the different universities are located in the City of Piedras Negras Coahuila and surroundings, which races are those that deal, which facilities offered and so it the prestige that count. The Tecnologico, the Viscaya, the UTNC, the UANE are the most important competition that has the Faculty of Management and Accounting, as they have as many races techniques and Engineering, events, exchanges, clubs, scholarships, graduate, transport bag Work, Etc. The Faculty of Management and Accounting has 2 races Administration and Accounting, exchanges, graduate, events, congresses this allows to have a good position, but so are handled obsolete. These 4 Universities to know what you have disadvantage and lacks increase or change to the Faculty of Management and Accounting will be studied.

JEL: M1, M10, M19. M14, M16, M3, M31 M32 M33

KEYWORDS: Competitiveness, market, educational programs, positioning

INTRODUCCIÓN

En este mundo globalizado todas las organizaciones sin importar el giro actúan buscando estrategias que se adapten al crecimiento de sus mercados ya que son estos los que las mantienen en la supervivencia. Por ejemplo Strategor (1995), establece que la estrategia es “elegir las áreas de negocios en las que la empresa intenta presentarse y asignar los recursos de modo que esta se mantenga y se desarrolle en éstas áreas de negocio”, por otro lado Gutiérrez de Mesa (2004) dice que “el crecimiento empresarial es un signo de salud, vitalidad y fortaleza en el desarrollo continuo de la empresa para mantenerse en una posición competitiva en el mercado, lo que implica la adopción de estrategias”. Otros como Bateman y Snell, (2001) la definen como “el patrón de acciones y asignaciones de recursos diseñado para alcanzar las metas de la organización”. Hoy en día las Universidades están expuestas a cambios constantes, es de vital importancia investigar los diferentes factores que se encuentran alrededor de ella. Debe de ser interesante conocer los cambios debido a que las Universidades están en constante cambio para buscar estrategias que las lleven a ser más competitivas.

En la actualidad todas las universidades presentan problemas en el ingreso de los estudiantes, esto se debe a que nuestro país son pocas las personas que llegan hasta la educación superior provocado por diversos problemas, sin descartar que hay mucha competencia de nivel superior. El análisis que se realizó está enfocado en el modelo de M. Porter el cual considera a el - Liderazgo en costos, la Diferenciación y el Enfoque estrategias que ayudan a posesionar a una organización a fin de obtener su ventaja competitiva. Es evidente que la facultad ha perdido presencia en la localidad provocada por la pobre imagen que se tiene de ella en el exterior, además de que casi no existe vinculación con los diferentes sectores productivos de la región, aunado a la poca aceptación que se tiene de los alumnos recién egresados, menos del 20% de los mismos encuentran trabajo en un periodo de seis meses después de haber culminado sus estudios, la mayoría esta subempleada es decir, no trabajan propiamente en actividades relaciones con su profesión.

En conclusión el planteamiento de la problemática es la siguiente: Disminución de la demanda educativa de 450 alumnos hoy cuenta solo con 340 y escasa vinculación con los diferentes sectores productivos, eso hace que se cuente solo con convenios ya caducados haciendo que la escuela tenga poca presencia en la localidad por lo que esta investigación busca analizar y comprobar si estas causas han modificado en forma negativa la imagen que se tiene de ella en el sentido de ofertar dos programas educativos de calidad que la posición como una de las mejores instituciones de la localidad. Para la consecución de esta investigación se formularon las siguientes preguntas; ¿Cuál es la imagen que se tiene de la facultad de Administración y Contaduría? ¿Cuáles son las causas de la poca vinculación que se tiene con el sector productivo? ¿Cómo son vistos los estudiantes de la facultad? ¿Cómo es considerado el docente como generador de nuevos conocimientos que aportan en el estudiante herramientas que lo hagan tener valor agregado? ¿Porque ha disminuido la demanda estudiantil, cuáles han sido las causas? El objetivo planteado es analizar mediante una encuesta el posicionamiento de la Facultad de Administración y Contaduría y que los resultados obtenidos nos permitan establecer acciones encaminadas para mejorar la imagen y reposicionamiento de la institución. En caso de la Facultad de administración y contaduría sería necesario detectar sus fortalezas y debilidades para poder aprovechar lo mejor que se sabe hacer y las oportunidades que el mercado le está ofreciendo. Esta investigación se justifica ya que es importante en virtud de que la Facultad necesita trabajar en las distintas variables que se han descuidado y han provocado tener un mal posicionamiento ya que se tiene competencia reconocida que está haciendo que los estudiantes no tomen como primera opción a esta institución y abarca un periodo de seis meses.

REVISIÓN DE LITERATURA

Ventaja Competitiva es un concepto desarrollado por Michael E. Porter (2007) que busca enseñar cómo la estrategia elegida y seguida por una organización puede determinar y sustentar su suceso competitivo. Porter menciona que hay tres tipos de estrategias genéricas que una empresa puede seguir, a saber: - Liderazgo por costos: la organización busca establecerse como el productor de más bajo costo en su sector. El ámbito de actuación es alargado, intentando llegar a distintos segmentos de mercado a la vez, en general, con un producto estándar sin darle mucha importancia a servicios no esenciales, tales como el embalaje, el diseño, la publicidad, etc. Las fuentes de ventajas de costos varían de sector a sector, pero, en general, se pueden enumerar las economías de escala y el aprendizaje acumulado, la explotación de sinergias comerciales o tecnológicas, la tecnología patentada, la ubicación y facilidad de acceso a los factores productivos y bien a los mercados de clientes, entre otros. Diferenciación: la organización intenta ser la única en su sector con respecto a algunas áreas de producto/ servicio más apreciadas por los compradores. Dichas áreas dependen del sector de actuación de la organización, llegando a ser las características del producto mismo, el destino, los plazos de entrega, las garantías, la facilidad de pago, el imagen, la variedad y calidad de los servicios asociados, la innovación, la proximidad con relación a los clientes, entre otras. Esta estrategia permite a la organización practicar un precio superior u obtener mayor lealtad por parte de los compradores.

Enfoque: la organización pretende obtener una ventaja competitiva en un segmento o grupo de segmentos de mercado por los que ha optado, excluyendo los demás segmentos. La estrategia de enfoque se divide en dos variantes: enfoque por costos (la empresa busca una ventaja de costo en su segmento blanco) y enfoque de diferenciación (la empresa busca la diferenciación en su segmento blanco). Esta estrategia descansa en la elección de segmentos específicos de mercado donde la competencia tenga dificultad en satisfacer eficazmente las necesidades de los compradores. Además, el mismo Porter describe que el instrumento básico para diagnosticar la ventaja competitiva y encontrar formas de intensificarla: la cadena de valores. A través de la cadena de valores, la organización se divide en sus actividades básicas (investigación y desarrollo, producción, comercialización y servicio), lo que facilita la identificación de las fuentes de ventaja competitiva. (Nunes, 2012) La competencia es una de las fuerzas mas poderosas de la sociedad para avanzar en muchos ambitos del esfuerzo humano. El estudio de la competencia y de la creacion de valor, en su entera riqueza de matices, han acaparado la atencion en muchas decadas. Hoy en dia, esto muchas veces significa competencia mas haya de las fronteras. Las firmas compiten en distintas ubicaciones geograficas con estretegias nacionales, regionales y globales. Al mismo tiempo, los paises y las regiones deben competir con otros lugares para proporsionar un entorno economico favorable según se observa en en la figura siguiente del diamante de porter. (Porter, 2009)

Figure1: Figura el Diamante de Porter



Fuente: 1980 por Michael E. Porter en su libro *Competitive Strategy: Techniques for Analyzing Industries and Competitors*.

La estrategia competitiva consiste en lo que está haciendo una compañía para tratar de desarmar las compañías rivales y obtener una ventaja competitiva. La estrategia de una compañía puede ser básicamente ofensiva o defensiva, cambiando de una posición a otra según las condiciones del mercado. En el mundo las compañías han tratado de seguir todos los enfoques concebibles para vencer a sus rivales y obtener una ventaja en el mercado. Una ventaja competitiva se define como un atributo superior y estratégico que un producto o marca tiene sobre sus rivales en el marco de su industria de competencia. Es decir, es aquello en lo que una empresa es mejor que sus competidores y con lo que es capaz de entregar mayor valor a sus clientes. (Luer, 2012) Para crear y capturar valor, la empresa debe ampliar la brecha entre disposición a pagar del consumidor y el costo en que incurre para proveerlo. Para ello dispone de las estrategias genéricas de coste, diferenciación o focalización. Cada una de estas estrategias puede hacerse operativa mediante un proceso de análisis comparativo de las actividades que realiza para proveer al consumidor de un determinado bien o servicio. En el fondo, en las diferencias existentes entre la forma en que las empresas realizan sus actividades, radican sus diferencias en rentabilidad. (Noboa, 2013) Una postura así entraña dos enormes riesgos: la visión interna no es suficiente y las competencias centrales no son un fin por sí mismas, ni siquiera en el corto plazo. En el largo plazo, el único criterio de superioridad es la demanda. Crecer, ser grande, mejoramiento en el plan de estudio tiene sentido únicamente si llega a tener más demanda que sus competidores a través del tiempo. Y lo más probable es que lo logre si encuentra una manera singular de competir que le permita destacarse y diferenciarse, es decir una manera única de crear valor para sus clientes. (Dominguez, 2005) Hoy en día quien no suscribe que el conocimiento y capacidad de aprendizaje es la única fuente de ventaja competitiva sostenible. No obstante, el rol de las ventajas competitivas a variado, desde conceptos de liderazgo en coste y diferenciación a conceptos como estrategia competitiva basada en capacidades y recursos. (Santos I. S., 2008) Esta investigación logra hacer comprender cuáles son los factores de mayor importancia en cualquier organización para obtener ventaja competitiva, en este caso en la Facultad de Administración y Contaduría en la Cd de Piedras Negras Coahuila. Para lograr esto se tubo que analizar cual es la competencia que tiene la Facultad de Administración y Contaduría en lo que es las distintas universidades que están ubicadas en la Cd de Piedras Negras Coahuila, que carreras son las que manejan y así mismo el prestigio con el que cuentan.

La Universidad Vizcaya de las Américas: Cuenta con la carrera de Contaduría, la carrera de Administración de Empresas y otras 7 carreras distintas, ofrece eventos de gran importancia como lo es congresos fuera de la ciudad, clubes de tocho, ecología, porristas, baile folclórico, cursos infantiles de gastronomía, Etc. Así mismo cuenta con intercambios en el interior de la república a otras Vizcayas. Esta

universidad se gano el prestigio en muy poco tiempo ya que tiene 4 años y medio de haberse fundado y se han ganado la confianza de los egresados de bachillerato.

Universidad Autónoma del Noreste: Cuenta con la carrera de Administracion de Empresas Turisticas y con 7 carreras distintas, cuenta con preparatoria, Licenciatura de 3 años y postgrado. Ofrece intercambios internacionales, eventos como semanas culturales, congresos, bolsa de trabajo de la cual a sido de gran ayuda para las licenciaturas tanto para alumnos como egresados y le pueden dar seguimiento por medio de las redes sociales de la universidad, etc.

Universidad Tecnológica del Norte de Coahuila: Esta universidad no cuenta con las carreras que ofrece la Facultad de Administracion y Contaduria, cuenta con carreras tecnicas y actualmente se incorporaron las Ingenierias, las carreras se concluyen en 2 años, y posteriormente la ingenieria en 2 años mas, cuenta con transporte escolar trasladando a los alumnos de 5 manantiales.

Instituto Tecnológico de Piedras Negras: Esta Universidad anteriormente contaba con la carrera de Administracion de Empresas en la actualidad las carreras son Ingenierias, cuenta con concursos nacionales de inovacion, concursos deportivos y culturales, becas para madres solteras, semana de ciencia y tecnologia. Etc. Estas Universidades son la mas importante competencia que tiene la Facultad de Administracion y Contaduria, ya que nos podemos detectar que cuentan con mayor numero de carreras tecnicas e Ingenierias, eventos, intercambios, clubes, becas, postgrado, transporte, etc. La Facultad de Administracion y Contaduria esta muy obsoleta en estos temas ya que no es facil obtener becas, los eventos no se realizan como deberian, congresos se manejan muy pocos. Todos estos factores afectan, asi se pueda tener el mejor plan de estudios o los mejores catedraticos, estos detalles antes mencionados llaman la atencion y dan prestigio a las universidades. Es de vital importancia el prestigio que mantiene la Facultad de Administracion y Contaduria y que impacto tiene para los egresados de preparatoria y Bachillerato en esta zona.

METODOLOGÍA

Esta investigación es de tipo Transversal y descriptiva y Transversal , es descriptiva porque es de tipo concluyente ya que tiene como objetivo el antes expuesto Malhotra, N. K. (1997). Y es transversal porque se analiza la relación entre un conjunto de variables en un punto del tiempo. La población es de 101 (66 Contadores, 35 Administradores) estudiantes egresados de la institución. (66 CP (22H y 44M) - 35LAE (13H, 22M) = 101 Alumnos) siendo la Muestra la cual se obtuvo de los alumnos egresados en 2 semestres anteriores de la Facultad de Administración y Contaduría considerando que los alumnos son 101 por lo que fue de 80 alumnos encuestados.

Tabla 1: Consistencia de Cronbach

Resumen Del Procesamiento De Los Casos		Alfa De Cronbach		N De Ítems
Casos	Válidos	N	%	= 0.7415
	Excluidos	80	100	80
	Total	0	0	Acceptable
	Eliminación por lista basada en todas las variables del procedimiento.	80	100	

Si el valor de alfa es cercano a 1 se entiende que es instrumento confiable es decir que hace mediciones estables y consistentes Ello nos indica que el instrumento utilizado es aceptable en su confiabilidad. Para la esta investigación se formuló las siguiente Hipótesis:

H0 Demostrar que cuando menos 2 de las 3 variables del modelo de M. Porter inciden en el posicionamiento de la Facultad de Administración y Contaduría

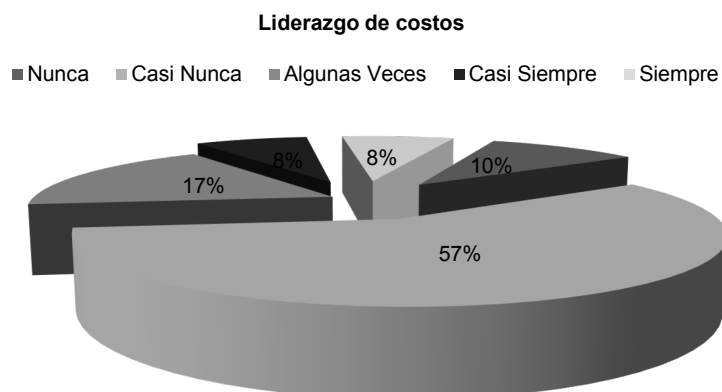
H1 Demostrar que cuando menos 2 de las 3 variables del modelo de M. Porter no inciden en el posicionamiento de la Facultad de Administración y Contaduría.

RESULTADOS

4.1 Resultados

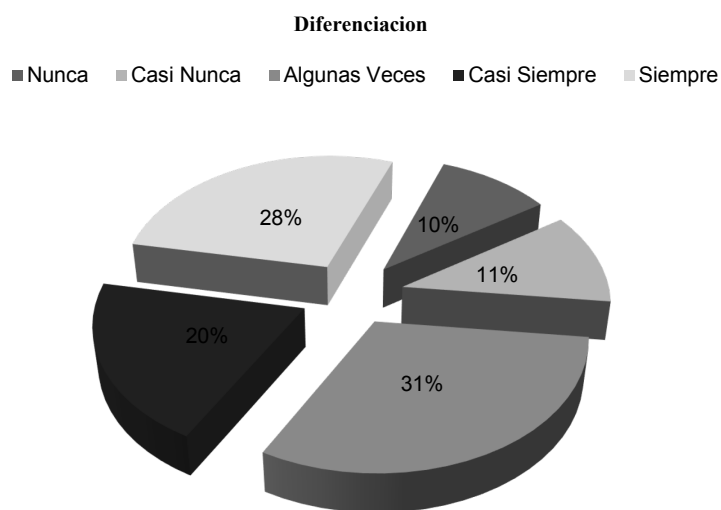
Estos son los resultados arrojados en el instrumento que se aplicó sobre las tres estrategias de Porter, se observa que: En ninguna de las tres variables existe evidencia que demuestre que la facultad este bien posicionada en el mercado donde está establecida y mucho menos que tenga una ventaja competitiva sobre sus competidores, por lo tanto; Rechazamos la Hipótesis nula (H0) que indica que cuando menos 2 de las 3 variables del modelo de M. Porter inciden en el posicionamiento de la Facultad de Administración y Contaduría y aceptamos la Hipótesis H1 Demostrar que cuando menos 2 de las 3 variables del modelo de M. Porter no inciden en el posicionamiento de la Facultad de Administración y Contaduría.

Figura 1: Liderazgo de Costos



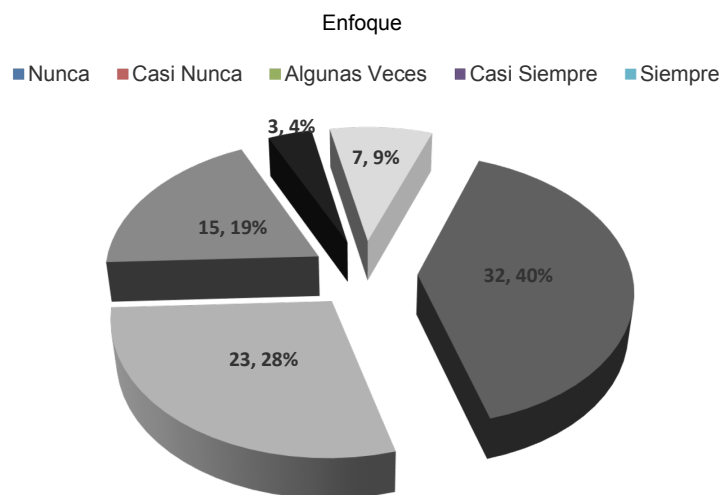
Fuente: elaborada por el Autor Los resultados arrojados en la primera variable muestran que los alumnos egresados de la Facultad de Administración y Contaduría casi nunca ven justas las cuotas semestrales por no cumplir con las necesidades básicas que tienen los alumnos y de igual manera los costos que se manejan al adquirir trámites administrativos.

Figura 2: Diferenciación



Fuente: elaborado por el Autor Los resultados que se muestran en la segunda variable es que los alumnos egresados decidieron que siempre tomaron la decisión de ingresar a la Facultad por ser pública, por las carreras con las que cuenta así mismo por las oportunidades que brinda el horario y lo accesibles que son para los alumnos que cuentan con empleo.

Figura 3: Enfoque



Fuente: elaborada por el Autor Los resultados adquiridos en la tercera variable muestran que solo algunas materias fueron prácticas y la mayoría teóricas, nunca los alumnos tuvieron apoyo de convenios para realizar las prácticas profesionales y así mismo para adquirir empleo al egresar de la Facultad y que la Facultad no ha contado con bolsa de trabajo.

CONCLUSIONES

Los datos obtenidos en esta investigación reflejan que la facultad requiere de realizar esfuerzos más significativos que la lleven a poder posicionarse en el mercado donde tiene sus operaciones y que sin lugar a dudas el instrumento que se aplico puede utilizarse como acciones encaminadas a mejorar y lograr tener una ventaja competitiva en el futuro.

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ESTRATEGIAS PARA EL POSICIONAMIENTO EDUCATIVO

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RESUMEN

El presente trabajo está fundamentado en la relevancia del posicionamiento educativo, es decir el posicionamiento que debe alcanzar una institución educativa en la sociedad y en la mente de las personas, tomando como caso el de la Facultad de Contaduría Pública y Administración de la Universidad Autónoma de Nuevo León, así mismo se comentan las estrategias de porter y su contrastación con las del océano azul que es una forma innovadora de pensar y de llevar ese pensamiento a la acción, ya que las instituciones de educación deben ser innovadoras y generar con su actuar bienestar y poder lograr llegar a un posicionamiento ideal.

PALABRAS CLAVE: Estrategia de océano Azul, Posicionamiento, Estrategia de Porter.

POSITIONING FOR EDUCATIONAL STRATEGIES

ABSTRACT

This work is based on the relevance of the educational position, ie the position at which a school in society and in the minds of people, taking as an example the School of Accounting and Administration of the Autonomous University of Nuevo León, also strategies porter and its contrast with the blue ocean is an innovative way of thinking and take that thought into action are discussed, as educational institutions must be innovative and create your act wellness and be able to make it to an ideal positioning.

JEL: I24

KEYWORDS: Blue Ocean Strategy, Positioning, Strategy Porter.

INTRODUCCIÓN

En el argot profesional a la Facultad de Contaduría Pública y Administración, la llaman la Escuela de Negocios de la Universidad Autónoma de Nuevo León. Fundada el 13 de Octubre de 1952, por el ilustre Contador Público Ramón Cárdenas Coronado y siendo Rector de la Universidad, el Licenciado Raúl Rangel Frías. A través de seis décadas, nuestra Facultad ha visto crecer su población estudiantil y su planta de profesores, adecuándose a las necesidades y requerimientos de cada época, claro esta, el fortalecimiento se sustenta en la preparación, actualización y práctica docente y promover la eficiencia terminal de los estudiantes. La escuela tiene explícita su misión y visión formativa de profesionales en las áreas administrativas.

El caso de dicha institución de educación es del interés de los autores, ya que estamos inmersos en el ámbito educativo y profesional, el posicionamiento es algo que consideramos trascendente en la vida institucional y con fines de mejora continua debe de ser un factor de estudio y en su caso de mejora o bien de reforzamiento.

REVISIÓN DE LITERATURA

Posicionamiento en el mercado de un bien o servicio es la manera en la que los consumidores definen un producto a partir de sus atributos importantes, es decir, el lugar que ocupa el producto en la mente de los clientes en relación de los productos de la competencia, los consumidores están saturados con información sobre los productos y los servicios. No pueden reevaluar los productos cada vez que toman la decisión de comprar. Para simplificar la decisión de compra los consumidores organizan los productos en categorías; es decir, "posicionan" los productos, los servicios y las empresas dentro de un lugar en su mente. La posición de un producto depende de la compleja serie de percepciones, impresiones y sentimientos que tienen los compradores en cuanto al producto y en comparación de los productos de la competencia.

El posicionamiento se puede definir como la imagen de un producto en relación con productos que compiten directamente con él y con respecto a otros productos vendidos por la misma compañía, o por distintas compañías, en nuestro caso otra escuela de negocios sería nuestra competencia por un posicionamiento en la mente de los distintos individuos que conozcan nuestra institución.

Para entender lo que es el posicionamiento en la conquista de las mentes nos puede venir bien pensar en lo que ocurre en el proceso de conquista: lo primero que hacemos es llamar la atención, para ello trataremos de no ser uno más y diferenciarnos en algo. Lo segundo será, una vez que han puesto la atención en nosotros, que se produzca una atracción y no un rechazo. Esto depende de lo que haya utilizado para crear esa diferenciación. Para acertar en esto se debe saber lo que la otra persona piensa, desea, valora y rechaza, tanto como pueda. Así se descubren a quién se puede agradar y cómo.

Los individuos interpretamos nuestro entorno y con base en ello nos comportamos. Características del que percibe tales como intereses, aficiones, inclinaciones, experiencias y expectativas, así como las características del objeto observado y el contexto en el cuál se observa influyen en gran medida en nuestra percepción (Pérez et al., 2014, p. 1806). De esta forma debemos entender que la imagen percibida tiene íntima relación con el posicionamiento en la mente de los usuarios y de la sociedad en general respecto a un bien o servicio, así mismo del proveedor del mismo, en nuestro caso la facultad provee servicios educativos y pretende lograr un posicionamiento en la mente de las personas y en los distintos sectores de la población.

Una acepción de posicionar es “apropiarse de una palabra o imagen en la mente del consumidor”. Es interesante ver que en el caso de una escuela o universidad de carácter público no se persiguen fines de lucro. Pero si se necesita dar calidad y utilizar estrategias para lograr tener un prestigio y posicionamiento en la mente de los usuarios y públicos como futuros alumnos, sociedad civil, profesores, gobierno, entre otros.

Existen tres pilares que son básicos para entender el fenómeno del Posicionamiento.

El primero es el de identidad, que debe ser comprendido como lo que nuestra institución es.

En el caso de la Facultad de Contaduría Pública y Administración de la universidad Autónoma de Nuevo León es claro que la Misión Institucional ayuda en este principio.

Misión de FACPya: Formar profesionales en el ámbito de los negocios, que contribuyan al desarrollo socio económico de la Región y del País a través de programas educativos de calidad que les brinden las competencias críticas para desenvolverse en escenarios globales, así como fortalecer la investigación orientada a la generación del conocimiento en nuestras disciplinas, cultivando en su comunidad el espíritu innovador, ético y socialmente responsable.

El segundo es la comunicación, que representa lo que la institución pretende transmitir al público objetivo, para lograr comunicar sus mensajes la Facultad mencionada utiliza herramientas contemporáneas como pagina web y redes sociales, coadyuvando de esta manera a su propio posicionamiento.

El tercer pilar es la imagen percibida, que es el cómo realmente nos ven los consumidores o usuarios, para ello la facultad establece medios de retroalimentación como lo son cuestionarios a empleadores, alumnos, personal administrativo, académico, directivo, egresados, cámaras empresariales entre otras instancias para analizar la imagen percibida.

Cualquier organización que tenga una intención sería de poner en marcha una estrategia de Posicionamiento, debe tener en cuenta estos tres aspectos.

Método para fijar el Posicionamiento

El Posicionamiento es un proceso que consta de tres etapas generales.

1) Posicionamiento analítico : En esta primera etapa, se debe fijar exactamente el posicionamiento actual que posee nuestra compañía. Consiste en analizar, de manera interna, nuestra identidad corporativa, examinando nuestra misión, visión, cultura, objetivos y atributos a proyectar; y de manera externa, la imagen percibida por los grupos de interés, la imagen de la competencia y los atributos más valorados por el público objetivo al que nos dirigimos, con el fin de conocer cuál podría ser el posicionamiento ideal. Con el posicionamiento analítico, conseguiremos fijar cuál es nuestro posicionamiento actual con respecto a la competencia y en el contexto en el que competimos, y cuáles son los atributos que debemos potenciar para conseguir un posicionamiento ideal.

Si detallamos un poco más los pasos a seguir en dicho posicionamiento analítico, veremos que a la hora de analizar la identidad corporativa, elaboraríamos lo que académicamente se denominan ideogramas e identigramas, que son representaciones visuales de lo que es hoy en día nuestra identidad y lo que pretendemos que sea (ideograma) y de los atributos a proyectar (identigrama).

Estas dos representaciones están formadas por un conjunto de atributos que, debidamente ponderados, representan el dónde estamos y el dónde queremos estar. Una vez realizado este análisis, habremos fijado exactamente nuestra identidad.

Ahora resta el analizar la información externa de la competencia, del público objetivo de nuestro contexto y de los atributos más valorados o preferencia ideal. La mejor forma de aproximarnos a esta información es a través de investigaciones de mercado, las cuales, normalmente comenzarán con el examen de datos secundarios y de fuentes externas e internas, para pasar posteriormente a la obtención de datos primarios mediante investigaciones cualitativas y cuantitativas, que nos permitan conocer exactamente qué imagen percibida tienen los consumidores o usuarios de nuestra organización, qué imagen tienen de la competencia y qué posicionamiento sería el ideal.

2) Posicionamiento estratégico : En esta fase, la dirección decide con los resultados obtenidos en el Posicionamiento Analítico, unos atributos y unos objetivos a poner en marcha, una estrategia de mensaje, una estrategia de medios y un plan de acciones tácticas a ejecutar para poner en marcha dicho Posicionamiento. Este proceso, por tanto, comienza con una representación visual de la verdadera imagen a transmitir o ideal al que queremos llegar tras la anterior etapa. Una vez representado, se decide el mensaje, los medios y los soportes en los que debemos poner en marcha la comunicación, sabiendo que dicha comunicación es en parte controlada y en parte no lo es porque se produce a través de medios que influyen en el resultado de la misma. Por último, se definen las acciones concretas que se van a realizar para obtener dichos resultados.

3) Control del posicionamiento: Una vez realizado este proceso, es necesario que midamos la eficacia de nuestra comunicación a través del análisis nuevamente de nuestra identidad e imagen percibida. Si es coincidente con nuestros objetivos, nos mantendremos vigilantes y realizaremos trabajo de mantenimiento del posicionamiento. Si no es coherente con lo planificado, se tomarán las medidas pertinentes para llegar al objetivo fijado. Por tanto, la estrategia de posicionamiento es algo vivo, que siempre debe estar presente en la agenda de los directores, y que no es estático, ya que la competencia y las percepciones de los consumidores cambian de forma constante, por lo que el trabajo de posicionamiento ha de ser continuo.

Hoy en día estamos inmersos en una época de enormes transformaciones sociales, debidas en gran medida al desarrollo científico-técnico. La sociedad del conocimiento, como es definida actualmente, se caracteriza por el papel que juegan la ciencia y la tecnología en el desarrollo socio-económico, hasta el punto de considerarse que están abocadas a sustituir al factor capital en las relaciones de producción, por constituir el principal recurso productor de riqueza, es por ello que una facultad que desarrolla conocimiento y que su contribución al desarrollo social y económico es trascendente debe también hacer uso de dicho conocimiento para obtener la información de la imagen percibida y contrastarla con la autoimagen, esperando obtener información que le permita seguir mejorando día a día.

Los procesos sociales y de percepción de imagen son útiles, humanos y perfectibles, deben de considerar a la persona con sentimientos, emociones, sueños y esperanzas, con estos estudios se le brinda respeto y consideración, ya que el usuario de los servicios educativos es en gran medida la razón de ser de las instituciones de educación, y su percepción debe ser estudiada y tomada en cuenta, así como la de los otros sectores sociales de relevancia, esto con el fin de mejorar.

Estrategias

Las estrategias competitivas genéricas de Porter⁴. En 1980, Michael E. Porter, Profesor de la Harvard Business School, publicó su libro *Competitive Strategy* que fue el producto de cinco años de trabajo en investigación industrial y que marcó en su momento un hecho importante en la conceptualización y práctica en el análisis de las industrias y de los competidores.

Porter describió la estrategia competitiva, como las acciones ofensivas o defensivas de una organización para crear una posición defendible dentro de una industria, acciones que eran la respuesta a las cinco fuerzas competitivas que el autor indicó como determinantes de la naturaleza y el grado de competencia que rodeaba a una empresa y que como resultado, buscaba obtener un importante rendimiento sobre la inversión.

Aunque cada organización buscaba por distintos caminos llegar a ése resultado final, la cuestión residía en que para una organización su mejor estrategia debería reflejar que tan bien había comprendido y actuado en el escenario de las circunstancias que le correspondieron. Porter identificó tres estrategias genéricas que podían usarse individualmente o en conjunto, para crear en el largo plazo esa posición defendible que superara el desempeño de los competidores en una industria. Esas tres estrategias genéricas fueron: Líder en Costos, Diferenciación y Especialización o Enfoque.

Hoy en día las Instituciones de educación también tratan de ser líderes en la optimización de recursos y en diferenciarse de las demás, por tanto algunas toman referencia a Porter, sin embargo en este mundo cambiante la Innovación parece ser un mejor camino, ejemplo de ello es la siguiente estrategia de Océano Azul.

El océano azul es una estrategia que habla de la necesidad de dejar a un lado la competencia destructiva entre las empresas si se quiere ser un ganador en el futuro, ampliando los horizontes del mercado y generando valor a través de la innovación. Existe un comparativo para diferenciar las dos situaciones competitivas más habituales en cualquier tipo de industria o sector: los océanos rojos y los océanos azules.

Los océanos rojos representan todas las industrias que existen en la actualidad, mientras que los azules simbolizan las ideas de negocio, de innovar, de adelantarse al tiempo, algo hoy por hoy desconocido. En los océanos rojos los límites de las industrias están perfectamente definidos y son aceptados tal cual son. Además, las reglas del juego competitivo son conocidas por todos. En este mundo, las organizaciones tratan de superar a los rivales arañando poco a poco cuota de mercado.

Conforme aparecen más competidores, las posibilidades de beneficios y crecimiento disminuyen, los productos se estandarizan al máximo y la competencia se torna sangrienta (de ahí el color rojo de los océanos). Los océanos azules, por el contrario, se caracterizan por la creación de mercados en áreas que no están explotadas en la actualidad, y que generan oportunidades de crecimiento rentable y sostenido a largo plazo. Hay océanos azules que no tienen nada que ver con las industrias actuales, aunque la mayoría surge de los océanos rojos al expandirse los límites de los negocios ya existentes. El hecho fundamental es que cuando aparecen los océanos azules, la competencia se torna irrelevante, pues las reglas del juego están esperando a ser fijadas.

Tomemos el ejemplo del mundialmente famoso Cirque du Soleil. Creado en Canadá en 1984 por un grupo de actores, sus representaciones han conseguido llegar a más de cuarenta millones de personas en noventa ciudades de todo el planeta. A primera vista, pocos considerarían una buena idea montar una empresa relacionada con el mundo del circo. De hecho, el circo, como concepto tradicional, está de capa caída. Su público natural, los niños, hace tiempo que viven más interesados por los juegos electrónicos que por lo que sucede bajo una carpa, si embargo esta organización ha llegado a donde nadie más había llegado, eso es Innovación. De tal forma las Instituciones de educación deben ser innovadoras, ser audaces y llegar a donde otros no han llegado, soñar y realizar sus sueños, adelantarse al tiempo para ser una institución que se quede en la mente de la sociedad y lograr el posicionamiento anhelado.

METODOLOGÍA

Ensayo de Carácter Cualitativo donde se privilegia el Método de Análisis Reflexivo, así mismo se hace uso de la experiencia de los autores en la institución mencionada con el firme propósito de coadyuvar a los procesos de mejora institucional y continua de la Escuela de Negocios de la Universidad Autónoma de Nuevo León, ubicada en el Estado de Nuevo León, en la zona norte de México, se realizó también una entrevista direccionada a diez alumnos egresados de la institución para saber su percepción sobre la misma.

RESULTADOS

A continuación se exponen los resultados obtenidos de los estudiantes, respecto a la imagen percibida de la institución, Señalando que el presente estudio es una investigación cualitativa y que se encuentra en desarrollo para obtener mayor información. Muestra a Conveniencia de 10 Egresados de la Facultad de Contaduría Pública y Administración de la UANL. De las cuatro Licenciaturas ofertadas con una distribución de (ver Tabla 1).

Tabla 1: Muestra

Lic. Administración	Contador Público	Lic. En Tecnología de Información	Lic. En Negocios Internacionales
4	3	2	1

Ítems

En la Escala del 1 al 10 donde uno es menor y 10 mayor

- 1- Califique los servicios Educativos de la escuela donde estudio.
- 2- Califique el desempeño de sus profesores.

- 3- Califique el trato recibido por el personal administrativo
- 4- Califique el trato recibido por el personal directivo
- 5- Califique la imagen que tiene usted de su facultad

A lo cual en el primer cuestionamiento 9 respondieron con 10 y uno respondió con 9.

En el segundo cuestionamiento 8 respondieron con 10 y 2 respondieron con 9.

En el tercer Ítem 7 respondieron con 8 y 3 con 10.

En el cuarto Ítem 9 respondieron con 10 y uno con 9.

En el quinto ítem 8 respondieron con 10 y 2 con 9.

Con estos resultados es pertinente decir que es solo el inicio de las muestras que se llevarán a cabo, sin embargo denota que se debe mejorar, ya que aunque esta por encima de la media los resultados, debemos observar las áreas e oportunidad, es loable la labor del personal, y los resultados son buenos pero revelan un área oportuna en el personal administrativo, situación que es de esperarse al haber una matrícula numerosa y en el paso de 10 semestres, pero deben tomarse acciones para mejorar la percepción de los egresados y cumplir el ideal.

CONCLUSIONES

Los autores a través de nuestra experiencia realizamos comentarios reflexivos con el firme propósito de contribuir con este humilde trabajo al enriquecimiento de nuestra facultad al establecer propuestas de investigación que puedan ayudar a la mejora continua, así como coadyuvar en la generación de conocimiento para con la sociedad. La investigación cualitativa que esta en desarrollo y que aquí se esboza un artículo que se desprende de la misma, estamos ciertos en que encontraremos áreas de oportunidad para seguir en un proceso de generación de conocimiento y con la firme idea de lograr un posicionamiento adecuado y seguir con la contribución social.

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INTEGRACIÓN Y COMPETITIVIDAD DE LA INDUSTRIA AUTOMOTRIZ EN EL ESTADO DE PUEBLA

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RESUMEN

En el presente artículo se hace un análisis de la industria automotriz mexicana, con énfasis en el conglomerado situado en el Estado de Puebla, el objetivo es analizar las condiciones y perspectivas de las cadenas productivas del clúster, las recientes inversiones, así como la competitividad de las mismas. Para poder realizar el análisis se usa la herramienta “Las cinco fuerzas de Porter”, que examina las amenazas de los competidores, el poder de las negociaciones de los proveedores y las negociaciones de los clientes, además de las políticas gubernamentales y las amenazas de productos sustitutos. Sin embargo lo más significativo es visualizar el nivel de competitividad y la posibilidad de identificar amenazas y visualizar oportunidades para la industria automotriz local, teniendo como premisas la importancia de la industria y como ejes de incertidumbre en la innovación tecnológica y la competitividad de las empresas de apoyo. El cluster liderado por la armadora alemana Volkswagen, y la reciente rama de autos de lujo de Audi instalada en el Estado de Puebla y sus alrededores, las directrices se obtienen a través de la técnica conocida como “Método Delphi”, concluyendo con las premisas e incertidumbres de dicha industria.

PALABRAS CLAVE: Industria Automotriz, Clúster Automotriz Puebla, Competitividad, Diamante De Porter. Método Delphi, Oportunidades Empresas Locales

INTEGRATION AND COMPETITIVENESS OF THE AUTOMOTIVE INDUSTRY IN THE STATE OF PUEBLA

ABSTRACT

This paper is an analysis of the Mexican automotive industry, with emphasis on the conglomerate located in the State of Puebla, the objective is to analyze the conditions and perspectives of the production chains in the cluster, recent investments, as well as the competitiveness. The "Five forces Porter" tool, is used for the analysis that examines the threats from competitors, the power of negotiations of the suppliers and customers, as well as government policies negotiations and the threat of substitute products. However the most significant is to visualize the level of competitiveness and the possibility to identify threats and viewing opportunities for the automotive local industry, considering the importance of the industry as premises and as the axes of uncertainty in technological innovation and the competitiveness of support companies. The cluster led by the German company Volkswagen, and the recent branch of luxury cars from Audi installed in the State of Puebla and its surroundings, the guidelines are obtained through the technique known as "Delphi Method", concluding with the assumptions and uncertainties of the industry.

JEL: L62, N66, R11

KEY WORDS: Automotive Industry, Automotive Cluster Puebla, Competitiveness, Diamond Porter. Delphi Method, Opportunities for local businesses

INTRODUCCION

En los últimos años, el Estado de Puebla en México se prepara para recibir una de las inversiones extranjeras más importantes del sector automotriz, en ese sentido “La Secretaría de Desarrollo Agrario, Territorial y Urbano (Sedatu) impulsará un proyecto de “Ciudad Ideal” en el municipio poblano de San José Chiapa, donde actualmente se construye la nueva planta *Audi*, bajo la premisa de que se convierta en una zona modelo a nivel nacional e internacional (El Financiero, 2014)”. Con anterioridad, ha sido la empresa *Volkswagen* (VW) la armadora que opera en el Estado de Puebla desde hace más de 50 años, en donde inicialmente se fabricaban 17 mil vehículos (El Financiero, 2014).

REVISION LITERARIA

En esta investigación no se trata de resolver la definición de las agrupaciones regionales de la industria automotriz liderada por la armadora alemana *Volkswagen*, y la reciente rama de autos de lujo de *Audi* instalada en el Estado de Puebla y sus alrededores, sino más bien el objetivo es reconocer a las empresas regionales y apoyar los programas de desarrollo local basados en la agrupación de dicha industria, para fomentar las actividades empresariales localizadas. Los objetivos de la política de emprendedores locales relacionados que pueden ser Micro, Pequeñas y Medianas Empresas (MPyME), junto con nuevas actualizaciones de creación de empleo para apoyar a las empresas regionales no solo es una función de la Responsabilidad Social de instituciones educativas u organizaciones empresariales, sino más bien con ventajas para las empresas que trabajan en grupos regionales, con divulgaciones de información y conocimientos, que les permitan la posibilidad de participar en actividades como la creación de redes empresariales propias de un clúster. ESTRATEGIA, ESTRUCTURA Y RIVALIDAD. El tamaño de la industria del automóvil en relación con la actividad general es pequeña, pero debido a sus fuertes vínculos con otros sectores de la economía, el impacto final de un choque en la industria en la economía en general es de tamaño considerable. Y se entrelazan con los ciclos económicos. Los ciclos de automóviles y de negocios generalmente se mueven en línea uno con el otro pero la amplitud del ciclo es mayor en la industria del automóvil. La volatilidad de la industria del automóvil es también mayor que el de las industrias manufactureras en su conjunto. CONDICIONES DE LOS FACTORES.

El potencial de la Industria Automotriz mexicana es muy valioso, entre otras cosas porque geográficamente se ubica abajo del mercado de consumo más grande a nivel mundial: Estados Unidos; en un ambiente de desregulación comercial, mano de obra experimentada, transferencia de tecnología probada y una infraestructura de producción considerable. Así como algunas de sus principales carreteras: México-Veracruz, Puebla-Tlaxcala, Puebla-Querétaro, Puebla-Sureste. Red de ferrocarril, aeropuerto internacional, y Parques Industriales (Sintonía, 2014). Por lo que se refiere a educación superior Puebla es el cuarto estado en número de estudiantes (Sintonía, 2014). SECTORES CONEXOS Y DE APOYO. Actualmente, 600 ingenieros mexicanos se encuentran en la planta de *Audi* en Ingolstadt, Alemania siendo entrenados en las líneas de producción de los modelos más importantes y se espera que a partir de este verano comiencen a regresar al país para alistar el arranque de la planta (El Financiero, 2015). CONDICIONES DE LA DEMANDA. Las proyecciones de ventas de automóviles futuros sugieren que el crecimiento se llevará a cabo sobre todo en los mercados emergentes. Se prevé que la tasa de crecimiento hasta el año 2020 en un promedio de 3% por año para los países de la OCDE y el 9% por año para el BRICS (Brasil, Rusia, China, India, Sudáfrica) según la OCDE (OCDE, 2013). GOBIERNO.

En mayo de 2013 el Gobierno anunció para Puebla una inversión millonaria sin precedentes de *Audi* y el Secretario de Economía, Ildefonso Guajardo Villarreal, y el Gobernador de Puebla, Rafael Moreno Valle, colocaron la Primera Piedra de la Planta Armadora *Audi* en el municipio de San José Chiapa, Puebla, la cual tendrá una inversión inicial de mil 300 millones de dólares y creará 3 mil 800 nuevos empleos directos en su primera etapa. Cabe mencionar que es la primera vez que se hace en Puebla una inversión de esta magnitud. (CNN, 2013). CADENAS PRODUCTIVAS. Promover la integración de las cadenas

productivas constituye la meta central de la política industrial actual. Para fortalecer las cadenas productivas es necesario insertar en las pequeñas empresas a nuevos agrupamientos industriales de competitividad internacional, ya que en México como en muchos países, este tipo de empresas representa la mayoría de los establecimientos de la industria manufacturera, genera la mayor parte de los empleos y su capacidad de aprovechar las oportunidades de la globalización ha sido reducida. Una ventaja competitiva de las pequeñas empresas es su flexibilidad y capacidad de respuesta, lo que les permite alcanzar altos niveles de eficiencia productiva.

METODOLOGÍA

En el presente trabajo se describen las características de la Industria Automotriz local (del Estado de Puebla, México) en un marco global, con la finalidad de hacer un análisis a través de la herramienta Diagrama de *Porter*. Posteriormente, se realiza una consulta con expertos en la industria automotriz, en donde se buscan las causas y las consecuencias del clúster aglutinado en dicha zona, y cuyas opiniones se recogen en un instrumento de 15 preguntas, que al final aportan directrices y premisas de la industria automotriz; con el objetivo de comprender el fenómeno y poder apoyar a las empresas del conglomerado, para hacer más competitivas a las empresas de apoyo a las grandes inversiones extranjeras del lugar. La herramienta de apoyo es la conocida como “Método *Delphi*”, debido a la naturaleza de las preguntas de investigación del estudio y al panel de expertos que participan.

RESULTADOS

Las ideas que en general son consistentes en las respuestas de los expertos muestran los siguientes resultados: en un 92% los expertos entrevistados consideran que la captación de IED en la Industria Automotriz local impactará de manera positiva en el clúster local. Sólo en un 44% los expertos están de acuerdo en que las empresas de apoyo pueden sobrevivir en el clúster sólo por el hecho de que exista más inversión, por lo cual deberían buscar ideas de valor para el desarrollo de sus actividades. El 64% considera que las empresas (normalmente MPyME) están preparadas para enfrentar los nuevos retos con su propio modelo de negocio. En un 84% están de acuerdo en que fue el talento humano local uno de los factores que lograron la nueva inversión en el clúster, independientemente de los costos.

En un 76% coinciden que los recursos humanos formados en la región tienen el perfil y la calidad indispensables para contribuir en las empresas del clúster. En un 94% acuerdan que los recursos naturales en la región para aportar al proceso productivo de las empresas del cluster son suficientes. Solo el 58% coincide en que existen alianzas estratégicas primordiales en las empresas para fomentar su propio crecimiento. En un 64% consideran que las inversiones automotrices fomentan el desarrollo de la creatividad y de la innovación en las empresas locales de apoyo, para incrementar su propia competitividad. La coincidencia mayor de los expertos con 96% es que las empresas deberían invertir en Investigación y Desarrollo (I&D) como fuente de innovación para lograr el crecimiento y posicionamiento deseado dentro del clúster. En un 92% los expertos coinciden en que la producción local de automóviles es y será para la demanda externa (Exportación). En sólo 76% se coincide en que servicios de logística y cadenas de suministro son accesibles dentro del clúster. En un 88% se coincide en que Asia es el principal competidor en el sector automotriz local. El 98% piensa que las cadenas productivas son fundamentales para contribuir eficientemente entre las empresas del clúster. El 72% de los expertos consideró que es en los últimos dos años del Gobierno Local en que se han implementado medidas de apoyo (financiamiento, asesoría, otros) a las empresas de apoyo del clúster. Sólo en un 32% la coincidencia en que para competir por cuota de mercado el gobierno debe de intervenir.

CONCLUSIONES

Los costos son relativamente bajos y existen proveedores globales atendiendo el clúster local por lo que las licitaciones y contratos a largo plazo están garantizados en el largo plazo, toda vez que las reformas económicas influyen en dichas actividades. Para competir con cuota las empresas locales deberán confiar más en las cadenas productivas que en estímulos fiscales y apoyos gubernamentales. La competitividad del clúster tendrá que ser reforzada con la I & D como parte del proceso productivo de las empresas locales de apoyo, es decir, la vinculación entre las instituciones de educación tecnológica y superior tendrá que ser la base de los procesos de las empresas de apoyo del clúster con la finalidad de incrementar la competitividad. La captación de IED en la Industria Automotriz local impactará de manera positiva el clúster local, pero no significa que las empresas locales se confíen, sino que deberán innovar y apoyarse en la tecnología para mantener la competitividad con otros clústeres automotrices del mundo, que continuamente compiten en el mercado internacional, sobre todo en Asia.

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LA FORMALIZACIÓN ADMINISTRATIVA DE LA PEQUEÑA Y MEDIANA EMPRESA INDUSTRIAL ALIMENTARIA DE CIUDAD OBREGÓN, SONORA, MÉXICO

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RESUMEN

El presente estudio tuvo como propósito el determinar el nivel de formalización para cada uno de los elementos del proceso administrativo de la pequeña y mediana empresa (Pyme) industrial alimentaria de Ciudad Obregón, Sonora, México. Tomando como referencia una población total de 60 empresas de este sector es que se obtuvo una muestra total de 52 empresas de la localidad de las cuales solamente 40 participaron en el estudio (66.7%); así mismo se les administró un instrumento de medición con preguntas tipo Likert para evaluar los elementos de su proceso administrativo (Alfa de Cronbach = .880). Los resultados obtenidos muestran que las empresas Pymes locales del sector no cuentan con un proceso administrativo formalizado como tal, lo cual brinda la oportunidad para programas de intervención y futuros estudios de alcance explicativo para profundizar y entender este tipo de organizaciones.

PALABRAS CLAVE: Pequeña y Mediana Empresa, Formalización y Proceso Administrativo

THE ADMINISTRATIVE FORMALIZATION OF THE SMALL AND MEDIUM-SIZED ENTERPRISE OF THE FOOD INDUSTRY FROM CIUDAD OBREGÓN, SONORA, MÉXICO

ABSTRACT

The purpose of the present study was to determine the level of formalization for each of the elements of the administrative process of the small and medium-sized enterprise (SMEs) of the food industry from Ciudad Obregon, Sonora, Mexico. Taking as reference a total population of 60 companies of this sector is that it was obtained a total sample of 52 local companies, of which only 40 participated in the study (66.7%); in addition, a measurement instrument with Likert-type questions was administered to assess the elements of the administrative process (Cronbach Alfa = .880). The obtained results showed that the local SMEs of this sector do not have an administrative process formalized as such, which provides the opportunity for intervention programs and future studies of explanatory scope for deepening and understanding this type of organizations.

JEL: L20, M10, M13, R11

KEYWORDS: Small And Medium Enterprise, Formalization And Administrative Process

INTRODUCCIÓN

La formalización de la administración en las Pequeñas y Medianas Empresas (Pymes) ha sido un tema de importancia a nivel mundial debido a su impacto económico y social tanto en países desarrollados como en desarrollo. Por ejemplo, Rodríguez (2010) señala que este tipo de empresas controlan un porcentaje

significativo de la actividad económica al contribuir al Producto Interno Bruto (PIB) de cada país y mediante la generación de puestos de trabajo, razones fundamentales por las que se debe promover su permanencia en el mercado; con respecto a esto, Wijewardena y Cooray (1995) mencionan que el 90% del total de empresas a nivel mundial son Pymes, y Hiemenz & Bruch (1983) señalan que en países como Japón, Suecia, Italia, Indonesia y Malasia este tipo de organizaciones contribuyen en promedio con un 90% del total de empleos.

Algunas instituciones de gobierno e investigaciones académicas de los países más avanzados también proveen de cifras interesantes sobre la temática, entre las que se encuentran las siguientes: (a) según datos del Gobierno Australiano (2011) las Pymes contribuyeron con alrededor del 60% del Valor Industrial Adherido durante el período 2009-2010; (b) Wymenga, Spanikova, Barker, Konings, and Canton, (2012) los datos estimados del 2012 sobre los 27 países de la Unión Europea señalan que el 99.8% de todas las empresas, quienes otorgan trabajo al 67% de los empleados y contribuyen con el 58% al PIB de la región; (c) Ibrahim y Goodwin (1986) señalan que las Pymes en Estados Unidos y Canadá constituyen el 97% de todos los negocios, emplean un 57% de la fuerza laboral y producen el 45% del PIB; por último, (d) de acuerdo con la Asociación de Industrias Británicas, este tipo de organizaciones agrupa entre un 60-80% de los establecimientos en los países industrializados, cifra que se incrementa cada día (Cota, 1998). Por su parte en México el número de organizaciones de este tipo han aumentado con los años, según la Secretaría de Economía las empresas Pymes en el 2011 representaban el 99% del total de empresas, y para el 2014 ProMéxico (2014) señala sumaban ya un 99.8%, siendo una fuente relevante generadora de empleos (72%) y contribuyendo en un 52% al PIB nacional (cifras similares a las de Vargas, 2012 -81% de empleo y el mismo porcentaje del PIB-).

No cabe duda del valor que tienen este tipo de empresas para el crecimiento económico de cualquier país - y su contribución al desarrollo de sus individuos- a nivel mundial, y por lo tanto es importante y necesario que estas cuenten con la formalización administrativa que les permita un crecimiento adecuado hasta que logren consolidarse. Todo buen administrador de una empresa Pyme debe de conocer los requisitos previos con los que debe cumplir una organización desde un inicio y durante el desarrollo del proceso administrativo; razón de peso y suficiente para enfatizar la importancia del saber formalizar una empresa desde su creación e inicio de operaciones. Por lo general, las Pymes comienzan como negocios familiares, lo que implica que la mayoría de las veces no se lleve a cabo una planeación bien estructurada y con el tiempo adecuado, siendo la prioridad principal para las personas que las dirigen la obtención de ingresos de manera rápida (Valdez, Zerón, y Morales, 2008).

Por ejemplo, en estudios como Belausteguigoitia (2002), Lea (1993), Handler y Kram (1998) y Costa (1994), se ha demostrado que hasta un 75% de las empresas mexicanas de nueva creación han tenido que cerrar y terminar después de dos años de iniciar operaciones, y al cumplir los 10 años sólo el 10% de las empresas se desarrollan y llegan a crecer y tener éxito. Según la Comisión Nacional para la Defensa de los Usuarios de Servicios Financieros ([Condusef], 2013), las principales causas de este tan breve período de vida de las Pymes son: (a) una inadecuada administración, (b) la falta de una planeación correcta que evite la solución de los problemas según se vayan presentando –lo cual limita mucho el crecimiento de la empresa y su(s) administrador(es)-, (c) la ausencia de una cultura empresarial, (d) la incompetencia del personal, (e) la falta de un apropiado análisis estratégico y toma de decisiones, (f) la situación económica predominante en ese momento, y (g) el insuficiente financiamiento de la banca. El 43% de las empresas fracasan por errores y sólo dos de cada 10 empresas se encuentran capacitadas para administrar correctamente a la organización. Por último, la Condusef también señala que un error frecuente de las empresas que apenas inician operaciones es la centralización del poder, siendo los mismos vínculos familiares los que muchas veces promueven que las empresas desaparezcan.

A continuación se hace mención de demás estudios y autores que refieren otras causas identificadas a las que se debe el fracaso de este tipo de organizaciones: Sánchez (2003) señala que este fracaso es debido a

problemas administrativos como la falta de una estructura formal y de políticas escritas, problemas fiscales, incapacidad de cumplir con ciertos requisitos, una comercialización deficiente, errores en los insumos y producción, y la falta de financiamiento; Zwillling (2012) agrega la parte de no tener un plan de negocios escrito y contar con un equipo inexperto en administrar el negocio; por último Vargas (2012) comenta los resultados de un análisis de la empresa Salles (Sainz Grant-Thornton) acerca de las razones por las que el número de Pymes estaba disminuyendo, en donde señala que en términos de gestión el fallo se presentaba en la mala selección de personal, errores en la fijación de estrategias, falta de ausencia de planes alternativos, resistencia al cambio, excesiva centralización en la toma de decisiones, una mala operación y selección de fondos.

En conclusión, y solo después de dejar en claro los altos porcentajes representativos de las Pymes del total de empresas en México y a nivel mundial, su importancia social y efectos sobre la economía, y las causas principales por las que éstas dejan de operar –aspectos plenamente administrativos y de formalización-, es que toma relevancia plantear la siguiente pregunta de investigación: ¿Refieren poseer las Pymes del sector industrial alimentario de Ciudad Obregón, Sonora, México, los elementos del proceso administrativo para su permanencia en el mercado?

De acuerdo con la pregunta previamente formulada, es que el objetivo de la presente investigación tuvo por determinar de manera descriptiva el nivel de formalización de cada uno de los elementos del proceso administrativo de la Pyme industrial alimentaria de Ciudad Obregón, Sonora, México. Con este propósito es que en el siguiente apartado de revisión de la literatura, se hará mención de los conceptos de empresa, administración, el proceso administrativo, así como sus áreas funcionales; en la metodología se describirán a las empresas participantes, las características del instrumento de medición utilizado y el procedimiento que se siguió para realizar el estudio; por último, se presentarán los hallazgos y se proveerán de las conclusiones pertinentes con respecto los resultados obtenidos.

REVISIÓN LITERARIA

Una empresa puede ser definida de distintas maneras, Hernández & Palafox (2012) la describen como una entidad legal, económica, social y moral en la que inversionistas, empresarios e individuos capacitados se unen con el objeto de producir bienes y servicios que satisfacen una o varias necesidades de los individuos en el mercado que opera. Para Münch (2011) la empresa es la unidad económico-social, en la cual mediante el capital, el trabajo y la coordinación de recursos se producen bienes y servicios para satisfacer las necesidades de la sociedad. En México las empresas se clasifican por su giro y número de empleados de acuerdo a las leyes vigentes (ver Tabla 1).

De acuerdo a Hernández (2008) la administración es la ciencia compuesta de principios, técnicas y prácticas, cuya aplicación a conjuntos humanos permite establecer sistemas racionales de esfuerzo cooperativo, por medio de los cuales se pueden alcanzar propósitos comunes que individualmente no se podrían lograr en los organismos sociales. Koontz (2007) considera a la administración como el proceso de diseñar y mantener ambientes en los que individuos que colaboran en grupos cumplen eficientemente los objetivos propuestos. Por su parte, y de acuerdo a Robbins (2002), la administración es el proceso de realizar actividades y términos eficientemente con y a través de otras personas. Por último, Dubrin (2000) menciona que la administración es el proceso de usar recursos de la organización para alcanzar los objetivos de la misma, esto por medio de las funciones de planeación, organización e integración del personal, del liderazgo y del control. La palabra proceso evoca la concepción de una secuencia desde un inicio hasta un fin, dando la idea que todo proceso termina. Sin embargo, el proceso administrativo es continuo por la dinámica de las empresas-organizaciones que permanente y simultáneamente lo aplican. Münch (2010) define al proceso administrativo como una serie de fases, etapas o funciones sucesivas a través de las cuales se efectúa la administración.

Tabla 1: Clasificación de la Micro, Pequeña y Mediana Empresa

Tamaño	Sector	Rango de Número de Trabajadores
Micro	Todas	Hasta 10
Pequeña	Comercio	Desde 11 hasta 30
	Industria y Servicios	Desde 11 hasta 50
Mediana	Comercio	Desde 31 hasta 100
	Servicios	Desde 51 hasta 100
	Industria	Desde 51 hasta 250

La Tabla 1 muestra, en la primera columna el tamaño por empresa, considerando para la investigación la pequeña y mediana empresa industrial, con un rango de 11 a 250 empleados. Fuente: Diario Oficial de la Federación (2009).

De manera general los elementos del proceso administrativo son planeación, organización, integración, dirección y control. Cada uno de los elementos del proceso administrativo, así como los componentes que conforman cada elemento pueden ser observados en la Tabla 2. Asimismo, en toda organización deben llevarse a cabo las áreas funcionales, las cuales contribuyen al cumplimiento del proceso administrativo ya que ayudan a existir cierta coordinación para el logro de la misión-visión de la organización; es importante señalar que estas se vuelven más complejas dependiendo del tamaño de cada organización (ver Tabla 3).

Tabla 2: Proceso Administrativo

Planeación	Organización	Integración	Dirección	Control
Misión-Visión	Organigrama	Proceso de dotación de personal	Liderazgo	Sistemas de control de calidad
Valores	Descripciones y especificaciones de puestos	Inducción de Personal	Sistemas de información	Informe de resultados
Objetivos	Delegación de autoridad	Manual de Bienvenida		Evaluación
Estrategias	Manual de Organización			Retroalimentación
Programas				
Procedimientos				
Políticas				
Reglamentos				
Presupuestos				

En la Tabla 2, se presentan los elementos mínimos que deben cumplirse en el proceso administrativo, considerando cinco elementos, planeación, organización, dirección, integración y control; los cuales le permitirán a la empresa tener una formalización administrativa. Fuente: Elaboración propia.

Tabla 3: Áreas Funcionales

Recursos Humanos	Mercadotecnia	Producción	Finanzas
Incentivos al personal	Estrategias de Mercadotecnia	Modelos de producción	Presupuestos financieros
Capacitación	Plan de mercadotecnia	Procesos de Producción	Sistema contable
Mejora y evaluación del desempeño	Investigación de mercados	Control de inventarios	
Programas de seguridad e higiene			

Las áreas funcionales son con las que toda empresa debe contar, de tal suerte exista una coordinación entre estas para el logro de la misión-visión de la organización. Es decir el trabajo coordinado generará una sinergia que permitirá el correcto cumplimiento del proceso administrativo. Fuente: Elaboración propia.

METODOLOGÍA

Para la realización de la presente investigación se utilizó una metodología cuantitativa de corte transversal de alcance descriptivo. A través de un muestreo probabilístico se seleccionó una muestra aleatoria representativa de las Pymes industriales alimentarias de Ciudad Obregón, cuya población total fue de 60 empresas según la base de datos del Instituto Nacional de Estadística y Geografía (INEGI [<http://www.inegi.org.mx>]) en su Directorio Estadístico Nacional de Unidades Económicas (DENUE); a esta población se les aplicó la fórmula correspondiente para poblaciones finitas que a continuación se describe: En donde: Z = nivel de confianza; p = probabilidad a favor; q = probabilidad en contra; N = universo poblacional; e = error de estimación; n = tamaño de la muestra; así mismo se estableció un nivel de confianza de 95% y un margen de error de 5%.

Sustituyendo:

$$Z = 1.96$$

$$p = 0.50$$

$$q = 0.50$$

$$N = 60$$

$$e = 0.05$$

$$n = ?$$

$$n = \frac{Z^2 p \cdot q \cdot N}{Ne^2 + Z^2 p \cdot q} \quad (1)$$

$$n = \frac{(1.96)^2 (0.5) (0.5) (60)}{(60) (0.05)^2 + (1.96)^2 (0.5) (0.5)} \quad (2)$$

$$n = 52 \text{ empresas} \quad (3)$$

Después de aplicar la fórmula correspondiente se obtuvo una muestra de 52 pequeñas y medianas empresas cuyo número total de empleados oscilaba entre 11 y 250 personas. Asimismo, es importante mencionar que al aplicar el instrumento de medición ocho empresas no pudieron ser localizadas, considerándose inexistentes (no se encontraron en el domicilio indicado), además que cuatro empresas se negaron a responder el instrumento, participando finalmente un total de 40 empresas en el estudio. Por otra parte, el instrumento de medición se buscó fuera contestado por cada uno de los administradores o persona responsable de administrar cada Pyme. El instrumento se conformó de tres apartados: (1) datos sociodemográficos, apartado en donde se preguntaba información sobre la empresa y su administración (antigüedad, número de empleados, género del administrador, antigüedad en el puesto, profesión, parentesco con los propietarios); (2) elementos del proceso administrativo, en este segundo apartado se buscó obtener información sobre cada uno de los cinco elementos antes señalados en la Tabla 2, los cuales son: planeación (12 preguntas), organización (6 preguntas), integración (5 preguntas), dirección (2 preguntas) y control (5 preguntas).

En esta sección se formularon las preguntas mediante una escala tipo Likert con cuatro opciones de respuesta que variaba desde 1 (*Se cuenta con el elemento o función*) hasta 4 (*No aplica*), esto con el objeto de medir el grado de formalización de cada elemento; (3) áreas funcionales, en este tercer apartado se buscó obtener información sobre cada una de las cuatro áreas funcionales señaladas en la Tabla 3, los cuales son: recursos humanos (4 preguntas), mercadotecnia (3 preguntas), producción (2 preguntas) y finanzas (2 preguntas). En este último apartado se formularon las preguntas mediante una escala tipo Likert con cuatro opciones de respuesta que variaba desde 1 (*Se cuenta con el elemento o función*) hasta 4 (*No aplica*), similar a la del segundo apartado y con el mismo propósito de medir el grado de formalización de cada área. En cuanto a la validez y confiabilidad del instrumento de medición, la primera se estableció mediante un índice

de consistencia interjueces en la evaluación de los resultados, el cual alcanzó un valor de .89; por otra parte, la confiabilidad de las escalas del segundo y tercer apartado obtuvieron un coeficiente de fiabilidad (Alfa de Cronbach) total fue de .880, lo cual se ubica por arriba del .70 considerado como aceptable. El procedimiento que se llevó a cabo para realizar la investigación se describe a continuación: (1) primero se procedió a desarrollar una extensiva consulta bibliográfica referente al tema en general, así como la situación actual de las Pymes en México y demás países a nivel global; (2) a continuación se procedió a la elaboración del instrumento de medición considerando los elementos básicos mínimos que debe tener una empresa para decir que posee una administración formalizada; (3) se realizó una búsqueda en la base INEGI-DENUE (<http://www.inegi.org.mx>) –sistema que identifica y ubica todos los establecimientos activos en territorio nacional de acuerdo a los datos recabados durante la actualización de unidades económicas del 2013- para conocer el total de la población de empresas del sector económico a estudiarse (industrial-alimentario); (4) seguido se validó el instrumento por tres expertos en la temática y se desarrolló una prueba piloto con la finalidad de identificar y aplicar mejoras en el instrumento, por ejemplo una mayor claridad en la redacción de las preguntas y una reestructuración lógica de sus apartados; (5) se calculó y obtuvo una muestra representativa de la población a estudiar a la que se aplicó la versión final del instrumento de medición; (6) una vez recolectados los datos se procedió a la captura y elaboración de la base de datos en el programa estadístico Statistical Package for Social Sciences (SPSS) en su versión 21; (7) por último se analizaron los datos obtenidos, fueron interpretados y redactados los resultados del estudio para la elaboración del reporte final de investigación. Cabe señalar que debido a que en la consulta bibliográfica no se encontró antecedente sobre algún estudio en la localidad con el mismo propósito, se optó por diseñar y realizar una investigación cuyo alcance fuese descriptivo, haciendo uso de la estadística descriptiva para este fin. Asimismo, es importante mencionar que al realizar la búsqueda en la base INEGI-DENUE, se utilizaron filtros de búsqueda que se agruparon en cuatro categorías: actividad económica, tamaño del establecimiento (número de empleados), área geográfica y variables adicionales.

RESULTADOS

Como resultados se tiene en el primer apartado la antigüedad de las empresas pyme industriales alimentarias en donde de 1 a 5 años representan el 18.5%; de 6 a 10 años el 7.8%; de 12 a 15 años el 21%; de 17 a 20 años el 29%; de 25 a 30 el 13.2%; con 32 años solo el 2.6%; 40 años el 5.3% y con 50 el 2.6%.

El número de empleados hombres y mujeres en las pymes industriales alimentarias es muy diverso; de igual forma la antigüedad en el puesto, el mayor porcentaje es 10% con 5 años en el puesto. El 48.7% de los responsables de la administración de la empresa cuentan con carrera profesional; sin embargo solo el 8.6% son Licenciados en administración; las carreras varían desde Psicólogos, educadores, Licenciados en contaduría pública, ingenieros, Licenciados en sistemas de la información. El 81.1% de los responsables no cuentan con un parentesco con el dueño de la empresa.

En el segundo apartado en cuanto a planeación las empresas que cuentan con misión representan el 40%, Visión 40%; objetivos generales y específicos 30%; planes estratégicos 20%; programas de trabajo 45%, procedimientos 35%, (de los cuales el 92.5 % están enfocados a producción); políticas 37.5%; reglamentos 42.5%; presupuestos 50%; valores 47.5%, (el fundador influyó en un 90% en su establecimiento). Es necesario hacer mención que un gran porcentaje de las empresas comenta no tener su planeación por escrito, esto es parte de la informalidad administrativa lo que puede contribuir a no tener un seguimiento adecuado ni tomar las decisiones correctas. El 40% no tiene una misión-visión por escrito; de igual forma objetivos generales 50%, procedimientos no por escrito 60%, reglamento 50% así como los valores 45%. El punto medular en la formalización administrativa es la planeación, en donde se establece el rumbo de la organización, los elementos que contribuirán al logro de la misión-visión; y puede apreciarse claramente que no se están cumpliendo, por lo tanto difícilmente los demás elementos del proceso administrativo contarán con las bases de una formalización sólida.

En cuanto a la organización, las Pymes industriales alimentarias solo el 35% cuentan con un organigrama; 30% con descripción y especificaciones de puestos; la empresa el 87.5% la considera familiar; el 72.5% delega autoridad a los empleados. En organización un alto porcentaje menciona no tener un organigrama 55%, esto es en donde se establece la jerarquía de la pyme, las líneas de comunicación, tampoco cuentan con descripciones y especificaciones de puestos en un 47.5%, repercute al seleccionar y contratar personal ya que se define claramente en este apartado los requisitos que deberá cumplir la persona así como las funciones a realizar en el puesto. El manual de organización es un documento en donde se plasma la plataforma filosófica de la empresa, su historia, puede decirse que es donde se concentra toda la información de la organización, otros elementos que lo componen es el organigrama, estructura jerárquica, descripciones y especificaciones de puestos, y a pesar de ello el 67.5% no cuenta con este documento. Otro dato relevante es que el responsable administrativo de la empresa no tiene relación de parentesco como hijo en un 90%, hermano en 8.1%; sin embargo la empresa se considera familiar al existir el 89.5% de familiares trabajando dentro de la empresa.

En cuanto al elemento de integración, el 20.5% cuenta con un proceso de dotación de personal, proceso formal de proveedores 25%, solo el 28.2% ha solicitado financiamiento bancario; el 20% realiza inducción al personal nuevo y el 12.5% menciona contar con un manual de bienvenida. En dirección mencionan que es muy importante alinear la misión en un 48.7%; innovar con un 38.5%. El 38.5% comenta no tener el proceso de dotación de personal por escrito; selección de proveedores con un 27.5%. No cuenta con el proceso de dotación de personal 41%; el 85% no cuenta con un manual de bienvenida para su personal. Esta es una de los elementos con menor formalidad en la pyme industrial alimentaria de Cd. Obregón, Sonora. Puede apreciarse que uno de los elementos con mayor atención por las empresas en estudio es el control, el 32.5% cuenta con sistemas de control de calidad; de igual forma el 77.5% lo realiza durante el proceso productivo, y en 75% antes del proceso productivo mencionan llevarlo también a cabo; el 80% realiza informes de resultados y el 79.5% da realimentación de estos. El 60% no tiene los sistemas de control por escrito. A pesar de ser uno de los elementos que más se realiza en las empresas en estudio, para llevarlo a cabo de forma adecuada, se requiere tener claro que es lo que se está midiendo, si se logran los objetivos establecidos en planeación, sin embargo al no tenerse por escrito en un 50% por las Pymes, la evaluación de estos puede no ser imparciales.

En el tercer apartado áreas funcionales, se inicia primeramente por recursos humanos, donde el 67.5% de las empresas en estudio mencionan otorgar incentivos; capacitación al personal 77.5%; evaluación del desempeño 42.5% y programas de seguridad e higiene 55%. En cuanto a mercadotecnia el 57.5% cuenta con estrategias de mercadotecnia; en contraparte el 32.5% menciona no contar con estos. El 12.5% solo tiene planes de mercadotecnia; y un 72.5% no los tienen. En un 27.5% ha realizado investigaciones de mercado, el 37.5 no las ha llevado a cabo. En el área de producción se han adoptado modelos de producción con mayor tecnología en un 72.5% y un sistema de control de inventarios en un 70%. En el área de finanzas el 55% utiliza los presupuestos financieros para tomar decisiones y el 92.5% cuenta con un sistema contable. Haciendo un comparativo con otros estudios se coincide con lo que menciona Palomo (2005) sobre la carencia de la administración, de igual forma la CONDUSEF menciona que la falta de cultura empresarial es lo que lleva al cierre de la pyme, Vargas (2012) considera que el cierre de la pyme se debe a la mala selección del personal, errores en la fijación de estrategias, es decir deficiencias administrativas. Fernández (2010) hace referencia a la mala administración y que además se pierden los apoyos que brinda la Secretaría de Economía, así como el programa México emprende. Zwillling (2012) comenta la falta de tener el plan de negocios formalizado por escrito. Valdez, Zerón, Morales (2008) comentan que el 75% de las Pymes cierran después de 2 años, para Pozos (2014) cierran 65 de cada 100 empresas a los dos años;

CONCLUSIONES

En función a los resultados obtenidos en cuanto al objetivo de la investigación que es determinar el nivel de formalización en cada uno de los elementos del proceso administrativo de la pyme industrial alimentaria

de Ciudad Obregón, Sonora, México, puede mencionarse que no se cuenta con un proceso administrativo formalizado, existe una gran informalidad en la administración. Tanto en México, como en Estados Unidos, Japón, la comunidad Económica Europea, América Latina, la pyme genera empleo y una aportación importante al PIB, es por ello el cuidar su permanencia en el mercado, son empresas nobles que contribuyen enormemente en cada uno de estos países, y en la medida en que se consoliden y generen riqueza, en esa medida el impacto se reflejara en la sociedad, elemento fundamental para la seguridad de las familias.

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EVALUACIÓN DE LA PLANEACIÓN ESTRATÉGICA DE LAS PYMES EN ALLENDE, NUEVO LEÓN

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RESUMEN

Esta investigación tiene como propósito evaluar la Planeación Estratégica de las Pequeñas y Medianas Empresas (PYMES) en Allende Nuevo León. Esta es una investigación de corte transversal en donde se aplicaron 43 encuestas que se analizaron con pruebas descriptivas. Las empresas encuestadas no tienen más de 10 años de haber iniciado su negocio, se encuentran ubicadas en una zona céntrica del municipio de Allende, Nuevo León con probabilidades de crecimiento y se caracterizan por su buen servicio pero es notorio que pese a dichas características, no están creciendo. El instrumento usado en esta investigación se enfoca en conocer las acciones estratégicas que están usando las PYMES, la cual contempla diez criterios de evaluación: Liderazgo, compromiso, comunicación, cultura y cambios estratégicos, filosofía empresarial, objetivos, análisis interno y externo de la estrategia, definición de estrategias, definición de recursos, administración de desempeño y ejecución de las estrategias. En el análisis descriptivo destaca que el promedio de empresas tienen un resultado "regular" en su Planeación Estratégica. Las tres dimensiones más altas fueron liderazgo, compromiso y comunicación que alcanzaron un resultado "muy estratégica". Las dimensiones con puntajes más bajos fueron análisis interno y externo, asignación de recursos, ejecución y administración del desempeño. Finalmente concluimos que la Evaluación de la Planificación Estratégica es necesaria para las organizaciones, de tal manera que ésta permita encontrar aquellas áreas que necesitan ser reforzadas, identificar lo que no se está haciendo y cuáles serían las líneas de acción a seguir. La Planeación Estratégica debe iniciar un cuestionamiento gerencial de expectativas y suposiciones, desencadenar una revisión de objetivos y valores, además de estimular la creatividad para generar alternativas y formular criterios de evaluación.

PALABRAS CLAVE: Planeación Estratégica, Evaluación, Pymes

STRATEGIC PLANNING EVALUATION OF SOME STAR-UP COMPANIES ON ALLENDE, NUEVO LEON

ABSTRACT

This research aims to evaluate the Strategic Planning for Small and Medium Enterprise (SMEs) at Allende, Nuevo León. This was a cross-sectional research analyzed by descriptive statistic. 43 SMEs participated in the surveyed. Those enterprise did not have more than 10 years of opening, they are located in a central area in Allende, Nuevo León which give a good opportunity to growth but they are not growing. The used instrument in this research focuses on meaningful strategic actions that they should be using, which features ten assessment criteria: leadership, commitment, communication, culture and strategic changes, business philosophy, objectives, internal and external analysis of the strategy, defining strategies, resources definition, performance management and strategy implementation. The descriptive analysis showed that the average companies have a "regular" results in its Strategic Planning. The three highest dimensions that they used were leadership, commitment and communication that reached a "very strategic" outcome. The dimensions that they are not using were internal and external analysis, resource allocation, implementation and performance management. Finally, we conclude that the evaluation of SP is necessary for organizations, so it possible to find areas that need strengthening, identifying what is not being done and

what lines of action should be taken. Strategic Planning should start questioning a management expectations and assumptions, trigger a review of objectives and values, and stimulate creativity to generate alternatives and make evaluation criteria.

JEL: M19

KEYWORDS: Strategic Planning, Evaluation, Smes

INTRODUCCIÓN

El propósito del presente trabajo de investigación es evaluar la Planeación Estratégica de las PYMES en Allende Nuevo León para conocer las áreas en las que éstas deben trabajar para convertir las actividades de la empresa en planes de acciones que conlleven al logro de los objetivos organizacionales y por ende logren el crecimiento y desarrollo de las mismas. Muchos empresarios están cansados al no ver crecer su pequeña empresa, es posible que hayan intentado aplicar distintas acciones, sin embargo nada funciona y para esto Molina, García y Salas (2014) mencionan que las Pequeñas y Medianas (PYMES) empresas han sido en los últimos años el centro de atención de numerosos trabajos de investigación, no obstante, aún sigue necesitada de fundamentos estratégicos, operativos y de alianzas que de forma continua, le brinden oportunidades para mejorar su competitividad. Autores como Molina, Armenteros, Medina, Barquero y Espinoza (2011) mencionan que algunas de las debilidades señaladas en las investigaciones académicas son la falta de modelos y por consiguiente los procedimientos que desarrollan en su estrategia, lo que incrementa significativamente sus posibilidades de fracaso y por ende su baja sobrevivencia.

La reciente crisis financiera amenaza la sobrevivencia de miles de empresas de todo tamaño alrededor del mundo. Al parecer la falta de previsión y planeación ha fallado hasta en las empresas más grandes y prosperas del mundo. Las empresas grandes como medianas y microempresas, están perdidos en los procesos estratégicos, tácticas adecuadas de crecimiento, expansión y consolidación de operaciones debido a que los procesos de planeación estratégica en las empresas han sido desatendidos y en otros casos no se practica. Prueba de ello es que la crisis financiera y económica de los Estados Unidos tomó desprevenido a todo el mundo y las empresas en estos momentos están tratando de redireccionar el curso de sus acciones para no ceder su lugar en el mercado. Ante este contexto, es de orden imprescindible retomar la visión estratégica de los procesos en una empresa. Para poder tomar las decisiones correctas debemos de contar con información adecuada y diseñar un proceso de planeación que ayude a prever a la empresa las posibles situaciones que afecten tanto positiva como negativamente para anticiparse a estas. Derivado de esto último, las empresas deben de tener un proceso de planeación de su futuro y de sus operaciones de tal forma que le permita competir y crecer apoyado por información de calidad (Flores, Hernández, Torres y García, 2009).

Estado del Arte

Estrategia es definir el futuro óptimo de un equipo u organización, especificando la ruta para conseguirlo y comunicándola claramente (McKean, 2011), pero plantear un estrategia no es una tarea fácil pues ésta debe tener objetivos claramente definidos, debe ser medible, alcanzables y plantear la forma correcta de comunicarla a la organización y justamente ésta se ha convertido en un talón de Aquiles para la PYMES en México y para este caso en particular las situadas en el Estado de Nuevo León. En este sentido algunos autores se han dado la tarea de investigar cómo hacer que las PYMES sean exitosas. Valda (2009) menciona que hay tres factores que determinan el éxito en los negocios. El primer factor que ayuda a las pequeñas empresas es el que te conozcas a ti mismo y sepas de donde viene el deseo de tener un negocio. El conocer este deseo ayuda a pasar todas las pruebas que trae empezar una empresa. Es importante tomar clases que te ayudaran a saber cómo administrar una empresa. El segundo factor tiene que ver con la gente que trabaja en la empresa y el tercer factor es el desarrollo de un plan de negocios. Sin embargo, el plan de negocios no marca el éxito de la empresa, pero si la motivación del administrador. Batt (2002) se concentra en el

reconocimiento a los empleados, el dejarlos participar en la toma de decisiones, trabajar en equipo, dar incentivos y seguridad del empleo ayuda a las pequeñas empresas a crecer. Rubio Baños (2002) coincide en los factores ya mencionados sobre la importancia del recurso humano y del trato que se le debe de dar, pero en su tercer factor habla de la importancia de las relacionadas con las capacidades de marketing orientado hacia el cliente.

Por el otro lado Aguilera González y Rodríguez (2011) y Fernández y Nieto (2001) analizaron variables como tecnología de la información, innovación, esfuerzos comerciales, recursos humanos, calidad y tecnología concluyendo que sola la innovación y los esfuerzos comerciales fueron los que marcaron la diferencia en las pequeñas empresa. Valda (2009), Batt (2002), Aguilera, González y Rodríguez (2011) y Fernández y Nieto (2001) coinciden en que el factor claves para la pequeña empresa es el recurso humano, innovación, el uso de tecnología, el liderazgo del líder son la clave de éxito de la empresa, pero esto no es algo que los dueños de las PYMES no sepan y además haciendo esto no tienes el 100% asegurado el éxito de tu empresa. Morris, Schindehutte y Allen (2005) afirman que las empresas fracasan a pesar de la presencia de las oportunidades de mercado, ideas de negocios nuevos, recursos adecuados y emprendedores con talento y también explica que una posible causa es el subyacente modelo de conducción de la empresa ya que sorprendentemente poca atención se ha dado a los modelos de negocios por parte de los investigadores y de las empresas.

Puhakainen y Malinen (2009) señalan que los modelos de negocios pueden ser herramientas valiosas para la planificación y la comunicación de lo que el negocio trata, configurando las actividades y recursos clave, de tal manera que permitan la creación de valor. Pero un modelo de negocio es diferente a la planificación estratégica y es claro que el modelo es necesario como la planeación estratégica ya que las dos dependen una de la otra. Chesbrough y Rosenbloom (2002) explican las diferencias entre el modelo de negocios y la estrategia y dice que hay tres diferencias a resaltar, la primera es que la estrategia vas más allá del modelo ya que esta ayuda en la creación de valor y su sustentabilidad, la segunda es que la estrategia da valor a los inversionistas y la tercera es que la estrategia requiere un cuidadoso análisis para pronosticar y decidir qué información se debe usar para la creación del modelo de negocios.

La planeación estratégica es la llave como lo menciona Michael Porter en su libro ventaja competitiva donde muestra los conceptos y herramientas para crear y sostener la ventaja competitiva con base en el costo y la diferenciación. Porter describe la metodología para realizar análisis y diagnósticos a través de la cadena de valor, que permite al estrategia reconocer y diferenciar las actividades donde surge la ventaja competitiva. Gracias al análisis de la cadena de valor, nos explica: cómo identificar aquello que produce valor para el cliente, cómo alcanzar el éxito implementando estrategias de diferenciación y cómo utilizar la tecnología como parte de una estrategia competitiva (Porter, 1985).

Por su parte Munuera y Rodríguez (2007) explican la estrategia como un conjunto de acciones encaminadas a la consecución de una ventaja competitiva sostenible en el tiempo y defendible frente a la competencia, mediante la adecuación entre los recursos y capacidades de la empresa y del entorno en el cual opera y que satisfaga los objetivos de los múltiples grupos participantes en ella. Porter (1982) considera la estrategia con un carácter multidisciplinario que abarca todas las actividades críticas de la empresa, proporcionándole un sentido de unidad, dirección y propósito así como facilitando los cambios necesarios inducidos por su entorno. De una forma muy concreta podríamos decir que la estrategia trata de servir de motor e impulsor de acciones. Así entonces Goodstein, Nolan y Pfeiffer, (2004) definen la planeación estratégica como el proceso por el cual los miembros guía de una organización prevén su futuro y desarrollan los procedimientos y operaciones necesarias para alcanzarlo. Flores (2014) señalan que la administración estratégica permite a una organización ser más productiva que reactiva cuando se trata de darle forma a su futuro, le permite iniciar e influir en las actividades en lugar de limitarse a responder a ellas y por lo tanto ejercer control sobre su propio destino.

Algunos de los beneficios que se pueden obtener de la implementación de la planificación estratégica son: se hace hincapié en las cosas importantes, se tiene el conocimiento de la evolución del entorno como base para el cambio necesario, se conoce la cultura empresarial interna y se evalúa su impacto en el rendimiento de la empresa, se reconoce el impacto que el entorno cambiante de los negocios está teniendo en la empresa y que afecta a los cambios necesarios en la dirección, se toma conciencia de los potenciales de la empresa en vista de sus fortalezas y debilidades, se identifican y analizan las oportunidades disponibles y las amenazas potenciales, se puede provocar un cambio necesario de la dirección de la empresa, es capaz de establecer objetivos más realistas que son exigentes pero alcanzables, se cuenta con mejor información para la toma de decisiones, el crecimiento puede acelerarse y mejorarse, se eliminan áreas de pobre desempeño, se controlan los problemas operativos, se desarrolla una mejor comunicación tanto dentro como fuera de la empresa, se proporciona una guía para mostrar hacia dónde se dirige la empresa y cómo llegar allí, se desarrolla una mejor coordinación interna de las actividades, se desarrolla un marco de referencia para los presupuestos y planes operativos de corto alcance y el tener una mejor comprensión del entorno cambiante de la compañía y la habilidad que tiene ésta para adaptarse; generará una mayor confianza en los empleados (EnTarga, 2014).

Porter (2011) enfatiza que la estrategia debe tener flexibilidad suficiente para responder con rapidez a los cambios competitivos del mercado. La flexibilidad que el menciona se encuentra en saber diferenciar entre eficiencia operativa y estrategia. La eficiencia operativa significa realizar las mismas actividades mejor que los rivales y la estrategia competitiva consiste en ser diferente por medio de la selección deliberada de un conjunto de actividades distintas para entregar una mezcla única de valor. También clasifica la estrategia de tres formas; posicionamiento estratégico basado en la variedad, posicionamiento basado en las necesidades de un grupo de clientes y posicionamiento basado en el acceso.

Flores (2014) menciona que para formular una estrategia es necesario formular la estrategia incluyendo el desarrollo de la misión del negocio, la identificación de las oportunidades y amenazas externas a la organización, la determinación de las fuerzas y debilidades internas, el establecimiento de objetivos a largo plazo, la generación de estrategias alternativas, y la selección de estrategias específicas a llevarse a cabo. Por consiguiente al implementar la estrategia requiere que la empresa establezca objetivos anuales, proyecte políticas, motive empleados y asigne recursos de manera que las estrategias formuladas se puedan llevar a cabo; incluye el desarrollo de una cultura que soporte las estrategias, la creación de una estructura organizacional efectiva, mercadotecnia, presupuestos, sistemas de información y motivación a la acción, y para saber que la estrategia está funcionando hay que revisar los factores internos y externos que fundamentan las estrategias actuales, medir el desempeño y tomar acciones correctivas. Todas las estrategias están sujetas a cambio.

Steiner (1985) por su parte señala que la planeación estratégica no puede estar separada de funciones administrativas como: la organización, dirección, motivación y control ya que este tipo de planeación está proyectada al logro de los objetivos de la empresa y tienen como finalidad básica el establecimiento de guías generales de acción de la misma. La planeación estratégica es un proceso que sienta las bases de una actuación integrada a largo plazo, establece un sistema continuo de toma de decisiones, identifica cursos de acción específicos y formula indicadores de seguimiento sobre los resultados.

METODOLOGÍA

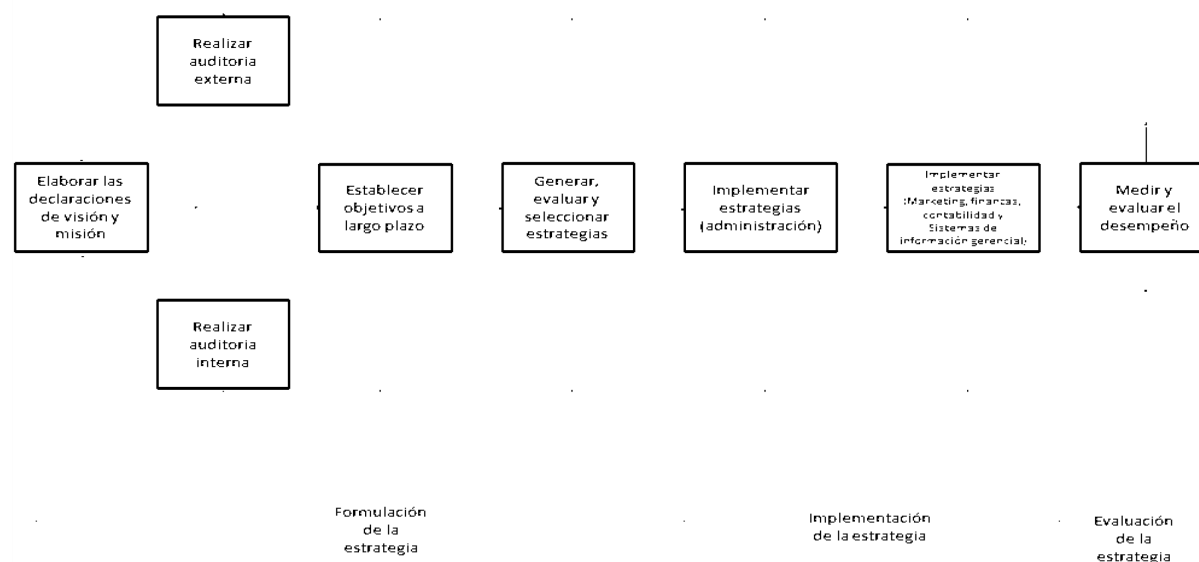
Para realizar esta investigación se recopilaron de diferentes fuentes de información como son: libros, tesis y artículos en internet. Una vez recopilada la información sobre los modelos Planeación Estratégica procedimos a aplicar una encuesta del Dr. Ramón Meza Escobar y para los fines de esta investigación modificada por la Dra. Karla Liliana Haro Zea. Cabe mencionar que dichos reactivos evalúan la Planeación Estratégica de 43 PYMES del Municipio de Allende Nuevo León. El instrumento de investigación se

enfoca en conocer las acciones estratégicas que están usando las PYMES, el cual contempla los siguientes diez criterios de evaluación: liderazgo, compromiso, comunicación, cultura y cambios estratégicos, filosofía empresarial, objetivos, análisis interno y externo de la estrategia, definición de estrategias, definición de recursos, administración de desempeño y ejecución de las estrategias. El presente instrumento de investigación es aplicado a una muestra no probabilística del tipo intencional a 43 personas (Hernández, 1991) las cuales cumplen con las siguientes características: no tienen más de 10 años de haber empezado su negocio, se encuentran en una zona céntrica del Municipio de Allende, Nuevo León con buenas probabilidades de crecimiento y se caracterizan por su buen servicio pero no se percibe que estén creciendo.

Modelos de Planeación Estratégica

La mejor manera de estudiar y aplicar el proceso de la planeación estratégica es utilizando un modelo. David (2008) creó un modelo completo de la administración estratégica y precisa que el modelo no garantiza el éxito, pero si representa un planteamiento claro y práctico de las estrategias de formulación, implementación y evaluación en donde la buena comunicación y la retroalimentación son esenciales (figura 1). Por su parte Steiner (1985) precisa que existen cuatro modelos conceptuales para crear un plan estratégico en diversos tamaños de empresas. Existen modelos conceptuales que incluyen pasos lógicos para hacer la planeación, aunque a sus vez también son operacionales, ya que las empresas pueden y en verdad siguen estos pasos en la práctica. Cada grupo de pasos acentúa en forma un poco diferente algunos de los elementos en el proceso de planeación, pero son similares en cuanto a su esencia.

Figura 1: Modelo Completo de la Administración Estratégica

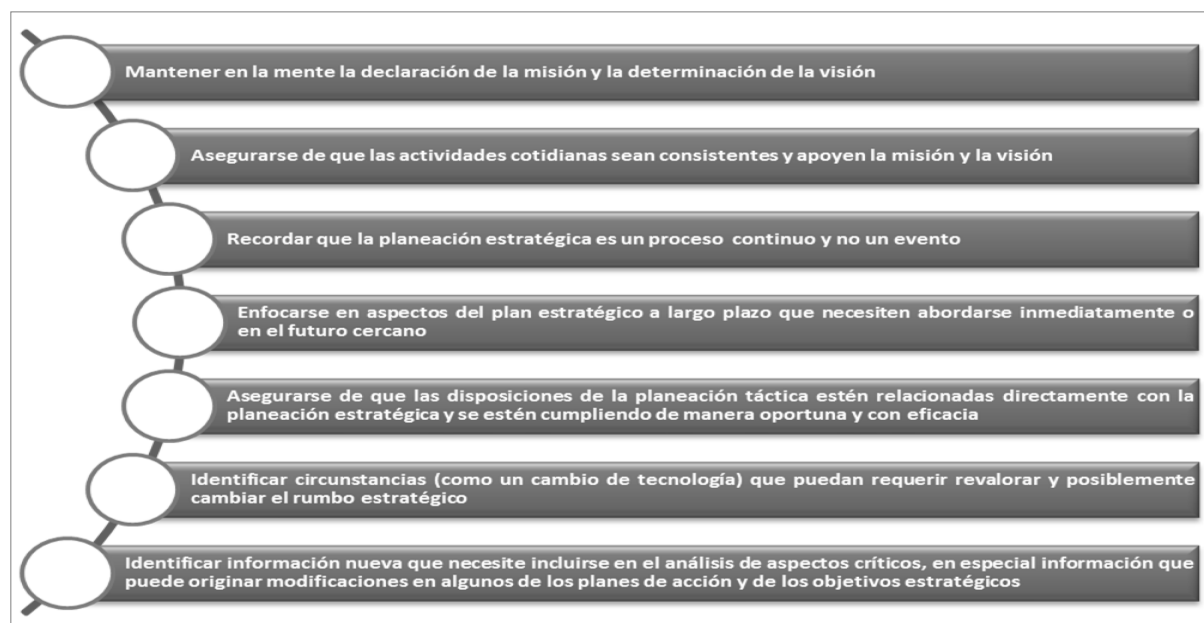


Fuente: David, 2008

Así entonces, en palabras de Mintzberg (1979), la estrategia como pauta es cualquier conjunto de acciones o comportamiento, sea deliberado o no. Definir la estrategia como un plan no es suficiente, se necesita un concepto en el que se acompañe el comportamiento resultante. Específicamente, la estrategia debe ser coherente con el comportamiento, de ahí la importancia de la evaluar la planeación estratégica de las PYMES. La evaluación tiene como base tres variables principales: los objetivos, los programas destinados a alcanzarlos y el presupuesto. En este contexto, la evaluación mide los aspectos siguientes: la contribución efectiva al cumplimiento de objetivos, el apego a los programas establecidos, el uso óptimo de los recursos (humanos, financieros materiales y tecnológicos) y la existencia y operatividad de instrumentos

administrativos que posibiliten acción de la dirección superior. La acción de evaluar debe realizarse dentro del contexto del plan estratégico completo, lo cual incluye desde el pensamiento estratégico (la articulación de la misión, la visión) y las demás etapas del proceso de planeación estratégica, a continuación se muestran de acuerdo a Rodríguez (2005) algunos aspectos que nos indican la importancia de realizar una revisión y evaluación del plan estratégico (figura 2).

Figura 2: Aspectos Que Indican la Importancia de una Revisión y Evaluación



Fuente: Rodríguez, 2005.

RESULTADOS

En el análisis descriptivo encontramos que el 51.2% de las empresas eran empresas familiares y el 48% no eran familiares, el 81.4% de las PYMES eran empresas con menos de 5 años de su apertura y el 86% de los que contestaron la encuesta eran los encargados del negocio y solo encontramos al 6% de los dueños en la PYME. En la tabla 1 se observa el resultado de la evaluación estratégica de acuerdo a las dimensiones estudiadas. En el promedio total; las empresas salieron evaluadas como “Regulares” en su Planeación Estratégica. Las tres dimensiones más estratégicas fueron liderazgo, compromiso y comunicación que alcanzaron un promedio de “Muy estratégicas”. Las dimensiones con puntajes más bajos fueron análisis interno y externo, asignación de recursos, ejecución y administración del desempeño. En la tabla 2 se encuentra la evaluación de las PYMES con respecto a la Planeación Estratégica. El 23% de las PYMES se autoevalúan como algo estratégicas, el 18.6% dicen ser regular y 16.3 % son poco estratégicas, sumando estos porcentajes podemos resaltar que el 57.9% de las PYMES no cuenta con una Planeación Estratégica aplicada a todos los aspectos de la organización.

En la tabla 3 se observa a las empresas familiares y no familiares según su evaluación en la Planeación, destaca que la mayoría de las empresas familiares se encuentran entre “Regular” y “Algo estratégicas” sumando el 45.4% y las empresas no familiares se evaluaron entre “Algo estratégicas”, “Totalmente estratégicas” y “Poco estratégicas” sumando el 61.8%.

Tabla 1. Evaluación Estratégica De Acuerdo A La Dimensión

Dimensión	Resultado
Liderazgo	Muy estratégicas
Compromiso	Muy estratégicas
Comunicación	Muy estratégicas
Cultura	Algo estratégicas
Filosofía Visión	Regular
Filosofía Misión	Algo estratégicas
Objetivos	Algo estratégicas
Análisis interno	Regular
Análisis externo	Regular
Estrategia	Poco estratégica
Asignación recursos	Regular
Ejecución	Regular
Administración del desempeño	Regular
Total	Regular

Fuente: Elaboración propia

Tabla 2: Evaluación General de la Estrategia en las PYMES de Allende, Nuevo León

	Frecuencia	Porcentaje	Porcentaje Acumulado
Nada estratégica	2	4.7	4.7
Muy poco estratégica	5	11.6	16.3
Poco estratégica	7	16.3	32.6
Regular	8	18.6	51.2
Algo estratégica	10	23.3	74.4
Muy estratégica	6	14.0	88.4
Totalmente estratégica	5	11.6	100.0
Total	43	100.0	

Fuente: Elaboración propia

Tabla 3: Tipo de Empresa y Autoevaluación de la Planeación Estratégica

		Nada Estratégica	Muy Estratégica	Poco Poco Estratégica	Regular	Algo Estratégica	Muy Estratégica	Totalmente Estratégica	Total
Empresa	Familiar	2	3	3	5	5	3	1	22
		9.1%	13.6%	13.6%	22.7%	22.7%	13.6%	4.5%	100.0%
	No Familiar	0	2	4	3	5	3	4	21
		0.0%	9.5%	19.0%	14.3%	23.8%	14.3%	19.0%	100.0%
Total		2	5	7	8	10	6	5	43
		4.7%	11.6%	16.3%	18.6%	23.3%	14.0%	11.6%	100.0%

Fuente: Elaboración propia

CONCLUSIONES

La evaluación de la estrategia es necesaria para las organizaciones. Esta debe iniciar un cuestionamiento gerencial de expectativas y suposiciones, desencadenar una revisión de objetivos y valores además de estimular la creatividad para generar alternativas y formular criterios de evaluación. Los gerentes y empleados deben darse cuenta continuamente del progreso que se hace hacia el logro de los objetivos de la empresa. A medida que los factores esenciales para el éxito cambian, los miembros de la organización deberían participar en determinar las acciones correctivas apropiadas. Sin duda alguna la planeación estratégica es baja en las PYMES que participaron en esta investigación ya que elementos clave para el crecimiento como la filosofía (misión y visión), análisis interno, análisis externo, administración del desempeño, ejecución y asignación de recursos fueron dimensiones evaluadas con bajo puntaje. Un ejemplo

de ello es que en la dimensión de filosofía las empresas participantes resultaron con una evaluación “Algo estratégica” en la misión pero en la visión que es el sueño de a dónde quieren llegar la empresa tienen una evaluación “Regular”. Saber lo que estamos haciendo en el presente no nos ayuda a crecer para el futuro. Otro ejemplo es la falta de análisis interno y externo que nos ayudan a entender el mercado y la competencia para poder crear una ventaja competitiva sostenible en el tiempo y defendible frente a la competencia, mediante la adecuación entre los recursos y capacidades de la empresa y el entorno en el cual opera como lo menciona (Munuera y Rodríguez 2007).

En la autoevaluación las empresas se califican como “Algo estratégicas” notándose que hay falta de conocimiento sobre una buena planeación estratégica ya que en promedio las PYMES tienen una Planeación Estratégica “Regular” y esto repercute al tomar decisiones correctas ya que debemos contar con información adecuada y diseñar un proceso de Planeación que ayude a prever posibles situaciones que afecten tanto positiva como negativamente para anticiparse a estas. Derivado de esto último, las empresas deben de tener un proceso de planeación de su futuro y de sus operaciones de tal forma que le permita competir en los mercados Sin duda alguna para las PYMES de Allende Nuevo León la Planeación Estratégica es su talón de Aquiles ya que la falta de Planeación Estratégica es notoria y las consecuencias también serán evidentes porque las PYMES en México en promedio el 80% fracasan antes de los cinco años y el 90% de ellas no llega a los 10 años de acuerdo a Soriano (2005). A pesar del alcance se tiene de información; las PYMES no están buscando formas para seguir en el mercado, están muy entretenidas en las problemáticas cotidianas que se han olvidado de planear para el futuro y es aquí donde radica importancia de la presente investigación, que ha permitido evaluar a la PYMES de Allende Nuevo León en condiciones que aparentemente le permitirían crecer, sin embargo dicho crecimiento no es perceptible, y como resultado de esta investigación es posible afirmar que la ausencia de Planeación Estratégica es un determinarme en el estancamiento de las PYMES sujeto de estudio, es por ello imprescindible tomar acciones contundentes que involucren acciones en todos los aspectos de la organización que aunados a las condiciones del Municipio de Allende, Nuevo León permitan el crecimiento y desarrollo de las mismas.

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ESTILOS DE VIDA DE LOS JÓVENES EN LA CIUDAD DE CARTAGENA DE INDIAS – COLOMBIA

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RESUMEN

Las transformaciones comerciales en la ciudad de Cartagena, implican una novedosa y amplia oferta de productos y servicios que unidas a la capacidad de pago ha generado cambios en los estilos de vida de los mismos. Este grupo de jóvenes, en su mayoría de estratos socioeconómicos medios y bajos, constituye una interesante masa crítica para analizar, toda vez que el mayor grupo de ellos son emprendedores o profesionales y/o empleados vinculados a los sectores público y privado. En el país la media se encuentra por debajo de los treinta años de edad y en Cartagena de Indias tiende a estar por debajo de los 25 años. El presente trabajo busca tipificar a los jóvenes -que se encuentren laborando y/o sean emprendedores y pertenezcan a estratos socioeconómicos medios y bajos-, en función de sus características sociodemográficas y psicográficas. Estudios previos muestran los cambios en los estilos de vida de las personas ubicadas en la base de la pirámide dado su mayor poder de compra y con el consecuente aumento de los niveles de exigencia, selectividad y racionalidad en la compra. Se aplicó un formulario estructurado a una muestra probabilística de 151 jóvenes con edades entre los 18 y 24 años de estratos socioeconómicos medios y bajos. Para el tratamiento de los datos se utilizó el software Dyane versión 4. Se hizo análisis de cluster mediante tres particiones para obtener dos grupos extremos y dos intermedios, previa una realización de análisis univariado para las variables categóricas y bivariado con aplicación de las pruebas χ^2 para variables categóricas y F de Snedecor para variables mixtas para encontrar diferencias significativas. Para las variables mixtas se utilizó una escala de Likert con valoración de cinco puntos la cual fue validada con el Coeficiente Alfa de Cronbach (0.83).

Palabras clave: consumidor, estilos de vida, ocio, costumbres, intereses, creencias, valores.

REFERENTES TEORICOS

La Organización Mundial de la Salud (O.M.S.) plantea que el estilo de vida se encuentra "compuesto por sus reacciones habituales y por las pautas de conducta que ha desarrollado durante sus procesos de socialización. Estas pautas se aprenden en la relación con los padres, compañeros, amigos y hermanos, o por la influencia de la escuela, medios de comunicación, etc. Dichas pautas de comportamiento son interpretadas y puestas a prueba continuamente en las diversas situaciones sociales y, por tanto, no son fijas, sino que están sujetas a modificaciones".

El nacimiento y primer desarrollo aplicado del concepto de estilo de vida, de acuerdo con Guzmán M., (1994) está asociado al campo del marketing. El concepto de estilo de vida fue definido inicialmente por Alfred Adler en 1929 y posteriormente ampliado en 1961 para analizar los valores y sentimientos de las personas y su correspondiente afinidad en la formación de grupos con vidas similares.

Durante la década del setenta el interés por la aplicación del concepto de *estilos de vida* a la investigación de los comportamientos de compra y consumo –conducentes a una mejor segmentación–, se hizo evidente; en consecuencia, a la tradicional segmentación del mercado de consumidores en función de las variables sociodemográficas (sexo, edad, hábitat, clase social y ciclo de vida familiar, etc.), se tienen en cuenta las variables psicográficas (personalidad, estilo de vida, valores) que permiten un mejor conocimiento del

consumidor y se consolida la tendencia al estudio del consumidor a través de los estilos de vida. (Pérez y Solanas, 2006).

Trabajos realizados por el Boston Consulting Group a principios de los setenta, pusieron motivaron el interés por profundizar en el análisis de los diferentes grupos o segmentos de clientes tanto en sus necesidades en los aspectos económicos de cada segmento.

Mendoza (1994), plantea que los estilos de vida de una persona están determinados por cuatro grandes tipos de factores que interaccionan entre sí:

Características individuales: personalidad, intereses, educación recibida.

Características del entorno microsocial en que se desenvuelve el individuo: vivienda, familia, amigos, ambiente laboral o estudiantil.

Factores macrosociales: sistema social, la cultura imperante, los medios de comunicación.

El medio físico geográfico que influye en las condiciones de vida imperantes en la sociedad y, a su vez, sufre modificaciones por la acción humana

METODOLOGIA

Se partió de la realización de aplicó un formulario estructurado a una muestra probabilística de 151 jóvenes con edades entre los 18 y 24 años de estratos socioeconómicos medios y bajos que estuviesen generando su propio ingreso toda vez que ellos emergen como nuevos demandadores y compradores de bienes y servicios en el marco de la delimitación de los respectivos estilos de vida. Para el tratamiento de los datos se utilizó el software Dyane versión 4. Se hizo un análisis de cluster Teniendo en cuenta que el tamaño de la muestra es grande, se aplicó el modelo descendente, basado en el algoritmo de Howard – Harris; se llevaron a cabo tres particiones para obtener dos grupos extremos y dos intermedios previa la realización de análisis univariado para las variables categóricas y bivariado con aplicación de las pruebas χ^2 para variables categóricas y *F de Snedecor* para variables mixtas para encontrar diferencias significativas. Para las variables mixtas se utilizó una escala de Likert con valoración de cinco puntos valorar los grados de acuerdo/desacuerdo, la cual fue validada con el Coeficiente Alfa de Cronbach (0.83).

CONCLUSIONES

Para grupo definido en función de los impulsores de compra y de acuerdo con la varianza explicada, los de mayor peso son las de tipo cultural, referidas a las costumbres del entorno familiar y social así como los aspectos religiosos. Son dados a la integración familiar, por ende la familia se convierte en un fuerte grupo de referencia. En el grupo seleccionado en función del comportamiento de compra, las tres particiones apuntan a concepto de: *lo barato sale caro*, concepto este que armoniza con la preferencia por la búsqueda de marcas de calidad superior y prestigio y el pensamiento de pagar altos precios en pro de acceder a marcas exclusivas. Son leales a las marcas y se ven tentados a comprar productos nuevos, principalmente ropa, zapatos y accesorios.

En cuanto al grupo obtenido en función del comportamiento social se destaca el hecho que las personas no suelen establecer lazos de amistad con las personas de su barrio, por tanto prefieren estar integrados con personas pertenecientes a estratos socioeconómicos más altos. Los amigos al igual que la familia constituyen un fuerte grupo de referencia que ejerce influencia en lo relacionado con la moda, lealtad a las marcas y sitios donde hacer compras, comer y divertirse. En el grupo establecido según las preferencias por marcas, nuevamente emerge el concepto de *lo barato sale caro*, ligado a la importancia de la marca que lleva a las personas a hacerlas sentirse importantes.

LA BOLSA DE TRABAJO COMO VENTAJA COMPETITIVA

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RESUMEN

Originalmente, las bolsas de trabajo, fueron diseñadas por las universidades, para buscar empleo para sus egresados. Cada facultad, posee, una base de datos, con los nombres de las personas egresadas de sus aulas. Las bolsas de trabajo, son el lugar "físico", donde las universidades actúan de interlocutoras, entre las empresas que ofrecen puestos de trabajo y la demanda, que vendrían siendo los alumnos egresados de la universidad. Es por esto, que la Facultad de Administración y Contaduría de Piedras Negras, se ha visto en la necesidad de una constante innovación y actualización de sus procesos, así plantear la posibilidad de la bolsa de trabajo como una estrategia para un mejor servicio educativo a sus alumnos egresados y la importancia de esto como una ventaja competitiva ante las demás instituciones educativas. La investigación pretende dar a conocer diferentes puntos de vista y definir claramente lo que es la "Bolsa de Trabajo". Se debe de aprovechar y crear una estructura formal en la que el estudiante pueda recurrir para buscar oportunidades de desarrollo profesional, para poder vincular a la universidad con el sector productivo y así consolidarse como una ventaja competitiva en el sector educativo superior.

PALABRAS CLAVE: Bolsa de Trabajo, Empleo, Universidad, Competitividad, Profesionistas, Empresa, Mercado Laboral

THE EMPLOYMENT AS A COMPETITIVE ADVANTAGE

ABSTRACT

Originally, the labor exchanges were designed by universities to seek employment for their graduates. Each faculty has a database with the names of the graduates people from their classrooms. The job boards are the "physical" place, where universities act as interlocutors between companies offering jobs and demand that graduates college students still come. That is why the Faculty of Business Administration and Accounting from Piedras Negras, has seen the need for constant innovation and updating their processes and raise the possibility of the job market as a strategy for better educational service to its alumni and the importance of this as a competitive advantage over other educational institutions. The research aims to present different points of view and clearly define what is "Job board". You should take advantage and create a formal structure in which the student can use to find opportunities for professional development, to link the university and the productive sector and thus establish itself as a competitive advantage in the higher education sector.

JEL: A22, I21, I23, M3

KEYWORDS: Job board, employment, college, competitiveness, professionals, business, labor market

INTRODUCCIÓN

Las bolsas de trabajo, son una más de las tantas maneras que existen en la actualidad para buscar trabajo, ya que son justamente para aquello, para lo que han sido creadas (Mivia, 2008). Esta investigación se

presenta organizada de la siguiente manera, en la sección de revisión de la literatura se plantean los argumentos que sustentan el concepto de una bolsa de trabajo, señalando las características de estas y su importancia. Seguido a esto, se revisará la metodología aplicada para llevar a cabo el presente estudio de la importancia de la “Bolsa de Trabajo” como una ventaja competitiva en la Facultad de Administración y Contaduría (FAC). Se detallarán los elementos de tipo de investigación, el instrumento de medición empleado en la investigación, los indicadores de medición, la población, muestra y los gráficos de resultados. Finalmente, las conclusiones, recomendaciones, y futuras líneas de investigación son presentadas.

REVISIÓN DE LA LITERATURA

Debido a la situación actual del país, caracterizada por problemas sociales como el desempleo y la falta de oportunidades laborales, tiene gran trascendencia la creación de mecanismos que ayuden a la integración de los profesionales a los mercados laborales, generándoles al mismo tiempo la oportunidad de desarrollar sus competencias. Las bolsas de trabajo en las universidades son una herramienta importante, para el egresado como para el estudiante, hoy en día el mercado laboral está muy competitivo y los profesionistas necesitan el respaldo de la universidad de la que egresaron, es por ello que es de suma importancia que las universidades cuenten con esta innovación en beneficio del estudiante. La problemática que presenta la facultad de administración y contaduría es que esta se encuentra en una desventaja ante las demás universidades puesto que estas ofrecen programas de interés para los estudiantes como; programas a de estudio a menor tiempo, las bolsas de trabajo las cuales motiva a querer formar parte de la institución ya que estas ofrecen oportunidades de trabajo a los estudiantes de dichas universidades motivando con ello que se genere un mejor prestigio para la misma, y una ventaja competitiva entre las demás universidades.

Las universidades e institutos de enseñanza superior suelen tener bolsas de trabajo, ya sea abiertas a cualquier persona que desee obtener empleo o bien restringen el servicio sus propios alumnos o ex alumnos. Unas bolsas de trabajo funcionan bien y otras con mucha deficiencia. El problema principal estaba en el prestigio y seriedad de la institución educativa o de la facultad de que se trate. (Víctor E. Molina Aznar, 1995). La implementación de una bolsa de trabajo logrará la vinculación de las escuelas con los sectores productivos público, privado y social, así mismo con diversas instituciones y organismos. Esto les permitirá a dichas escuelas fortalecer vínculos y proporcionar a sus egresados y estudiantes la oportunidad de contar con un empleo acorde a su perfil profesional. Además, se contará con la información suficiente para modificar los planes y programas de estudio con la calidad. (Zayas, 2006). Las empresas se valen de diferentes medios para atraer candidatos adecuados a sus necesidades, para esto la fuente de abastecimiento más cercana es la propia organización, debido a las variables recomendaciones que de ella pueden surgir como son las amistades, parientes o familiares del propio personal y otras a través de medios publicitarios, agencias de empleo (Werther y Keith, 2000).

“Muchas empresas buscan, precisamente en las universidades, profesionales jóvenes que les ayuden a cambiar sus modelos de abordaje e inserción en los mercados económicos con mayor agresividad, haciendo uso de principios de innovación, de creatividad, de riesgo, factores que la teoría y la práctica moderna exigen a aquellas que desean ser exitosas y competitivas en cualquier mercado”. (Comité De Dirección De Investigación. Profesionales con Marca Registrada., 2007. Pág. 213 – 238).

METODOLOGÍA

Diseño de la Investigación

Esta investigación es de tipo descriptiva, ya que como tal, especifica propiedades, características y rasgos importantes de cualquier fenómeno que se analice. Describe tendencias de un grupo o población. (Hernández Sampieri R. Fernández Collado C. Baptista Lucio P. 2010). Se pretende describir y evaluar la

percepción que tienen los alumnos de que tan benéfico sería que existiera una bolsa de trabajo en la facultad así como mejora competitiva reflejada en las demás universidades del sector., con el objetivo de lograr un mejor posicionamiento de la FAC en base a esto, y así proporcionar una herramienta al egresado con el mercado laboral y reconocimiento de la universidad con las empresas. Considerando que el 80% de la población estudiantil tiene un empleo, se determinó iniciar la investigación con los alumnos inscritos, pues son ellos los que están más en contacto con el sector productivo y con sus compañeros egresados.

Población: La población la conforman los estudiantes inscritos en la carrera de Lic. Contador Público que son 91 quinto a decimo semestre y Lic. En Administración de Empresas, 85 alumnos de quinto a noveno de los semestres de quinto a décimo semestre, en total son 176 alumnos.

Muestra: La muestra la conforman 100 alumnos de ambas carreras.

Tabla1: Indicadores a Medir Que Se Consideraron En la Encuesta

Indicadores:	Importancia de la Creación de la Bolsa de Trabajo
	Nivel competitivo con las demás Universidades.
	Posicionamiento en el Mercado laboral de los egresados de la FAC.

RESULTADOS

De acuerdo con los objetivos ya establecidos en la investigación se pretende presentar gráficamente y la importancia por parte de los estudiantes con respecto a que exista una bolsa de trabajo en la Facultad de Administración y Contaduría, así mismo si es una ventaja para la universidad, de competencia ante las demás instituciones, logrando el posicionamiento de los egresados. Los resultados que a continuación se detallan son recopilación de las 100 encuestas realizadas a los alumnos de la facultad de administración y contaduría, de quinto a décimo semestre de ambas licenciaturas, y dio como resultado los siguientes porcentajes.

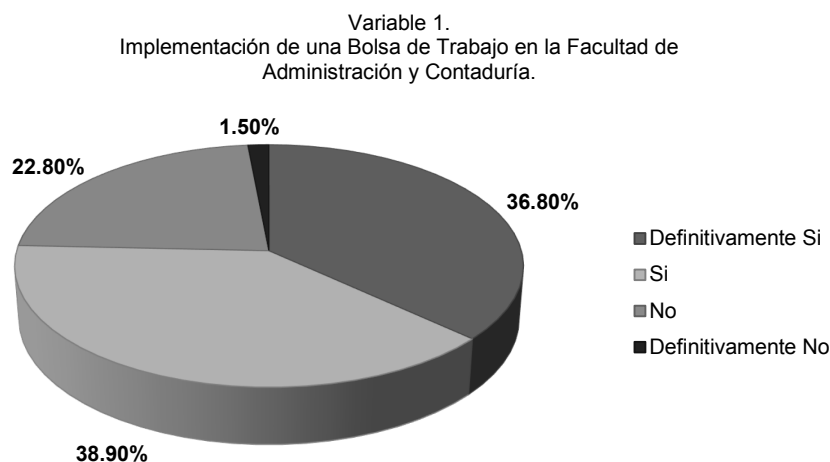


Figura 1: Como se puede observar en la gráfica, en la variable 1, Importancia de la Implementación de una Bolsa de trabajo en la Facultad de Administración y Contaduría, el 36.80% de los alumnos encuestados, opinó que definitivamente si es importante la implementación de la misma en la facultad, el 38.90% que si, el 22.80% que no y el 1.50% que definitivamente no.

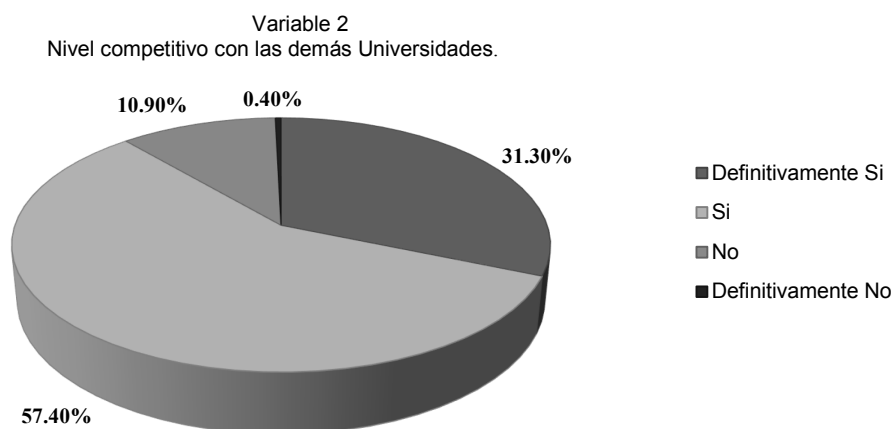


Figura 2: Se observa que en la variable 2, Nivel competitivo con las demás universidades, el 31.30% de las encuestadas aplicadas a los alumnos, opinaron que definitivamente si hay un alto nivel competitivo en las universidades, el 57.40% que sí, el 10.90% que no y el .40% que definitivamente no hay competencia en las mismas.

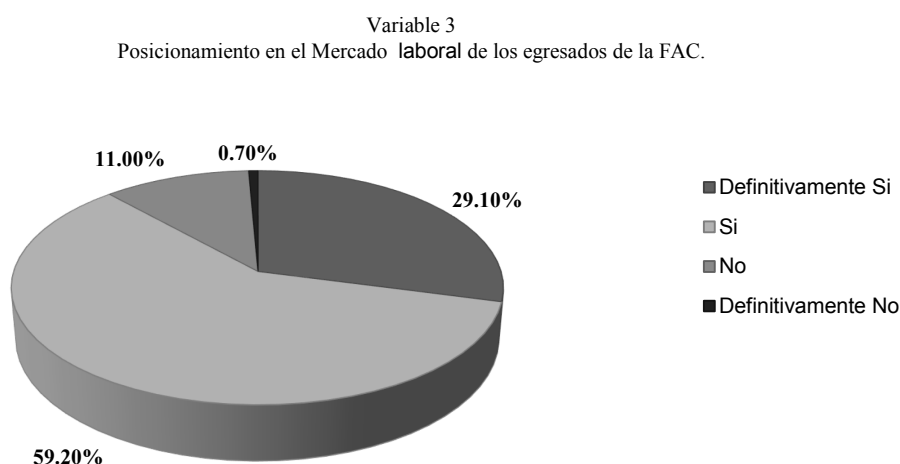


Figura 3: Los resultados de esta variable, Posicionamiento en el Mercado laboral de los egresados de la FAC, el 29.10% de los alumnos de la muestra, opinó que definitivamente si, es bueno el posicionamiento de los egresados de la FAC en el mercado laboral, el 59.20% que sí, el 11.00% que no y el .70% que defectivamente no es bueno el posicionamiento de los egresados en el mercado laboral.

CONCLUSIONES

Actualmente no existe un mecanismo definido y formalizado dentro de la Facultad, que facilite a estudiantes de los últimos semestres y egresados, vincularse de manera efectiva al mercado laboral. Y a pesar de que el enfoque que se le da a los estudiantes de la facultad de administración y Contaduría, es de ser emprendedores y crear su propia empresa; a partir de esta investigación se puede concluir que una gran proporción de los egresados, al culminar sus estudios ingresan al mercado laboral como empleados en alguna área ajena a su profesión. Los servicios adicionales y complementarios que prestan las instituciones de Educación Superior, generan un valor agregado, por tal motivo se puede concluir que la generación de una propuesta para la implementación de una bolsa de trabajo en la facultad aparte de mejorar la calidad de los servicios, beneficiaría a los estudiantes y egresados de la misma. Así como es de gran importancia establecer un mecanismo que permita la vinculación de estudiantes de último semestre y egresados al mercado laboral, no es menos relevante el definir medios efectivos que proporcionen un contacto frecuente

y eficaz entre estudiantes y Universidad, tales como medios virtuales, encuentros, reuniones y ferias. El establecer un seguimiento continuo por parte de la Universidad genera una mayor satisfacción de los estudiantes y egresados ya que se ven valorados y representados por su institución, lo que hace que ellos prefieran involucrarse de manera más activa con su alma mater. Es por ello, que se considera una alternativa satisfactoria el implementar la bolsa de trabajo, tanto, como una excelente ventaja competitiva para la Universidad, la cual lograría un mejor posicionamiento entre las demás universidades y un mayor número de egresados en el mercado laboral.

RECOMENDACIONES

Se recomienda tomar en cuenta esta investigación, que por los resultados obtenidos en el alumnado de la Universidad, se observó que realmente es fundamental para la universidad implementar la bolsa de trabajo, la cual, además de ser una ventaja competitiva para las demás universidades, sería benéfico también para los egresados de la misma contar con este apoyo de la institución. Se recomienda a los encargados de vinculación y académico, enfocarse en esta alternativa, y lograr un mejor posicionamiento de la Facultad de Administración y Contaduría basado en una mejora continua e innovación para un mejor prestigio y calidad de la institución. Cabe hacer mención de que de esta investigación se desprende la necesidad de nuevas investigaciones, tales como el de hacer un estudio de satisfacción de los empleadores, así como realizar un seguimiento del posicionamiento de los egresados para tener datos de su pertinencia laboral con su carrera profesional.

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EDUCAR PARA LA SENSIBILIZACIÓN UNA ACCIÓN PARA RECUPERAR EL PRESTIGIO DE LA FORMACIÓN EN GESTIÓN

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RESUMEN

“Las escuelas de negocios esta sujetas en su gran mayoría. A una verdadera avalancha de críticas -que tratamos de sintetizar en la primera parte de este trabajo - y que les generaron una evidente pérdida de prestigio. Para recuperarlo, entendemos que las mismas deben “repensar” objetivos, contenidos curriculares y claustros docentes en búsqueda de una nueva formación que logre “sensibilizar” a los futuros dirigentes a favor de las personas y el medio ambiente. Deben procurar además, que estos valores se vean reflejados en las organizaciones que creen o las cuales irán a desempeñarse. Esto implica que estas instituciones académicas, sin dejar de lado las “biblias” de Peter Drucker, piensen en la necesidad de dar paso a unos Giordano Bruno del management que actualicen su visión y misión en un nuevo contexto global Una experiencia de este intento de sensibilización es la que también compartimos en este trabajo

PALABRAS CLAVES: Empresa, Gestión, Sensibilización, Educación

EDUCATING FOR SENSITIZATION AN ACTION TO RECOVER THE SOCIAL PRESTIGE OF TRAINING IN MANAGEMENT

ABSTRAC

Many Business Schools and its MBA programs, are in this days, under an avalanche of criticism- that we try to synthesize in the first part of this work - and they generated an obvious loss of social prestige, To recover it, we maintain that they must "rethink" objectives, curricula and faculties, in search of a new formation that achieves "sensitize" the future leaders. They must to focus them on people and the environment issues and to pursuit that these values will be reflected in organizations which they star up or go to perform. This implies that these academic institutions, without neglecting the "bibles" of Peter Drucker, need to think like new Giordano Brunos to update its vision and mission in a complex global context. An experience of this attempt is also share in this paper

JEL: A2. I1

KEYWORDS: Organization, Management, Sensitization, Education

INTRODUCCION

La crisis económica del 2008 en adelante, atribuida a los fondos tóxicos, *las subprime* y las burbujas creadas por las instituciones financieras mundiales, tuvo, al menos para muchos, un costado inesperado: El aluvión de críticas recibidas por las Maestrías en Administración de Negocios – los MBA- del mundo quienes debieron soportar incisivos comentarios negativos de todo tipo, a lo largo y ancho del planeta. Películas cinematográficas agoreras como *Enron*, *The smartest guys in the room* (Gibney, 2015) y las explícitas *Inside Job* (Ferguson, 2009) (que mereciera un crítico artículo de Esdran Klein en el Washington Post Esdran, 2011), unidas a dramas televisivos como *To big to Fall* (Drama Televisivo de HBO, difundido por primer vez el 23 de mayo del 2011, basado en el libro de Ross Sorkin del mismo nombre.), etc. convirtieron

a políticos, expertos, académicos y ejecutivos de finanzas (el 60% de los cuales poseían un título de MBA), en los villanos de la historia y demostraron que la crisis no solo era de “números” sino también de comportamientos deshonestos, avaricia y codicia sin límites “Tener” un MBA es considerado como una llave casi imprescindible para el éxito en el mundo de los negocios cosa que se traduce en cargos glamorosos con acceso a muy abultadas compensaciones. Esto lo transforma en un verdadero título “nobiliario” en el universo corporativo Y como la demanda genera la oferta, las Escuelas de Negocios proliferaron en el mundo haciendo de la enseñanza del management una “industria” rentable” aunque como dice José Trecet “, algunos han llegado calificar a los cursos de MBA como “un Máster en Business Apocalypso” (Trecet, 2009). Los nombre citados por el autor como protagonistas del “descalabro” son significativos: Stan O’Neal ex presidente de Merrill Lynch egresado de la Escuela de Negocios de Harvard, y Richard Full. Alumni de la NYU Stern y ex presidente de Lehman Brothers. Inmersos en las *ideas-fuerza* mas preponderantes de la corriente clásica de la economía (maximizar los beneficios) potenciada por el auge de Milton Friedman y los “Chicago boys”, durante los dos años de cursado, estos y otros ejecutivos, llevaron años después a “sus empresas a la quiebra o al borde de la misma ... gestionando las organizaciones con criterios cortoplacistas” .

Es decir pensando solo en los beneficios para los accionistas y sus propios bolsillos - con la complicidad de “boards” directivos que no hesitaron en otorgarles compensaciones verdaderamente obscenas- y con cero preocupaciones sociales. Así vimos como los CEOs se transformaron en unas verdaderas *rock stars* obteniendo salarios y “perks” fabulosos incluso muchas veces, con independencia de los resultados económicos de las empresas a las cuales dirigían. Como dice Trecet “la apuesta a los productos de alto riesgo como las hipotecas suprime” y otros activos tóxicos, “ no hace más que confirmar “ la filosofía adquirida en las aulas y demuestra sin duda alguna que “ la relación entre la crisis económica y las escuelas de negocios parece no solo ser una posibilidad sino más bien un efecto cristalino”. Pero en nuestro juicio, hay otro elemento a considerar: El divorcio entre la educación y la realidad que afecta no solo a los MBAs sino también a toda la educación (Badino, 2014) Muchas de las principales “*business schools*” (¿cuántas lo son realmente, al menos en Latinoamérica, de acuerdo a los estándares mundiales?) hacen hincapié en la investigación y en la publicación de “papers” (lo que para muchos encarece artificialmente los costos de las matrículas).

La clásica expresión en boga en el mundo académico: “publica o perecerás” se magnifica por el hecho de que tales aspectos son principalmente considerados en los ranking de esas instituciones, valorados casi con exclusividad por los futuros “clientes”. En este tenor de pensamiento navega Joel Podolny, ex profesor de Harvard y Stanford, que fue decano de la Yale School of Management quién actualmente ocupa ese cargo y además, es Vice presidente de la Apple University, con sede en Cupertino, California. Podolny (2009) se refiere a los rankings expresando que es “archisabido que los rankings impulsan la competencia... Esto en si no es malo” Pero el problema, para el autor, radica en que las dirigencias de las instituciones de educación gerencial se “centran principalmente en influir en aquellos indicadores que puedan hacer que sus escuelas asciendan rápidamente en los rankings”. Por ello el hincapié extremado en la investigación, las publicaciones, los premios obtenidos por sus docentes, el prestigio social de los candidatos (¿quién firma la carta o cartas de recomendación?) Y la exigencia a una mayor experiencia en los mismos (lo que genera una valor agregado de “networking”) que les permitirá más adelante solicitar mayores compensaciones). etc. Es en este contexto en que la educación para la gestión de las organizaciones debe realizar una autocrítica profunda y someter a sus objetivos, valores, claustros y programas a una revisión que tenga en cuenta éstas observaciones que han generado desconfianza en la sociedad y les presentan importantes desafíos Apartándonos por un momento de la línea principal de este trabajo, nos surge una reflexión, ¿No es otro indicador del descenso del prestigio de las escuelas de negocios el hecho de que empresas como Apple o Mc Donald tengan sus propias universidades? Para pensar. Regresando a Podolny, este se refiere en el artículo citado, muy críticamente a las Maestrías en Negocios “El resentimiento contra los MBA es evidente en todas partes” dice el autor quién señala expresamente la falta de estudios humanísticos en los programas de educación gerencial “que permiten que las personas desarrollen su capacidad de pensar en

forma crítica y de razonar moralmente”. Más adelante concluye lapidariamente: “Las escuelas de negocios... no desarrollan estas destrezas” razón por lo cual los graduados de los programas de maestría en gestión “tomaron decisiones miopes y codiciosas que provocaron la actual crisis financiera”.

Para este afamado académico, hay una cosa que ha impactado fundamental y negativamente en los programas de educación gerencial: las Escuelas de Negocios “han ignorado en gran medida la enseñanza de valores y ética debido a que estas no son materia de investigación para las disciplinas académicas...” Se podrá decir que actualmente los cursos de ética son casi comunes en este tipo de programa pero “impartir un curso de ética no asegura que un docente de marketing, por ejemplo, discuta temas relacionados con la privacidad cuando describa el uso de Internet como un medio de comercialización” asegura Podolny. Además algunas voces que hallaron eco en publicaciones especializadas, señalan como una carencia importante, la falta de enfoque en las personas y la responsabilidad social hacia las mismas y hacia el medio ambiente, así como “...los silos disciplinarios dentro de los cuales... enseñan la gestión” (Podolny, 2009) Ideas como estas que parten también de autores como Charles Handy (1998) desde el punto de la recreación de la confianza y de la importancia de las personas (no los pésimamente denominados, como dice Mintzberg, “recursos humanos”) son conceptos así mismo subrayados, entre otros, por Jeffry Pfeffer en su excelente e inspirador libro “The Human Equation” (Pfeffer 1998).

El distinguido académico de la Universidad canadiense Mc Hill, Henry Mintzberg es categórico en su juicio sobre los MBAs desde el título de uno de sus libros “Gerentes no MBAs” Iconoclasta como pocos, Mintzberg (2008) niega a la administración categoría de ciencia. Es, para él, un arte que debe aprenderse en la práctica y no en las aulas y asegura que los que asisten a estos cursos busca principalmente alcanzar salarios importantes y prestigio social. Posteriormente, el “*guru*” expresa que “el MBA no es blando; no es social; no es directivo; no está integrado. Favorece lo duro, lo económico, lo analítico, lo descompuesto” Para tener una breve pero medulosa reseña de las opiniones de Mintzberg (2008) sobre este tema nos permitimos sugerir leer la realizada por el profesor colombiano Leonardo Solano Pazos (2005) . El distinguido consultor y catedrático español Juan Manuel Roca (2012) por su parte, es autor de un meduloso trabajo que describe con precisión la problemática actual de los cursos de MBA y cita a Mintzberg expresando “La dirección de empresas no es una ciencia. Se trata de un arte, de algo con un evidente contenido artesanal... El arte no se enseña como si fueran matemáticas” Más adelante “Juanma” Roca estima como de gran importancia, “un artículo que probablemente quede en la historia por la influencia presente y futura que le espera”: los aportes que dos profesores de Harvard, Raques Khurana y Nitin Nohri a través de un artículo publicado en la Revista de esa Universidad titulado “*It’s Time to Make Management a True Profession*”. Los autores del artículo mencionado intentan demostrar que lo que Mintzberg consideraba imposible, la dirección de empresas como profesión, debe ser aceptado como algo realizable. Desde nuestro modesto punto de vista, no hay contradicción en considerar a la gestión como un arte con gran contenido profesional (como las de cantante de ópera, estrella de cine, deportista profesional, e inclusive torero, por ejemplo)

Pérdida de Confianza

“Los directivos han perdido la legitimidad en la última década como consecuencia de la ruptura de la confianza institucional... Para recuperar la confianza de la sociedad, creemos que los líderes empresariales” deben ver “más allá de su responsabilidad para con los accionistas a fin de incluir un compromiso cívico y personal...” Esos conceptos de los docentes de Harvard citados por Roca, nos plantean interrogantes como los siguientes: ¿Donde podrán obtener esa visión de responsabilidad social ¿Están las escuelas de gestión capacitadas para desarrollar esta nueva visión del mundo de los negocios en un contexto altamente convulsionado? ¿Han desarrollado la necesaria autocrítica ante los adversos comentarios que estamos reseñados en este trabajo? ¿Tienen claro cuáles son sus objetivos? ¿Forman dirigentes y/o líderes sociales o engranajes para las maquinas corporativas de hacer dinero sin escrúpulo alguno? Warren Bennis, conocido autor y expositor en temas del liderazgo y Peter O’Toole (autores también citados por Roca en el

artículo mencionado) publicaron en la Revista de Harvard [ya en el año 2005] unas ideas que como dice Roca fueron “mas que una crítica, una premonición”

Ambos sostienen que la causa principal de la crisis en la educación de negocios está dada por un cambio en la cultura de las escuelas de management. En lugar de medir su calidad por la competitividad de sus graduados o porque sus docentes no solo entienden sino que tienen experiencia en aplicar las herramientas reales de la gestión, los autores sostienen que se miden principalmente por el rigor de sus investigaciones científicas, adoptando un modelo de la ciencia “que utiliza el resumen y la estadística del análisis académico y financiero, la regresión múltiple, la psicología y el laboratorio”. Este es un modelo científico que está erróneamente fundado en el convencimiento de que la administración de negocios “es una disciplina académica como la química o la geología”. Bennis y O’Toole aseguran así mismo, que la dirección de empresas es una “profesión similar a la medicina y al derecho”.

Recuperar lo Perdido

¿Cómo volver a merecer la confianza del mundo empresario y sobre todo de la sociedad? ¿De qué manera lograr que los programas de maestría en gestión de organizaciones dejen de ser parte del problema para transformarse en parte de la solución? Para Podolny (2009) las acciones son principalmente las siguientes:

Fomentar una mayor integración entre los cursos , combinando distintas disciplinas académicas y vinculando los análisis con los valores

Formar equipos docentes que presenten conjuntamente las disciplinas “duras” y “blandas”

Fomentar la investigación cualitativa, cultivando un enfoque más eclético hacia la investigación.

Dejar de competir por los rankings y comunicar la idea de que el dinero no es la única razón para hacer un MBA

Invalidar los títulos de los que violen los códigos de conducta estableciendo tribunales deontológicos como otras profesiones (médicos, abogados)

Con respecto a esto último, es dable destacar que tanto en la Escuela de Negocios de la Universidad de Harvard como en la Thunderbird School de Global Management, los alumnos deben jurar el cumplimiento de un código de conducta cuando se gradúan.

“The Oath El Juramento de la Escuela de Negocios de Harvard Mi objetivo es liderar a las personas y gestionar los recursos para crear valor que ningún individuo puede crear por sí solo. Mis decisiones afectan el bienestar de las personas dentro y fuera de mi empresa, hoy y mañana. Por lo tanto, prometo que: Voy a manejar mi empresa con lealtad y cuidado, y no voy a adelantar mis intereses personales a expensas de mi empresa o sociedad. Voy a entender y defender, en letra y espíritu, las leyes y contratos que rigen mi conducta y la de mi empresa. Me abstendré de la corrupción, la competencia desleal o prácticas comerciales perjudiciales para la sociedad. Voy a proteger los derechos humanos y la dignidad de todas las personas afectadas por mi empresa, y me opondré a la discriminación y la explotación. Voy a proteger el derecho de las generaciones futuras para avanzar en su nivel de vida y disfrutar de un planeta sano. Voy a informar el desempeño y los riesgos de mi empresa de forma fiable y honesta. Voy a invertir en el desarrollo de los demás, y ayudar a la profesión de gestión a seguir avanzando y crear una prosperidad sostenible e inclusiva. En el ejercicio de mis funciones profesionales de acuerdo con estos principios, reconozco que mi comportamiento debe ser un ejemplo de integridad, provocando la confianza y la estima de aquellos a quienes sirvo. Voy a seguir siendo responsables ante mis compañeros y para la sociedad por mis acciones y por la defensa de estas normas. Este juramento lo realizo libremente y por mi honor.”

El autor opina inclusive, que los títulos de MBA deberían ser eliminados de los CV. (concepto compartido por Roca) dado que su mención sesga la opinión de los reclutadores. Nuestra larga experiencia como

profesional en el campo de la gestión de personas, tanto en labores gerenciales como en la consultaría y la actividad académica, nos señalan que los seleccionadores expertos rara vez se dejan influenciar por los “cartones” o la “chapa” como se dice en Argentina. El título de magister puede ser una “llave de presentación de 150.000 dólares” (Hernández, 2012), sin duda. Pero en las entrevistas, los candidatos son sometidos a preguntas tales como, ¿Cuántas personas dirigió? ¿Cómo logró decisiones consensuadas en los equipos en los que participó o dirigió? ¿Qué tipo de proyecto ayudó a concretar? ¿Cómo lo hizo? ¿Cómo enfrentó los conflictos laborales en los que participó? ¿Puede demostrarnos su habilidad para cumplir plazos y presupuestos? Etc. etc. Si el postulante no demuestra al menos *saber*, *saber hacer* y *saber hacer hacer*, difícilmente pueda obtener un puesto de cierta importancia ejecutiva. También el conocido Peter Senge alzó en alguna oportunidad su voz criticando los programas de formación gerencial. En un artículo publicado en el año 2011 titulado “Reshaping Business” (también citado en un meduloso trabajo de Marilo Martínez (2010) Senge opina que estas instituciones deben incluir una visión holística o sistémica y señala la necesidad de que los claustros estén integrados también por directivos o profesionales que realmente actúan en el mundo de los negocios y no sean solo académicos divulgadores de teorías.

Un crítico por excelencia es Josh Kaufmann, convertido en una sombra negra de los programas de educación ejecutiva, y autor del muy vendido libro “*The Personal MBA. Master the Art of Bussines. USA 2011*” donde señala claramente que estos estudios no son necesarios para triunfar en los negocios. Afirma, en forma contundente que la razón fundamental por la que muchas personas dedican tanto tiempo y dinero para hacer un MBA es el status prestigioso que una titulación de este tipo (mas si es de una universidad “top”) otorga al que lo posee. Con habilidad nada original (Silbiger, ¹⁹⁹³) pero al parecer muy efectiva, Kaufmann entiende que las simples claves para hacer negocios son saber:

Cómo funcionan los negocios

Cómo funcionan las Personas

Como funciona los sistemas

y para adquirir estos conocimientos no es necesario pasar dos años en una Escuela de Negocios pagando una considerable cantidad de dinero que, en la gran mayoría de los casos, endeuda a las personas casi de por vida (Blanchard & Johnson, 1981). Es interesante ver que el background académico de Kaufmann no es ni la economía ni las ciencias económicas en general sino la ingeniería de sistemas. Esto, a nuestro entender le proporciona una visión distinta de los negocios que le generó opiniones más heterodoxas de los estudios gerenciales. Esta “*otra visión*” puede, algunos casos puede ser beneficio para la enseñanza del arte de gestionar. Dos docentes de Harvard. Srikant Datar y David Garvin junto al investigador asociado Patrick Cullen, son los autores de una excelente obra que realiza un diagnóstico muy acabado de las instituciones objeto de nuestro trabajo. El libro *Rethinking the MBA Business Education at a Crossroad* analiza en forma minuciosa, a través de sus 360 páginas (más gráficos y tablas) de agradable lectura, la problemática actual de las escuelas de negocios (Harvard Business Review, 2011). En nuestra opinión, el hincapié que hace en los conceptos de “*Conocer*”, “*Hacer*” y “*Ser*” como elementos centrales a tener en cuenta para la educación ejecutiva, es el aporte más importante que nos proporcionan los autores. La fortaleza centrada en el *saber* que han distinguido numerosas instituciones dedicadas a la formación gerencial les ha hecho descuidar los aspectos relacionados con el *hacer* (lo que pasa en el mundo real) y sobre todo con el *ser* (valores éticos y responsabilidades sociales).

Aportes Para Recuperar la Confianza

“La organización que espera que la gente confíe en ella debe demostrar primero que es digna de confianza” Charles Handy “Hangry, 1998)”.

Charles Handy, el prolífero escritor irlandés considerado por muchos como un “filósofo del management”, nos proporciona siete “mandamientos” referidos a la confianza en las organizaciones que, en nuestro juicio,, son perfectamente aplicables a las instituciones objeto de este trabajo

La confianza no es ciega. La confianza necesita límites

La confianza exige aprendizaje constante La confianza es despiadada

La confianza requiere de uniones La confianza necesita confianza

La confianza debe ganarse

Esta cultura de la confianza exige, para Handy “de un proceso educativo” que debe desarrollar una sensibilidad es decir “que fomente la responsabilidad hacia uno mismo y hacia los demás y, que a la vez, alimente la imaginación e inspire el alma” (*¿ No son estas palabras apropiadas para una declaración de principios para un programa de MBA?*)

Los principios que deben ser observados para lograr este objetivo son aportados también por Handy quién nos dice que los mismos son:

El descubrimiento de uno mismo es más importante que el descubrimiento del mundo La escuela debería ser como el trabajo, y viceversa. (La vida y el trabajo, mas tarde, enseñan que las cosas se aprenden cuando uno las necesita, No todo el mundo es bueno en algo Saber “qué” no es tan importante como saber antes “donde”, “como” y “por qué”) La vida es una maratón no una carrera de cien metros La vida es un viaje El aprendizaje es la experiencia comprendida con calma..

Todos estos conceptos, cuya meridiana claridad que nos eximen de comentario alguno, nos impulsan a pensar en que las escuelas de gestión deben preocuparse , al menos en estos tiempos de crisis de todo tipo, de la educación del “ser” de los futuros dirigentes, es decir, en nuestra opinión de la formación de la

“sensibilidad”

Educar Para la Sensibilidad

Si bien la educación de la sensibilidad originalmente es considerada como una técnica para el desarrollo de equipos (llamada también instrucción en los grupos T) (*Grupo sin líder, relativamente no estructurado, donde los individuos participan como alumnos. Su propósito es que los participantes puedan conocer mejor sus propios motivos, su personalidad y cobrar mayor conciencia de su “sensibilidad” en relación con los motivos y las personalidades de los otros*) (Kelly, 1979, Cap. 10) se propone lograr que el ejecutivo mantenga mejores relaciones, con colegas, superiores y subordinados, y que alcance a percibir con mayor claridad la imagen, que otros tienen de su propia persona” (Kellu, 1979) entendemos que el concepto puede ser extendido a la comprensión de -y por lo tanto llevarlo a- la responsabilidad para con todas las personas (no solo con los “clientes internos”) y el macro ambiente social La sensibilidad afirma Joe Kelly, “Puede definírsela como la capacidad de predecir lo que un individuo experimentará, dirá o hará acerca de uno, de sí mismo, o de otros “. La misma “no es”, agrega el autor, “un rasgo individual y global” y afirma, “por lo contrario, está formado por una serie de componentes más o menos independientes”. “Los individuos sensibles –asegura- son más inteligentes, más tolerantes y sobre todo más independientes pero también responsables y considerados en su relación con los otros”

Nuestra Experiencia

Atentos a las críticas que reseñamos a lo largo de este trabajo y considerando que la “educación para sensibilidad” podría ser una forma de generar actitudes participativas y solidarias en los futuros dirigentes y recuperar la confiabilidad de la sociedad en este tipo de estudios , en la Maestría en Administración de

Negocios de la Facultad Regional Mendoza de la Universidad Tecnológica Nacional de Argentina, a nuestro cargo, implementamos, en busca de desarrollar la “sensibilidad” de la cual hablamos, el Programa de Responsabilidad Social Académica. La preocupación por el medio social por parte de las casas de altos estudios es una actitud que lleva ya muchos años de práctica y ha generado abundante bibliografía, ensayos y artículos en todo el mundo que nos privaremos de citar en virtud de la brevedad de este trabajo. En nuestro caso, el programa consiste muy simplemente en la solicitud, no obligatoria, que los alumnos del año inicial del programa se comprometan a realizar una “acción social” para con los que menos tienen. *Los a quienes, como, donde y cuando* son determinados por los alumnos, recibiendo de la Dirección solo algunas pautas para ordenar la acción. Mas allá de la “sensibilización” buscada esta actividad tiene otras connotaciones favorables. Sirve para que los noveles estudiantes de gestión vean como se pueden organizar para lograr un objetivo, se percibe el surgimiento de líderes, se observa las diversas variables de la dinámica de los grupos, se determinan roles (los puro bla bla, los ejecutores, los que apoyan moralmente, los que se comprometen seriamente en el proyecto, etc.)

También se puede observar como se van decantando los objetivos que al principio el entusiasmo hace formular y que son acotados por dos severas variables: la falta de tiempo y recursos. Pero la preocupación del Programa no se detiene en los que “menos tienen”. También se enfoca en los que “menos saben”. Por ello un complemento del programa es la denominada Agenda Pública, reuniones con políticos, artistas, empresarios, egresados y demás personas sin discriminación de ninguna naturaleza que son entrevistados en un marco desestructurado y coloquial, buscando el lado humano de la personalidad invitada y escuchando sus ideas sin oposiciones ni debates. Siguiendo la trayectoria de nuestro egresados, hemos podido comprobar como una gran parte de los mismos han iniciado o cumplimentado programas de RSE en beneficio de sus comunidades. Los mismos reconocen que sus iniciativas tienen origen en la “sensibilización” recibida durante el cursado de su Maestría (Ver Anexo). Con el correr de los años veremos si este modesto esfuerzo concreta los resultados esperados. Esperamos convencidos fervientemente, que sí.

ANEXO UNO

Maestría en Administración de Negocios- MBA Programa de Responsabilidad Social Académica .RSA y Proyecto Agenda Pública. PAP

La Maestría en Administración de Negocios de la FRM. actividad que se desarrolla en la Secretaría de Ciencia, Tecnología y Posgrado de la Facultad, constituye la culminación de un esfuerzo de muchos años tratando de generar un espacio para el estudio de la Gestión de la Organizaciones y la Administración de los Negocios en una institución académica de neto corte Ingenieril

Responsabilidad Social Académica RSA

En la seguridad de que la formación de los maestrandos no se debe circunscribir a "lo administrativo" y consciente de la necesidad de sensibilizar a los futuros dirigentes empresarios hacia la comprensión de las personas y el medio ambiente, la Dirección del MBA ha organizado el programa RSA, que permite a los mismos tomar contacto con la realidad de los "que menos tienen". La concreción de este programa busca por un lado llevar a cabo acciones solidarias que se concretan en el acopio y distribución de alimentos, vestimenta mobiliario y útiles escolares, etc. la realización de charlas y presentaciones educativas cuya acción principal (en ejecución) es la redacción un vademécum de los términos económicos más usados para ser distribuidos en forma masiva. Este programa se inició con la labor solidaria realizada en el Departamento de Lavalle en el año 2011 el apoyo al centro pastoral San José del barrio La Favorita (2012 y la asistencia a las ancianas del Refugio Santa Teresa de la ciudad de Mendoza (2013)

El Proyecto Agenda Pública. PAP

Dentro de este concepto de responsabilidad para con la comunidad, ha surgido por otro lado el *Proyecto Agenda Pública -PAP* (una idea que tomamos prestada del profesor norteamericano Kieth Melville) cuyo objetivo principal es difundir en la comunidad universitaria y el público en general las ideas, problemas, tendencias, etc. que preocupan a la sociedad en su conjunto. Evitando discriminaciones debates estériles y diálogos” de sordos

La primera acción del PAP que se llevó a cabo conjuntamente con la Secretaría de Extensión Universitaria, la Dirección de Graduados, y la secretaría de Gestión, fue la realización, a fines del año 2011 .de reuniones de Difusión de Ideas y Propuestas de los nueve candidatos a gobernador de la provincia, y prosiguió con la presencia del cineasta mendocino Gaspar Gómez , director de la exitosa película, Road July En el transcurso de los años subsiguientes , el PAP ha realizado un actividad de difusión de candidatos a legisladores,, empresarios y los logros de egresados de las distintas carreras de ingeniería que se desarrollan en la Facultad. En cada módulo, los directores de carreras presentaron egresados que comentaron, ante los alumnos, tanto sobre sus carreras profesionales como sobre los emprendimientos empresariales que llevan a cabo.



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REALIDAD SOCIO-AMBIENTAL DE LA ORINOQUIA: UNA MIRADA DESDE LA APLICACIÓN DE LOS INSTRUMENTOS DE GESTIÓN AMBIENTAL EN EL ORDENAMIENTO TERRITORIAL

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RESUMEN

En el presente documento se realiza un análisis, desde el punto de vista descriptivo, sobre la aplicación de los instrumentos de gestión ambiental en la Orinoquia colombiana, evaluando la posición de diferentes autores que hablan sobre la dependencia que se tiene de la naturaleza para el logro del desarrollo económico, de la influencia humana sobre la aplicación de los instrumentos de gestión ambiental y la transformación de los territorios y, finalmente, de la importancia de ésta en el ordenamiento ambiental y territorial.

PALABRAS CLAVES: Gestión Ambiental, Territorio, Planeación

ORINOQUIA'S SOCIO-ENVIRONMENTAL REALITY: A VIEW FROM THE APPLICATION OF ENVIRONMENTAL MANAGEMENT INSTRUMENTS IN THE LAND MANAGEMENT

ABSTRACT

In this paper an analysis is performed, from the descriptive point of view, on the application of environmental management instruments in the Colombian Orinoco, assessing the position of different authors discuss the dependence we have on nature to achieve economic development, human influence on the implementation of environmental management tools and the transformation of the territories and, finally, it's importance in the environmental management and land use.

JEL: O2, Q2

KEYWORDS: Environmental Management, Territory, Planning

INTRODUCCIÓN

Existen diversas nociones del concepto de región; una de ellas dice que se constituye en una “porción determinada de la superficie terrestre, definida a partir de criterios específicos y objetivos preconcebidos”, cuyas “partes pueden diferenciarse en función exclusivamente de factores naturales o geográficos, o con arreglo a determinaciones sociales” (Universidad Centroccidental Lisandro Alvarado, 2014, pág. 3), confiriéndole particularidades que se manifiestan en la diferenciación de otras regiones. En ese sentido, la Orinoquia se caracteriza tanto por su riqueza y componentes naturales, como por las comunidades que la habitan, que tienen correspondencia con una cultura y sistemas de producción muy arraigados en las tradicionales rurales. La región de la Orinoquia, es un territorio de gran extensión, considerándose incluso que ésta corresponde a casi la cuarta parte del área del país (Fajardo Montaña et al., 1998) y es la portadora de ecosistemas que abastecen a la población de bienes y servicios como el agua, el aire el suelo, maderas, plantas medicinales, la función de depuración tanto de las aguas como del aire, animales para alimentación,

lugares para recreación, materias primas para el desarrollo de procesos productivos, entre otros que se destacan, los que se consideran beneficios reales, aunque también existen “beneficios potenciales” de los que se podría gozar en un momento determinado de la historia (Gómez-Baggethu & de Groot, 2007, pág. 7).

REVISIÓN DE LITERATURA

Se analizaron las posiciones de autores como Gómez-Baggethu & de Groot (2007), quienes hablan sobre la dependencia que los procesos productivos tienen sobre el medio natural; también de los postulados de Pino Sosa & González Díaz (2009), quienes analizan la influencia de los grupos humanos sobre la transformación ambiental y social del territorio y la posición del Departamento Nacional de Planeación de Colombia (2007) sobre la integración de los instrumentos de gestión en las estrategias institucionales, también la posición del Ministerio de Ambiente y Desarrollo Sostenible (2012) frente a la importancia de la participación ciudadana en la verificación de la implementación de estrategias e instrumentos de gestión ambiental en un territorio, así como la posición del Departamento Nacional de Planeación colombiano (2007) sobre la importancia de la integración de la gestión ambiental en la ordenación de los territorios.

METODOLOGÍA

Se trabajó un enfoque cualitativo, del tipo descriptivo, utilizándose información secundaria obtenida de varias fuentes para realizar el análisis propuesto, centrándose la discusión en la aplicación de instrumentos de gestión ambiental en el territorio de la Orinoquia.

RESULTADOS Y DISCUSIÓN

La Orinoquia es una región llena de contrastes que han sobrellevado, década tras década, sus pobladores. Dichos contrastes están relacionados inicialmente con la exuberante belleza y riqueza natural existente, con el marcado deterioro de algunas zonas dedicadas a la extracción de recursos naturales, las grandes riquezas de unos pocos pobladores, con la pobreza en la que están sumergidas muchas de las comunidades que habitan este territorio, las cuales presentan un alto índice de necesidades básicas insatisfechas, lo que genera un clima de latentes conflictos sociales. Adicionalmente, a pesar de que existen núcleos urbanos medianamente desarrollados en algunos departamentos, que ya empiezan a tener los problemas ambientales y sociales generados por el inicio del desarrollo de procesos industriales; simultáneamente coexisten aquellos departamentos que presentan un evidente retraso en el desarrollo, pero que mantienen su oferta natural en una situación algo más privilegiada, al servicio de sus comunidades, las cuales pueden, tomando las experiencias negativas y positivas vividas en otros territorios, decidir qué camino elegir.

Una característica fundamental de la Orinoquia es la presencia de grandes extensiones de terreno utilizadas históricamente para el desarrollo de procesos de producción agropecuaria y, más recientemente, dedicadas tanto a la extracción de recursos naturales renovables, como a la de recursos no renovables, ésta última representada en la producción minero-energética, la cual se constituye en una amenaza para la sostenibilidad ambiental del territorio que soporta la vida de las comunidades, pues muchas de ellas tienen una dependencia directa del medio natural para su subsistencia y, en ese sentido, se considera que la Orinoquia, simultáneamente con “economías de mercado”, mantiene “economías de subsistencia ligadas al medio natural” (Gómez-Baggethu & de Groot, 2007, pág. 5).

Aunque es claro que los procesos de producción que son considerados como rentables para el país, no tienen marcha atrás, tal como ocurre con la locomotora minera, que está muy relacionada con la Orinoquia, lo que se debe buscar es la armonización de dichos procesos, tanto con el territorio y sus diferentes funciones, como con sus pobladores, sus intereses, necesidades y expectativas, y eso sólo es posible de lograr con el

desarrollo de procesos de ordenamiento ambiental del territorio y de participación ciudadana, el fortalecimiento de instituciones territoriales y de control, aplicación de la normatividad ambiental, la realización de procesos investigativos formales y su fortalecimiento, así como el monitoreo y el seguimiento de las acciones desarrolladas. En consecuencia, entre otros, se presentan grandes conflictos sociales, conflictos de uso del suelo y altos índices de pobreza que, sumados a la corrupción reinante en el país y en la región, hacen que la Orinoquia sea un territorio con urgentes necesidades de organización y de gestión, tanto ambiental como administrativa.

Es claro que el grado de transformación ambiental en la Orinoquia, depende de los proyectos y acciones emprendidas, pero también depende en gran medida del comportamiento de los grupos humanos que tienen asiento en este territorio y del esquema de valores manifiesto a lo largo de los años (Pino Sosa & González Díaz, 2009). Como consecuencia de una serie de eventos conocidos para el país, la Orinoquia ha venido siendo visualizada como una segunda ‘tierra prometida’, por sus innumerables recursos naturales, que resultan atractivos no sólo para personas de otros lugares que vienen en busca de oportunidades, sino también para grupos económicos cuyo objetivo principal es la rentabilidad, los cuales han venido generando inconformidades en la población raizal y es, en ese momento, en el que se requiere una mediación que facilite el entendimiento de las necesidades de desarrollo y de la búsqueda de capital, como las del ambiente, el territorio y sus comunidades.

La espacialización de la gestión ambiental surge precisamente de la necesidad de realizar aportes a la resolución concertada de conflictos de la sociedad con el ambiente, permitiendo comprenderlos mejor, ahondando en la interpretación de las funciones del ambiente que, en muchos casos, resultan de una muy cortísima lectura (Jardín Botánico José Celestino Mutis, 2014), pero sobre todo, buscando que la vida de las comunidades y, en general, de los actores del territorio, se lleve en armonía con su entorno natural, enmarcada en el concepto de la sostenibilidad ambiental. De hecho, la gestión ambiental del territorio contempla tres (3) elementos que se consideran fundamentales, relacionados con “la construcción social del territorio, la planificación participativa y la estructuración de la inversión ambiental local y territorial” (pág. 1), bajo los principios de “la inclusión social, el enfoque de derechos, la participación, la articulación sistémica de la gestión ambiental territorial-regional, la calidad ambiental integral y la preeminencia de lo público y lo colectivo” (pág. 3).

La existencia de innumerables instrumentos de gestión ambiental, entre los que se cuentan el Certificado de Incentivo Forestal, las exenciones tributarias por veinte años de rentas provenientes de los servicios de ecoturismo y del aprovechamiento de nuevas plantaciones forestales, nuevos aserrios y renovación de plantaciones de especies maderables, así como exenciones a la venta de energía eléctrica proveniente de energías alternativas como el aire, la biomasa y los residuos agrícolas y deducciones por invertir recursos destinado al control y mejoramiento del ambiente, los planes regionales de acción en biodiversidad, la consolidación de líneas de financiación para empresas que utilicen de manera sostenible la biodiversidad del país, las agendas y guías ambientales sectoriales, los convenios de producción limpia, el Mecanismo de Desarrollo Limpio, la evaluación ambiental estratégica, las agendas y planes ambientales locales, los planes de gestión ambiental regional y la planeación prospectiva ambiental regional (Cormacarena, 1999) y, finalmente, los planes de desarrollo, entre otros, se ven deficientemente aplicados debido a “la ausencia de una metodología que incorpore de manera sistemática las consideraciones de biodiversidad, en las políticas, los planes y los programas públicos sectoriales, la ausencia de un sistema de ordenamiento territorial que considere la biodiversidad como un eje integrador de las políticas ambientales y el hecho de que no todos los instrumentos se integran dentro de estrategias institucionales de largo plazo”, volviéndose “vulnerables a cambios en las decisiones y planes de corto plazo” (Departamento Nacional de Planeación, 2007, pág. 40); todo lo anterior, más una consideración adicional, que indica que muchos de estos instrumentos resultan contradictorios entre sí sobre el uso del territorio y que no existe una jerarquía clara que facilite la interiorización del beneficio y de la función misma del instrumento.

Sumado a esto, se encuentra una gran falencia en el desarrollo de procesos de participación ciudadana, posiblemente generados por la falta de capacidad del Estado de responder a las expectativas de desarrollo social y económico sostenido, donde inicialmente se estimula y se logra la participación, pero posteriormente, en muchos casos, se abandona. Las estrategias e instrumentos de gestión ambiental pueden ser excelentes para el mejoramiento de condiciones de uno u otro tipo, pero sin la participación de las comunidades, se continuarán realizando grandes esfuerzos con resultados parciales, pero sin la requerida sostenibilidad, pues son las comunidades las que logra, n la “construcción de iniciativas colectivas y proyectos que contribuyen a eliminar o disminuir conflictos ambientales como también a la focalización de proyectos complementarios” (Ministerio de Ambiente y Desarrollo Sostenible, 2012, pág. 15), con incidencia en lo social, lo económico y lo tecnológico, a partir del conocimiento básico tanto del potencial como de los problemas ambientales y del territorio mismo.

Adicionalmente, según lo ha establecido el Departamento Nacional de Planeación (2007), se presenta una gran debilidad en Colombia, que es aún más marcada en la región de la Orinoquia, y es la relacionada con la valoración económica de la biodiversidad, pues a pesar de ser la base para ordenación del territorio, dado que a través de ésta se provee información básica para el “diseño de políticas e instrumentos eficientes que garanticen la conservación y el aprovechamiento sostenible de la biodiversidad” y “permite establecer valores de referencia para establecer tasas por uso de los bienes y servicios ambientales, así como el “reconocimiento, por parte de la sociedad en general, de la importancia de la diversidad biológica y la toma de conciencia sobre el grave problema que representa su pérdida” (pág. 40), esta no es una actividad generalizada para el país, siendo aplicada tan sólo en aquellas regiones o territorios donde existe un foco de interés, principalmente económico.

De otro lado, se observa en la región existe duplicidad en las funciones de las diferentes instituciones encargadas de la “planificación, la ordenación y la gestión del medio ambiente” (Departamento Nacional de Planeación, 2007, pág. 114), cuyo resultado es la atomización de cantidades de recursos financieros, humanos y físicos, en acciones cuyo resultado no llevará la sinergia necesaria para lograr la efectividad requerida, minimizando el impacto y generando consecuencias en el territorio. El ordenamiento territorial en la Orinoquia no ha logrado responder a las necesidades de las comunidades de la región, donde se percibe la persistencia de conflictos no sólo por el uso del suelo, sino también por la distribución de la función del suelo, que muchas veces se encuentra en contravía tanto del uso real y potencial, como de la oferta de bienes y servicios ambientales y de las necesidades de sustento y desarrollo de sus comunidades.

Es clara la necesidad de integrar la gestión ambiental en el ordenamiento territorial de tal manera que no simplemente se realice la ordenación de los espacios geográficos sino que prevalezca el concepto de desarrollo sostenible en cada acción de ordenación el territorio (Departamento Nacional de Planeación, 2007), sin que esto se vea únicamente desde el punto de vista del ambiente natural, sino que también es necesario incluir “las dimensiones humanas del entorno, sobre todo en sus aspectos sociales y económicos”, pasando de una “visión restringida de crecimiento económico hacia una visión ampliada de calidad de vida y protección ambiental, que incluya pero que vaya más allá del crecimiento económico” (González Castillo & Sánchez Guerrero, 2014); sin embargo, para lograr esto es necesario el fortalecimiento institucional y el enraizamiento del componente ambiental en todas las actividades desarrolladas en el territorio, definiendo una verdadera transversalidad que contemple desde la acción individual hasta la colectiva, porque lo que se ha visto es que se percibe difícil “la articulación efectiva del desarrollo territorial con el desarrollo económico, social y ambiental del país” (pág. 114).

Aunque, según el Departamento Nacional de Planeación (2007), la visión 2019 del Gobierno Nacional plantea objetivos relacionados con el sostenimiento de una “economía que garantice mayor nivel de bienestar, una sociedad más igualitaria y solidaria, una sociedad de ciudadanos libres y responsables y un Estado eficiente al servicio de los ciudadanos” (pág. V); sin embargo, hasta tanto no se realice una verdadera aplicación de instrumentos técnicos y normativos, tanto de la gestión ambiental, como del ordenamiento,

en la región de la Orinoquia, con el consabido aval de las comunidades, no se logrará la consecución de estos objetivos, debido a que los ejemplos, claros por demás, reflejan un futuro diferente, asociado a la continuidad de la inequidad social y a la minimización de la oferta de bienes y servicios ambientales, asociados a la reducción de los recursos naturales de la Región, lo que podría continuar generando conflictos sociales y ambientales, sumados a los existentes, ahora sí creando sinergias negativas con potencial de estallar ante cualquier evento.

CONCLUSIONES

Hasta el momento, los instrumentos de gestión ambiental han jugado un tímido papel dentro del ordenamiento territorial, a pesar de que muchos de ellos son exclusivamente de ordenamiento ambiental del territorio y se han venido aplicando, no han logrado la consolidación necesaria que le permita a la Orinoquia alcanzar objetivos de conservación y desarrollo sostenible en los territorios de la Región. Se ha dado tan poca importancia al componente ambiental, que sólo se observa cuando la riqueza natural es evidente, sin tener en cuenta que “todo sistema económico reposa sobre los cimientos de la naturaleza” (Gómez-Baggethu & de Groot, 2007, pág. 6), además de comportar una función fundamental para la vida y es ser el soporte de la población lo que, en suma, podría significar la diferencia entre el bienestar y el mejoramiento de la calidad de vida de los habitantes de la Región, y el deterioro de la calidad de vida de éstos. De la misma manera, se encuentra que, en general para la

Región, las políticas ambientales del Estado y sus normas son débilmente aplicadas por las entidades encargadas, incluso encontrándose un ambiente de corrupción alrededor de los procesos de implementación y de control, lo que le ha significado a esta zona del país la existencia de una cultura ambiental débil e incipiente, con comunidades que hasta ahora empiezan a pensar en el desarrollo de procesos de producción sustentables y sostenibles, aunque simultáneamente se ha facilitado el ingreso y la promoción de nuevas fuentes de deterioro ambiental que, a su vez, van en detrimento de la capacidad del ambiente mismo para regenerarse y para mantener la oferta de bienes y servicios acordes con las nuevas demandas de la época, no sólo para la subsistencia de las personas, sino también para el sostenimiento de los nuevos modelos económicos del país, lo que en general sería la base del desarrollo económico y social de la región de la Orinoquia. Dadas las características naturales de la región de la Orinoquia, se considera que la gestión ambiental, con el apoyo de sus elementos e instrumentos, éstos últimos mejorados y comprimidos, es la llamada a constituirse en el soporte del ordenamiento territorial, en la búsqueda de un verdadero desarrollo social y económico, basado en la sostenibilidad ambiental del territorio.

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ALGUNOS ASPECTOS QUE FAVORECEN EL DESARROLLO LOCAL

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RESUMEN

En la presente ponencia se realiza un análisis donde se intenta evidenciar que el desarrollo logrado está definido por las características propias del territorio y de sus comunidades y son factores como la cultura, la descentralización sumada al fortalecimiento de capacidades locales, la sinergia como resultado de procesos de cohesión social, el capital social disponible y el respeto por el medio ambiente, los que permiten evidenciar el tipo de desarrollo local logrado en un territorio determinado.

PALABRAS CLAVES: Desarrollo Local, Territorio

SOME ASPECTS THAT ENHANCE THE LOCAL DEVELOPMENT

ABSTRACT

In this paper an analysis where we attempt to show that the development achieved is defined by the characteristics of the territory and its communities and are factors such as culture, decentralization added to the strengthening of local capacities, synergy as a result from social cohesion processes, social capital available and respect for the environment, that reveal the type of local development achieved in a given territory.

JEL: O0, O2, Q2, Z0

KEYWORDS: Local Development, Territory

INTRODUCCIÓN

A pesar de la nueva realidad mundial, generada como consecuencia de los cambios que a diario se presentan en el planeta, resulta indiscutible la dependencia que la humanidad tiene sobre la naturaleza, cuya población asciende a cerca de 7.000 millones de personas (FAO, 2011), no sólo para la obtención del sustento diario y condiciones para la vida, sino también para el mantenimiento de los sistemas económicos globales los cuales, complementados con las actuaciones y características de las comunidades y los Estados, condicionan el desarrollo de los territorios en diferentes escalas.

La globalización, que considera la “acción concurrente del comercio, los flujos de capital y la tecnología” (Guerra-Borges, 2002, pág. 33), puede ser vista como el escenario de participación más amplio y diverso de los que existen en el mundo y, en ese sentido, se considera que para el mantenimiento de importantes sectores e intereses económicos, se generan condiciones para las cuales muchos de los mercados nacionales y locales aún no tienen respuesta, las cuales también en muchos de los casos no se desean generar, dada la existencia de otras posibilidades de desarrollo un poco más acordes con las características propias de cada lugar, tal como lo plantea Carvajal (2006), “es el relanzamiento de lo local en la era de lo global” (pág. 70) y es, precisamente, desde esta posición que se plantea el análisis y la discusión en el presente documento, tomando como base las posturas teóricas de diferentes autores, para lo cual al finalizar se presentan conclusiones generales.

REVISIÓN DE LITERATURA

Se ha realizado la revisión de la posición de autores como Arocena (1997), Moreno (1999) y Escobar (2000), quienes hablan acerca de la conjugación de características del desarrollo local y global para la consecución del desarrollo para un territorio. De la misma manera, se analizaron las posiciones de Velásquez (1998) y Carvajal (2006), autores que hablan acerca sobre la impresión de las particularidades del territorio en el desarrollo logrado a nivel local. Se revisaron los postulados de Vásquez-Barquero (2007), Compas (2006), Albuquerque (2001), Boisier (2011), Arocena (1997), Bajoit (1996) y Helmsing (2006), sobre los factores que pueden favorecer el desarrollo local en un territorio determinado.

METODOLOGÍA

Bajo un enfoque cualitativo, del tipo descriptivo, se realizó un análisis de información secundaria obtenida de diversas fuentes, deteniéndose el centro de la discusión en las condiciones locales que permiten que exista un potencial para el desarrollo desde lo local, teniendo como base lo global.

RESULTADOS

La operacionalización del desarrollo desde lo local requiere la conjugación de diversos factores y/o elementos que facilitan la consecución de un desarrollo local más armónico con el territorio y sus comunidades, atendiendo las condiciones que se presentan a nivel global, evitando de esta manera el encapsulamiento del territorio, de sus comunidades y de su desarrollo, tal como lo plantea Arocena (1997), citado por Boisier (2011), cuando dice que “el desarrollo local no es pensable si no se inscribe en la racionalidad globalizante de los mercados, pero tampoco es viable si no se plantea sus raíces en las diferencias identitarias que lo harán un proceso habitado por el ser humano” (pág. 9). De esta manera, Moreno (1999), citado por Carvajal (2006), afirma que es posible “pensar, analizar y actuar glocalmente, difiriendo esta propuesta de la tradicionalmente utilizada de “pensar globalmente y actuar localmente” (pág. 73). En este sentido, se propone poner en un mismo nivel de importancia “la localización de lo global y la globalización de lo local” (Escobar, 2000; citado por Carvajal, 2006; pág. 73), características éstas fundamentales para la consecución de un desarrollo local duradero y benéfico para el territorio y sus comunidades. En los últimos tiempos, las comunidades del mundo han empezado a hacer énfasis en la búsqueda de ese desarrollo local y uno de los primeros factores que se pueden identificar para su generación se relaciona con las características, particularidades y potencialidades del territorio y sus comunidades, las cuales pueden ser “aprovechadas” para convertirlas en bienestar, incluso de aquellas comunidades apartadas de los centros de decisión y de acción de los Estados.

Según Velásquez (1998), citado por Carvajal (2006), el desarrollo local es “ese conjunto de procesos económicos, sociales, culturales, políticos y territoriales a través de los cuales una comunidad, a partir de sus propias potencialidades y de las oportunidades que le brinda el entorno, accede al bienestar, sin exclusiones ni discriminaciones, y garantiza las condiciones para que futuras generaciones también puedan hacerlo” (pág. 74); de la misma manera, Carvajal (2006), afirma que “cada tipo de desarrollo tiene el sello de la sociedad que lo vive, y si no, no es sostenible”, entendiendo, de esta manera, que el desarrollo no es sólo el crecimiento económico y, en ese sentido, se podrían tener satisfactores diferentes para iguales necesidades (Max-Neef, 1986; citado por Carvajal, 2006). Esta se podría considerar la pieza clave para el inicio de un desarrollo local consecuente con la naturaleza y condiciones de su territorio y sus gentes. Debido a que existen diversas particularidades, como posiciones frente a éstas; en ocasiones, estas particularidades se perciben en términos negativos, definiéndolas como necesidades o carencias; sin embargo, es importante poner de presente la posibilidad de convertirlas en términos positivos, transformándolas en potencializadores del mismo desarrollo. En ese sentido, es importante que en cada territorio se dé un enfoque positivo a sus características y determinantes sociales, culturales, económicos y ambientales, con el fin de obtener y generar beneficios que redunden a su vez, en beneficio para las

comunidades. Se ha observado que “los procesos de desarrollo están condicionados por factores culturales como el espíritu de trabajo, la capacidad de ahorro y la tolerancia, así como por las normas y reglas que regulan las relaciones entre las personas y las organizaciones del territorio” (Vásquez Barquero, 2007, pág. 190); en consecuencia, las particularidades físicas, sociales, culturales y económicas juegan un papel fundamental en el grado y tipo de desarrollo logrado en un territorio, actuando de esta manera como condicionantes del mismo. De otro lado, existe un factor importante relacionado con la generación de cambios desde adentro hacia afuera; es decir, desde la base o desde el origen. La posibilidad de generar cambios estructurales desde adentro, no sólo en términos de organización, sino también de aprovechamiento de las interrelaciones logradas, se considera que tiene un efecto positivo en el logro de un desarrollo local. En este punto es posible incluir algunos lineamientos del desarrollo endógeno visto como “aquel que se basa principalmente, aunque no exclusivamente en los recursos disponibles a nivel local” y además tiene “la apertura necesaria para considerar, modificar e integrar conocimientos tradicionales y externos”, siendo los actores principales “las personas dentro de las comunidades, pueblos y aldeas con sus propias organizaciones tradicionales, autodeterminados y con liderazgo, y organizaciones civiles”, reteniendo además los beneficios en el área local (Compas, 2006; citado por Tapia, 2008, pág. 32). A pesar de ser considerado por algunos autores como el desarrollo ideal para los territorios, también hay autores que afirman que no es posible desarrollar un territorio con este enfoque debido a que se quedaría funcionando en lo local, sin lograr ningún impacto en lo nacional e incluso en lo global.

Teniendo presente lo anterior, se podría decir que en un Estado cualquiera, la generación de cambios desde adentro puede ser vista como una forma de descentralización. De hecho, cuando se habla de la necesidad de “modernizar los sistemas productivos locales”, se habla de la necesidad de descentralización pues, muchas veces, las políticas nacionales creadas desde el nivel central, enfocadas en el fomento económico de las regiones y, en tal sentido, del país, “no resultan apropiadas ni eficientes”, dado que se “requiere una institucionalidad mucho más cercana a sus problemas, potencialidades y especificidad” (Albuquerque, 2001, pág. 4). Esto por ejemplo, se puede ver reflejado negativamente en las decisiones que se toman desde el nivel central de un país, sobre las cuales se plantean desarrollos desenfocados de las realidades de las regiones y localidades sobre las cuales ejercen influencia. En la Orinoquia colombiana, se tienen ejemplos claros de esta situación, relacionados con la formulación de políticas de fomento económico y social, sobre las cuales las comunidades donde serán aplicadas, no han sido tenidas en cuenta y estas son, en definitiva, las que conocen sus realidades y potencialidades y las que han empezado a “despertar” a esa realidad de administración.

A pesar de esto, existe la posibilidad de que tal descentralización pueda darse en los tres sentidos: funcional, territorial y política, dado que “supone la configuración del territorio como un sujeto colectivo con capacidad para construir su propio futuro”, entendido en este punto el sujeto como la comunidad que habita dicho territorio y que tiene un “sentimiento de identificación y pertenencia” a él y que, además, es capaz de dar prioridad al interés colectivo sobre los intereses particulares (Boisier, 2011, pág. 15), asignando al mismo tiempo “competencias, recursos y responsabilidades a las diferentes instancias territoriales” (Albuquerque, 2001); sin embargo, la descentralización plantea enormes interrogantes relacionados con la capacidad técnica regional y local, así como la financiera y fiscal, y la capacidad de coordinación e integración, en diferentes aspectos, con otros niveles del Estado y sectores de la economía nacional y global, que impiden actuar sinérgicamente (BID, 2008).

De la misma manera, la descentralización plantea la “victimización” de las provincias, debido a que éstas tienen que dar respuestas no sólo al aparato estatal sino también a sus comunidades, muchas veces “con los mismos recursos o sin las capacidades técnicas y de gestión necesarias” (Arocena et al., 1997), más si se considera, por ejemplo, que en la actualidad, muchas localidades se ven enfrentadas a la gran oferta de personal, al mismo tiempo que se presenta una escasa oferta de personal especializado; al desarrollo de relaciones burocráticas y no de meritocracia y a la distribución reducida de recursos con base en su rango de acción (Arocena et al., 1997), lo que disminuye en definitiva la capacidad de acción e incidencia desde

lo local. En ese sentido, el desarrollo local se vería mediado por las necesidades de replantear su organización, objetivos, funciones e incluso su grado de autonomía. La sinergia es otro factor relevante en la definición de acciones enfocadas en lograr un desarrollo local, basada en la integración de elementos, bien sea individuos o comunidades, estrategias o fuerzas, en la búsqueda de un objetivo común.

Según el PNUD (1996), citado por Boisier (2011), “las personas valoran la cohesión social” (pág. 3) y esta es una forma de demostrar la necesidad de los seres humanos, como seres sociales, de trabajar en comunidad y de actuar conjuntamente con “el otro” en la búsqueda de un beneficio común, lo cual podría estar enmarcado en la percepción de Manfred Max-Neef et al (1986), citado por Boisier (2011), sobre el “desarrollo a escala humana”, a través del cual establecen que la sinergia puede constituirse en “motor de desarrollo” (pág. 4). De hecho, individuos de una “misma comunidad de saberes”, a pesar de no tener contacto alguno, pueden empezar “a plantear las mismas dudas, a explorar los mismos nuevos senderos, a inventar similares neologismos, a formular nuevas y parecidas propuestas” (pág. 5). Lo anterior superpone la posibilidad de realizar un trabajo conjunto y coordinado, más que un trabajo individual y disperso donde no sean atomizadas las acciones y, en ese mismo sentido, los resultados de los esfuerzos.

Adicionalmente, se tiene que para lograr un desarrollo verdaderamente sostenible a nivel local, e incluso en otros niveles, es necesario abrirle paso a la participación y el empoderamiento de la gente (individuos y/o comunidad) y, en ese sentido, resultan de gran importancia los espacios dados para lograr una participación efectiva, entendida ésta no sólo como la participación a través del sistema democrático, sino también la participación relacionada con la posibilidad de planear conjuntamente, organizándose y desarrollando iniciativas de forma consciente y coordinada, de acuerdo con intereses comunes, que beneficien al colectivo, lo cual en definitiva da a entender, cuando se habla por ejemplo de desarrollo endógeno, que “el desarrollo no es importado, sino que se produce gracias al trabajo y el esfuerzo económico y social de las comunidades locales (Vásquez Barquero, 2007).

Según Güel (1998), citado por Boisier (2001), “un desarrollo que no promueve y fortalece confianzas, reconocimientos y sentidos colectivos, carece en el corto plazo de una sociedad que lo sustente”; de hecho, afirma que “la viabilidad y el éxito de un programa de desarrollo dependerá del grado en que las personas perciban ese programa como un escenario en que la subjetividad colectiva es reconocida y fortalecida” (Boisier, 2011, pág. 5). Esto se fundamenta en la posibilidad que tienen las personas de trabajar en comunidad y armonía, procurando la satisfacción de sus necesidades, al mismo tiempo que se satisfacen las del otro. En la medida en que todos se sientan incluidos, desde las etapas iniciales, las acciones tendrán multiplicadores en cada uno de los individuos de las comunidades.

A través del desarrollo local, se genera la posibilidad de generar cambios en la cultura ambiental, económica, social y comunitaria, desde las personas, y no desde los gobiernos, lo que podría generar presión positiva, desde lo local hacia lo nacional. En ese sentido, se requiere que “la gente actúe por ella misma, desde sus propios territorios, a través de la movilización de los diferentes actores y organismos, tanto públicos como privados” (Albuquerque, 2001, pág 9; Vásquez Barquero, 2007), generándose al mismo tiempo la necesidad de contar con recurso humano capaz de generar confianza, innovar, usar eficientemente los recursos disponibles, establecer redes, analizar y resolver problemas y, en consecuencia, resulta de vital importancia el desarrollo de procesos continuos de formación y actualización de la gente, con el fin de formar capital social que tenga las herramientas para actuar en concordancia con los nuevos retos planteados para la consecución de un desarrollo desde lo local. Esta idea se ve reforzada por la proposición de Bajoit (1996), citado por Carvajal (2006), quien dice que “desarrollarse es aumentar la capacidad para resolver los problemas de la vida colectiva, de una manera eficaz y éticamente aceptable”, entendiendo de esta manera “el desarrollo como un modo de comportamiento de la sociedad” (pág. 72).

Según Albuquerque (2001), algunas evaluaciones hechas en los países de la Organización para la Cooperación y el Desarrollo Económicos – OCDE- muestran que los “territorios con mejores indicadores

en términos de empleo, ingreso, calidad de las relaciones laborales, justicia social y calidad de vida” son “los que han estimulado la vitalidad empresarial mediante el fomento de capacidades de desarrollo”, tales como la calidad de los recursos humanos y la innovación tecnológica, entre otros (pág. 15); convirtiéndose un medio local en innovador cuando “los actores locales buscan explotar las ventajas del aprendizaje colectivo y modifican su comportamiento con este propósito” y “comienzan a depender de sí mismos” (Helmsing, 2002, pág. 45). Finalmente, otro factor considerado de gran importancia para generar procesos de desarrollo local se enmarca en la necesidad de frenar el daño global del ambiente, a través del desarrollo de pequeñas acciones que sumadas o multiplicadas en todo el planeta, generarían un impacto positivo frente a esta problemática contemporánea. Desafortunadamente, la condición de cooperar, en muchos casos, se ve supeditada a la cooperación “del otro” y, en consecuencia, “ser la minoría que coopera nos generaría muchos sacrificios y ningún efecto en el objetivo global final” (Cárdenas, 2009, pág. 9).

CONCLUSIONES

El cambio de enfoque del tipo de desarrollo que se quiere lograr, hacia el desarrollo local, no sólo es la respuesta a las dificultades que se han venido presentando a lo largo de la historia reciente en el mundo, debido al incremento del desempleo, a la pérdida de la diversidad biológica y cultural, la persistencia de la pobreza, el sostenimiento de conflictos sociales y políticos, la generación de daños ambientales y a la desterritorialización de los esquemas económicos en la búsqueda de mano de obra a menor costo, sino también a la necesidad de mejorar condiciones de vida, a través de la cohesión social y de la integración comunitaria, así como del mantenimiento de saberes y cultural ancestral, mediante el establecimiento de metas y expectativas conjuntas que faciliten la consecución de objetivos comunes para el territorio y sus gentes y, además, aterrizados a la realidad local. En ese sentido, la confluencia de los factores y/o elementos anteriormente expuestos manifiestan la posibilidad de generar un desarrollo local que beneficie no sólo a los territorios y las comunidades locales, sino también a los Estados y a la comunidad global, lo cual se constituye en el aporte de esfuerzos en diferentes territorios que, sumados, podrían generar importantes efectos positivos no sólo sobre la economía, sino también sobre las condiciones sociales, culturales y ambientales en el mundo contemporáneo.

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LA MOTIVACIÓN Y EL APRENDIZAJE DE MECANOGRAFÍA “ON-LINE” A TRAVÉS DEL MÉTODO DIRIGIDO E INDEPENDIENTE A NIVEL DE ESCUELAS SECUNDARIAS DE LA REGIÓN EDUCATIVA DE MAYAGÜEZ, PUERTO RICO

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RESUMEN

Esta ponencia explora la efectividad de la enseñanza de mecanografía en línea y el desafío que representa el logro del aprendizaje para los estudiantes de escuela superior. El marco teórico parte de la teoría del aprendizaje de Albert Bandura (1977), pero está abierta a una visión ecléctica del aprendizaje. Además, según Cortés (1984) “El maestro deberá conocer y demostrar dominio en la aplicación de los principios psicológicos al dirigir el aprendizaje mecanográfico”. La finalidad es comparar y contrastar cómo ausencia del maestro de salón de clase influye en el aprendizaje y dominio del manejo del teclado mecanográfico cuando el curso es en modalidad en línea “on-line” y su efectividad.

PALABRAS CLAVES: Motivación, Aprendizaje Mecanográfico, Método Independiente, Ritmo Metronómico, Programa En Línea.

MOTIVATION AND LEARNING OF AN ONLINE KEYBOARD COURSE THROUGH DIRECT AND SELF TEACHING METHOD IN HIGH SCHOOL STUDENTS FROM MAYAGUEZ EDUCATIONAL REGION, PUERTO RICO

ABSTRACT

This research explores the effectiveness of an online keyboard teaching method and the challenge for the high school students to achieve the learning of this course. The beginning of the theory starts with the Social Learning Theory of Bandura (1977) however is open to an eclectic vision of learning. Also, as Cortés (1984) “The teacher should know and demonstrate mastery of the application of psychological principles when teaching keyboard learning”. The purpose is to compare and contrast how the absence of the teacher in the class influences the learning and mastery of the keyboard in an “online course”.

JEL: Y4

KEY WORDS: Motivation, Keyboard Learning, Indirect Method, Metronomic Rhythm, Online Course

INTRODUCCIÓN

El siglo XXI presenta que las nuevas tecnologías están en constante crecimiento y la necesidad de manejar el computador y el teclado como herramienta de comunicación, ya sea para niños, adolescentes, adultos o personas de la tercera edad, todos se ven impactados directa o indirectamente por esta transformación dentro de las sociedades en que viven. Por ello se está dando una nueva educación para cumplir con las necesidades individuales de cada pueblo y los centros de trabajo, aumentando los ofrecimientos de cursos en línea “on-line” de forma individual o a través de una organización educativa. Esta tendencia lleva a formular las siguientes preguntas; ¿están preparados los centros educativos para afrontar esta demanda de

un servicio que crece a pasos agigantados?, ¿se están ofreciendo cursos que realmente llenen la necesidad de los patronos cuyos empleados están solicitando trabajo en el cual tienen que hacer uso de las destrezas mecanográficas?, ¿se están preparando a los estudiantes de forma tal que cumplan con las expectativas para competir en la fuerza laboral de cada país de Latinoamérica? Luego de tomar un curso en línea, ¿se siente capacitado totalmente el estudiante para trabajar con la computadora y dominar las destrezas de manejo del teclado?

REVISIÓN LITERARIA

Tendencias de las Metodologías de Mecanografía

La revisión de metodología de enseñanza van dirigidas a áreas de conocimiento general como los son español, inglés, matemáticas, historia y ciencias. La particularidad es que los programas u ofrecimientos vocacionales se ven marginados para este tipo de revisión tanto en el área metodológica como su currículo. Tan marcado es esta situación cuando los adelantos tecnológicos rebasan a los programas comerciales en términos de: materia a enseñar, la actualidad de los mismos y se observa que la sociedad avanza al progreso, mientras el área vocacional permanece estancada en sus metodologías y currículos no actualizados. En el 1971 Lawrance Erikson hizo un estudio de trescientos empleos de oficina en los cuales encontró que la mecanografía era el componente básico en el cincuenta por ciento de ellos. En los hallazgos se demostró que el cinco por ciento de las horas trabajo diarios se invertían en tareas mecanográficas. Estos demuestran, sin duda alguna, que la habilidad mecanográfica es fundamental para el desempeño en la oficina. Actualmente los estudiantes pueden observar cuan atrasados están los currículos del área vocacional, cuando diariamente viven nuevas experiencias de aprendizaje, tales como: registro de productos mediante sistemas computadorizados, tecnología de entretenimiento “videogames” y la diversidad de programas de computadoras. El uso de computadoras crea en ellos un reto a la utilización de las mismas. Se sienten más capacitados cuando pueden manejar los programas con mayor seguridad debido a que poseen las destrezas y conocimientos del uso y manejo del teclado mecanográfico. A mayor confianza y seguridad, mayor dominio tanto de una maquina como de una computadora.

La demanda de personal preparado en el campo de la informática hace que más y más agencias tanto públicas como privadas requieran que los candidatos a puestos de trabajo dominen las destrezas mecanográficas. Cuando un individuo domina dichas destrezas y percibe que el profesor brinda la motivación necesaria, encuentra mayor satisfacción y se realizará un mejor proceso de aprendizaje. Siendo así, surgen entonces dos áreas de gran interés investigativo: la primera, cuan impactante es la metodología utilizada en el proceso enseñanza-aprendizaje de mecanografía; y segundo, cómo la motivación del maestro influye en el aprendizaje de mecanografía. Estas dos interrogantes deben ser analizadas partiendo de cómo lo perciben los propios estudiantes y los resultados después de tomar un curso en línea.

Marco Conceptual

La destreza mecanográfica también contribuye al logro de los objetivos de la educación general debido a que en los últimos años las máquinas de escribir pasan de ser en el medio usado universalmente como método de expresión escrita sustituidas por las computadoras las cuales se han convertido en el eje central de todo labor sea en el campo laboral o personal. La asignatura prepara al individuo para desenvolverse en forma más eficiente dentro de la sociedad en que vive tanto en el aspecto personal como ocupacional. Este curso se ofrece desde nivel elemental, con el objetivo de ayudar a los estudiantes a mejorar las destrezas del lenguaje y con fines de motivación, hasta el nivel universitario, con propósitos personales y ocupacionales. El maestro deberá conocer y demostrar dominio en la aplicación de los principios psicológicos al dirigir el aprendizaje mecanográfico que incluyen: motivación, refuerzo, práctica diaria, transferencia y contigüidad (Cortés, 1984). Señala Bandura (1977), en la Teoría de Aprendizaje que en la vida diaria la gente advierte las consecuencias de los propios actos, es decir, se percata de cuáles tienen

éxito y de cuáles no producen el resultado deseado y a partir de ello ajustan la conducta. Siendo así, todo maestro debe estar guiado a canalizar de forma positiva todo resultado que se realice en el curso de mecanografía. La motivación al ser parte indispensable de este desarrollo de destrezas debe estar matizada por el ejemplo del maestro. Según Bandura (1969), y Bandura y Walters (1959), la gente aprende directamente al experimentar las consecuencias del comportamiento, así como también aprende al observar la conducta ajena y las consecuencias. Bandura, Ross y Ross (1963), realizaron un experimento en el cual los niños vieron varios niveles del comportamiento agresivo en las películas. Un grupo de niños vio premiada la conducta agresiva; otro la vio castigada; un tercer grupo vio una película de juego con conducta no agresiva y un cuarto grupo no vio ninguna película. Los niños que vieron premiada la agresión se mostraron significativamente más agresivos en los juegos, en tanto que los que vieron el modelo castigado fueron menos agresivos.

Sollod, Wilson & Monte (2009) indican que Erik Homburger Erickson en su teoría llamada “La teoría del Desarrollo de los niños” señala el Modelo Ego social con su principal elemento de la personalidad, “el YO”, que es la base para el desarrollo y funcionamiento del ser humano. Además esta teoría menciona ocho etapas para el desarrollo del humano: (1) Confianza fundamental vs. Desconfianza, (2) Autonomía vs. Vergüenza y duda, (3) Iniciativa vs. Culpa, (4) Industria vs. Inferioridad, (5) Identidad del ego vs. Confusión de rol, (6) Intimidad vs. Aislamiento, (7) Fecundidad vs. Estancamiento, y finalmente, (8) Integridad vs. Desesperación. Es en la etapa 4 Industria vs. Inferioridad y etapa 5 Identidad del Ego vs. Confusión de rol que se enfoca esta investigación. Indica Erickson que el individuo en la etapa de Industria tiene el sentido del deber y del logro, donde desarrolla capacidades intelectuales y sociales. También señala que el individuo se muestra seguro de sí y busca aprender como parte de su etapa de Identidad del ego. Para Erickson las virtudes fundamentales resurgen de generación en generación y estas son: (1) pulsión y esperanza (surge de una confianza fundamental y exitosa), (2) autocontrol y voluntad (surge de la autonomía), (3) dirección y propósito (surge de la iniciativa), (4) método y competencia (surge de la industria), (5) devoción y fidelidad (surge como resultado de lograr una verdadera identidad), (6) afiliación y amor (surge de la edad de intimidad), (7) producción y cuidado (surge de la fecundidad) y finalmente (8) renunciación y sabiduría (surge en el individuo cuando ha logrado una verdadera integridad de ego en la edad adulta tardía).

Es importante señalar que para propósito de esta investigación las virtudes enfocadas son la pulsión y esperanza, autocontrol y voluntad, dirección y propósito y el método y competencia. No cabe, la menor duda, que todo individuo puede aprender a manifestar una conducta sólo con la observación continua de la misma. Los estudiantes de mecanografía al encontrarse con los retos de dominio de destrezas mecanográficas, en la mayoría de las veces se dan por fracasados ante la imposibilidad de dominarla. Para dicha situación se debe cambiar tal reacción con la persuasión de que se puede dominar la misma con la práctica y el deseo continuo de lograr el objetivo trazado. Muchos maestros confunden los problemas de aprendizaje con las motivaciones del estudiante y se les hace difícil identificar técnicas remediativas efectivas. La buena enseñanza se diferencia de la pobre enseñanza por un maestro dinámico, con disposición, que utiliza el tiempo con y para los estudiantes, que utiliza refuerzos positivos para los estudiantes y mantiene actitudes positivas hacia ellos. El proceso de enseñanza-aprendizaje es matizado por el entusiasmo, con buen sentido del humor y demuestra con respeto; es eficiente y posee conocimientos actuales de los cambios en las exigencias y tecnologías del campo de la educación vocacional. El uso de tecnologías variadas para la enseñanza, uso de visuales, objetos y demostraciones mantiene una atmósfera de curiosidad y suspenso; ser organizado en el momento de impartir la enseñanza, dar participación activa al estudiante, despierta y desarrolla el interés necesario para que el estudiante internalice el conocimiento impartido, manteniéndolo motivado a aprender más sobre el tema o curso que se le está brindando.

Las Necesidades de los Negocios en la Actualidad

Es necesario conocer la extensión de la utilización de la mecanografía en ocupaciones de oficina, para justificar la inclusión en el currículo vocacional secretarial y de contabilidad. La adquisición de estas destrezas actualmente no se limita a los puestos secretariales como se podía ver en el pasado, la realidad es que en todo trabajo se están modernizando los centros de trabajo y en cada uno se instalan computadoras para la ejecución de las tareas asignadas a cada empleado. Erikson (1971) encontró que la mecanografía constituye un componente básico de 147 de las 300 ocupaciones analizadas y que es una actividad de apoyo de 20 ocupaciones más. Halló igualmente, que de las 147 ocupaciones de las cuales la mecanografía es un componente básico, 44 (34 por ciento) requieren que el empleado mecanografié entre la cuarta parte y la mitad del día de trabajo, y todas las 300 ocupaciones requieren que por lo menos un cinco por ciento del día lo dedique a la mecanografía. La habilidad de mecanografiar es, por lo tanto, básica para la ejecución en la oficina o cualquier trabajo con la computadora. La siguiente consideración sería: ¿Qué tipo de mecanografía se hace en la oficina? El estudio de Perkins, Byrd, y Roley (1968) sobre taquígrafos, secretarios y empleados de oficina en el estado de Washington, dio como resultado que las diez tareas más comunes de mecanografía son (en orden de importancia): (1) tarjetas y sobres, (2) cartas comerciales, (3) memorandos, (4) tablas, (5) copias finales de materiales de borrador, (6) etiquetas y tarjetas, (7) copia final de borrador sin organizar, (8) informes manuscritos, (9) formularios para completar información, y (10) redacción.

Las Necesidades del Aprendiziz

La mecanografía es un curso vocacional para algunos, y un curso de educación general para otros. Featheringham (1985), estudió las aplicaciones reales de las mecanografía de 750 personas que la habían estudiado o la estaban estudiando, y que incluían desde unos pocos estudiantes de escuela secundaria, hasta personas que se habían graduado hacía más de diez años. Más de las cuatro quintas partes de todos ellos tenían una máquina de escribir en la casa en la época en que estaban estudiando y que incluían desde unos pocos estudiantes de escuela secundaria, hasta personas que se habían graduado hacía más de diez años. Los entrevistados usaban su máquina durante 2½ horas semanales en promedio, llegando algunos de ellos hasta 8 horas por semana. Las necesidades de los negocios y las necesidades personales de la mecanografía se superponen hasta cierto punto. Se exige una gran pericia a los mecanógrafos vocacionales, quienes deben usar materiales de entrenamiento mucho más complejos. El aprendizaje de la mecanografía se ha utilizado como medio para lograr otros aprendizajes. Por ejemplo, se ha comprobado que puede ser una gran ayuda para que los estudiantes lentos aprendan a leer. Seibert (1971), enseñó mecanografía por dos horas diarias durante ocho semanas a un grupo de alumnos con bajo aprovechamiento en lectura, y logró elevar el nivel de lectura a 0.96. Igualmente, notó considerables adelantos en vocabulario, comprensión lingüística, reconocimiento del alfabeto y asociación fonética. La mecanografía ha sido utilizada también para ayudar a estudiantes extranjeros que no habían podido ingresar a universidades norteamericanas debido a deficiencias del idioma, a alcanzar niveles aceptables de admisión. McLeod y First (1963), adjuntaron un curso de mecanografía a la instrucción general del inglés, y los alumnos lograron adelantos notorios sobre los compañeros que solamente estudiaban inglés.

En algunos casos se ha enseñado la mecanografía con fines de motivación. Por ejemplo, el director de una escuela primaria en Denver, Colorado, cuyo alumnado se caracterizaba por una mezcla étnica, organizó una clase experimental de mecanografía (utilizando máquinas eléctricas) que tenía entre las finalidades “aumentar la motivación y el gusto por el trabajo escolar” (Babba y Cline, 1970). El proyecto tuvo tanto éxito, que las clases se extendieron a otros cursos. Una gran variedad de personas con capacidades muy diversas aprenden mecanografía: estudiantes de escuela elemental y de todos los niveles de la secundaria, de colegios universitarios de la comunidad con programas de dos años, de escuelas independientes de comercio, y de universidades, así como abogados, profesores y amas de casa que asisten a escuelas nocturnas o a cursos auspiciados por varias asociaciones. Los ciegos aprenden mecanografía y desempeñan

ocupaciones relacionadas con ellas; los impedidos físicos la aprenden igualmente, mediante equipos y materiales de aprendizajes especiales.

Los Ofrecimientos Actuales En Línea

En la actualidad los cursos en línea han estado experimentando una demanda vertiginosa y ello bajo una serie de cambios en el ámbito tecnológico y por ende, una causa para que no se le dé la importancia necesaria a la efectividad de los ofrecimientos actuales y la necesidad de escribir con corrección sin perder tiempo al momento de ejecutar la tarea de escritura. Todos los programas de computadora se han hecho una serie de modificaciones para atemperar el teclado antecesor de la máquina de escribir por uno moderno que optimiza las teclas con funciones adicionales. Según indica Fernández Alcalde (s.f.) en el siguiente párrafo:

“Comparándolo con el anterior sistema de escritura se puede comprobar sus diferencias: en máquinas mecánicas se escribe a razón de 50 PPM (palabras por minuto); en eléctricas se llega a una velocidad promedio de 70 PPM; y en computación se puede optimizar un promedio de 90 PPM; dado que un programa de procesador de texto permite organizar alineaciones automáticas de renglones, sangrías de primera línea y salto de página interactivo”. (Fernández Alcalde, s.f.)

Esa realidad presentada por Fernández Alcalde permite pensar si los programas de mecanografía en línea están llevando su cometido y si los estudiantes que se suscriben y pasan por la experiencia del aprendizaje de técnicas mecanográficas logran obtener la velocidad promedio de 90 PPM. El método de escritura al tacto lleva un estudio y práctica compleja mediante un riguroso proceso para adiestrar gradualmente los dedos y sus alcances. ¿Quiénes supervisan el aprendizaje del alumno en el método de mecanografía en línea? ¿Quién señala la corrección necesaria para que el estudiante abandone las “malas posturas y alcances incorrectos”? Para lograr una efectiva y rápida escritura mecanográfica no solo es necesario los alcances correctos de los dedos hacia las teclas, también es necesario una ergonomía básica, postura del cuerpo, visión adecuada y el nivel correspondiente del teclado para su usuario.

Existen en el mercado actualmente cientos de programas que promueven un aprendizaje completo del manejo del teclado los cuales aseguran el dominio del mismo al final de la duración del curso. Muchas organizaciones confirman que son efectivos aunque su objetivo educativo varía dependiendo de las asignaturas a las cuales van dirigidos. Los programas que se pueden obtener de forma gratuita o por una cantidad de dinero para su utilización que han comenzado a influenciar la educación a nivel mundial. Señala Christopher Hall (2014), que Finlandia comenzará a dirigir la educación a una transformación total de una escritura manual a una escritura mecanográfica y el mismo está pautado para comenzar en el año 2016. De ser así esta tendencia, los currículos educativos a nivel mundial irán emergiendo con una constante: la mecanografía como medio de comunicación en todas las asignaturas y la escritura manual comenzará a pasar a un segundo plano en la educación global. Este país ha acogido con agrado esta iniciativa, y por ello, habrá que ver las repercusiones en la educación del presente y el futuro. Indica el artículo: “Para la integrante de la Junta Nacional de Educación de Finlandia, Minna Harmanen. La renuncia a la escritura será una transformación cultural importante”. (Hall, 2014)

El programa MICROTYPING 5 es un programa de teclado numérico y alfabético para desarrollar destrezas y movimientos con procesador de palabras y tiempo incluido. Este programa enseña la colocación correcta de los dedos y la edificación de destrezas de manejo de teclado. También trabaja la velocidad y precisión. Entre las herramientas que provee incluye las preferencias de la clase y los estudiantes, lección detallada, resumen y reportes de escritura con tiempo, así como un registro de calificaciones. Este programa es flexible y puede ser utilizado en conjunto con el libro de texto South-Western. Los exámenes de análisis de destrezas ayudan a establecer los alcances del teclado al principio del curso y son una herramienta utilizada periódicamente. Escrituras por tiempo están disponibles con lecciones del alfabeto y números que proveen práctica adicional y evaluación de progreso. Las lecciones de creación de destrezas para velocidad

y precisión además de proveer práctica también dan retroalimentación del trabajo realizado. Tiene una función en 3-D que presenta la postura apropiada del estudiante, la posición de las manos y la postura ergonómica. Instrucciones orales se ofrecen en español e inglés.

METODOLOGÍA

Para realizar este estudio de los cursos de mecanografía dirigidos e independientes se utilizarán poblaciones representativas de las Región Educativa de Mayagüez. Los instrumentos necesarios para la investigación serán diseñados para obtener información relacionada a la motivación y aprendizaje de los estudiantes cuando estos toman el curso de mecanografía bajo la modalidad dirigida o la modalidad independiente.

Descripción de la Población y Selección de la Muestra

La muestra estará constituida por 41 maestros de escuela superior que ofrezcan el curso de mecanografía, en cualesquiera de los niveles, sea elemental, intermedio o avanzado. Ver Tabla 1: Secretaría Auxiliar de Educación Ocupacional y Técnica. No se les dará ningún seminario a los maestros para que conduzcan sus cursos. Esta muestra representa el 80% de la población total de maestros de escuela superior de la Región Educativa de Mayagüez. Su selección será de forma aleatoria usando la tabla Fisher de números aleatorios.

Descripción de los Instrumentos de Investigación

Los instrumentos a utilizar serán dos cuestionarios: uno presentará veinte ítems, utilizando la escala Likert. Otro será utilizando la escala Osqood, donde se harán dos preguntas, una en el área de motivación del estudiante y la otra en el área del método de aprendizaje independiente (Hernández, Fernández y Bautista, 2014). Se someterán a un panel de jueces para validar estos instrumentos. Para cuantificar cada pregunta se les darán puntuaciones que van de desde 1 como el valor más bajo al 5 como el valor más alto. Deberán obtener 3 puntos o más para ser considerada en el cuestionario. Ambos cuestionarios requerirán variables demográficas; sexo, edad, escuela, área de residencia rural o urbana, nivel de aprovechamiento (bajo, mediano, alto) y el tiempo tomando el curso de mecanografía.

Procedimiento

Luego de solicitar autorización al Departamento de Educación los permisos requeridos para realizar la investigación, se le solicitará al supervisor del Programa de Educación Comercial una entrevista para presentarle la intención de la investigación y orientación en cuanto a la cantidad de escuelas, maestros y estudiantes participantes de este programa. Mediante carta se les comunicará a los superintendentes de escuelas, directores y maestros la intención de la investigación en los cursos de mecanografía, esto luego de tener autorización del Departamento de Educación. Se coordinará con los directores escolares y el supervisor del Programa de Educación Comercial, la forma de administrar y recoger el instrumento de investigación, de manera que no se vea afectado el proceso enseñanza-aprendizaje de mecanografía. Cada instrumento de investigación será entregado personalmente por el investigador a cada participante, éste deberá completar el mismo y devolver al investigador en un tiempo razonable de diez días. Se evitará que los maestros de los estudiantes tengan acceso a las contestaciones y/o instrumentos de evaluación, evitando que los mismos sean tomados para evaluar el aprovechamiento de los estudiantes en los cursos que estén tomando al momento de la investigación.

Tabla 1: Secretaría Auxiliar de Educación Ocupacional y Técnica Región Educativa de Mayagüez

Ofrecimientos Educación Comercial por escuelas

#	Nombre Escuelas	Distrito/ Municipio	Teléfono y Fax	Cantidad Maestros	Preparación				Total	Recibieron Diplomas	Observaciones Ofrecimientos
					BA	MA	Mas	Fem			
1	Dr. Carlos González (40022)	Aguadilla/ Aguada	868-3946 868-3280	3	2	1	64	74	138	38	Contabilidad, Data Entry
2	Juan Suárez Pelegrina (47647)		890-2320 890-2550	4	1	3	60	131	191	50	Contabilidad, Data Entry, Facturación a Servicios Médicos
3	Salvador Fuentes (45468)	Aguadilla/ Aguadilla	890-3161 890-1185	1	1		-	-	125	-	Ofrecer los cursos de manejo de teclado, desarrollo empresarial y Administración de Documentos a estudiantes de Educación Industrial
4	Luis Muñoz Marín (46995)	Aguadilla/ Añasco	826-1476	3	1	2	24	67	91	34	Contabilidad
5	Segundo Ruiz Belvis (41061)	Mayagüez/ Hormigueros	849-2130 849-1095	3	3		44	100	144	47	Asistente Administrativo
6	Eva y Patria Custodio (46219)	Mayagüez/ Las Marías	827-4115 827-0604	1	1		10	20	30	15	Contabilidad
7	Eugenio M. de Hostos (41988)	Mayagüez/ Mayagüez	834-0600 834-3145	7	3	4	144	189	333	100	Asistente Administrativo
8	Dr. Pedro Perea Fajardo (42077)		833-0865 265-2022	4	2	2	13	59	72	23	Facturación a Servicios Médicos
9	Catalina Morales (46003)	San Sebastián/ Moca	877-5575 877-1805	5	2	3	23	129	152	44	Facturación, Data Entry, Contabilidad, Asistente Ejecutivo, Información Tecnológica
10	Manuel García Pérez (42929)	Aguadilla/ Rincón	823-0335 823-0336	3	2	1	31	84	115	41	Facturación, Contabilidad, Asistente Administrativo
11	Manuel Méndez Liceaga (47902)	San Sebastián/ San Sebastián	896-1380 280-3285	5	2	3	15	86	101	42	Facturación, Contabilidad, Asistente Administrativo
12	Inés M. Mendoza (46821)	Cabo Rojo/ Cabo Rojo	851-5037 255-2110	2	1	1	21	59	80	22	Facturación, Contabilidad, Asistente Administrativo
13	Leónides Morales (45682)	Cabo Rojo/ Lajas	899-1695	2	1	1	3	55	58	18	Data Entry
14	Superior Urbana (47639)	Mayagüez/ Maricao	838-2105 838-3025	1	1		20	25	45	20	Facturación a Servicios Médicos
15	Luis Negrón López (48264)	Cabo Rojo/ Sabana Grande	804-2037 804-2036	4	1	3	53	137	190	41	Información Tecnológica
16	Lola Rodríguez de Tió (43315)	Cabo Rojo/ San Germán	892-1320 892-5769	3	1	2	26	70	96	20	Facturación, Contabilidad, Asistente Administrativo, Oficina Legal
17	Heriberto Domenech (15792)	San Sebastián/ Isabela	872-5850 872-4690	4	2	2	12	111	123	28	Facturación, Contabilidad
18	Centro Vocacional Especial (45310)	Aguadilla/ Aguada	868-3245	1	1				78	-	Ofrece el curso de Desarrollo Empresarial a estudiantes del Programa de Educación Especial
TOTAL											

Observaciones: (1) Facturación – Facturación a Servicios Médicos; (2) Data Entry- Asistente Oficina Procesamiento de Información
(3) Información Tecnológica – curso nuevo, (4) Oficina Legal – curso nuevo

Se iniciará el estudio en las escuelas que fueron seleccionadas al azar luego de comenzado el curso escolar durante el primer o segundo semestre del año escolar. Se tomarán al azar entre los estudiantes de sus cursos, para que lo completen. De igual forma, se seleccionarán dos maestros que utilicen el método de enseñanza independiente con sus estudiantes, se le entregará a los mismos el cuestionario para que lo completen. Para administrar los cuestionarios se pedirá que en ese momento el maestro no esté presente para evitar que su presencia influya en las respuestas de los estudiantes. Se adiestrará personal para administrar los mismos. El investigador no se presentará durante estas secciones de administración, debido a que será quién visite el plantel escolar para obtener los permisos necesarios. Para el análisis de los datos se utilizará el Programa Explore, programa para el análisis de datos estadísticos.

Análisis Estadísticos

A continuación la descripción de los análisis estadísticos que se realizarán en esta investigación: Análisis descriptivo de la población Incluye frecuencias, por cientos y promedios de los datos socios demográficos, por escala y sub-escalas, por grupos y del total. Análisis comparativo El mismo incluye una Prueba t, correlación de Pearson y por cientos por escalas y sub-escalas, por grupos y del total. La Prueba t contesta la primera pregunta de la investigación, la correlación de Pearson contesta la pregunta número dos y los por cientos la pregunta tres y cuatro.

Importancia del Estudio

A través de los resultados del estudio se espera ofrecer a los especialistas de currículos y otros profesionales de la educación, datos objetivos y útiles para el desarrollo de programas orientados a mejorar y ampliar los métodos de aprendizaje dirigidos y métodos de aprendizajes independientes de mecanografía en Puerto Rico, acorde con las nuevas tendencias educativas, tecnológicas y económicas. Esta información podrá ser utilizada para el desarrollo de currículos innovadores que permitan a otros estudiantes no participantes del Programa de Educación Comercial tomar cursos de mecanografía, aun cuando las secciones estén llenas o el maestro no pueda estar presente en un salón o laboratorio. Los estudiantes dentro y fuera del programa podrán tener a su disponibilidad cursos electivos, útiles y retadores que le proveerán las destrezas básicas necesarias para el uso y manejo de la computadora, que está sustituyendo a la máquina de escribir. De esta forma, se preparan equitativamente y pueden competir en la fuerza laboral y/o estudiantil de manera exitosa, evitando los conflictos entre las agencias educativas y las empresas o agencias que reciben estos individuos como sus empleados. Por otro lado se espera que este estudio dé inicio a nuevas investigaciones dentro y fuera del Departamento de Educación, a la revisión de las Cartas Circulares que rigen los Programas Vocacionales y Comerciales, evaluando, ampliando y proveyendo alternativas de aprendizaje novedosas, acorde con las necesidades de los estudiantes, basadas en los recursos y cambios tecnológicos de la nueva sociedad que impone ante los cambiantes retos del Siglo XXI.

CONCLUSIONES

La mecanografía apenas comienza florecer como una necesidad mundial y no exclusiva para secretarías o secretarios en el mundo de las oficinas o negocios. Las nuevas tendencias a las modificaciones de los currículos educativos y los avances tecnológicos han abierto un sendero que se debe y se tiene que atender y ser atemperado para lograr una educación de excelencia. Los estudios sobre la enseñanza de cursos en línea apenas comienzan a realizarse en el mundo actual y no deben verse como meras tendencias de la sociedad moderna y contemporánea que está ávida de aprendizaje rápido y accesible.

Hay que comenzar a ver este campo como uno virgen el cual todavía le hace falta muchos estudios que realizar tanto en las comunidades latinas al igual que en el mundo entero. La educación debe ir a la par con las tendencias y a la vez ser asertiva y responsable de llevar a los alumnos al máximo logro de sus metas de forma responsable y no meramente para llenar una transición o modalidad por la influencia de los desarrollos tecnológicos y el proceso de acortar distancias gracias al internet. Los cursos en línea han llegado para impactar la educación, y por ello no se podrá ser renuente a ver cuán efectivos son y de qué forma se pueden maximizar para llenar las necesidades de los alumnos, el mundo empresarial y no menos importante el agente catalizador que es el profesorado a cargo de la enseñanza y evaluación de este proceso de enseñanza-aprendizaje.

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BIOGRAFÍA

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ANÁLISIS DEL COMPORTAMIENTO DE COMPRA PARA IDENTIFICAR COMPRADORES COMPULSIVOS EN SALTILLO, COAHUILA MÉXICO

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Omega C. Gutiérrez Calzoncit,

RESUMEN

A principios del siglo XXI con la globalización se han puesto de manifiesto el consumismo y materialismo, ya que en el mercado se encuentra una amplia variedad de productos ofertados y a los consumidores se les brinda grandes facilidades para adquirirlos, generando sobreendeudamiento que afecta a su economía y a su estabilidad familiar/laboral. A este comportamiento de adquisición anormal se le denomina compra compulsiva, se define como una motivación de compra persistentemente asaltante y repetitiva, la cual se percibe usualmente como irresistible, placentera y/o reductora de malestar, pero que finalmente causa perjuicios al individuo y/o a otras personas (Friese, 1988); (Natarajan, 1991); (O'Guinn, 1989). El objetivo de este trabajo de investigación es Identificar el comportamiento de compra compulsiva entre hombres y mujeres en Saltillo, Coahuila México. La población de Saltillo en base a los datos del Anuario Estadístico de Coahuila INEGI 2012 es de 725, 123 personas, se determinó una muestra de 656 con un 96% nivel de confianza, 4% de margen de error. Los resultados arrojan: Las mujeres muestran una actitud más compulsiva al realizar compras innecesarias, fuera de su presupuesto, pero que les brinda felicidad a diferencia de los hombres, esta adicción es fomentada por un sistema económico globalizado.

PALABRAS CLAVE: Compra Compulsiva, Comportamiento de Compra, Tipos de Consumidor Compulsivo y Patología

PURCHASE BEHAVIOR ANALYSIS TO IDENTIFY COMPULSIVE SHOPPERS IN SALTILLO, COAHUILA MEXICO

ABSTRACT

At the beginning of the 21st century due to globalization it began to be evident consumerism and materialism, this is because there is a large variety of products offered in the market and consumers are provided with large facilities to acquire these products generating debt that affects their economy and their family/employment stability. This abnormal acquisition behavior is called 'compulsive buying', which is defined as a motivation to purchase that is persistent, impulsive and repetitive, and it is perceived usually as irresistible, pleasant, and/or that reduces discomfort, but that eventually causes harm to the individual and/or to other people (Friese, 1988); (Natarajan, 1991); (Or ' Guinn, 1989). The scope of this research is to identify the behavior of compulsive buying in men and women in Saltillo, Coahuila Mexico. Saltillo population is 725, 123 persons (based on data from the Statistical Yearbook of Coahuila INEGI 2012). It was determined a sample of 656 with 96% confidence level and 4% of error margin. The results showed that women demonstrate a more compulsive attitude to make unnecessary purchases and out of their budget, and this produced them happiness, in contrast to men, which showed that this addiction is fostered in them by a globalised economic system.

JEL: M3

KEY WORDS: Compulsive Buying, Compulsive Consumer, Buying Behavior and Pathology

INTRODUCCIÓN

Es indudable que debido a la globalización ha ido en aumento la cantidad de productos y el desarrollo de productos nuevos, los mercados son más competidos y feroces, su finalidad es vender y seguir dentro del mercado, dando como resultado invasión de bienes y mentes. Schneider (2001) cita que en 1999 se crearon cerca de 26,000 nuevos productos. Los consumidores ante tanta variedad de bienes van de tentación en tentación. (Bauman, 2000) Hoy en día se han diseñado áreas donde sus deseos y necesidades se cumplen (Lara, 2009). Plazas comerciales, mall han creado espacios en donde se encuentra tranquilidad, tiempo para convivir con la familia, centros de entretenimiento, pago de servicios y diversidad de productos puestos a su alcance, propiciando condiciones para que el consumidor se sienta a gusto y gaste. La publicidad ha hecho que comprar se convierta una actividad extraordinaria, provocando que las personas compren de manera desmedida, agravando el consumismo. Comprar de manera compulsiva les hace sentir que tienen más y que eso les hace ser mejores y más felices (Pulido, 2007). Esa ansia por comprar puede acarrear graves problemas y convertirse en una real pesadilla cuando se vuelve adicción y provoca endeudamiento. Las compras compulsivas también llamado trastorno de adquisición anormal, llevan a adquirir cosas innecesarias, con severas repercusiones económicas, graves crisis familiares/laborales o problemas legales que pueden ocasionar situaciones difíciles. La acción compulsiva guarda relación directa con la autoestima, pues tiende a mejorarse el estado de ánimo, pero este estado será pasajero, resulta interesante comprender que son situaciones que se arreglan desde el interior de las personas, de ahí que se considere un trastorno. Aunque el costo trastorno de compras compulsivas nunca ha sido calculado, se estima que el impulso de compra gestiona más de \$ 4 mil millones en compras anual en América del Norte (Kacen & Lee, 2002).

REVISIÓN LITERARIA

La compra compulsiva es un fenómeno que se encuentra presente en la sociedad actual, debido al proceso de globalización que permite adquirir bienes y/o servicios variados de cualquier parte del mundo sin importar idioma ni distancia. Día con día estamos expuestos a una gran cantidad de bienes en los que está presente la marca, los precios, la calidad, beneficios del producto, variedad de usos, colores, diseños, etc. y nuestra capacidad para discernir y buen juicio entran en juego para elegir el más adecuado. En ocasiones los consumidores los adquieren en forma desproporcionada, convirtiéndose en una compra compulsiva, este comportamiento es más común de lo que se cree.

Se puede definir como: aquella compra extrema donde el consumidor da a los objetos significados simbólicos y emocionales, en el que la compra genera un placer o alivio momentáneo, por lo que el sujeto siente la necesidad de tener que volver a comprar. (Luna, 2000). Beatriz Monroy, psicóloga clínica (UNAM, ENP 2) afirma que el comprador compulsivo es una persona que tiene una gran insatisfacción con su vida y consigo misma y trata de llenar ese vacío con una actividad que le dé una sensación de plenitud, aunque sea pasajera Faber (1988); Nataraajan y Golf (1991); O'Guinn y Faber (1989) la definen como la motivación de compra persistentemente asaltante y repetitiva, la cual se percibe usualmente como irresistible, placentera y/o reductora de malestar, pero que finalmente causa perjuicios al individuo y/o a otras personas. Black (2001) señala que se han hecho estudios acerca del consumo patológico en Francia, Inglaterra, Alemania, Brasil y los Estados Unidos. Un estudio realizado en EU por (Koran et al., 2006) cita que 1,8% y 16% de la población adulta sufre de consumo compulsivo. Por medio de una encuesta telefónica realizada a 2513 personas, estimaron que 5,8% eran compradores compulsivos.

“El Hospital de Bellvitge de Barcelona informa que 7% de la población padece este trastorno, que siendo igual en hombres y mujeres, este centro catalán es pionero en su tratamiento y atiende otros problemas asociados, como: estrés o las alteraciones emocionales y se les brinda terapia personal y/o familiar. La responsable de la unidad Susana Jiménez, explica que “depresión, problemas de ansiedad y trastornos

alimentarios son en la mitad de los casos trastornos vinculados con la compra compulsiva que deben tratarse para lograr su recuperación. Cita que el problema es similar entre hombres y mujeres, aunque la diferencia se encuentra en el tipo de objetos que adquieren, mientras las mujeres compran cosméticos, ropa y joyas, los hombres compran material informático, música y accesorios para auto. Según la experta, cita que el déficit en el control de los impulsos y dificultades en la regulación de las emociones negativas son predictores significativos en el desarrollo y mantenimiento de esta conducta". (EFE/Barcelona, 2014). De acuerdo con cifras publicadas 15% de los mexicanos son compradores compulsivos; las compras a meses sin intereses los hunden al usar las tan comunes tarjetas de crédito, cita el periódico digital (Sin Embargo, 2013). "Compras no planeadas, adquisición de artículos innecesarios, gastar rebasando el límite económico, endeudarse y considerar que estas acciones mejoran la autoestima, son, características que definen a un shopaholic (comprador compulsivo)". "En nuestro país, casi 9 millones de personas cuentan con este tipo de plásticos, pero no todos tienen sus finanzas al corriente. De hecho, las familias en México arrastran deudas enormes por adquirir productos y servicios a meses sin intereses volviéndose un severo dolor de cabeza. Según datos del Banco de México de enero pasado, a los tarjetahabientes que sólo pagan una parte de su deuda mensual les aumentaron su saldo de crédito en 14 por ciento en un solo año. Las causas pueden ser multicausales y Elliot, Eccles y Gourney (en Rodríguez, 2001) citan que hay diferentes tipos de compradores compulsivos:

Los compensadores del malestar y del estado de ánimo: Son personas infelices, depresivas o con infinidad de problemas, misma que comprar desmedidamente para contrarrestar su realidad.

Los compensadores del estado de ánimo: Personas que se valen del deseo desbocado de compra y de una toma de decisiones rápida como medio de mejora de su estado de ánimo.

Los adictos por venganza: Estas personas compran con el propósito de llamar la atención y de pretender castigar y controlar a alguien cercano -generalmente se trata de la pareja.

Y los existenciales: Personas que utilizan la conducta de compra como una oportunidad para la construcción y expresión del propio yo, brindándoles plenitud personal.

Independientemente del tipo de consumidor compulsivo que se trate, es posible apreciar que las causas que lo provocan son multifactoriales: ansiedad, depresión, fantasía, baja autoestima, la influencia de los padres, falta de integración, así como cuestiones meramente biológicas (neurotransmisión cerebral) que entrarían en juego (Hausman, 2000). Es por estas razones que los compradores compulsivos utilizan la compra como una forma de evadir, enfrentar o compensar situaciones insatisfactorias, relacionadas con sí mismos o con ambiente tanto familiar como social. Desde el punto de vista patológico hay factores que intervienen y que hacen que los consumidores sean adictos a comprar teniendo consecuencias (Lee, 2004). Hay una serie de características que los define y es necesario saber acerca de ellos para prevenir su actuación y tratarlos. Variables en la distinción del consumidor patológico:

Variables Sociodemográficas: El género es uno de los factores más importantes en el consumo patológico. Investigaciones Europeas confirman lo señalado, por Reisch y Scherhorn en 1996 (citado en Rodríguez et al., 2001), comprobaron en Alemania que el 60% de los adictos al consumo son mujeres, al igual que en algunas zonas Americanas y en Canadá, donde el autor D'Astous comprobó que las mujeres son más adictas a las compras que los hombres y varios autores consideran que mucho tiene que ver su rol familiar.

La edad: Es otro factor importante D'Astous y Cols. (En Rodríguez, et al., 2001) en la que demuestra que a mayor edad, menor propensión a hacer compras compulsivas.

La condición social: D'Astous comprueba que a mayor nivel social la adicción por hacer compras compulsivas es menor y ello se explica (Schor, 1998) que cuando las clases sociales son más bajas la

distancia entre su yo y su yo ideal es más grande haciendo que se presente en ellos la compra compulsiva, cuyas aspiraciones son llegar a un nivel más alto. Cuando las condiciones económicas de vida son desahogadas, los consumidores acostumbran comprar de manera impulsiva, ya que tienen la posibilidad de gastar más y de manera irresponsable. (Beck, 2006). *La autoestima*. O'Guin y Faber (en Rodríguez et al., 2005) atribuyen la autoestima baja a perder el control al momento de comprar y hacerlo desmedidamente.

La depresión: Edwards (en Rodríguez et al., 2001; Kryos et al, 2004) señalan la condición de comorbilidad (uno o más trastornos/enfermedades además de la enfermedad o trastorno primario) que presenta un comprador compulsivo, en la que están presentes tanto la ansiedad como el estrés junto con realizar compra excesivas para desafiar la depresión.

La impulsividad: Cole investigador (en Rodríguez et al., 2001) “última que la conducta impulsiva impacta severamente en la compra compulsiva. Estudios clínicos señalan una presencia elevada de comorbilidad en los pacientes, especialmente con trastornos en el control de impulsos”

La búsqueda de sensaciones: Rodríguez (et al., 2001). La compra es producto de una experiencia emocionalmente fuerte, tanto que lleva a repetirla cuando sienten bienestar.

Actitudes hacia el dinero y el materialismo: Guardan relación directa con los consumidores patológicos, mostrándose una relación positiva entre materialismo y adicción a la compra que, según el estudio realizado por (Dittmar, 2005)

Variables Familiares: Es innegable el alto grado de influencia que ejerce la familia en la conformación del individuo (Roberts, 2003). Fungen como modelos de crianza hacia sus hijos, si ellos denotan comportamientos excesivos, es probable que sus hijos imiten esa conducta o por lo menos sean más propensos a seguir ese estilo de actuación. (Gwin, 2005). Esta patología puede ser atendida de tres diferentes maneras, de acuerdo a lo citado por (Rodríguez et al., 2001; Black, 2001), ellas son:

Por medio de tratamiento farmacológico: Está basado en emplear fármacos para estabilizar los niveles de serotonina en las personas, ya que se ha evidenciado que el nivel bajo de ella se asocia con las compras frecuentes. (Rodríguez et al., 2001)

Grupos de autoayuda: Asociaciones que cuentan con especialistas como guías para canalizar las problemáticas, se les enseña a controlar su ansia por las compras. (Rodríguez, 2001; Black, 2001)

Tratamiento psicológico: Los estudiosos de la materia (Rodríguez 2001; Black 2001) concuerdan en destacar que no es un procedimiento muy efectivo, lo que se puede decir, es que las tres se logran combinar y obtener mejores resultados.

Objetivo

Identificar el comportamiento de compra compulsiva entre hombres y mujeres entre edades de 15 a 85 años, en la ciudad de Saltillo, Coahuila México.

HIPÓTESIS

H₁: No hay diferencia significativa entre hombres y mujeres en cuanto a identificarse como compradores compulsivos; H₂: No existe diferencia significativa entre hombres y mujeres con respecto a la necesidad irresistible de comprar; H₃: No existe diferencia significativa entre hombres y mujeres con respecto al impacto económico sufrido por exceso de compras; H₄: No existe diferencia significativa entre hombres y

mujeres con respecto al impacto en salud y felicidad al comprar; H₅: No existe diferencia significativa entre hombres y mujeres con respecto al nivel de estudios; H₆: No existe diferencia significativa entre hombres y mujeres con respecto al estado civil; H₇: No existe diferencia significativa entre la edad y considerarse comprador compulsivo.

METODOLOGÍA

Esta investigación es de carácter descriptivo y exploratorio, con medición transversal y no experimental. La población de Saltillo en base a los datos del Anuario Estadístico de Coahuila INEGI 2012 es de 725, 123. Utilizando la fórmula estadística relacionada con las poblaciones finitas, se calculó la muestra; aplicando un nivel de confianza del 96% y un margen de error del 4%. Obteniéndose un tamaño de muestra de 656 personas. Se diseñó un cuestionario con 27 ítems, conformado de preguntas categóricas y escala de Likert. Se validó el instrumento obteniendo un Alfa de Cronbach de .958 lo cual indica que es válido y fiable de acuerdo al criterio general de George y Mallery (2013 se aplicó en el primer semestre del 2014 en un rango de 15 a los 85 años. El análisis de información se hizo mediante el paquete estadístico SPSS versión 21.; realizando los estadísticos como: Tablas de contingencia, Pruebas de chi cuadrada, Prueba de Krus Wallis, y Figuras, para obtener los resultados necesarios de nuestro caso de estudio

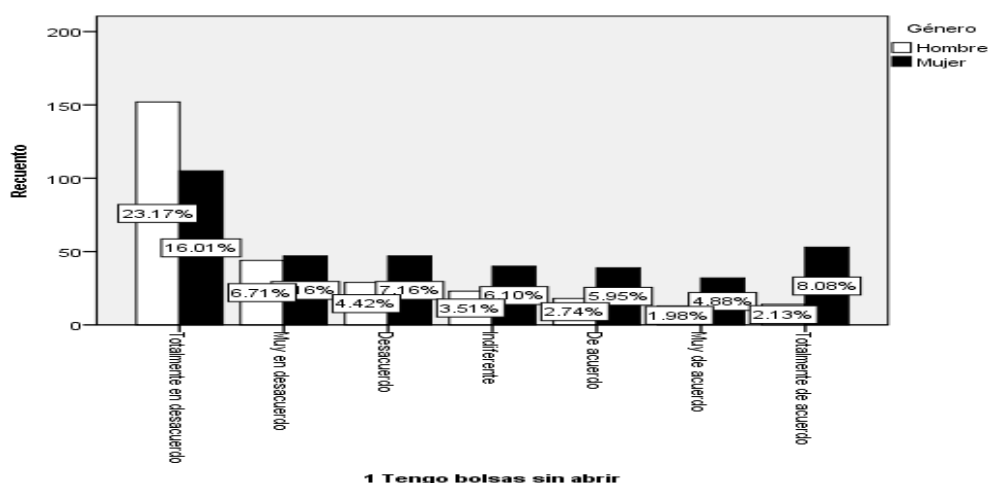
RESULTADOS

Se realizó una prueba de Coeficiente de Alfa de Cronbach para comprobar validez y la confiabilidad del instrumento aplicado en este trabajo de investigación y corroborar que efectivamente mide la variable que se pretende medir. El resultado obtenido de Alfa es .958 con lo que se confirma que el instrumento permitirá evaluar con facilidad y eficiencia los resultados del mismo, ya que el puntaje resultó elevado. Se utilizaron 4 bloques para identificar a los compradores compulsivos:

Resultados del bloque 1: referente a identificar a los compradores compulsivos. En este bloque se realizaron tablas de contingencia para comprobar la siguiente hipótesis:

H₁: No hay diferencia significativa entre hombres y mujeres en cuanto a identificarse como compradores compulsivos. Respecto a tener bolsas sin abrir en el closet, el 34.3 % de hombres y un 30.33% de las mujeres que están en desacuerdo en llevar a cabo esa práctica; sin embargo un 18.91% si lo hace

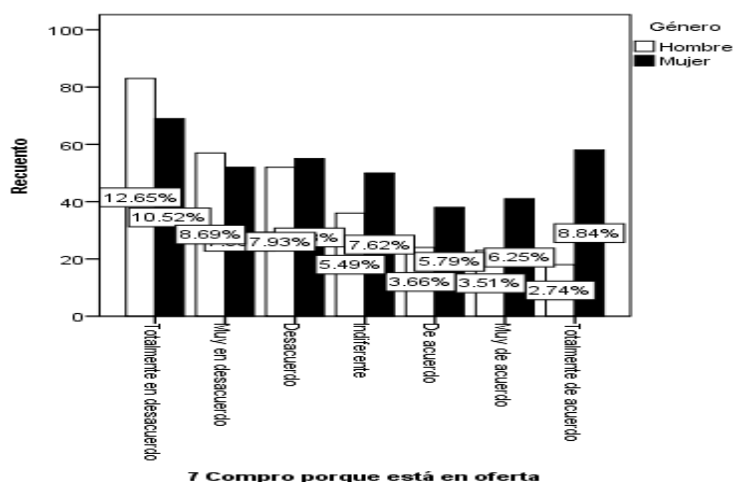
Figura 1: Tengo Bolsas Sin Abrir Contra Género



En la figura 1 evidentemente se puede corroborar que tanto hombres como mujeres no realizan esta práctica de manera frecuente; es decir que no tienen bolsas sin abrir en sus clósets, de compras que realizaron con anterioridad; sin embargo las mujeres en un porcentaje más bajo acostumbran hacerlo todavía. En general esto quiere decir que las mujeres en proporción con los hombres son más adictas a acumular productos adquiridos que permanecerán allí por un largo periodo de tiempo.

Respecto a la pregunta de compro porque está en oferta y de acuerdo a la figura 2; un 29.27% de hombres y un 26.82% de mujeres están en desacuerdo con este cuestionamiento; en cambio un 20.88% de mujeres está de acuerdo.

Figura 2: Compro Porque Está En Oferta Contra Género



Con relación a los resultados obtenidos del cuestionamiento hecho a hombres y mujeres muestra de este estudio: Cuando hay ofertas, compro los productos aún y cuando no los necesite, en la Figura 2 se aprecia que en mayor medida tanto hombres como mujeres están en desacuerdo; sin embargo hay un porcentaje considerable de mujeres que si llevan a cabo esta práctica. Quizá se deba a su propia naturaleza debido al rol tan trascendente que ellas juegan dentro de la familia y la sociedad. En base a los resultados

obtenidos en la Tabla 1; la chi cuadrada, $X^2 < .05$ se rechaza la hipótesis nula por lo tanto si hay diferencia significativa por género, siendo las mujeres las que más se consideran compradoras compulsivas.

Tabla 1: Pruebas de Chi-Cuadrado

	Valor	gl	Sig. asintótica (bilateral)
Chi-cuadrado de Pearson	25.985 ^a	6	.000
Razón de verosimilitudes	26.882	6	.000
Asociación lineal por lineal	24.737	1	.000
N de casos válidos	656		

a. 0 casillas (.0%) tienen una frecuencia esperada inferior a 5. La frecuencia mínima esperada es 27.69.

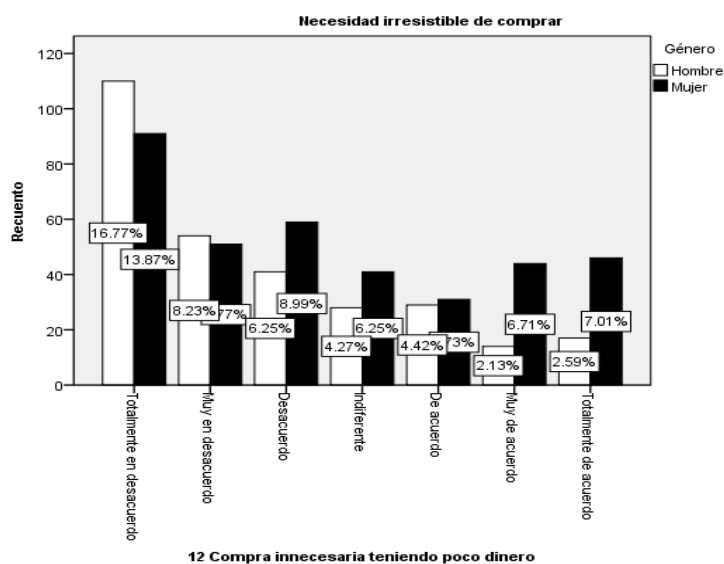
Se realizó una prueba de Chi-cuadrada de Pearson para determinar si se rechaza o no la hipótesis de estudio planteada en este trabajo de investigación. La Tabla 1 señala que la X^2 arroja que hay una significancia asintótica de .000, lo cual permite rechazar la hipótesis nula concluyendo que hay diferencia significativa entre hombres y mujeres al ser marcados como compradores compulsivos, se puede decir que efectivamente las mujeres son más compradoras compulsivas que los hombres.

Resultados bloque 2: enfocado a la necesidad irresistible de comprar

H₂: No existe diferencia significativa entre hombres y mujeres con respecto a la necesidad irresistible de comprar.

En la figura 3 se muestra que un 31.25% de hombres y un 30.63% de mujeres están en desacuerdo en comprar un artículo que no necesitan aunque tengan poco dinero, y un 18.45% de mujeres esta de acuerdo.

Figura 3: Compra innecesaria teniendo poco dinero contra Género



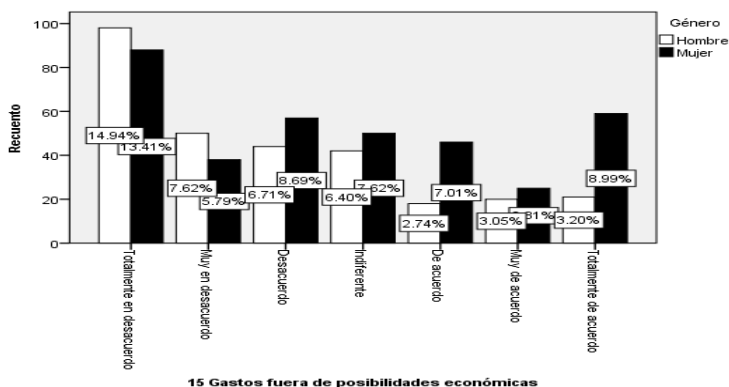
En la figura 3; en donde se cuestionó a hombres y mujeres con la siguiente pregunta; en muchas ocasiones he comprado un artículo que no necesitaba, sabiendo que tenía muy poco dinero disponible. Se encontró que la tercera parte de hombres y mujeres no compran artículos innecesarios cuando tienen poco disponible, además se observa que una quinta parte de las mujeres realiza este tipo de compras, se aplicó una prueba de chi cuadrada, de Pearson, la cual resultó menor a .05 por que se rechaza la hipótesis planteada.

Resultados del bloque 3: impacto económico negativo

H₃: No existe diferencia significativa entre hombres y mujeres con respecto al impacto económico sufrido por exceso de compras

De acuerdo a lo resultados de la figura 4, se arroja que un 29.27% de hombres y 27.89 % de mujeres están en desacuerdo en realizar comprar fuera de sus posibilidades, en cambio 19.81% de mujeres dice hacerlo.

Figura 4: Gasto Fuera de Posibilidades Económicas Contra Sexo



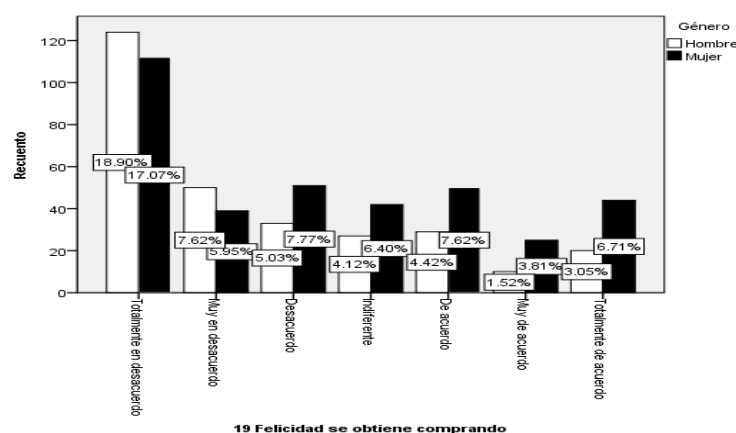
En la figura 4 se planteó la siguiente pregunta, correspondiente al bloque 3: he comprado cosas que estaban fuera de mis posibilidades económicas, en donde hombres y mujeres en un porcentaje cercano a la tercera parte de la muestra se encuentra en desacuerdo y en un porcentaje menor las mujeres comentan estar de acuerdo en endeudarse por comprar, aunque no tengan posibilidades económicas de hacerlo. Se realizó una prueba de chi cuadrada de Pearson, que permitió comprobar hipótesis, la cual se rechaza.

Resultados del bloque 4: comprando obtengo salud y felicidad

H₄: No existe diferencia significativa entre hombres y mujeres con respecto al impacto en salud y felicidad al comprar

En la figura 5 se aprecia que el 31.55% de hombres y 30.79% de mujeres están en desacuerdo en obtener felicidad por comprar; contra un 18.14% de mujeres que dice sentirse feliz por comprar.

Figura 5: Felicidad de compra contra género



En la figura 5 perteneciente al Bloque 4 se planteó el siguiente cuestionamiento: Cuando compro siento que obtengo felicidad, encontrando que una tercera parte de la muestra no está de acuerdo en sentirse feliz por el hecho de hacer compras, en contraste, con una proporción de la quinta parte de la misma muestra que externa sentir felicidad y placer por realizar comprar. Para probar la hipótesis se aplicó una prueba de Chi-cuadrada de Pearson, en que los resultados permiten rechazarla.

Prueba de Kruskal-Wallis: Esta prueba permite decidir si puede aceptarse la hipótesis de que k muestras independientes que proceden de la misma población o de poblaciones idénticas con la misma mediana. Se realizaron Pruebas de Kruskal- Wallis con las variables nivel de estudios y estado civil, con el Bloque1, se plantean las siguientes hipótesis.

H₅ No existe diferencia significativa entre hombres y mujeres con respecto al nivel de estudios y el ser comprador compulsivo. De acuerdo a los resultados de los Estadísticos de contraste se encontró que si hay diferencias significativas entre los 8 niveles de estudio y el considerarse comprador compulsivo, ya que la Sig. Asintótica es <.05 en todas las variables. Por lo tanto se rechaza hipótesis nula.

H₆ No existe diferencia significativa entre hombres y mujeres con respecto al estado civil y el ser comprador compulsivo. De acuerdo a resultados Estadísticos de contraste se encontró que no hay diferencia significativa ya que la Sig. Asintótica es >.por lo que se acepta la hipótesis.

H₇: No existe diferencia significativa entre la edad y considerarse comprador compulsivo.

Tabla 2: Pruebas de chi-cuadrado

Edad		Valor	gl	Sig. asintótica (bilateral)
25 -34	Razón de verosimilitudes	22.365	6	.001
	Asociación lineal por lineal	18.982	1	.000
	N de casos válidos	237		
	Chi-cuadrado de Pearson	22.523 ^d	6	.001
35-44	Razón de verosimilitudes	26.683	6	.000
	Asociación lineal por lineal	17.927	1	.000
	N de casos válidos	175		

Se elaboró una tabla de contingencia respecto a las variables edad y Comprador compulsivo del bloque 1, encontrándose que de 25 a 34 y de 35 a 44 años de edad, se consideran compradores compulsivos.

CONCLUSIONES

Respecto a la variable tener bolsas acumuladas sin abrir del bloque 1; de, podemos concluir que esta práctica tiende a disminuir, tal vez se deba a factores socioeconómicos de las familias o a las dimensiones de casas habitación. Aun cuando no es un comportamiento generalizado en nuestro estudio existe un pequeño porcentaje de ellas que si lo practican. Aparentemente los hombres y mujeres no compran en grandes proporciones productos cuando están en oferta, sin embargo para nuestro caso de estudio las mujeres en un porcentaje relevante dicen comprar productos en oferta, recordando que por su propio rol y su inserción al mercado laboral asisten más a tiendas donde pueden ser influenciadas por la publicidad. Lo que se deduce que las mujeres son más compradoras compulsivas que los hombres. Respecto a bloque 2 se encontró que una tercera parte de la muestra sujeto de estudio no realiza compras innecesarias, tienden a ser consumidores más racionales, sin embargo las mujeres en porcentaje bajo no se resisten a la compra. En el bloque 3 en general se encontró que las mujeres tienden a endeudarse más que los hombres. En el bloque 4 se encontró, que el hecho de comprar no les brinda ni salud ni felicidad, aunque hay algunas mujeres a las que les provoca esas sensaciones. En general se considera que las personas económicamente activas de entre 25 a 44 años son compradores compulsivos.

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LA ADMINISTRACIÓN, OPERACIÓN DE LA PYME Y LA INFORMACIÓN QUE SE GENERA PARA TOMAR DECISIONES, ZONA CENTRO COAHUILA

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RESUMEN

El objetivo del presente trabajo es “Demostrar cómo las PYME de la región centro del Estado de Coahuila, gestionan la información que resulta de su operación para proponer acciones que contribuya a orientar la toma de decisiones en los aspectos administrativo, y operativo”. El instrumento se valida mediante el método de expertos y la confiabilidad α (alfa) de Cronbach (0.805), la muestra es 157 casos; con un nivel de confianza es de 95%, se registra la información en SPSS 21.0 y Excel: las empresas logran mantenerse operando. El nivel académico de los administradores es de Licenciatura, (46,2%) no cuentan con los Estados Financieros, no utilizan herramientas administrativas para el control y seguimiento de sus operaciones lo que repercute en el sistema de información Gerencial. No reciben oportunamente los Estados Financieros, falta un sistema integral contable-administrativo. Una buena parte de las empresas no tienen información contable/administrativa y operativa para tomar decisiones, la hipótesis se valida con chi-cuadrada cuyos valores son significativos, no se rechaza la hipótesis. Las conclusiones obtenidas son coherentes con las opiniones de diversos autores en la relevancia de la información para tomar decisiones, a través de la relación Universidad- Empresa dar a conocer los resultados y plantear un plan conjunto para mejorar los aspectos indicados y proponer una metodología sistemática para mejorar el control administrativos y operativo de la PYME.

PALABRAS CLAVE: Administración, Operación, Información y Toma de Decisiones

ABSTRACT

The purpose of this research is to demonstrate how the PYME “Pequeñas y Medianas Empresas” (Small and Medium companies) from the Center Region of the State of Coahuila handle the information that results from their operation to propose actions to orient the decision making in the aspects administrative, and operative”. The instrument been worth by means of the method of experts and the trustworthiness α (alpha) of Cronbach (0.805), the sample is 157 cases; with a confidence level it is of 95%, one registers the information in 21,0 SPSS and Excel: the companies manage to stay operating. The academic level of the administrators is of Degree, (46.2%) do not count on the Financial statements, they do not use administrative tools for the control and pursuit of its operations which repels in the mis. They do not receive the Financial statements opportunely, lacks an accountant-administrative integral system. A good part of the companies does not have administrative countable information/and operative to make decisions, the been worth hypothesis with chi-square whose values are significant, the hypothesis is not rejected. The obtained conclusions are coherent with the opinions of diverse authors in the relevance of the information to make decisions, through the relation University Company to present the results and of raising a joint to improve the indicated aspects and to propose administrative a systematic methodology to improve control and operative plan of the PYME.

JEL: G14, L60, L70, L80, M21

KEY WORDS: Administration, Operation, Information and Decision Making

INTRODUCCIÓN

Destacado por ser un factor importante, el sector de las pequeñas y medianas empresas, (PYME) y contribuyente económico al desarrollo regional y nacional en cualquier país, según Doyle (2009) en la unión Europa (UE) existen 23 millones que representan más del 90%, y contribuyen con el 57% del Producto Interno Bruto (PIB). Siendo el centro de la economía, responsable de la riqueza, crecimiento y principal apoyo de la economía europea (European Commission, 2010). Estudios muestran cifras similares, lo que indica que el 90% de las PYME en promedio, proporcionan empleo al 70% y contribuyen con un 20% - 30% del PIB (Universia Knowledge, 2010). En muchas economías en desarrollo los gobiernos vienen señalando deficiencias de información dentro de este tipo de empresas, se cree que estas deficiencias entre otros factores está afectando el crecimiento potencial de este sector. A este respecto muchos países emprenden esfuerzos para apoyar el desarrollo de la información (PDESN, 2007). Mismo caso se refleja en América Latina donde el concepto y el valor de la información son con frecuencia subestimados (Cornella, 1997; European Commision, 2010).

Los censos económicos presentados el 2009, en México operan 5'144 056 empresas, de las cuales el 95.2% son microempresas que ocupan el 45.6% de todo el personal, en tanto que las pequeñas empresas son 4.3% y emplean al 23.8 %; las medianas empresas son el 0.3% y ocupan al 9.1 % del personal disponible, y el restante 0.2 % son empresas de gran tamaño que emplean al 21.5% de las personas reportadas (INEGI, 2009). estas generan 52% del Producto Interno Bruto y contribuyen con el 72% de los empleos formales (Economía, 2007). Para dar respuesta al problema se plantea la siguiente pregunta de investigación: ¿Existe un deficiencia importante para el propósito de la organización al desconocer si la administración y operación determinan la información que se genera en la PYME para tomar decisiones?, determinando los siguientes objetivos.

REVISIÓN LITERARIA

Los problemas encontrados referentes al tratamiento de la información no obedecen a la falta de satisfacción del usuario final con sus sistemas de información mecanizados, los factores principales que afectan son la calidad de la información y la calidad de los sistemas de información ya que las necesidades de información en este tipo de negocios no suelen alcanzar niveles de cantidad o complejidad altos, ya que más del 85% de los usuarios necesitan recurrir a un software de hojas electrónicas para completar o preparar los informes. Y que la ausencia de información y sistemas de información representa una pérdida de oportunidades para el crecimiento de las empresas (Calderón, 2012). Esta situación también la señala (Goff, 2003; Medina, 2012), quien encontró que los expertos estiman que del 10 al 30% de la información de las empresas que fluye a través de los sistemas es deficiente, inadecuada, inconsistente, mal capturada, entre otras.

Es bien sabido que el destino de muchas empresas corre peligro si no toman decisiones racionales, basadas en información veraz y oportuna y en una planeación estratégica congruente con los distintos objetivos que se desea alcanzar (Zamorano, 2012). El control de la información puede ser importante fuente de ventaja competitiva (Brown, Gatian & Hicks, 1995), examinan como la implantación de una sistema de información en una empresa conlleva a una ventaja competitiva a largo plazo. Los profesionales de contabilidad están obligados en atender las necesidades de información en el siglo XXI en el que prima la economía globalizada, (Castro, Muciño, Azahar, & Guevara, 2009).

En el estudio realizado por Better Management referido por Jim Davis, Gloria J: Miller y Allan Russell, el 60% de los entrevistados respondió que, nunca, raramente, o sólo en ocasiones conseguía la información necesaria para tomar decisiones. Según Davis (DAVIS, et al., 2008) los directivos tienen que dejar de focalizarse tan sólo en la gestión de la tecnología y ocuparse de la gestión de la información,. La

información es la materia prima del conocimiento (Zamorano, 2012). Según (Zamorano, 2012) la decisión requiere el suministro de información que ayude a ver lo que está sucediendo con la situación financiera y los resultados de operación de la empresa y, además, prever lo que sucederá. Marchand, Keittinger y Rollind (2002) mencionado por Mansur Cázarez Alfredo (Mansur, 2012) destacan que es el uso de la información lo que incide en la creación de valor del negocio. La información es uno de los principales activos de las compañías, por ello las TI cumplen un papel fundamental en las operaciones de la organización (Ramírez, 2002).

METODOLOGÍA

Esta investigación es cuantitativo, de naturaleza descriptivo a través de diferentes fases: una vez definido el problema "La administración y operación de la PYME determinan la información que se genera para tomar decisiones" determinados los objetivos del trabajo de investigación y definida la estructura conceptual, en esta tercera parte, se describen los soportes literarios, se define el sujeto de estudio, Diseño del cuestionario a través de un grupo de expertos, descripción de las variables, método e hipótesis de la investigación, obtención de la muestra y selección de técnicas estadísticas en el proceso de análisis de la información obtenida. Se consideran PYME de la región centro del estado de Coahuila, México.

Herramienta Utilizada

La validez se determinó consultando a expertos (Zárraga, Molina & Corona, 2010), (Molina, Armenteros, Medina, Barquero & Espinoza, 2011), (Cruz & Martínez, 2012) Académicos y Gerentes/ Administradores de empresas (diez). El objetivo de este grupo fue revisar y evaluar el instrumento de recopilación que se aplicó en este trabajo, se utiliza la metodología que determina el coeficiente de competencia que permite argumentar sus criterios donde: $K = 1/2 (K_c + K_a)$, K_c =coeficiente del conocimiento o información, se basa en la valoración del propio experto en una escala del 0 al 10. K_a = coeficiente de argumentación o fundamentación de los criterios del experto determinado como resultado de la suma de los puntos alcanzados a partir de un tabla patrón. El coeficiente de experto en calculado es $K = 0.83$, Con el software SPSS 21.0 se cálculo la confiabilidad mediante el coeficiente de α (Alpha) de Cronbach (Muñiz, 1998 y 2003) cuyo resultado es 0.805. valor aceptable según (Devellis, 2003, pp.95 y 96) referido por (García, 2006) rangos, 0.60 inaceptable, entre 0.60 a 0.65 Indeseable, 0.65 a 0.70 mínimamente aceptable, 0.70 a 0.80 es respectable y 0.80 a 0.90 muy bueno.

Hipótesis de la Investigación

H₁ La administración contable y los aspectos operativos determinan la información que se genera y recibe para tomar decisiones.

H₀ La administración contable y los aspectos operativos no determinan la información que se genera y recibe para tomar decisiones.

Muestra

La muestra se diseña de manera representativa de la población, los sectores seleccionados para el trabajo son los de manufactura, comercio y servicios, según se muestra en Tabla 1. El nivel de confianza es de 95%, y margen de error del 0.05 (5%). El número de entrevistas es de 157. La muestra se realiza acorde a la ecuaciones que se indica (Triola, 2013) página 344.

Calculo de la muestra para una población finita:

$$n = \frac{N p q (Z a/2)^2}{p q (Z a/2)^2 + (N - 1) E^2} \quad (1)$$

Margen de error

$$E = \frac{\sqrt{p q z^2 (N - n)}}{n(N - 1)} \quad (2)$$

E = Error
 N = Población
 n = Muestra
 P = Probabilidad de que suceda el evento
 q = Probabilidad de que no suceda el evento
 nc = Nivel de confianza

Se comprueba que con 152 encuestados el margen de error es del 7 %, por lo tanto es válido trabajar con 157 encuestas. Fórmula 4, para estratificación de la muestra. Kish L. (1995). Survey sampling. Nueva York: John Wiley & Sons mencionado por Hernández Sampieri (Hernández, et, al., 2010).

$$Ksh = \frac{n}{N} \quad (3)$$

Donde:

sh= desviación estándar de cada elemento en un determinado estrato

n = Muestra

N= Población

Tabla 1: Muestra Probabilística Estratificada de Empresas Encuestadas

Extracto Por Giro	Giro De La Empresa	Total Población (Fh)= 0.1967418546		Muestra	%
		Nh(Fh)=Nh	%		
1	Manufactura	225	28.2	47	29.9
2	Comercio	295	37.0	58	36.9
3	Servicios	278	34.8	52	33.12
		N=	798	157	

Integración de las PYME, empresas de la región centro en los ramos de manufactura, comercio y servicios a partir de las cuales se tomo la muestra. Fuente: DENU, (2011) (Directorio Estadístico Nacional de Unidades Económicas) Instituto Nacional de Estadística y Geografía (INEGI).

RESULTADOS

Del Análisis de frecuencias se determina que en la sectorización de las empresas encuestadas las que más influyen son las entidades que se dedican a la actividad comercial 58 (37%), servicios 52 (33%) y manufactura 47 (30%), están integradas en su gran mayoría por Sociedades Anónimas de Capital Variable 72%, 23% como persona física y 5% como persona física con actividad empresarial. El 45% de las empresas tiene el control del 100% de las acciones, el 14%, un 75 %, el 12% posee el control accionario del 50 % del capital, el 25% cuenta con el 24% de las acciones el resto no contesto. El 16% de las empresas tiene entre 1 a 5 años; 24% entre 6 a 10 años; 17% entre 11 a 15 años; 6% entre 16 a 20 años; 29% tiene más de 20 años, un 8% no dio información sobre su antigüedad. El nivel académico de los Directores/Propietarios es

Licenciatura (75%), Administrador/Contador (87%), y del área Productiva (47%), cuentan con grado de licenciatura, sólo pocas empresas cuentan entre sus filas con personal con posgrado. En el aspecto de dirección y finanzas se determina que 48% (70 empresas) si cuentan con un plan de negocios, en la misma proporción no lo tienen, y 4% (6 casos) no contesto. Las empresas que reciben los Estados Financieros en promedio es el (53.8%).

Más de la mitad (61%) cuenta con los indicadores de ventas de contado, crédito, saldos de cuentas por cobrar, saldos en bancos, la cobranza realizada, el nivel de los inventarios, los saldos de las cuentas por pagar, el nivel de compras, las unidades producidas, el costo de ventas, la productividad, la merma generada y el flujo de efectivo.. El 31% de los directivos no llevan a cabo reuniones para dar seguimiento a las operaciones; el 57% (de 89 empresas) realizan reuniones mensuales, sólo el 8% lo hace a diario, el 4% no contestó. Tres cuartas partes tiene equipo de computo suficiente, el 66% de este está actualizado y sólo el 29% de estos piensa invertir. El 85% cuenta con internet como herramienta para facilitar sus operaciones. Respecto a la existencia y utilización de impresoras 82% de ellos dice tener suficientes equipos pero sólo el 62% esta actualizado, piensa invertir el 25% de las personas cuestionadas. Respecto a la frecuencia en la utilización de las aplicaciones mecanizadas, los sistemas contables son de uso generalizado ya que alrededor de las tres cuartas (74%) partes los utilizan a su nivel máximo, no así los sistemas de costos y de presupuestos ya que sólo el 50 % de ello dicen que los utilizan.

La mitad de las organizaciones (45%) tiene un sistema contable integrado, el 51% solo tiene los módulos contable administrativos más indispensables. El 93% de las empresas utilizan el Excel para elaborar informes y control de operaciones. 108 (69%) de las unidades de negocio dan seguimiento diario a sus operaciones financieras y 68 (27%) lo hace en sus aspectos operativos. Se determina que formulan reportes de producción el 54% (85 empresas), el 29% (46 casos) no elabora estos reportes, el 17% (26 casos) no contesta; la periodicidad en sus elaboración es que 24% (37 empresas) lo hacen a diario, el 13% (20 empresas) en forma quincenal, 18% (28 casos) lo hacen cada mes y no contesta el 46% (72 casos). Más de la cuarta parte 29% (46 empresas) de los responsables de empresa cuestionados dicen no llevan registros sobre la productividad del equipo y del personal, si llevan registro 57% (89 casos), no sabe un 1% (2 casos), 13% (20 empresas) no contestó.

25 de cada 100 da seguimiento en forma diaria, 14% quincenalmente y 20% cada mes y 41% no suministró respuesta alguna. Tres cuartas partes (147 empresas) de los cuestionados dicen que la tecnología es apoyo incuestionable en la toma de decisiones lo que convierte el área de las Tics (Tecnologías de la información) en una herramienta importante para el éxito de las empresas. Del análisis estadística descriptiva, se seleccionan 20 variables independientes las cuales se presentan analizadas con los estadísticos descriptivos mencionados en la tabla 2. Las variables p06z01 nivel académico del director general/propietarios, la p07z01 nivel académico del administrador/contador y la variable p08z01 nivel académico del responsable de producción son variables categóricas y son medidas en seis criterios. Las variables restantes son variables categóricas ordinales y son medidas por escala de Likert donde el valor 1 es de menor relevancia y el valor 5 es de mayor relevancia según la respuesta del cuestionado.

Tabla 2: Análisis Estadística Descriptiva Variables Significativas

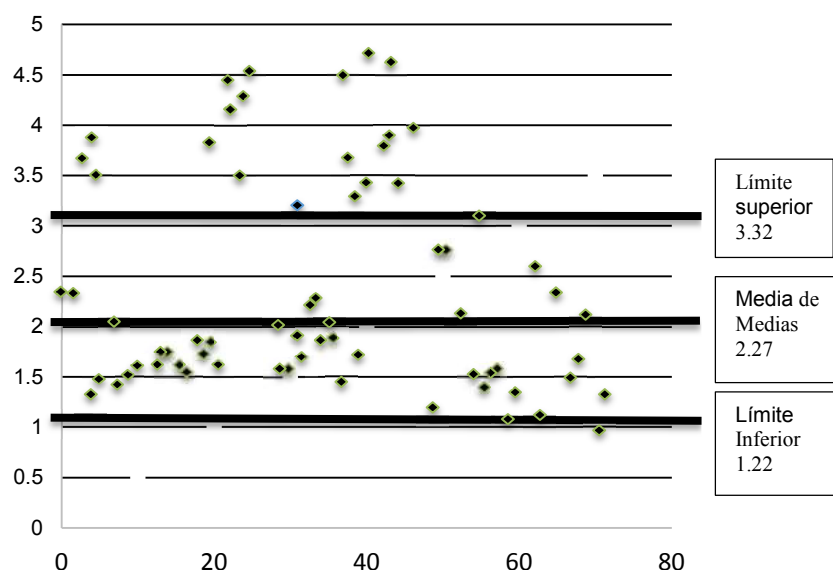
Variable	Media	Mediana	Moda	Desv. Std	Varianza	Curtosis	Coef. Asimetría	Min	Max
P06z01 Nivel académico director, Gte/Propietario	3.91	4	4	0.97	0.95	2.38	-0.25	1	6
P07z01 Nivel académico administrador/Contador	4	4	4	0.63	0.4	6.07	0.46	1	6
P08z01 Nivel Académico Responsable Producción.	3.82	4	4	1.03	1.06	0.74	0.50	1	6
P19z01 La empresa comparada con la competencia en costo	4.02	5	5	1.21	1.48	0.86	-1.40	1	5
P19z02 La empresa comparada con competencia calidad productos	4.60	5	5	0.80	0.65	7.52	-2.59	1	5
P19z03 La empresa comparada con competencia productividad mano obra	4.37	5	5	1.04	1.09	2.65	-1.81	1	5
P19z04 La empresa comparada con competencia experiencia en el negocio	4.5	5	5	0.99	0.99	4.68	-2.27	1	5
P19z05 La empresa comparada con competencia satisfacción de clientes	4.66	5	5	0.73	0.54	8.64	-2.74	1	5
P19z06 La empresa comparada con competencia en disponibilidad de información financiera	4	5	5	1.42	2.02	-0.05	-1.18	1	5
P22z05 Financiamiento de capital de trabajo	3.8	5	5	1.49	2.24	-0.67	-0.89	1	5
P23z01 Nivel de importancia que ha tenido la imagen de la empresa.	4.67	5	5	0.75	0.57	9.74	-2.93	1	5
P23z02 Nivel de importancia que han tenido los esfuerzos de mercadotecnia	4.11	5	5	1.29	1.66	0.69	-1.37	1	5
P23z03 Nivel de importancia que ha tenido el servicio al cliente	4.77	5	5	0.65	0.42	16.20	-3.77	1	5
P23z04 Nivel de importancia que ha tenido la investigación y desarrollo	3.85	5	5	1.50	2.26	-0.64	-0.94	1	5
P23z05 Nivel de importancia que ha el proceso tecnológico	4	4	4	1.45	2.12	-0.09	-1.20	1	5
P23z06 Nivel de importancia que ha tenido la calidad	4.74	5	5	0.68	0.46	13.55	-3.45	1	5
P23z07 Nivel de importancia que ha tenido el acceso a nuevos productos	4.20	5	5	1.28	1.65	0.92	-1.48	1	5
P23z08 Nivel de importancia que ha tenido el precio inferior a la competencia	4.25	5	5	1.20	1.44	1.58	-1.60	1	5
P23z09 Nivel de importancia que ha tenido el desarrollo de nuevos productos	4.02	5	5	1.53	2.34	-0.23	-1.20	1	5
p27z01 Frecuencia en la utilización de aplicaciones mecanizadas	4.39	5	5	1.24	1.55	2.57	-1.99	1	5

Los resultados del análisis de estadística descriptiva de la 20 variables consideradas como significativas reflejan uniformidad, coincidencia aceptable entre las opiniones emitidas por los entrevistados, aunque hay casos con valor mínimo de uno en relación con los 157 de la muestra pero la gran mayoría con valores máximos de aceptación. Fuente: Elaboración propia

En la búsqueda de resultados que permitan la selección de variables significativas y el comportamiento de dichas variables, para conocer las que apoyan de manera considerable a la hipótesis de investigación formulada, se lleva a cabo el análisis. Cálculo de la media de medias (Teorema central de límite) (Calot, 1988) (Pérez Díez, 2000). De las 70 preguntas que corresponden a las variables independientes con este análisis resultaron 20 variables significativas que están ubicadas por encima del límite superior ($ls=3.32$), según se aprecia en la Figura 1. Las variables estandarizadas que resultaron del estudio de la prueba de límite central fueron 48/70, las cuales están representadas por el límite de confiabilidad entre 1.22 y 3.32, con un media de 2.27, sin embargo para apoyar la dinámica de la investigación las variables que aportaran

un mayor contenido a las hipótesis planteadas corresponden a las que están por encima o superior a 3.32. Estas variables apoyan las hipótesis debido a que se encuentran ubicadas hacia los valores altos de la escala (representan valores importantes con puntuación alta y los valores bajos son de menor importancia con puntuación baja) de acuerdo al concepto cuestionado).

En La Figura 1: Distribución Normal de Medias



Las variables estandarizadas que resultaron del estudio de la prueba de limite central fueron 48/70, las cuales están representadas por el limite de confiabilidad entre 1.22 y 3.32, con un media de 2.27, sin embargo para apoyar la la investigación las variables que aportan mayor contenido a la hipótesis son las que están por encima o superior a 3.32. Estas variables apoyan las hipótesis debido a que se encuentran ubicadas hacia los valores altos de la escala. Fuente: Elaboración propia.

En la Tabla 3, se detallan las variables que están ubicadas por encima del límite superior, Tabla 10, las cuales fueron seleccionadas para aporte de esta investigación, ya que son las mejor catalogadas por los empresarios.

Tabla 3: Variables que Ubicadas por Encima del Límite Superior

Variable	Media	Descripción
p06z01	3.759	Nivel académico director, gerente/ propietario
p07z01	3.953	Nivel académico del administrador/contador
p08z01	3.639	Nivel académico del responsable de producción
p19z01	3.931	La empresa comparada con la competencia en costo
p19z02	4.486	La empresa comparada con la competencia en calidad de productos
p19z03	4.181	La empresa comparada con la competencia en productividad mano obra
p19z04	4.308	La empresa comparada con la competencia experiencia en el negocio
p19z05	4.573	Empresa comparada con la competencia satisfacción de los clientes
p19z06	3.593	La empresa comparada con la competencia en disponibilidad de información financiera
p22z05	3.323	Financiamiento del capital de trabajo para sus inversiones en capital de trabajo (inventarios. cuentas x cobrar)
p23z01	4.569	Nivel de importancia que han tenido en últimos dos años imagen empresa
p23z02	3.790	Nivel de importancia que han tenido en últimos dos años las habilidades y esfuerzos mercadotecnia
p23z03	4.696	Nivel de importancia que han tenido en últimos dos años el servicio al cliente
p23z04	3.363	Nivel de importancia que han tenido en últimos dos años la investigación y desarrollo
p23z05	3.528	Nivel de importancia que han tenido en últimos dos años el proceso tecnológico
p23z06	4.663	Nivel de importancia que han tenido en últimos dos años la calidad producto o servicio
p23z07	3.883	Nivel de importancia que han tenido en últimos dos años el acceso a nuevos mercados
p23z08	3.974	Nivel de importancia que han tenido en últimos dos años el precio inferior a competencia
p23z09	3.519	Nivel de importancia que han tenido en últimos dos años el desarrollo nuevos productos
p27z01	4.054	Frecuencia en la utilización de aplicaciones mecanizadas

La Tabla muestra las variables que están ubicadas por encima del límite superior las cuales fueron seleccionadas para aporte de esta investigación, ya que son as mejor catalogadas por los empresarios. Fuente: Elaboración propia.

Para la prueba de hipótesis se utiliza chi. cuadrada de Pearson en la que los valores que resultan de la aplicación de esta prueba son mayor que (0.05) según se aprecia en la Tabla 4. No se rechaza la hipótesis H_{03} : "No está relacionada la administración contable y los aspectos operativos en función de que no determinan la información que se genera y recibe para tomar decisiones"; por lo tanto se acepta la Hipótesis. H_{13} "Si está relacionada la administración contable y los aspectos operativos en función de que determinan la información que se genera y recibe para tomar decisiones.

Tabla 4: Prueba de Hipótesis Chi Cuadrada de Pearson H_{11} : "Si Está Relacionada la Administración Contable y los Aspectos Operativos En Función de Que Determinan la Información Que Se Genera y Recibe Para Tomar Decisiones "

Variable	Vs	Variable	Resultado*	Anexo
p37z01a Tiene registro y da seguimiento a la productividad del equipo y del personal (cuenta con registros)		p08z01 Nivel académico del responsable de producción	$X^2=4.691$, gl=10 $P=0.911$	17
p37z01b Tiene registro y da seguimiento a la productividad del equipo y del personal (seguimiento)		p08z01 Nivel académico del responsable de producción	$X^2 = 22.185$ gl=15, $P= 0.103$	17
p23z05 Nivel de importancia que han tenido en los últimos dos años el proceso tecnológico		la p08z01 Nivel académico del responsable de producción	$X^2= 27.520$, gl= 25, $p= 0.330$	17
p29z01b Tiene implementado seguimiento diario de sus operaciones financieras y operativas		p36z01b Periodicidad en la formulación de los reportes de producción	$X^2 = 7.360$, gl=3, $p=0.061$	17

Los valores que resultan de la aplicación de esta prueba son mayor que (0.05), valores significativos $p > .05$, y apoyan la hipótesis No se rechaza la hipótesis H_{01} : "No está relacionada la administración contable y los aspectos operativos en función de que no determinan la información que se genera y recibe para tomar decisiones"; por lo tanto se acepta la Hipótesis. H_{11} "Si está relacionada la administración contable y los aspectos operativos en función de que determinan la información que se genera y recibe para tomar decisiones. Fuente: Elaboración propia.

CONCLUSIONES

Los administradores de las PYME carecen de información financiera, contable/administrativa y operativa para tomar decisiones ya que una buena parte no formula los Estados Financieros y no los recibe los primeros días posterior al cierre contable, alrededor la mitad tienen plan de negocios y sistema de información directiva. La quinta parte de los consultados no realizan actividades de control directivas, alrededor de la mitad formulan reportes de producción y productividad de equipo de producción en las empresas manufactureras, la cuarta parte no tienen registro sobre la productividad del personal. La mayor parte del personal administrativo cuenta con nivel académico de Licenciatura el que no es tan suficiente para la conformación informativa que requieren las PYME, el equipo de computo y su actualización es un factor importante para incrementar el flujo de información como elemento de competitividad en las empresas. Por otra el resultado del análisis de estadística descriptiva refleja coincidencia y uniformidad aceptable entre las opiniones emitidas por los entrevistados ya que gran parte se ubican en la escala más alta aunque hay algunos casos que se encuentran en la escala menor; de igual forma el resultado de aplicar el teorema central de límite las variables que resultaron estandarizadas entre el límite superior e inferior de confiabilidad son 48/70 y para apoyar la dinámica de la investigación 20 variables aportan mayor contenido a las hipótesis de la investigación. De acuerdo a las pruebas utilizadas no se rechaza la hipótesis de investigación.

Recomendaciones

A través de la Universidad y su contacto con las empresas dar a conocer los resultados y plantear un plan conjunto para mejorar los aspectos señalados y en próximos trabajos proponer una metodología sistemática que permita mejorar su control y administración.

Limitaciones

Aunque para este trabajo no hay limitaciones relevantes. La apertura de los empresarios de la región pudiera ser una limitante para que en el próximo trabajo se diseñe la metodología

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PROPUESTA DE UN SISTEMA BÁSICO DE INDICADORES DE DESEMPEÑO Y DE CALIDAD PARA EL SISTEMA NACIONAL DE INSTITUTOS TECNOLÓGICOS.

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RESUMEN

El Sistema Nacional de Institutos Tecnológicos no cuenta con un sistema básico de indicadores de desempeño y calidad, por lo que en este trabajo se hace una propuesta de un sistema de indicadores en la educación superior tecnológica. Se revisaron los indicadores que se utilizan en la educación superior en Europa, Estados Unidos, América Latina y México; para Europa y Estados Unidos se analizaron estudios comparativos entre las instituciones de educación superior mejor ubicadas en el ranking internacional, donde se mostraron un conjunto de 192 indicadores de desempeño. Para América Latina se proponen 40 indicadores, en México la ANUIES (Asociación Nacional de Universidades e Instituciones de Educación Superior) hizo una propuesta de 1478 indicadores para instituciones de educación superior y por otra parte la UNAM (Universidad Nacional Autónoma de México) propuso 50 indicadores para medir el desempeño de sus facultades. En este trabajo se hace una propuesta de 61 indicadores de desempeño y calidad para lograr tanto la autoevaluación como la comparación interinstitucional. Estos indicadores se desarrollaron para evaluar los procesos estratégicos en que se dividen las actividades sustantivas (académicas, vinculación y extensión, planeación, administración de recursos y calidad en educación) llevadas a cabo en el Sistema Nacional de Institutos Tecnológicos.

PALABRAS CLAVES: Sistema de indicadores, indicadores de desempeño, indicadores de calidad.

A BASIC SYSTEM OF PERFORMANCE AND QUALITY INDICATORS FOR THE NATIONAL TECHNOLOGY INSTITUTES: A PROPOSAL

ABSTRACT

The National System of Technological Institutes does not have a basic system of performance and quality indicators, so in this paper a proposal for a system of indicators in technological higher education is presented. The indicators used in higher education in Europe, United States, Latin America and Mexico were reviewed; in Europe and the United States we analyzed comparative studies between the highest ranked institutions of higher education. They used 192 performance indicators. In Latin America 40 indicators have been used and in Mexico ANUIES (ANUIES) proposed 1478 indicators and UNAM (National Autonomous University of Mexico) proposed 50 indicators to measure the performance of its schools. In this paper, we propose a set of 61 performance and quality indicators for both internal and external comparisons. These indicators were developed to evaluate the strategic processes of substantive activities (academic, public relations, continuous education, planning, resource management and quality in education) carried out in the Technological System.

JEL: I23

KEY WORDS: Indicators system, performance indicators, quality indicators.

INTRODUCCIÓN

Los institutos Tecnológicos forman parte del Sistema Nacional de Institutos Tecnológicos (SNIT), como parte de la Subsecretaría de Educación Superior Tecnológica y son coordinados a través de la Dirección General del Educación Superior Tecnológica (DGEST). Actualmente cuentan con una población de 292,770 estudiantes de licenciatura y posgrado en los Tecnológicos Federales y de 194,129 estudiantes de los Tecnológicos Descentralizados, haciendo un total de 491,165 estudiantes en el sistema (Anuario Estadístico del Sistema Integral de información [SII], 2012-2013). El SNIT está constituido por 262 instituciones, de las cuales 126 son Institutos Tecnológicos Federales y 130 Institutos Tecnológicos Descentralizados, 4 Centros Regionales de Optimización y Desarrollo de Equipo (CRODE), un Centro Interdisciplinario de Investigación y Docencia en Educación Técnica (CIIDET), y un Centro Nacional de Investigación y Desarrollo Tecnológico (CENIDET). El sistema cuenta con una oferta educativa de 41 programas de licenciatura, 7 programas de especialización, 22 programas de maestros con orientación profesional, 28 programas de maestros en ciencias y 15 programas de doctorado en todo el país (Anuario Estadístico del SII).

La identificación de los principales criterios e indicadores permitirán que la toma de decisiones sea oportuna y pertinente, a nivel central e institucional, siempre en busca de la mejora de la calidad de la oferta del servicio educativo a nivel licenciatura y posgrado.

REVISIÓN LITERARIA

Álvarez y Topete (1997) definen a una Institución de Educación Superior (IES) de calidad como aquella que tiene un sistema de evaluación y retroalimentación de información sobre la formación del estudiante que le permite practicar los ajustes apropiados en los programas o en las políticas institucionales cuando se plantea la necesidad de cambio o mejora. La calidad se identifica no con el prestigio o las instalaciones físicas, sino más bien con un proceso permanente de autocrítica y autoexigencias que hace hincapié en la contribución de las instituciones a la formación intelectual y personal de sus estudiantes, maestros y directivos.

Valenzuela, Ramírez y Alfaro (2009) mencionan que el término de calidad educativa tiene una naturaleza multifactorial, pues depende de múltiples variables, incluyendo planes y programas de estudio, el proceso de enseñanza aprendizaje, el uso de recursos didácticos muy variados como podrían ser medios electrónicos, un medio ambiente adecuado incluyendo la gestión de la institución educativa. La gestión escolar, es decir, el trabajo que los cuadros directivos realizan para apoyar el trabajo de los actores involucrados –docentes, alumnos, administrativos, personal de apoyo- es de vital importancia, pues cada decisión que toman impacta la operación diaria de la institución educativa, impactando a la calidad en el proceso.

Las instituciones de educación superior contemplan como una de sus prioridades la gestión de la calidad, puesto que son considerados como centros generadores de capacitación profesional, unidades de producción de conocimiento y tecnología, así como formadores de investigadores, que se han de incorporar al sector productivo y a las dependencias gubernamentales. Aunque para la población en general, el concepto de calidad se asocia en general con el éxito que tengan los egresados en el mercado laboral, según las necesidades regionales y globales del entorno (Raimers y Villegas, 2005; Gutiérrez, 2005, citado en Hernández, Arcos y Sevilla, 2013).

El sistema de gestión es un sistema holístico, que aglutina estrategia y gestión con un sentido global y participativo, ajustándose perfectamente a los nuevos conceptos en recurso humano y que da respuesta a la lucha permanente de las instituciones educativas en la búsqueda de la eficiencia para ofrecer mayor calidad

en la enseñanza, y en la búsqueda de la eficacia para que el estudiante alcance el éxito en su formación (Fernández, 2001, citado por Velázquez et al., 2014). Los cambios tecnológicos de la década pasada, el incremento de costos en la educación, la búsqueda de diferentes formas de subsidio, la competencia en el reclutamiento de estudiantes, así como la investigación científica y sus resultados han llevado a la educación universitaria en la dirección de la calidad y satisfacción de los clientes; tal como lo establece la Declaración de Bolonia en 1999, donde se busca la compatibilidad de la currícula de los sistemas educativos superiores europeos, así como el énfasis en la importancia de la investigación como base para la educación académica, que genera el desarrollo económico y cultural de la sociedad (Sitnikov, 2011).

En México, la mejora continua de los elementos que caracterizan a una institución de educación superior que es reconocida por su buena calidad considerada por la Secretaría de Educación Pública (SEP) a través de la Subsecretaría de Educación Superior (SES), está compuesta por dos vertientes principales: la oferta educativa de buena calidad y la gestión institucional competente (Guía PIFI, 2012; citado en Velázquez et al., 2014).

Los criterios e indicadores como instrumentos de medición

Una buena definición del criterio de calidad, guía y hace sencillo definir los indicadores. Una regla útil consiste en que si después de definir un criterio de calidad no se puede identificar un indicador que resulte apropiado, se vuelve a revisar el criterio porque, probablemente, no estará bien definido (García, Ráez, Castro, Vivar y Oyola, 2003).

Vázquez y Carrillo (2010) consideran a los indicadores como instrumentos del control de gestión y son una herramienta valiosa que debe tener el propósito de orientar a la institución hacia el mejoramiento continuo. Los indicadores de gestión, son instrumentos para medir, no solo la utilización de los recursos financieros, sino el resultado obtenido con la docencia, la investigación, la capacitación, la asesoría y consultoría, la comunidad estudiantil y egresados. De igual manera consideran a los indicadores como: medios para llevar a cabo el control de la gestión, instrumento diagnóstico, útiles para analizar rendimientos, guía y apoyo para el control, factor positivo tanto para la organización como para las personas, ayuda para lograr los fines, instrumentos para la administración, información y valor agregado.

Gómez y Sánchez (2013) definen a los indicadores como elementos informativos de carácter cuantitativo o cualitativo, que miden (no de manera directa) la eficiencia y el desempeño (indicadores de desempeño) de las operaciones o los procesos dentro de la institución, o bien miden los esfuerzos de la gerencia (indicadores de gestión) para influenciar el desempeño de la organización. Valenzuela et al. (2009) identifican las características de un modelo de evaluación que proporciona información a los directivos de una institución educativa para mejorar el proceso de toma de decisiones, gestión institucional y calidad en el servicio educativo.

Propiedades de un Sistema de indicadores

Habitualmente los indicadores no se manejan de forma individual sino formando parte de sistemas estructurados de indicadores. Es deseable que estos sistemas tengan a su vez determinadas propiedades, adicionalmente a las que deben poseer los indicadores individualmente (Carot, 2012), las cuales son: a) completitud, b) pertinencia, c) simplicidad y d) utilidad.

METODOLOGÍA

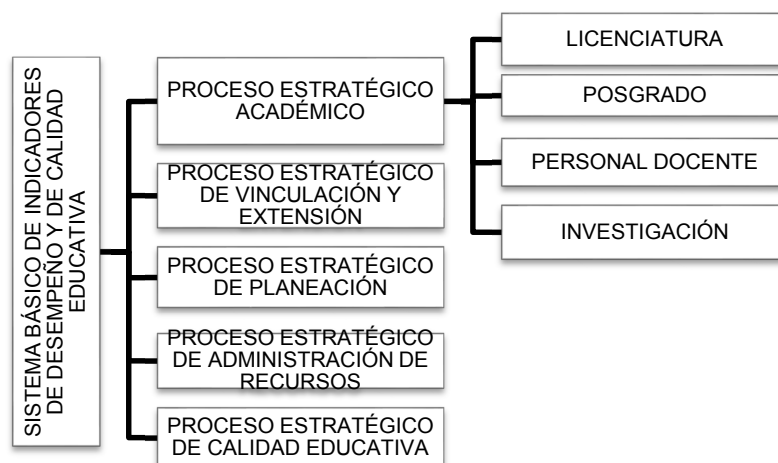
La propuesta del Sistema Básico de Indicadores de Desempeño y Calidad no tiene un carácter exhaustivo, constituye más un punto de referencia a partir del cual los Institutos del Sistema Tecnológico seleccionarán los indicadores que les permitan medir más claramente el cumplimiento de sus resultados vinculados a sus objetivos institucionales. En primer lugar se realizó de una revisión minuciosa de los reportes de sistemas

de indicadores usados en los países de Europa de más alto ranking académico (Buela et al., 2009), así como en América Latina (Carot, 2012). Estévez y Pérez (2007) hacen una propuesta muy extensa de los indicadores que pueden ser utilizados por las instituciones de Educación Superior en México. Por otra parte se hace también una propuesta de indicadores por parte de la UNAM (Universidad Nacional Autónoma de México, 2013). A partir de toda la información bibliográfica recopilada, se utilizó una matriz de incidencias para determinar los indicadores más utilizados a nivel nacional e internacional, y con el apoyo de personal docente e investigadores, además de personal administrativo y del área de calidad, se elaboró esta primera propuesta del sistema de básico de indicadores de desempeño y de calidad, el cual se divide en cinco procesos estratégicos: académico, de vinculación y extensión, de planeación, de administración de recursos y de calidad en la educación. Asumiendo el modelo de evaluación descrito se realizará esta primera versión que se aplicará, en una segunda etapa a los Tecnológicos del Estado de Guanajuato, para efectos de validación y comparación.

RESULTADOS

El Sistema de indicadores de desempeño y calidad está organizado como se muestra en la Figura 1.

Figura 1: Procesos del sistema básico de indicadores de desempeño y calidad.



En esta figura se muestran los 5 Procesos Estratégicos y las cuatro dimensiones del proceso estratégico académico, en los que se dividen las actividades sustantivas en el Sistema Nacional de Institutos Tecnológicos.

Proceso estratégico académico

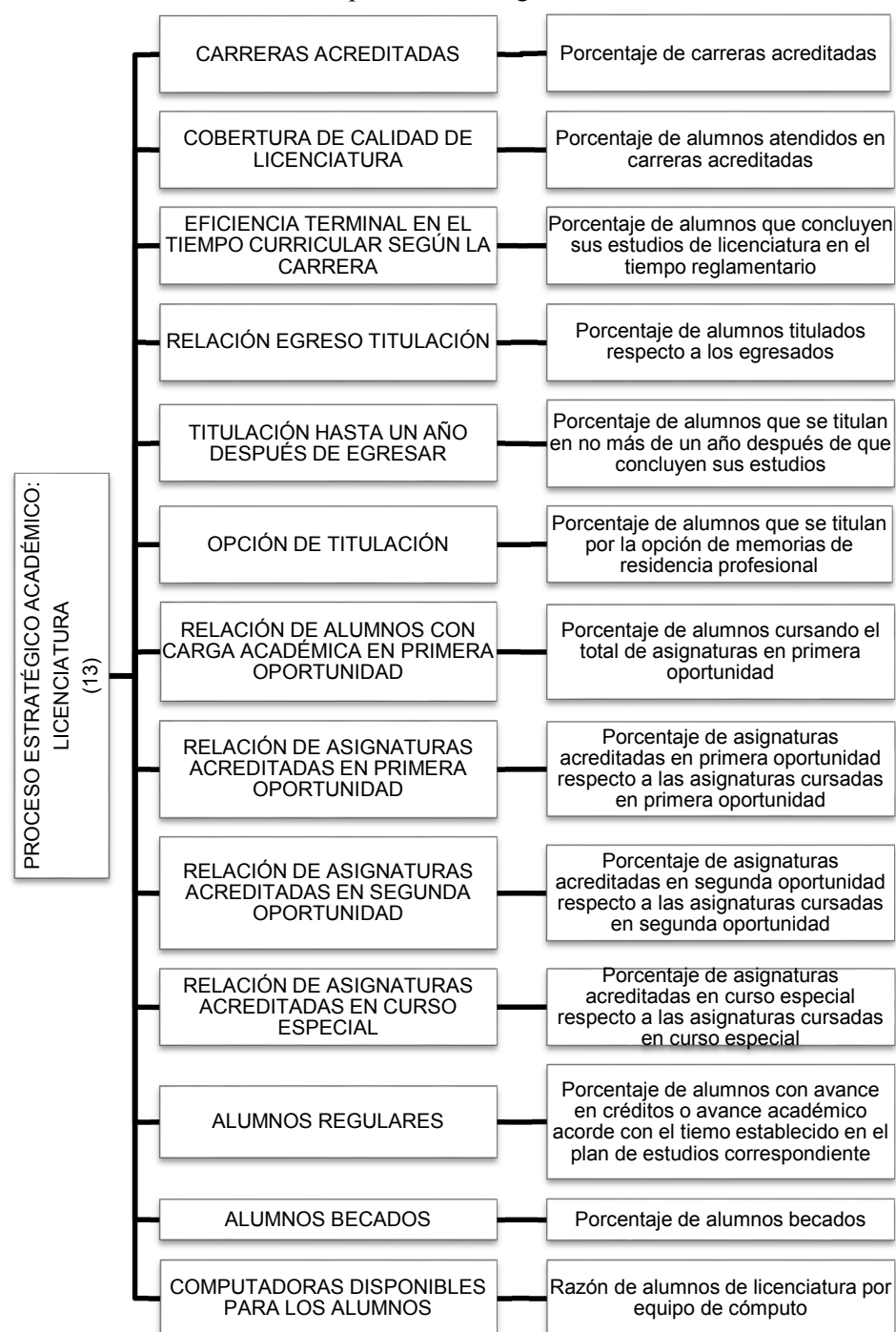
En las Figuras de la 2 a la 5 se muestran los indicadores del proceso académico.

Figura 2: Dimensiones e indicadores del proceso estratégico académico de personal docente



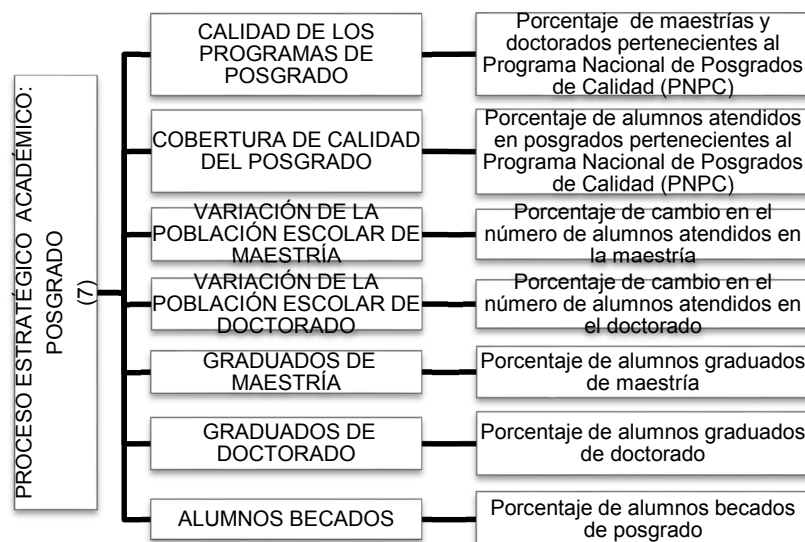
En esta figura se muestran los 8 indicadores y sus descripciones, correspondientes al proceso estratégico Académico en su dimensión de Personal Docente, los cuales son propuestos para el Sistema Nacional de Institutos Tecnológicos.

Figura 3: Dimensiones e indicadores del proceso estratégico académico de licenciatura.



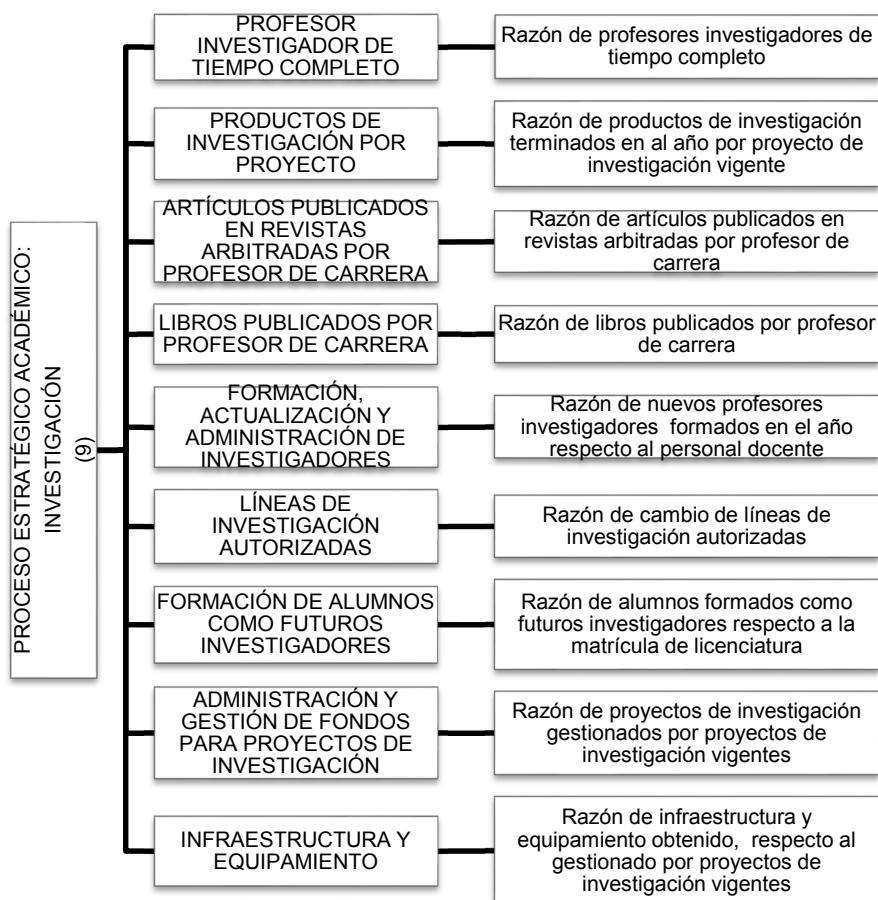
En esta figura se muestran los 13 indicadores y sus descripciones, correspondientes al proceso estratégico Académico en su dimensión de Licenciatura, los cuales son propuestos para el Sistema Nacional de Institutos Tecnológicos.

Figura 4: Dimensiones e indicadores del proceso estratégico académico de posgrado



En esta figura se muestran los 7 indicadores y sus descripciones, correspondientes al proceso estratégico Académico en su dimensión de Posgrado, los cuales son propuestos para el Sistema Nacional de Institutos Tecnológicos.

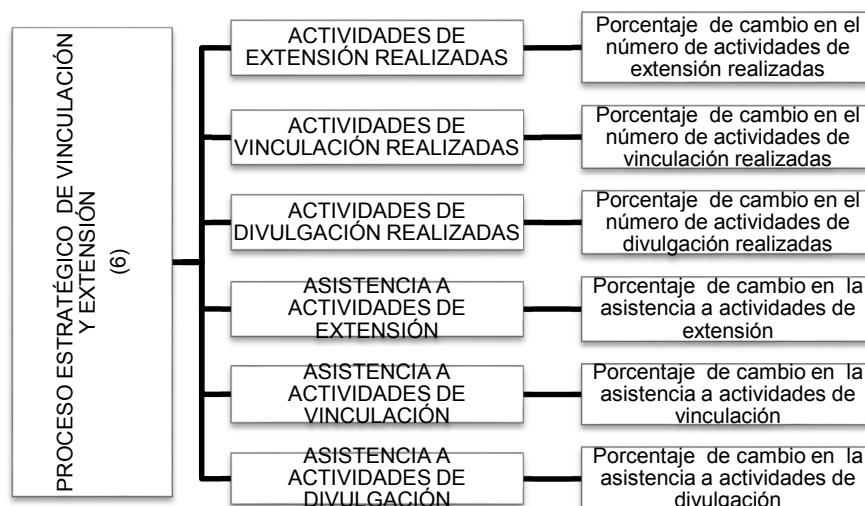
Figura 5: Dimensiones e indicadores del proceso estratégico académico de investigación



En esta figura se muestran los 9 indicadores y sus descripciones, correspondientes al proceso estratégico Académico en su dimensión de investigación, los cuales son propuestos para el Sistema Nacional de Institutos Tecnológicos.

Proceso estratégico de vinculación y extensión (ver Figura 6)

Figura 6: Dimensiones e indicadores del proceso estratégico de vinculación y extensión.

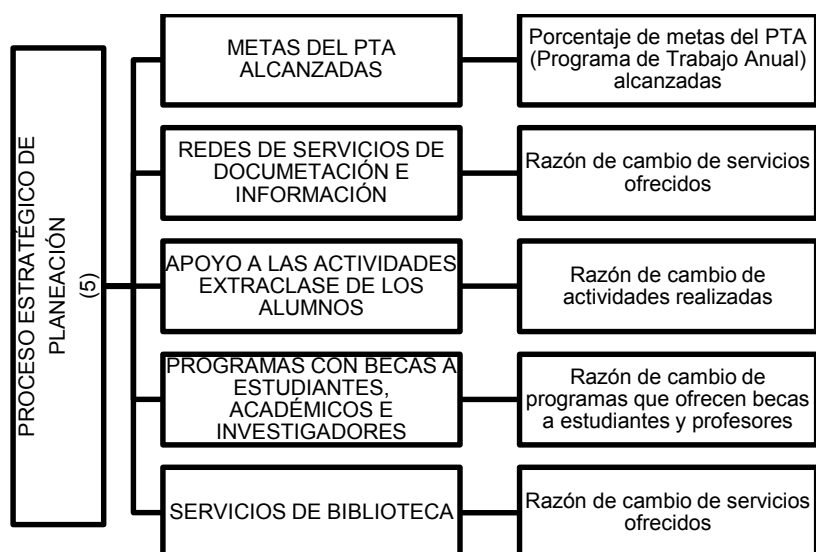


En esta figura se muestran los 6 indicadores y sus descripciones, correspondientes al proceso estratégico de vinculación y extensión, los cuales son propuestos para el Sistema Nacional de Institutos Tecnológicos.

Proceso estratégico de planeación

En la Figura 7 se muestran las dimensiones e indicadores del proceso estratégico de planeación.

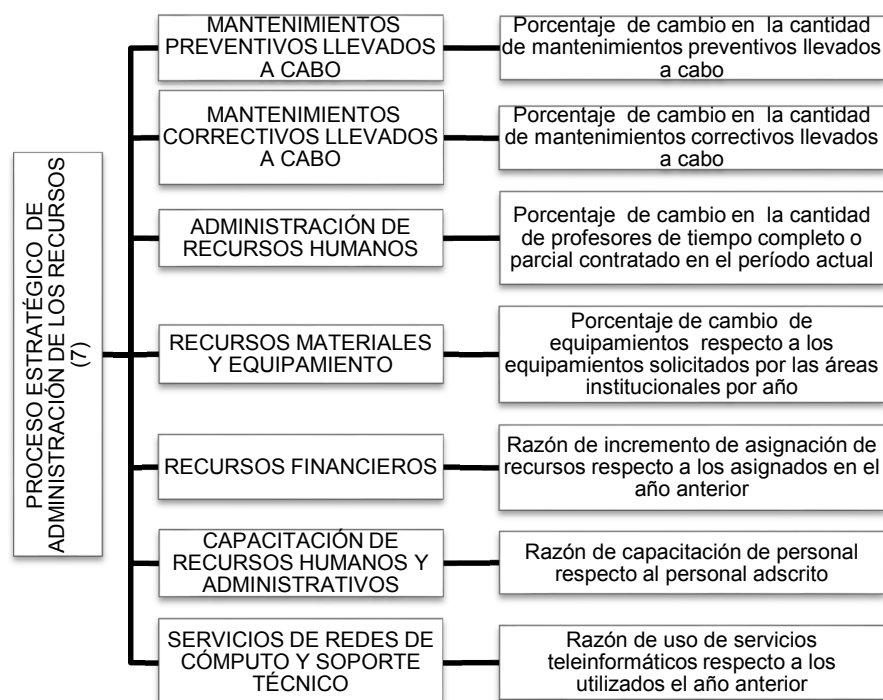
Figura 7: Dimensiones e indicadores del proceso estratégico de planeación.



En esta figura se muestran los 5 indicadores y sus descripciones, correspondientes al proceso estratégico de Planeación, los cuales son propuestos para el Sistema Nacional de Institutos Tecnológicos.

Proceso estratégico de administración de los recursos (ver Figura 8).

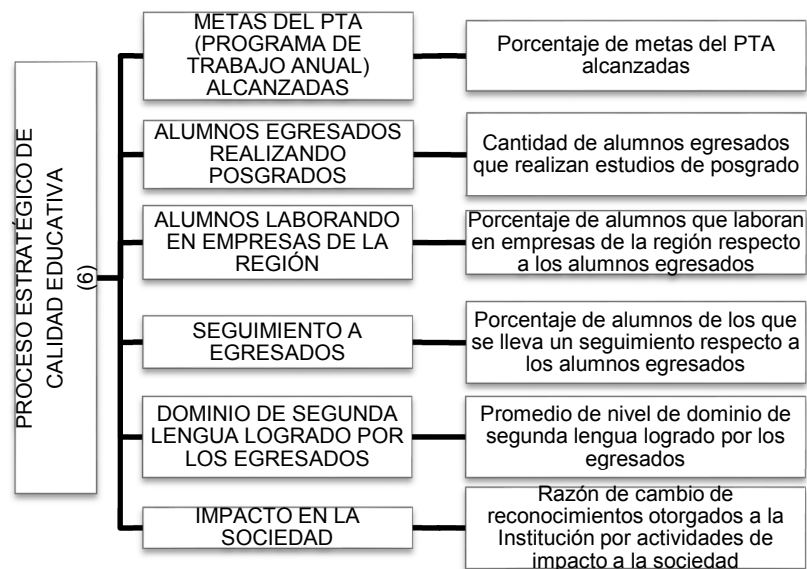
Figura 8: Dimensiones e indicadores del proceso estratégico de administración de los recursos



En esta figura se muestran los 7 indicadores y sus descripciones, correspondientes al proceso estratégico de Administración de los Recursos, los cuales son propuestos para el Sistema Nacional de Institutos Tecnológicos.

Proceso estratégico de calidad educativa (ver Figura 9).

Figura 9: Dimensiones e indicadores del proceso estratégico de calidad educativa



En esta figura se muestran los 6 indicadores y sus descripciones, correspondientes al proceso estratégico de Calidad educativa, los cuales son propuestos para el Sistema Nacional de Institutos Tecnológicos.

CONCLUSIONES

El Sistema de Indicadores ha sido diseñado con un núcleo inicial de información que ha de permitir la incorporación de nuevos indicadores, siempre que se tenga la capacidad de generar y procesar nuevos datos. Este conjunto de indicadores se ha construido con la intención de que contenga todas las propiedades deseables para un contribuir al sistema de información institucional.

Toda institución de educación superior debe estar inmersa en un proceso de mejora continua, por lo que el Sistema de Indicadores propuesto permite la adaptación del indicador a los cambios de la realidad que pretende medir, facilitando al máximo la comparabilidad interinstitucional; bajo este enfoque, se realizarán revisiones periódicas para incorporar las modificaciones a los indicadores, que permitan generar nuevas versiones que mejoren al sistema actualmente propuesto. Se debe hacer notar que el Sistema de Indicadores propuesto no presupone en ningún momento la elaboración de un ranking, su objetivo primordial es establecer perfiles institucionales que permitan y faciliten la toma de decisiones, además de contar con un conjunto de indicadores que sean aplicables a todas las instituciones participantes.

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ESTUDIO DE LA GESTION SOCIOECONÓMICA DE LA SUCURSAL DEL CLUB MAYORISTA, SA DE CV EN LA CIUDAD DE ENSENADA

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RESUMEN

El presente trabajo muestra los resultados de un primer acercamiento a una investigación sobre el modelo socioeconómico, que se trabajará a partir de la aplicación de un instrumento, para obtener la percepción que tanto el personal directivo y administrativo así como el personal operativo pertenecientes a la sucursal de la empresa Club Mayorista, SA de CV de Ensenada, Baja California, poseen respecto al tema de investigación. Se plantea como objetivo final analizar la situación que actualmente posee la estructura organizacional de la empresa para determinar los posibles disfuncionamientos que en ella se encuentren. En el presente trabajo se lleva a cabo la validación de los instrumentos que se aplicarán en una segunda etapa.

PALABRAS CLAVES: Modelo Socioeconómico, Disfuncionamientos, Estructura Organizacional

STUDY OF THE SOCIO-ECONOMIC MANAGEMENT BRANCH OF CLUB MAYORISTA, SA DE CV IN THE CITY OF ENSENADA

ABSTRACT

This paper presents the results of a first approach to research on the socio-economic model that will work from the application of an instrument, for the perception that both the managerial and administrative staff also operational staff belonging to the branch company Club Mayorista, SA de CV of Ensenada, Baja California, having regard to the research topic. It poses as ultimate goal analyze the situation that currently owns the organizational structure of the company to identify potential dysfunctions. In this paper carried out the validation of the instruments to be applied in a second stage.

JEL: M000, M100, M120, M150, M190

KEYWORDS: Socioeconomic Model, Dysfunctions, Organizational Structure

INTRODUCCIÓN

Aun cuando la estructuras organizacionales de toda empresa, cuentan con departamentos especializados para su correcta administración y coordinación del recurso humano es un hecho que la administración evoluciona día a día por lo cual es necesario que en toda empresa se cuente con estructuras organizacionales que se adecuen a las condiciones de trabajo de acuerdo a las especificaciones de cada empresa y de su entorno. Furnham (2001) manifiesta que las estructuras mal elaboradas y administradas, tienden a provocar baja eficiencia, desmotivación y moral, decisiones tardías e incorrectas, oportunidades, aumento en los costos, mala comunicación y falta de desarrollo organizacional. Es por ello que, el fundamento de esta investigación es en torno al análisis de la estructura organizacional de la empresa Club Mayorista, S.A. de C.V., en la cual a través de un diagnóstico socioeconómico, se pretende detectar los disfuncionamientos que puedan existir basándose en los seis dominios que contempla la gestión socioeconómica y que son: condiciones de trabajo, organización del trabajo, gestión del tiempo, comunicación, coordinación y

concertación, implementación estratégica y formación integrada, para efectos de esta investigación nuestro objeto de estudio será el dominio de comunicación, coordinación y concertación que se relaciona con el estudio de las estructuras organizacionales y en el que se pueden encontrar oportunidades tales como: insuficiente información, deficiente comunicación en los integrantes del staff o integrantes de los diversos departamentos y falta de trabajo en equipo. El objetivo de este trabajo es validar el instrumento a través de la opinión de los expertos y la validación estadística por medio del alfa de Cronbach, para contribuir al objetivo final que es el realizar un estudio de la gestión socioeconómica de la empresa Club Mayorista, SA de CV, identificando los disfuncionamientos, por medio del estudio de las siguientes variables: rotación de personal, ausentismo y productividad.

REVISIÓN LITERARIA

El método del modelo de gestión socioeconómico es un enfoque en la resolución de problemas, se basa en la intervención y fue creado en Francia por Henri Savall en 1976, con el objeto de ayudar a las empresas a mejorar su desempeño ante la situación económica en el que se encuentra operando. Esto se realiza a través de un proceso de investigación y acción para así encontrar soluciones a las oportunidades que se presentan en las empresas afectando su funcionamiento diario (Ramírez, Martínez y Salcedo, 2004). El método requiere el compromiso de todo el personal, desde la alta gerencia hasta el área operativa, esta funciona como una guía para poner en práctica acciones necesarias para la solución de oportunidades presentes en la operación de la empresa (Savall, Zardet y Bonnet, 2008). Al igual el método del modelo socioeconómico tiene tres líneas relacionadas a las cuales se les conoce como El Triedro (Figura 1) y este se compone de: el proceso de resolución de problemas, herramientas de gestión y las decisiones política y colaboran para la solución de oportunidades.

Figura 1: El Triedro, Líneas de Acción de la Gestión Socioeconómica



Fuente: ISEOR (2010). En esta figura se muestra las tres líneas sobre las que opera el método de la gestión socioeconómica y que se relacionan entre sí para la solución de oportunidades y para el mejoramiento de la eficiencia y eficacia de la empresa y estos son: el proceso de resolución de problemas, herramientas de gestión y las decisiones política.

El proceso para la solución de problemas contempla:

El diagnóstico.
 El proyecto.
 Implementación (puesta en marcha).
 La evaluación

Por parte de las herramientas tenemos:

El contrato de actividad periódicamente negociable.
 La matriz de competencias.
 El plan de acción prioritaria.
 El tablero de conducción estratégica que reúne los indicadores colectivos.
 La matriz de autoanálisis del tiempo o de la gestión de tiempo.
 El plan de acción estratégico interno y externo.

En las decisiones políticas está contemplado:

Estrategias de relaciones humanas.
 Elección del sistema de gestión.
 Cambios organizacionales.

Disfuncionamientos

En toda empresa la actividad del hombre, de un equipo, de una organización, produce simultáneamente un funcionamiento correcto (ortofuncionamiento) y anomalías o perturbaciones (disfuncionamientos) (Savall, 1976). Dichos disfuncionamientos se dividen en 6 dominios o familias y son: condiciones de trabajo, organización del trabajo, gestión del tiempo, comunicación, coordinación y concertación, implementación estratégica y formación integrada (Figura 2).

Figura 2: Familias de Disfuncionamientos



Fuente: ISEOR (2010). La presente figura los disfuncionamientos o anomalías de la empresa y los clasifica en 6 familias y estas familias constituyen variables explicativas del funcionamiento y ejes de solución para los disfuncionamientos identificados.

El costo financiero de estos disfuncionamientos no es identificado en los sistemas de información de gestión y aún menos en los estados contables generales o analíticos. Es por esta razón que se propuso que a estos costos se les llamaran costos ocultos, puesto que si bien es cierto se conocen sus causas (disfuncionamiento identificado), se suele desconocer en cambio su impacto financiero (Savall, 1976). Los costos ocultos producto de los disfuncionamientos se muestran en la figura 3.

Figura 3: Costos ocultos producto de los disfuncionamientos



Fuente: ISEOR (2010). En esta figura se muestran los costos ocultos producto de los disfuncionamientos que se presentan en una empresa y afectan de manera negativa a la utilidad de la misma.

La Empresa

Club Mayorista, S.A. de C.V. tiene 36 sucursales en 22 estados de la República Mexicana y un Depot en Tepeji del Rio. Cada sucursal tiene un aproximado de 40,000 metros cuadrados de terreno y unos 13,000 metros cuadrados de construcción. Está dentro de la actividad económica de Tienda de Autoservicio (Club de Precios). Club Mayorista, SA de CV empezó con un almacén en San Diego, California. En 1992 se unen en México y abren su primera sucursal en Satélite. Club Mayorista, SA de CV es una empresa creada con bases y fundamentos sólidos para poder operar en el mercado por los siguientes cincuenta años, pero aun con tener procedimientos y procesos muy claros, es una organización compuesta por personal de diferentes características, formas de pensar y niveles de escolaridad lo que la hace vulnerable a que se den ciertos tipos de disfuncionamientos dentro de sus departamentos y estos afecten la rentabilidad de la misma. Año con año ha mostrado crecimiento en sus ventas, pero se ha visto afectada la utilidad neta debido a ciertos factores que son expuestos en los Estados Financieros y a otros que no aparecen en los mismos y que son los llamados costos ocultos de la cual la empresa desconoce el monto de afectación de los mismos en su utilidad. Aun con contar con un departamento de Recursos Humanos que tiene controlada la rotación de personal, esta se sigue dando afectado en cierta medida a la productividad de los departamentos, sumando las faltas de personal e incapacidades de los mismos. A esto se le añade la falta de producción, o la producción sin calidad lo que resulta en una pérdida en merma para la empresa, agregando los riesgos que existen para la operación de la misma cuando un equipo está fuera de servicio. Es por ello la necesidad de entrar en la medula de la organización y estudiar la cantidad de utilidad está dejando de percibir por esta clase de disfuncionamientos que se convierten en costos ocultos a través de la gestión socioeconómica.

Misión

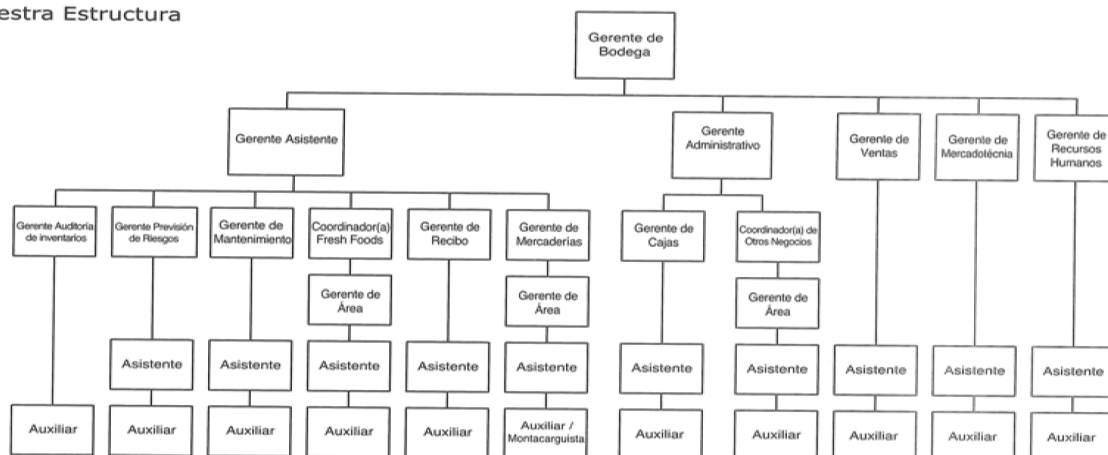
La misión de la empresa es “Proveer a sus socios continuamente de bienes y servicios de alta calidad al precio más bajo posible.

Organigrama

La estructura jerárquica que muestra la empresa es vertical y por departamento, misma que le ayuda a tener controlado las actividades y procedimientos de la misma (Figura 4).

Figura 4: Organigrama de la Empresa

Nuestra Estructura



Fuente: Manual del empleado La figura muestra el organigrama de la empresa y su distribución en todos los niveles tanto horizontales como verticales, de quien depende de quién para las indicaciones y tomas de decisiones.

METODOLOGÍA

De acuerdo con Hernández, R., Fernández, C. & Baptista, P. (2010), el diseño de este estudio será de tipo no experimental, ya que no se pretende manipular ninguna variable, sino observarla en su estado normal y tratar de encontrar una explicación sobre ella, así como, transversal descriptivo y correlacional-causal. Se adopta el enfoque mixto ya que se basa en un conjunto de procesos sistemáticos, empíricos y críticos de investigación e implica la recolección y el análisis de datos cuantitativos y cualitativos, así como su integración y discusión conjunta, para realizar inferencias producto de toda la información recabada (metainferencias) y lograr un mayor entendimiento del fenómeno bajo estudio (Hernández *et al*, 2010). Derivado del enfoque mixto que se tiene para esta investigación, se puede afirmar que el paradigma de la investigación usado es positivista, ya que se pretende explicar los fenómenos existentes y que son planteados en el problema de estudio y los objetivos planteados en el mismo, según lo menciona Hernández *et al*. (2010).

Población: La población objeto de estudio es la de la sucursal ubicada en Ensenada, Baja California, la cual inicio operaciones el 18 de agosto de 2005 ubicada en Boulevard Reforma #4179, Colonia Carlos Pacheco, CP 22832, de todos departamentos que integran a la empresa, tales como: cajas, mercaderías, gerencia, recibo, panadería, por mencionar algunos y a sus diversos puestos jerárquicos tales como: Gerentes Senior, Junior, Asistentes, Supervisores y Auxiliares, y que hasta el 30 de noviembre de 2014 son 240 colaboradores, mismo que serán posibles candidatos para ser tomados en cuenta en la muestra.

Muestra: Ya sabiendo la proporción de la población objeto de estudio, de cómo se compone en sus diversos departamentos y puestos realizaremos la identificación de la muestra. La muestra será probabilística ya que todos los colaboradores que conforman la población tienen la probabilidad de ser incluidos en la muestra y serán seleccionados de manera aleatoria. Y será un muestreo estratificado ya que se compone por puestos

y departamentos y que los grupos son homogéneos de acuerdo a la característica del estudio. Ya que se conoce el número de población se utilizara la siguiente fórmula para determinar la muestra:

$$n = \frac{N * Z_{\alpha}^2 * p * q}{d^2 * (N - 1) + Z_{\alpha}^2 * p * q} \quad (1)$$

Donde:

n = es el tamaño de la muestra que queremos calcular.

N = total de la población, para este caso será de 240 personas.

Z = es la desviación del valor medio que aceptamos para lograr el nivel de confianza deseado, para este caso será de 95% Z=1.96.

p = es la proporción que esperamos encontrar, para este caso será de 5% = 0.05.

q = 1 – p (en este caso 1 – 0.05 = 0.95).

d = precisión (en este caso deseamos un 3%).

Despejando los datos anteriores en la formula me da una muestra de 110 colaboradores para el estudio.

Instrumento

Un instrumento de investigación correcto, es aquel que registra datos observables apegados a lo que el investigador quiere medir, en toda investigación se aplica un instrumento para medir las variables de estudio, pues al medir se estandarizan los datos buscando cuantificarlos (Hernández *et al.*, 2010). Para realizar esta investigación, se diseñó un cuestionario que se aplicaría directamente a los colaboradores de la planta de la sucursal Club Mayorista, SA de CV en la ciudad de Tijuana, Baja California. Todo instrumento de recolección de datos debe tener al menos dos requisitos esenciales: confiabilidad y validez (Hernández *et al.*, 2010). La confiabilidad de un instrumento de medición se refiere al grado en que su aplicación repetida al mismo individuo u objeto produce resultados iguales (Hernández *et al.*, 2010:200). La validez, en términos generales, se refiere al grado en que un instrumento realmente mide la variable que pretende medir (Hernández *et al.*, 2010:201). Es un concepto que puede tener tres tipos de evidencias:

Evidencia de contenido, se refiere al grado en que el instrumento refleja el dominio específico del contenido que se mide. Es el grado en el que la medición representa el concepto o variable medida (Hernández *et al.*, 2010:202).

Evidencia de criterio, se establece al validar un instrumento al compararlo con otro criterio externo que permite medir lo mismo (Hernández *et al.*, 2010:202).

Evidencia de constructo, que de acuerdo a Hernández et al (2010), probablemente es la más importante, debe explicar el modelo teórico empírico que subyace a la variable de interés. Se establece mediante la relación teórica entre los conceptos del instrumento y la revisión de la literatura.

RESULTADOS

Una vez que se tuvo el instrumento se pasó a la validación de contenido, para lo cual se envió a 5 expertos a que emitieran su opinión sobre cada una de las dimensiones y también en cada una de las preguntas del cuestionario, respondiendo a la cuestión: ¿la característica (conocimiento, habilidad) que mide esta dimensión /pregunta le parece a Usted:

Fundamental
Útil pero no fundamental, o
Irrelevante

Este cálculo se realizó con el método del Panel desarrollado por Lawshe (1975). Se calcula la Razón de Validez de Contenido (RCV) para cada dimensión y para cada pregunta, y el índice de Validez de Contenido (IVC) para el total de dimensiones y el total de las preguntas significativas de la entrevista. Utilizando las siguientes formulas:

Ecuación para el cálculo de validez de contenido para cada ítem:

$$CVR' = \frac{ne}{N} \quad (2)$$

Donde:

ne = número de panelistas que tiene acuerdo en la categoría “fundamental o esencial “

N = número total de panelistas

Ecuación para el cálculo de validez de contenido global del instrumento:

$$CVI = \frac{\sum_{i=1}^M CVRi}{M} \quad (3)$$

Donde:

CVRi = Razón de Validez de Contenido de los ítems aceptables

M = Total de los ítems aceptables de la prueba.

Después de la validación de expertos solo se tuvo un ítem debajo de 0.50 y este fue eliminado del cuestionario, lo que nos dio una validez de contenido global de 0.77. Para medir la confiabilidad relacionada con la consistencia interna, se usan coeficientes como los de Alfa de Cronbach; que pueden oscilar entre 0 y 1, siendo 0 una confiabilidad nula mientras que 1 es la máxima confiabilidad (Hernández *et al.*, 2010). El coeficiente llamado Alfa de Cronbach se calcula en instrumentos que han sido aplicados una sola vez y su ventaja reside en que no se necesita dividir los ítems del instrumento. El programa usado para realizar el análisis cuantitativo de esta investigación es el SPSS en cuyos cálculos se incluye el coeficiente alfa. Para calcular la confiabilidad una vez que se tiene la muestra se toma el porcentaje del 10% al 20% de la muestra para calcular la cantidad de encuestas a aplicar en la etapa del pilotaje, para este estudio se calculó una muestra de 110 encuestados y para la prueba del pilotaje se realizaron 30 encuestas lo que representa un 27% de la muestra. La Tabla 1 muestra la relación de coeficientes Alfas de Cronbach. Estos son los coeficientes obtenidos en análisis SPSS, cuyos valores deben oscilar entre 0 y 1, considerando como aceptables valores iguales o superiores a 0.70.

Tabla 1: Coeficientes Alfa de Cronbach

Variables del instrumento	Alfa de Cronbach de cada variable
Ausentismo	0.765
Rotación del personal	0.865
Productividad	0.821
En general *	0.817

* incluye todos los ítems anteriores en el cálculo, es decir, es el coeficiente del instrumento entero Fuente: Elaboración propia, resultados del piloteo. La presente tabla nos muestra el coeficiente Alfa de Cronbach por variable de la investigación, donde por encima del 0.70 es aceptable.

De acuerdo a Ruiz (1998:55) citado por De Pelekais (2007:89), la interpretación de los coeficientes de confiabilidad puede darse mediante la tabla 2:

Tabla 2: Significado de los Coeficientes de Confiabilidad

Rango	Magnitud
0.01 - 0.20	Muy baja
0.21 - 0.40	Baja
0.41 - 0.60	Moderada
0.61 - 0.80	Alta
0.81 - 1	Muy alta

Fuente: Elaboración propia con datos de Ruiz (1998:55) citado por De Pelekais (2007:89). La presente tabla nos muestra el significado de los coeficientes de confiabilidad de acuerdo al rango en que quedaron en la determinación del Alpha de Cronbach.

De acuerdo a esta tabla, los coeficientes hallados se pueden interpretar de la siguiente forma, de acuerdo a la tabla 3:

Tabla 3: Confiabilidad del Instrumento Para la Investigación

Variables del Instrumento	Alfa de Cronbach de Cada Variable	Interpretación de Confiabilidad
Ausentismo	0.765	Alta
Rotación del personal	0.865	Muy Alta
Productividad	0.821	Muy alta
En general	0.817	Muy Alta

Fuente: Elaboración propia, resultados del piloteo. La presente tabla nos muestra la interpretación de la confiabilidad del Alpha de Cronbach de cada una de las variables.

CONCLUSIONES

Con estos resultados, se puede determinar que la confiabilidad del instrumento en general es muy alta para poder medir lo que se está buscando en cada uno de los objetivos planteados. Se logró el objetivo de este trabajo, que consistió en el proceso de validación del instrumento, se procedió a hacer una prueba piloto en el objeto de estudio, y se obtuvo que el instrumento está listo para ser aplicado en una etapa posterior. Las observaciones y adecuaciones recomendadas por los expertos, fueron atendidas y se corrigió el instrumento, por lo que al momento de la prueba piloto, se evidenció que tanto altos directivos, administrativos y personal operativo no tuvieron problema en comprender las interrogantes planteadas y contestar dichos cuestionarios que conforman el instrumento evaluado.

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ANÁLISIS DE LAS PRÁCTICAS DE CONSUMO DE LOS ADULTOS JÓVENES ASOCIADAS A LAS CELEBRACIONES ACEPTADAS CULTURALMENTE EN COLOMBIA

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RESUMEN

En la posmodernidad, la mejor forma de adquirir conocimiento sobre un grupo social es adentrándose en sus prácticas sociales, incluyendo en ellas las celebraciones, o eventos sociales, familiares y culturales que tienen como función fortalecer los nexos de pertenencia a un grupo social o a una cultura, e incluso se convierten en momentos memorables que dan sentido a la vida. E indiscutiblemente, estos eventos están enmarcados dentro de rituales de consumo que fortalecen su valor. Desde esta perspectiva, el estudio del consumo, con sus rituales de compra, posesión y uso de mercancías, permite conocer la realidad cultural de las diferentes sociedades. Lo anterior sugiere que este abordaje estudia los vínculos entre el consumo y la cultura, identificando al consumo como un proceso ritual. La presente investigación se encuentra enmarcada en el análisis del consumo simbólico. Tiene un enfoque mixto (cuanti-cuali). La primera etapa es de corte cuantitativo, en la cual se administrará un cuestionario tipo escala, que permitirá identificar las celebraciones más importantes para los jóvenes; hombres y mujeres universitarios residentes en la ciudad de Cali, en edades comprendidas entre los 18 y 25 años. La segunda etapa será de enfoque cualitativo, desde la perspectiva fenomenológica – hermenéutica, utilizando técnicas como el análisis de contenido, análisis de texto; auto-relatos elaborados por los participantes, entrevistas en profundidad, observación participativa.

PALABRAS CLAVES: Prácticas de Consumo, Rituales, Realidad Social, Capital Simbólico

ANALYSIS OF THE PRACTICES OF CONSUMPTION OF ADULTS YOUNG PEOPLE ASSOCIATED WITH THE CELEBRATIONS CULTURALLY ACCEPTED IN COLOMBIA

ABSTRACT

In postmodernity, the best way to gain knowledge about a social group is deep into their social practices, including the celebrations or social events; family and culture. They have whose function to strengthen the bonds of belonging to a social group or culture. Even, these events become memorable moments that give meaning to life. In addition, they are framed within consumer rituals that strengthen their value. From this perspective, the study of consumption, with its rituals of purchase, possession and use of goods, provides information on the cultural realities of different societies. This suggests that this approach explores the links between consumption and culture, identifying the consumer as a ritual process. This research is framed in the analysis of symbolic consumption. It has a mixed approach (quantitative and qualitative). The first stage is quantitative approach, it will be applied a scale type questionnaire, which will identify the most important celebrations for young people will be given; university men and women living in the city of Cali, aged between 18 and 25 years. The second stage is a qualitative approach, from a phenomenological perspective - hermeneutics, using techniques such as content analysis, text analysis; self-narratives produced by the participants, in-depth interviews, participant observation.

JEL: M3, M37, M370

KEYWORDS: Consumer Practices, Rituals, Social, Symbolic Capital

INTRODUCCIÓN

El comportamiento de compra y consumo está influenciado por la cultura y son los factores culturales sociales y personales los que ejercen una influencia más amplia y profunda. Así, es importante reconocer que la cultura es un factor determinante de los deseos y comportamientos de las personas. Y cada cultura está constituida por pequeñas subculturas que proveen niveles de identificación y socialización más específicos de sus miembros. Las subculturas incluyen nacionalidades, religiones, grupos sociales y regiones geográficas los cuales comparten eventos y celebraciones que contribuyen a fortalecer la identidad social y personal de sus miembros. Es a través de la familia y otras instituciones claves que las personas crecen unidas a fechas importantes, siguen ciertos valores, dan importancia a acontecimientos y eventos y adquieren una representación del logro y el éxito.

Por otro lado, diariamente las personas están expuestas a miles de manifestaciones del marketing y de publicidad, que además de hacer parte de su entorno, les proponen formas de expresarse, comportarse y celebrar, las cuales incluyen la compra y consumo de productos – marcas. Por lo tanto, las actitudes hacia los productos, las marcas, las empresas y las decisiones de compra, uso y disposición final de productos son actividades importantes y comunes en nuestra vida. Además, nuestra vida diaria está atravesada por una serie de acontecimientos, celebraciones que están enmarcados dentro de rituales de consumo.

El comportamiento ritual esta omnipresente en cada día de nuestra vida moderna; cada actividad está asociada a un tipo de ritual característico: de consumo de medios, patriótico, domestico, de aseo, religioso, de dar regalos, de negocios, de alimentación, rito de pasaje, día de fiesta, romántico, deportivo o de momento de ir a la cama. Pero a pesar las extensas implicaciones rituales del individuo, la investigación social no se ha interesado en analizar los fenómenos rituales de la pos-industrialización. (Rook, 1985). Aún los antropólogos, prefieren remontarse a los rituales de los grupos “originales” que a los rituales de marketing de 2.3. un centro comercial. Consecuentemente, esta dimensión importante de la experiencia del consumidor es un territorio prácticamente inexplorado.

Rook(1985) plantea que este descuido es sorprendente, porque el comportamiento ritual, con frecuencia, involucra un inmenso intercambio de productos y servicios, que a menudo se consumen en situaciones o momentos muy importantes, ceremoniales e incluso solemnes. Dar regalos, por ejemplo, es un componente fundamental de numerosos rituales de intercambios (Sherry 1983). También, la preparación de alimentos y su consumo está asociada frecuentemente con eventos rituales particulares (Farb and Armelagos 1980). El consumo, en general, ha sido interpretado como un ritual esencial en la vida moderna. Por lo tanto, el relativo desinterés en los fenómenos rituales en las culturas postindustriales se debe a la persistente, pero errónea noción de que los rituales son exclusivamente expresiones religiosas o comportamientos primitivos regresivos (Ayer 1959). La interpretación del comportamiento ritual como anacrónico y deteriorado es inconveniente, porque las personas en promedio participan en numerosos sistemas de comportamientos ritualizados cada día (Browne, 1980).

Así, los matrimonios, las celebraciones de cumpleaños, los aniversarios, los logros académicos, laborales e incluso los sepelios, entre otros, implican la realización de planes, preparativos personales y del entorno que demuestran el gran valor expresivo y simbólico que tienen los productos, las marcas dentro de estos rituales. Por ejemplo, la celebración de un cumpleaños, en nuestro entorno, es impensable sin el consumo de una torta, con su bien conocida tonada de deseo de felicidad y la apagada de las velas.

Como lo plantea Rook (1985): los fenómenos rituales representan una gran variedad de tipos de conductas expresivas que se producen en entornos muy diversos. Además existe un gran desacuerdo entre quienes se ha especializado en estudiar los rituales, aun en la forma como la palabra ritual debe ser usada. Las investigaciones publicadas sobre las experiencias rituales proviene básica y tradicionalmente de la antropología cultural, de la historia de las religiones, del campo de la sociología y de la psicología dinámica. Algunos estudios relacionados con los negocios sobre el comportamiento ritual han emergido en las investigaciones sobre el comportamiento organizacional y la investigación de mercado (Solomon and Anand 1985). La anterior afirmación expresa que el estudio del comportamiento del consumidor, en este estudio, no se abordará desde el enfoque tradicional, el cual se centra en el conocimiento o identificación de los aspectos psicológicos internos de la conducta de búsqueda y compra. Sino, que busca identificar, explorar lo que representan los productos y servicios para los consumidores y básicamente en los momentos trascendentales o importantes de su vida y en los rituales que estos enmarcan.

Por lo tanto, el estudio del comportamiento del consumidor y básicamente del consumo simbólico, abarca el estudio de cómo tener o no tener afecta nuestras vidas y cómo nuestras posesiones influyen en la forma de sentirnos acerca de nosotros mismos y acerca de los demás. Además, pretende conocer cómo los productos y servicios y las actividades de consumo contribuyen a ampliar el mundo social que nosotros experimentamos; cuando nosotros compramos, cocinamos, limpiamos, hacemos deporte, o simplemente nos miramos en el espejo, el sistema del marketing toca nuestras vidas. Como si estas experiencias no fueran lo suficientemente complejas, la tarea de entender al consumidor se incrementa cuando nosotros asumimos una perspectiva multicultural. Reconociendo la importancia que tiene el consumo de servicios y productos en las celebraciones o rituales familiares, sociales, de paso y culturales, la investigación pretende responder la siguiente pregunta problema, tomando como referencia, inicialmente, los jóvenes caleños. ¿Qué prácticas y rituales de consumo están vinculadas a las celebraciones, aceptadas culturalmente en Colombia, en las cuales participan los adultos jóvenes? Tomando como base la anterior pregunta problema, los ejes temáticos del presente estudio serán: la comunicación y la publicidad como tipo de comunicación, las prácticas de consumo, la realidad social y los rituales.

La comunicación entendida como espacio transdisciplinar y multidisciplinar que se vincula directamente con el fenómeno cultural, que a su vez involucra lo político y lo social. Además, las prácticas de consumo son concebidas, aquí, como un proceso productor de significados, no como simple uso y disposición final de productos. Y la realidad social es definida como proceso que se construye a partir de las interacciones entre los sujetos sociales. Finalmente se asume lo simbólico como el mundo de las representaciones sociales que se plasman en formas sensibles (formas simbólicas), que pueden ser expresiones, acciones, acontecimientos o alguna cualidad o relación. Todo puede servir como soporte de significados culturales: el lenguaje, la organización del espacio y el tiempo, la escritura, los modos de comportamiento, las prácticas sociales, las costumbres, el consumo; la alimentación, la vivienda, los objetos y artefactos. Por lo tanto los objetivos de este estudio se pueden enunciar de la siguiente forma:

Objetivo General

Describir las prácticas y rituales de consumo de los adultos jóvenes, durante las celebraciones culturalmente aceptadas en Colombia.

Específicos

Identificar las celebraciones más importantes para los adultos jóvenes, en los entornos familiar, social y religioso. Descubrir las significaciones que tienen las diferentes categorías de productos (prendas de vestir, regalos, alimentos y bebidas) y las marcas como elemento fundamental en las celebraciones. Determinar el rol que juegan los adultos jóvenes en las celebraciones de sus entornos familiar y social. Identificar los medios utilizados por los adultos jóvenes para socializar y “perpetuar” el recuerdo de la celebración.

REVISIÓN LITERARIA

Prácticas culturales: las prácticas culturales se agrupan alrededor de dos tipos de aparatos, uno de ellos son las instituciones que detentan el poder, las cuales no pretenden la uniformidad cultural, sino la administración de las diferencias implementando operaciones de hegemonización, jerarquización, marginación y exclusión de algunas manifestaciones culturales, para lograr establecer orden y coherencia dentro de la pluralidad cultural que caracteriza las sociedades modernas. El otro tipo de institución que cobija las prácticas culturales son los mass media: actores culturales encargados de administrar y organizar los sentidos. En el análisis de la cultura se hace necesario diferenciar entre dos espacios que aunque están interconectados se manifiestan diferente: El primero son las formas interiorizadas de la cultura y las estructuras mentales interiorizadas, que se pueden definir como representaciones que son socialmente compartidas, por ejemplo: las ideologías, las mentalidades y las creencias. Y en segundo lugar, las prácticas rituales, los objetos cotidianos, religiosos y artísticos.

El enfoque semiótico del estudio de la cultura vincula los modelos con los actores que hacen parte de la construcción de su mente (modelos de), los cuales son expresados a través de sus prácticas (modelos para), pues no existe cultura sin actores, ni actores sin cultura. Los paradigmas a través de los cuales se pueden estudiar las formas simbólicas interiorizadas de la cultura son: El paradigma de *Habitus* (Bourdieu), el paradigma de esquemas cognitivos y el paradigma de representaciones sociales. Este último es el que fue considerado para el presente estudio.

Las Representaciones Sociales

Serge Moscovici (1961) plantea este concepto, definiéndolo como formas simbólicas interiorizadas, o construcciones socio-cognitivas que hacen parte del sentido común y que están conformadas por una serie de informaciones, creencias, opiniones y actitudes respecto a cierto objeto. Jodelet, las define como: *“una forma de conocimiento socialmente elaborado y compartido que tiene una intencionalidad práctica y contribuye a la construcción de una realidad común a un conjunto social”* (1989).

Los Rituales

el término ritual se refiere a un tipo de actividad expresiva y simbólica, constituida por múltiples comportamientos que se producen en una secuencia episódica fija, y que tienden a repetirse en el tiempo. El comportamiento ritual tiene un guion que se desempeña con formalidad, seriedad e intensidad interior dramática. Esta definición incorpora los elementos estructurales que caracterizan el comportamiento ritual y el componente cualitativo que diferencia al ritual de otros modelos de comportamiento. La experiencia ritual se desarrolla en torno a una cadena episódica de eventos, otro hecho que distingue al ritual es la vinculación de la cadena de eventos episódicos a una secuencia fija, exacta; una acción es siempre seguida o precedida por una serie de eventos que no cambian. La tercera característica del comportamiento ritual es la repetición de la secuencia de eventos en el tiempo. Según Torre (1985), el comportamiento ritual consiste en cuatro componentes tangibles: Objetos rituales, un guion ritual, los roles de ejecución ritual, y una audiencia ritual.

El consumo de alcohol se adapta fácilmente a modelo de comportamiento ritual de Rook porque la ley exige una artefacto (el alcohol en sí mismo, así como la ropa y pertrechos adecuados), una secuencia de comandos (reglas que especifican quién puede y no puede beber legalmente, cuando se puede producir la bebida, donde debe producirse, los arreglos de transporte hacia y desde los lugares donde se produce la bebida), un rol de ejecución (la forma de beber, cuánto beber, cómo comportarse mientras que beber), y una audiencia (compañeros, camareros, personal de la escuela). Mientras Rook (1985) se centró en los

elementos estructurales del ritual, Driver (1991) se centró en las necesidades que se satisfacen por medio del ritual e identificó los elementos funcionales, a los cuales denominó “los tres regalos sociales”: el orden en la sociedad, un sentido de comunidad, y la transformación.

El orden se logra porque las rutinas están firmemente establecidas, y no son sólo reconfortantes en sí mismos, sino también, que dan a los participantes la seguridad que su comportamiento es promulgado correctamente. Se establece la Comunidad porque un ritual no sólo une a las personas en estrecha proximidad física, sino también los une emocionalmente. Por último, la transformación se debe a que “la vida social en general requiere ceremonias y ritos, esas promulgaciones cuasi dramáticos que definen relaciones de las personas y también hacen posible su transformación en el marco de la dinámica social. Así, estos eventos cambian las cosas, y lo hacen mediante la técnica del ritual- es decir, por magia.

Aunque existen un sinnúmero de rituales que hacen parte de las diferentes facetas de la vida de las personas, inicialmente contemplaremos los rituales familiares involucrados en las celebraciones o acontecimientos más comunes en nuestra cultura. Los rituales familiares pueden ser definidos como conductas o actividades que involucran a la mayoría o a todos los miembros de la familia y que ocurren episódicamente. Ellos tienen un significado simbólico para los miembros de la familia, y son valorados por los participantes, tanto que a ellos les gustaría que esta la actividad se siguiera desarrollando en el futuro (Imber-Negro, et al., 1988). Los rituales reflejan las tradiciones familiares y están relacionados con las perspectivas y prácticas culturales, religiosas y étnicas.

Los rituales “nos recuerdan que esta comunicación puede ser simbólica, que tiene sentido, que la repetición promueve el aprendizaje y que el pasado está incrustado en el presente” (Wolin, Bennett, 1984:402). A pesar de las diferencias en los orígenes étnicos, religiosos y socioeconómicos, los rituales son universales a la vida familiar. Hay tres tipos de rituales de la familia pueden ser identificados. Todas las familias celebran fiestas o ritos de paso que surgen de sus orígenes religiosos, culturales o étnicos, aunque el número y la calidad de las celebraciones varían considerablemente. Del mismo modo, todas las familias practican tradiciones que simbólicamente representan a sus familias y que los conectan a las generaciones anteriores. Además, todas las familias reportan rutinas de la familia que reflejan más claramente las interacciones únicas de la familia.

Celebraciones Familiares: Son rituales en los que la familia cumple con festivos u ocasiones que son ampliamente practicadas por la cultura y son especiales para la familia. Ocasiones como funerales, bodas, bautizos, fiestas religiosas, como Navidad, Pascua y festivos seculares tales como el Año Nuevo, son celebraciones familiares. Estos rituales son celebrados por grupos culturales y ofrecen una oportunidad para la identificación con un grupo más grande para la familia. Gracias a su repetición en el tiempo, estas celebraciones también contribuyen a la estabilidad de la familia.

Tradiciones Familiares: son actividades que son menos específicos de la cultura y más únicos para cada familia. No necesariamente se celebran anualmente, a pesar de que se producen regularmente en las familias. Se organizan de forma más moderada que las celebraciones. Los eventos incluidos en esta categoría son las vacaciones de verano, visitas hacia y desde los miembros de la familia extendida, aniversario y las costumbres de cumpleaños, fiestas con comida especial y la música, la participación en eventos de la comunidad, y actividades con los familiares. En contraste con las celebraciones familiares, las tradiciones familiares dan a la familia la responsabilidad de determinar cómo van a celebrar el evento. El elemento de elección en la realización de las tradiciones permite a los miembros de la familia expresar sus valores y creencias acerca del evento y la forma en que se celebrará. Por la adhesión a las tradiciones, la familia hace una declaración sobre su identidad-sobre quiénes son y lo que parece ser importante en su vida. Mediante el uso de las tradiciones, la familia expresa sus creencias acerca de cómo se toman las decisiones, quienes se incluyen en el proceso de toma de decisiones, y si las decisiones están centradas en los niños, son democráticas o autocráticas.

Etapas de los Rituales: Los rituales pueden dividirse en etapas que describen su desarrollo. Roberts señala que los rituales no consisten en la realización de la ceremonia, sino que incluyen todo el proceso de preparación, vivenciándolos y reintegrándolo dentro de la vida (1988). Por ejemplo, el ritual de Pascua implica un período de preparación: la preparación de alimentos Cuaresma, los preparativos religiosos tales como oraciones, eventos musicales y lecturas de la Biblia. Luego está la celebración misma, el Viernes Santo y el Domingo de Pascua; y, finalmente, la integración de la experiencia en la vida y el regreso al trabajo. De acuerdo con esta perspectiva, Van Gennep ha dividido los rituales en tres etapas (1960). La primera etapa es la "separación", que implica la preparación y difusión de información sobre el ritual. Esta primera etapa es tan importante en el proceso ritual como el propio evento. La siguiente etapa es el "acontecimiento": las personas que participan realmente en el ritual y se experimentan a sí mismas en formas nuevas y asumen nuevos roles e identidades. La tercera etapa consiste en una "reinserción", durante el cual las personas se vuelven a conectar a sus comunidades con el nuevo estado. Es importante que las tres fases se experimenten y se integran en el proceso ritual.

Función de los Rituales

Los rituales tienen múltiples funciones en la familia y en la cultura (Grimes, 1982), entre ellas se encuentran:

Los Rituales Hacen los Cambios Manejables

Ellos se han utilizado durante siglos para marcar los cambios en la estructura social en curso y en las transiciones individuales y del ciclo de vida familiar. Los rituales que marcan las transiciones a menudo se identifican como los rituales de transición y delinean los eventos de cambio tales como la guerra y la paz, el cambio de estaciones, el parto, la transición a la adolescencia y / o juventud, de la graduación, de salir de casa, el matrimonio, la jubilación y la muerte. Un ejemplo de un ritual de transición es la ceremonia de la boda, que marca un acontecimiento de particular importancia en la mayoría de las familias. En la ceremonia de la boda de los padres entregan a la novia al novio como símbolo de "dejar ir" a su hija de la familia de origen. A partir de este momento, se reconoce que los hijos logran su independencia y la boda marca el comienzo de una nueva familia nuclear. La relación de los padres con los hijos cambia como resultado de este acto. Los hijos tienen autonomía, se van de luna de miel y comenzar una nueva vida juntos. Se invita a la comunidad de los testigos para apoyar la transición y para expresar el apoyo de la pareja en las buenas y en las malas. De este modo, el ritual de la boda significa los cambios en el estado de la novia y el novio y el comienzo de una nueva unidad familiar. La boda demarca claramente el límite entre el antiguo y el nuevo estado de la joven pareja.

Los Rituales Facilitan la Transmisión de Valores y Creencias

los rituales no sólo marcan importantes cambios, también sirven como vehículo para la transmisión de valores y creencias. Los rituales tienen un significado religioso y cultural que se ha transmitido de generación en generación. En este sentido, los rituales mantienen las formas tradicionales de la cultura y de la experiencia religiosa y ayudan a la gente a construir mapas de la realidad que tienen sus raíces en el pasado pero experimentados en el presente. Pascua, por ejemplo, se celebra anualmente y constituye un elemento fundamental de la experiencia cristiana. También contiene múltiples significados basados en prácticas étnicas, culturales y religiosas.

Los Rituales Contribuyen a la Identidad Familiar

Las familias, como los individuos, tienen identidades. Los individuos de la familia pueden tener ciertas creencias acerca de sí mismos que por lo general son reconocidos y aplaudidos o pueden ser rechazadas.

Estas creencias pueden estar relacionadas con el logro de la familia, aspiraciones profesionales, la riqueza, la pobreza, la apariencia física, los estilos de comunicación o mecanismos de afrontamiento. Cada una de estas cualidades o características refleja la identidad de la familia. Los rituales familiares son el vehículo a través del cual la identidad de la familia se delinea y es transmitida a las generaciones futuras. La elección de los rituales, los significados subyacentes contenidos en el ritual, y la intensidad de la participación de la familia en el ritual son marcadores importantes de la identidad familiar. Ellos proporcionan a los miembros de la familia un sentido de la historia y arraigo, así como una perspectiva de futuro.

Los rituales proveen apoyo y ayudan a la contención de las emociones fuertes: Otra función de los rituales es ofrecer apoyo durante los períodos de luto como funerales (Scheff, 1979). Esta es una función importante de los rituales. Durante el duelo, grupos de personas se unen entre sí para llevar las cargas de los demás, compartir comida, vestir ciertas prendas y expresar algunas palabras de consuelo. La experiencia de duelo es limitada en el tiempo y las circunstancias están bien definidos, creando así una sensación de seguridad y protección para los participantes. Los rituales de luto a menudo están vinculados a compartir comidas o realizar visita; en consecuencia, pueden reducir el aislamiento y la soledad, sobre todo durante los períodos de pérdida como en la muerte.

Los rituales facilitan la coordinación entre los individuos, las familias y las comunidades: La diversidad de creencias, costumbres y valores en el mundo tienden a confundir a los jóvenes cuando pasan de la niñez a la edad adulta. A menudo experimentan considerables conflictos dentro de sí mismos en su intento de internalizar su sistema de creencias. Los rituales que coordinan la familia, la iglesia y los valores comunitarios son útiles para los jóvenes en el desarrollo de su sentido de la identidad personal.

Curación

Se necesita la sanación personal y relacional en las diversas etapas de la vida humana. Los rituales son una parte importante del proceso de curación. Por ejemplo, el apoyo de la iglesia y la realización de ceremonias religiosas significativas son particularmente importantes en momentos de pérdida.

Dimensión ritual del consumo: En la vida diaria, las personas participan regularmente en una variedad de actividades ritualizadas en el hogar, el trabajo y el juego, tanto como individuos y como miembros de alguna comunidad más grande. La persona promedio se apoya también en diversos eventos rituales para marcar pasajes importantes de la vida como la graduación, el matrimonio y la muerte. A pesar de estas experiencias rituales penetrantes y significativas, la investigación de los consumidores ha fracasado en reconocer esta extensa área conductual. El pionero del estudio del consumo simbólico en el campo del marketing, fue el psicólogo Sidney J. Levy, quien se interesó en la comprensión de por qué y cómo los consumidores atribuyen a los bienes y servicios significado durante los rituales. (Cuadro 1).

Así, cada una de las actividades de la vida moderna está asociada a un diferente tipo de ritual: patriótico, religiosos, de entrega de regalos, doméstico, arreglo personal, de negocio, de alimentación, rito de pasaje, día de fiesta, romántico, atlético, tiempo de dormir, etc. Pero a pesar de la cantidad de rituales involucrados y estos rituales involucran un gran intercambio de productos y servicios. El dar regalos, por ejemplo, es un componente central de una serie de rituales de intercambio (Sherry 1983). También la preparación de alimentos y el consumo de los mismos están asociados a una serie de particulares eventos rituales. El consumo, en general, ha sido interpretado como un ritual esencial de la vida moderna (Wright and Snow 1980). (Tabla 1)

Tabla 1: Tipología de la Experiencia Ritual

Fuentes primarias de Comportamiento	Tipos de Rituales	Ejemplos
Cosmología	Religiosos. Mágicos Estéticos	Bautizos, meditación, misas de sanación, juegos, artes escénicas.
Valores culturales	Ritos de pasajes	Grado, matrimonio.
Grupos de aprendizaje	Celebraciones Culturales Cívicos Grupos pequeños	Festivales, día de san Valentín, Super Bowl Fiestas patrias, elecciones. Iniciación a una fraternidad, almuerzos de oficina. Hora de almuerzo, hora de ir a dormir, cumpleaños, celebraciones de días de fiesta
Objetivos individuales y emociones	Familiares Personal	Aseo personal, rituales domésticos
Biología	Animal	Saludo, apareamiento

Fuente: *La dimensión ritual del consumo* - Dennis W. Rook

DISEÑO METODOLÓGICO

Esta investigación implica un abordaje teórico trans-disciplinar que permitieron proveer marcos de lectura. Es decir, referentes interpretativos de los fenómenos sociales, haciendo visibles las intersecciones entre la subjetividad (el sujeto) y la cultura (lo simbólico). Y para el cumplimiento de los objetivos la presente investigación es de enfoque mixto, bajo el paradigma fenomenológico hermenéutico. En la primera etapa se identifican las celebraciones familiares, culturales y personales en las cuales participan y practican los jóvenes, para esto se realizaron discusiones en grupo. En la segunda etapa a partir de las diferentes celebraciones reconocidas por los jóvenes se realizó un cuestionario tipo escala, para determinar el peso de cada celebración, las marcas presentes en ellas, la planeación de la celebración y la forma de perpetuarlo (fotos, videos). Posteriormente se establecerá la significación que tiene las celebraciones para los jóvenes objeto de estudio y las prácticas de consumo involucradas en los diferentes rituales que conllevan dichas celebraciones.

Categorías de Análisis

Celebraciones: familiares, sociales, rituales de paso, logros.

Festividades y eventos.

Artículos rituales: productos y marcas.

Guión de los rituales de consumo.

Audiencia del ritual 4.

Universo: El universo objeto de investigación serán los estudiantes de las diferentes universidades de la ciudad de Cali, representando una población aproximada de 40.000 hombres y mujeres.

Muestra: Para la etapa cuantitativa se extraerá una muestra de 400 personas. Posteriormente se realizarán 4 sesiones de grupo (10 participantes por grupo). Además de análisis de perfiles en redes sociales en los cuales se publiquen fotografías de las celebraciones.

MÉTODOS

Etapas Cuantitativa

El método de recolección de la información será un cuestionario de pregunta cerrada, opción múltiple y dicotómica, tipo escala, y los datos obtenidos serán tabulados y analizados con el SPSS (*Statistical Package for the Social Sciences*).

Etapas Cualitativas

Se trabajará observación participativa, análisis de texto y sesiones de grupo.

RESULTADOS PARCIALES

En la etapa exploratoria inicial se identificaron las siguientes celebraciones que fueron clasificadas en seis grandes grupos (tabla 2)

Tabla 2: Celebraciones En las Cuales Participan los Adultos Jóvenes

Grupo	Celebración
Celebraciones familiares	Cumpleaños, día de la madre, día del padre, fin de año
Celebraciones sociales	Cumpleaños amigos, pareja, aniversario con pareja, día de amor y amistad, día de los amigos, San Valentín, día de la mujer, Halloween, fin de semestre
Celebraciones religiosas	Bautizo, primera comunión, semana santa, 24 de diciembre, día de las velitas, día de Reyes.
Celebraciones de acontecimientos en la vida	Quince años, 18 años, despedida de soltero, nacimientos, matrimonios, embarazo
Celebraciones de logros	Grados, compra de vehículo, premios concursos, triunfo deportivo personal, primer trabajo, ascenso, salida viaje, regreso viaje, finalización de semestre.
Festivales y eventos	Ferias, triunfo equipo de futbol, mundial de futbol, juegos olímpicos.

Se determinan los 6 grupos más importantes, cada grupo describe las diferentes celebraciones que pertenecen a ellos. Fuente: elaboración propia

Se logró identificar además de las diferentes celebraciones, que el consumo de alcohol está presente en todas las celebraciones en las cuales participan los entrevistados. Por otro lado se reconoció que el cumpleaños de la madre es una celebración de gran importancia para la familia, además del día de la madre. El cumpleaños del padre y el día de padre, aunque se celebra no fue nombrado como de gran trascendencia. El cumpleaños de los entrevistados es celebrado en dos entornos: el familiar y en del grupo de amigos.

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DISEÑO DE UN PORTAFOLIO DE INVERSIÓN A PARTIR DE UN MODELO DE PROGRAMACIÓN NO LINEAL CASO COLOMBIA 2013-2014

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RESUMEN

La relación existente entre el riesgo y la rentabilidad de un activo financiero es una preocupación constante del inversionista a la hora de conformar su portafolio de inversión. La principal meta en la construcción del portafolio consiste en distribuir óptimamente la inversión entre distintos activos teniendo en cuenta el concepto de diversificación. Este trabajo se centra en la aplicación de un modelo de programación no lineal para determinar un portafolio de inversión en el mercado de renta variable colombiano para los años 2013 y 2014, a partir del conjunto de combinaciones de activos que maximizan la ganancia esperada para un nivel determinado de riesgo o bien que minimizan el riesgo soportado para un nivel determinado de ganancia esperada. Para ello, se implementa y evalúa un modelo a partir de bases de datos históricas de los precios de los diferentes activos financieros del mercado de renta variable colombiano y se compara con los rendimientos reales obtenidos por portafolios de inversión en Colombia.

PALABRAS CLAVE: Portafolio de Inversión, Programación No Lineal, Aversión al Riesgo, Activos Financieros

ABSTRACT

The relationship between risk and profitability of a financial asset is a constant concern of the investor in shaping its investment portfolio. The main goal in building the portfolio is to optimally allocate investments among different asset considering the concept of diversification. This paper focuses on the application of a nonlinear programming model for determining an investment portfolio in the Colombian market equities for the years 2013 and 2014, from the set of combinations of assets that maximize expected return for a given level of risk or that minimum risk for a given level of expected return. To do this, it implements and evaluates a model from historical bases of the prices of various financial assets Colombian market equities and compared with the actual return investment portfolios in Colombia data.

JEL: C02, C13, C14, C22, C53, C61, D81, D84, G00, G11, G23

KEYWORDS: Portfolio Investment, Nonlinear Programming, Risk Aversion, Financial Assets

INTRODUCCIÓN

En la actualidad, los agentes económicos, sobre todo los inversionistas institucionales, son más conscientes de los riesgos asociados con una inversión en el mercado de capitales y los contrastan cada vez más con el rendimiento, a la hora de tomar decisiones. De tal manera, los administradores de portafolios disponen cada vez más de mayor información y de mejores técnicas (o modelos) de optimización para la toma de sus decisiones de inversión. Por lo general, ven la necesidad de implementar estos modelos en la práctica, con el fin de formar portafolios ‘óptimos’, que muestran la máxima rentabilidad esperada dentro de un riesgo deseado. Con el objetivo de estructurar un portafolio de inversión en el mercado de renta variable colombiano, que le permita a un inversionista maximizar la rentabilidad de acuerdo con su perfil de riesgo, se desarrolla la presente investigación utilizando modelos de programación no lineal, para lo cual se

recopiló información de fuentes secundarias como la página del Grupoaval, el sistema de información Bloomberg, Reuters y libros y artículos acerca de la teoría moderna de portafolios y se construyeron bases de datos del valor histórico de los precios y rentabilidades de los diferentes activos financieros del mercado con el fin de implementar y evaluar dicho modelo. El proyecto pretende evaluar un modelo para la conformación de portafolios eficientes que se fundamenta en la teoría de portafolios y el estudio de la frontera eficiente, dicho modelo se implementará como un modelo de programación no lineal el cual consiste en la optimización de una función objetivo sujeto a una serie de restricciones. El modelo será evaluado en el mercado de renta variable colombiano. Su objetivo principal es la generación de la frontera eficiente para encontrar carteras de inversión óptimas para inversionistas adversos, moderados y amantes del riesgo, adicionando además técnicas heurísticas y estadísticas para la composición y preselección de dichas carteras lo que ofrece mayor espectro y funcionalidad al modelo clásico de Markowitz.

REVISIÓN LITERARIA

Teoría de Portafolios

La teoría de portafolio o cartera de inversiones, hace parte de los métodos desarrollados por Markowitz y sus seguidores para el manejo de inversiones en activos financieros. Esta teoría sustenta que la generación de una cartera óptima de inversión supone más que una combinación deseable entre el riesgo y la ganancia de los activos que la pueden componer, lo más importante es realizar un análisis meticuloso de la relación entre ellos. La teoría explora además cómo los inversionistas construyen carteras para optimizar el riesgo contra los rendimientos esperados, es decir, mide cómo la cartera de un inversionista puede beneficiarse por medio de la diversificación (Markowitz, 1952). Posteriormente Tobin (1958) y realizando una extensión del modelo de Markowitz, asume que los inversores pueden realizar prestamos bajo la misma tasa de interés. Llegando a la conclusión de que todos los agentes pueden seleccionar el mismo portafolio a pesar de que su actitud hacia el riesgo sea diferente. Por lo tanto, el trabajo del inversionista consiste en encontrar el punto de tangencia de la frontera eficiente, que define el mejor portafolio en términos de rentabilidad para un nivel de riesgo dado y ajustar el balance entre riesgo y retorno esperado; siendo posible que dicho balance requiera inyección extra de efectivo y en los casos de iliquidez se justifique la adquisición de deuda.

Las ideas de Markowitz (1952) y las de Tobin (1958) fueron fundamentales para que Sharpe (1964) desarrollara las bases del modelo de equilibrio de activos financieros, conocido como CAPM por sus siglas en inglés (Capital Asset Pricing Model). El objetivo del modelo es cuantificar e interpretar la relación que existe entre el riesgo y el rendimiento, y a través de esta relación lineal establecer el equilibrio de los mercados financieros. Como todo modelo económico el CAPM basa su pertinencia en supuestos más o menos restrictivos, que le han permitido conocer conclusiones universalmente aceptadas.

En años recientes, se han publicado diferentes trabajos sobre este tema en Colombia, entre los que se destacan el de Vélez-Pareja (2001), Martínez, Restrepo y Velásquez (2004) y Dubova (2005). Becerra y Melo (2008) presentan un modelo de medición del riesgo por medio de funciones de distribución multivariadas conocidas como cópulas, las cuales, de manera general, describen el comportamiento conjunto de las variables aleatorias a través de sus comportamientos marginales, es decir, las cópulas explican la estructura de dependencia entre las variables. El gran reconocimiento de las cópulas en el campo financiero es debido al hecho de que su estructura de funcionamiento permite asignar de una manera correcta los riesgos asociados a la estrategia de inversión e incluso permiten segmentar el tipo de riesgo, al catalogarlo como riesgo financiero o riesgo de crédito.

Portafolio Óptimo y Línea de Frontera Eficiente

Cuando se tiene un conjunto de n activos, cuya rentabilidad esperada (calculada como el valor medio de los

rendimientos históricos) y riesgo (calculado como la desviación estándar de los rendimientos históricos) se conocen, es posible formar un número infinito de portafolios. Afortunadamente, un inversionista no necesita evaluar todas esas alternativas para elegir su portafolio óptimo, puesto que lo elegirá del conjunto de portafolios que ofrecen un rendimiento esperado máximo para niveles variables de riesgo y un riesgo mínimo para niveles variables de rendimiento esperado. Al conjunto de portafolios que cumplen estas dos condiciones se le conoce como frontera eficiente (Markowitz, 1952).

En la actualidad son muchas las herramientas computacionales que le permiten a un inversionista encontrar los portafolios de la frontera eficiente, siendo el Excel una de la más utilizadas, ya que con su componente Solver es posible desarrollar el modelo de optimización que se necesita. Al graficar el conjunto de portafolios eficientes se obtiene la Línea de Frontera Eficiente de Markowitz, que está curvada positivamente y es cóncava con su origen. Ahora, teniendo la línea de frontera eficiente, el inversionista procede a seleccionar su portafolio óptimo, el cual será diferente para cada inversionista, según sea el grado de aversión al riesgo.

Modelo de Valoración de Activos de Capital (CAPM)

Después de la formulación de la teoría de selección de portafolios de Markowitz, fueron varios los investigadores que, basados en ella, buscaron hacerle aportes importantes, tales como Sharpe, que en 1964 publicó el artículo “Capital Asset Prices: a theory of market equilibrium under conditions of risk”. El objetivo del modelo es cuantificar e interpretar la relación que existe entre el riesgo y el rendimiento, y a través de esta relación lineal establecer el equilibrio de los mercados financieros. Como todo modelo económico el CAPM basa su pertinencia en supuestos más o menos restrictivos, que le han permitido conocer conclusiones universalmente aceptadas. Del teorema de la separación, planteado por Tobin en 1958, se desprende que el portafolio óptimo en la línea de frontera eficiente será el mismo para todos los inversionistas que forman el mercado, el cual estará ubicado en el punto de tangencia entre la línea que une la rentabilidad del activo libre de riesgo y la frontera eficiente de Markowitz.

A este portafolio óptimo se le conoce como portafolio de mercado (M) y a la línea que une la rentabilidad del activo libre de riesgo con el portafolio de mercado (M) y va más allá de éste se le conoce como línea de mercado de capitales (CML) (Alexander et al., 2003). La línea de mercado de capitales (CML o capital market line) representa la relación lineal entre el rendimiento esperado y el riesgo total para diferentes combinaciones del portafolio de mercado (M) y varias proporciones de préstamo o endeudamiento libres de riesgo. Entonces, con el CAPM la nueva frontera eficiente es la línea de mercado de capitales, en la cual los inversionistas encontrarán los mejores portafolios y podrán elegir su portafolio óptimo, según su nivel de aversión al riesgo. Con el préstamo libre de riesgo, el inversionista obtendrá el portafolio de menor riesgo y menor rentabilidad, comparado con el portafolio de mercado (M). El endeudamiento libre de riesgo le permite al inversionista superar la rentabilidad del portafolio de mercado, al invertir todo su dinero más el dinero prestado en el portafolio de activos riesgosos (Dubova, 2005).

Programación Lineal y No Lineal

La programación ha sido uno de los enfoques cuantitativos utilizado para la toma de decisiones en la administración. Se han reportado numerosas aplicaciones en las industrias química, del aerotransporte, del acero, del papel, del petróleo, entre otras. Los problemas de selección de cartera implican situaciones en las que los gerentes financieros deben elegir inversiones específicas (por ejemplo, acciones, bonos) a partir de diversas alternativas de inversión. Los administradores de fondos mutualistas, de uniones de crédito, de compañías de seguros y de bancos, encuentran frecuentemente este tipo de problemas. La función objetivo para los problemas de selección de cartera es por lo común la maximización del rendimiento esperado o la minimización de los riesgos. Las restricciones asumen, por lo general, la forma de restricciones sobre el tiempo de inversiones permisibles, leyes estatales, políticas de la compañía, máximo riesgo permisible,

etcétera. Se han planteado y resuelto problemas de este tipo utilizando diversas técnicas de programación matemática. Sin embargo, si es posible plantear una función objetivo lineal y restricciones lineales en un problema específico de selección de cartera, entonces puede utilizarse la programación lineal para resolverlo, en el caso en que la función objetivo o alguna de las restricciones no es lineal, se cataloga como un modelo de programación no lineal. En este trabajo se muestra la forma en la que puede plantearse un problema de selección de cartera y el modo en que se puede resolver como un modelo de programación no lineal.

METODOLOGÍA

Para la realización del proceso de selección de portafolios, se utilizó la información histórica de las rentabilidades diarias de las principales acciones que cotizan en la Bolsa de Valores de Colombia durante los años 2012, 2013 y 2014. La BVC se encuentra conformada por 86 acciones, razón por la cual se deben definir mecanismos adecuados en pro de seleccionar los títulos que representen de una mejor forma la dinámica del mercado. De esta manera, y teniendo en cuenta el índice de bursatilidad más representativo en la bolsa y la alta liquidez de las acciones, se seleccionarán los títulos que conforman el índice COLCAP para la conformación de los portafolios de inversión. La canasta que conforma dicho índice se calcula de manera trimestral. En la tabla 1 se presentan los 20 títulos que estuvieron en mayor proporción durante el período de análisis de este trabajo.

Tabla 1: Títulos Valores de Alta Liquidez Durante el Período 2013-2014 Que Cotizan En la BVC

Nemotécnico	Emisor
Bogota	Banco de Bogotá
Bvc	Bolsa de Valores de Colombia
Celsia	Celsia
Clh	Cemex
Cnec	Canacol Energy
Corficolcf	Corficolombiana
Ecopetrol	Ecopetrol
Eeb	Empresa de Energía de Bogotá
Exito	Almacenes Éxito
Grupoargos	Grupo Argos
Isa	Interconexión Eléctrica S.A.
Isagen	Isagen
Nutresa	Grupo Nutresa
Pfaval	Grupo Aval
Pfavl	Avianca
Pfbcolom	Bancolombia
Pfcemargos	Grupo Argos
Pfdavvnda	Banco Davivienda
Pfgrupsura	Grupo Sura
Prec	Pacific Rubiales

En la tabla 1 se muestra el nemotécnico y el nombre de la empresa de las acciones de alta liquidez durante el período (2013-2014).

Inicialmente se analizará un portafolio conformado por 20 acciones de la Bolsa de Valores de Colombia, el cual está conformado por 760 datos con la información del precio de cierre mensual para hacer el cálculo de los rendimientos mensuales de los últimos tres años que han presentado los activos seleccionados. La información es obtenida desde el primero de enero del 2012 hasta el 31 de diciembre del 2014. Con las rentabilidades mensuales de cada activo se calculó la rentabilidad promedio y la matriz de varianzas y covarianzas del conjunto de acciones con el fin de establecer los parámetros necesarios (Ruppert, 2004) para aplicar el modelo de programación no lineal (Ragsdale, 2008) que se explica a continuación:

En forma matricial se tiene que la varianza de un portafolio de inversiones es:

$$\sigma_p^2 = PCP^T \quad (1)$$

Donde:

σ_p^2 : es la varianza del portafolio

$$P = [P_1 P_2 P_3 \dots P_n] \quad (2)$$

Es el vector de proporciones o porcentajes a invertir en cada activo financiero que conforma el portafolio.

P^T : es el vector de proporciones transpuesto

$$C = \begin{bmatrix} \sigma_1^2 & \sigma_{12} & \dots & \sigma_{1n} \\ \sigma_{21} & \sigma_2^2 & \dots & \sigma_{2n} \\ \cdot & \cdot & \cdot & \cdot \\ \cdot & \cdot & \cdot & \cdot \\ \cdot & \cdot & \cdot & \cdot \\ \sigma_{n1} & \sigma_{n2} & \dots & \sigma_n^2 \end{bmatrix} \quad (3)$$

C : es la matriz de varianzas y covarianzas de los activos financieros

La función a maximizar considerando múltiples objetivos que son: minimizar el riesgo (la varianza del portafolio) y maximizar la rentabilidad esperada, es:

$$\text{Max } Z = (1 - r)R - r\sigma_p^2 \quad (4)$$

Donde:

R : es la rentabilidad esperada del portafolio

r : es una constante entre 0 y 1, y representa la aversión al riesgo del inversionista

$r = 1$, indica la máxima aversión al riesgo, es decir, que al inversionista no le gusta correr riesgos y por tanto buscará minimizar la varianza del portafolio: $\text{Max } Z = -\sigma_p^2$

$r = 0$, indica que al inversionista le gusta correr el riesgo, es decir, es amante del riesgo y por lo tanto lo que busca es maximizar el rendimiento esperado: $\text{Max } Z = R$

El modelo está sujeto a las siguientes restricciones: La suma de las componentes del vector de proporciones (2) no puede superar el 100%, es decir, que el capital invertido en el portafolio no puede exceder al máximo disponible:

$$\sum_{i=1}^n P_i = 1 \quad (5)$$

Se debe garantizar un nivel mínimo de rentabilidad en el portafolio de inversiones y esto se logra con la siguiente restricción:

$$\sum_{i=1}^n \mu_i P_i \geq \mathfrak{R} \quad (6)$$

μ_i : es la rentabilidad promedio de los activos.

\mathfrak{R} : es el rendimiento mínimo requerido del portafolio.

Las componentes del vector de proporciones pueden tomar valores entre cero y uno:

$$0 \leq P_i \leq 1 \quad (7)$$

Para implementar el modelo se utilizó la herramienta Solver del software Microsoft Excel obteniendo el portafolio óptimo para el primer mes del año 2013, posteriormente se procede a calcular la rentabilidad real con base en los resultados arrojados por el modelo para el primer mes del 2013, el procedimiento se repite para los 23 meses siguientes hasta diciembre 2014. Finalmente se calcula la rentabilidad acumulada durante el año 2013 y 2014 obtenida con el modelo y definida para cada nivel de riesgo a partir de la variable aversión al riesgo; por último se compara el rendimiento real obtenido del portafolio con la rentabilidad promedio entregada por los fondos de pensiones, con el propósito de medir la eficiencia del modelo.

RESULTADOS Y VÁLIDEZ DEL MODELO

En las Tabla 2 se muestran los rendimientos reales mensuales y acumulados durante el año 2013 por nivel de aversión al riesgo, después de aplicar el modelo de programación no lineal para cada uno de los 12 meses de evaluación del portafolio.

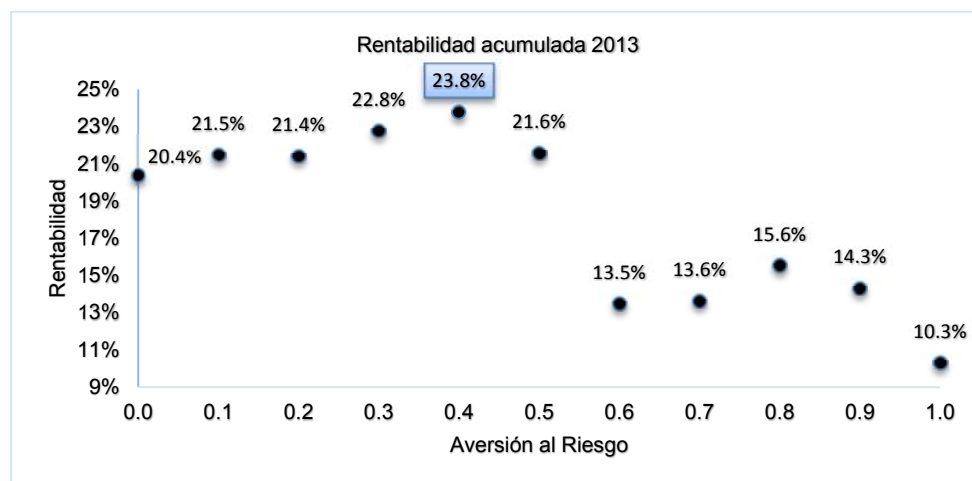
Tabla 2: Rendimientos Reales Obtenidos Para el Año 2013

Aversión n Al Riesgo (R).	Mes 012013	Mes 022013	Mes 032013	Mes 042013	Mes 052013	Mes 062013	Mes 072013	Mes 082013	Mes 092013	Mes 102013	Mes 112013	Mes 122013
0,0	-6,48%	-2,82%	-5,71%	-2,50%	-0,37%	-1,43%	5,84%	-1,41%	-3,40%	-3,47%	4,90%	43,78%
0,1	-6,48%	-2,82%	-5,71%	-2,50%	-0,37%	-1,43%	5,40%	-1,41%	-3,40%	-2,18%	4,90%	43,78%
0,2	-6,48%	-2,82%	-5,66%	-2,50%	-0,37%	-1,43%	4,84%	-1,41%	-3,40%	-1,77%	4,90%	43,78%
0,3	-6,48%	-1,69%	-5,37%	-2,78%	-0,37%	-1,43%	4,65%	-1,43%	-3,40%	-1,63%	4,90%	43,78%
0,4	-6,48%	-0,65%	-5,23%	-3,39%	-0,37%	-1,18%	4,56%	-1,43%	-3,40%	-1,56%	4,90%	43,78%
0,5	-6,24%	-0,02%	-5,14%	-3,76%	-0,37%	-0,90%	4,50%	-1,49%	-3,40%	-1,51%	2,20%	43,78%
0,6	-4,58%	0,39%	-5,08%	-4,00%	-0,37%	-0,72%	4,46%	-1,30%	-3,23%	-1,44%	1,47%	31,75%
0,7	-2,60%	0,69%	-5,04%	-4,17%	2,21%	-0,59%	4,44%	0,52%	-2,92%	-1,39%	0,14%	24,54%
0,8	-0,42%	0,91%	-4,30%	-4,30%	4,14%	-0,50%	4,42%	1,88%	-2,63%	-0,72%	-0,86%	18,85%
0,9	1,30%	1,71%	-2,66%	-4,41%	5,35%	-0,42%	4,40%	2,94%	-2,40%	-0,65%	-2,29%	11,66%
1,0	0,36%	0,58%	-0,39%	-0,92%	1,48%	-2,87%	7,44%	3,32%	4,67%	-0,81%	-4,12%	1,68%

Fuente: Datos (BVC, 2013) Cálculos propios.

En las Figuras 1 se puede observar las rentabilidades acumuladas durante el 2013 versus el nivel de aversión al riesgo después de aplicar el modelo de programación no lineal.

Figura 1: Rentabilidad Acumulada Año 2013 En Función de la Aversión al Riesgo



La conformación de portafolios generó rentabilidades acumuladas positivas, obteniéndose una máxima ganancia de 23,8% con un nivel de aversión $r = 0,4$ mientras que con un $r = 1$ se obtuvo una ganancia de 10,3% anual. Para este año el modelo presentó un buen desempeño, debido a las condiciones favorables del mercado. Para determinar la validez del modelo en el año 2013, se hace una comparación de los resultados obtenidos con los datos oficiales de rentabilidades proporcionados por la Superintendencia Financiera de Colombia, en su informe: Rentabilidad Fondos de Pensiones Obligatorias (Tomado de <https://www.superfinanciera.gov.co> Enlace Evolución inicio operaciones - Rentabilidad fondos de pensiones obligatorias el día 28/03/2014) a 31/12/2013 en el cual se establece una rentabilidad promedio de los fondos de pensiones (Protección, Skandia, Colfondos, Porvenir, Horizonte), como se muestra a continuación. Comparando los resultados por los Fondos de Pensiones Obligatorias con los datos obtenidos por el modelo de optimización de propuesto (Figura 1), se puede concluir que el modelo tuvo un buen comportamiento acorde con las condiciones del mercado e incluso obteniendo rentabilidades superiores que los conseguidos por estos fondos a diferentes perfiles de inversionista. Es de resaltar, que a niveles bajos de aversión al riesgo ($r < 0,5$) se obtuvieron los mayores rendimientos del portafolio. En las Tabla 3 se muestran los rendimientos reales mensuales y acumulados durante el año 2014 por nivel de aversión al riesgo, después de aplicar el modelo de programación no lineal para cada uno de los 12 meses de evaluación del portafolio.

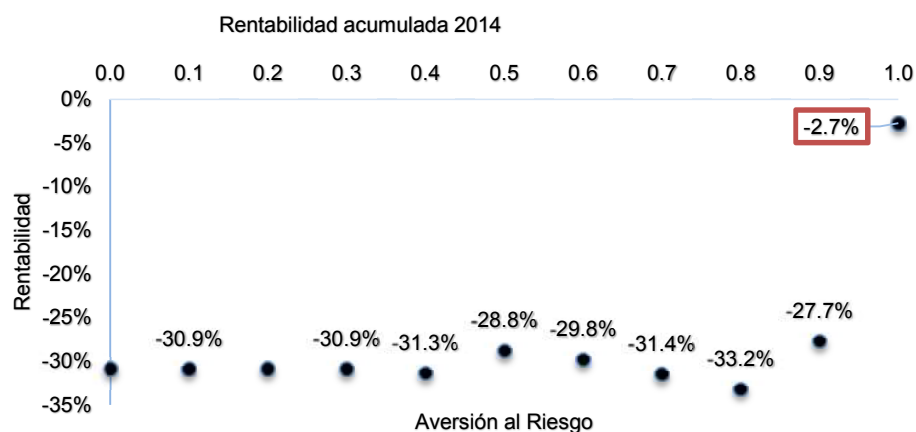
Tabla 3: Rendimientos Reales Obtenidos Para el Año 2014

Aversión n Al Riesgo (R).	Mes 012013	Mes 022013	Mes 032013	Mes 042013	Mes 052013	Mes 062013	Mes 072013	Mes 082013	Mes 092013	Mes 102013	Mes 112013	Mes 122013
0,0	-4,17%	4,84%	-4,77%	17,29%	-13,91%	-3,52%	1,16%	-1,48%	-19,88%	2,00%	-7,95%	-1,06%
0,1	-4,17%	4,84%	-4,77%	17,29%	-13,91%	-3,52%	1,16%	-1,48%	-19,88%	2,00%	-7,95%	-1,06%
0,2	-4,17%	4,84%	-4,77%	17,29%	-13,91%	-3,52%	1,16%	-1,48%	-19,88%	2,00%	-7,95%	-1,06%
0,3	-4,17%	4,84%	-4,77%	17,29%	-13,91%	-3,52%	1,16%	-1,48%	-19,88%	2,00%	-7,95%	-1,06%
0,4	-4,17%	4,84%	-4,77%	17,29%	-13,91%	-3,52%	1,16%	-1,48%	-19,88%	2,00%	-7,95%	-1,71%
0,5	-4,17%	4,84%	-4,77%	17,29%	-13,91%	-3,52%	1,16%	-0,96%	-17,62%	2,00%	-7,88%	-1,46%
0,6	-4,75%	4,18%	-4,35%	14,00%	-13,91%	-3,52%	1,90%	-0,61%	-15,87%	0,34%	-7,79%	-0,86%
0,7	-5,62%	3,36%	-1,90%	8,84%	-13,91%	-1,94%	2,12%	-0,37%	-14,62%	-1,14%	-7,73%	-1,61%
0,8	-6,68%	2,67%	0,90%	5,09%	-12,59%	-0,59%	2,29%	-0,19%	-13,68%	-2,35%	-6,61%	-5,81%
0,9	-8,20%	2,47%	2,80%	2,11%	-8,27%	1,17%	2,78%	0,03%	-11,13%	-2,47%	-4,40%	-7,33%
1,0	-8,16%	5,18%	4,49%	-0,05%	-3,52%	4,80%	3,48%	2,55%	-5,63%	-2,45%	-4,01%	1,68%

Fuente: Datos (BVC, 2014) Cálculos propios.

Por otra parte, en la Figura 2 se puede observar que la conformación de portafolios para el año 2014.

Figura 2: Rentabilidad Acumulada Año 2014 En Función de la Aversión al Riesgo



En la figura 2 se muestra que el año 2014 generó rentabilidades acumuladas negativas en todos los escenarios simulados con la optimización del modelo, obteniendo el valor más alto (en pérdida) con un nivel de aversión de $r = 0,4$ de -31,3%. Dentro de estas condiciones desfavorables, se resalta la rentabilidad obtenida por la conformación de un portafolio conservador con un $r = 1$ con un valor de -2,7%. Comparando las rentabilidades obtenidas por los Fondos de Pensiones Obligatorias con los datos obtenidos por el modelo de optimización de propuesto (Figura 2), se puede concluir que el modelo tuvo un mal comportamiento acorde con las condiciones del mercado e incluso obteniendo rentabilidades inferiores que los conseguidos por estos fondos. Es importante tener en cuenta que los rendimientos presentados por los fondos corresponden a rendimientos acumulados y no muestran el rendimiento real del año 2014. Sin embargo, se puede notar que los rendimientos del año 2014 presentan una disminución con respecto al año anterior para los tres escenarios presentados (moderado, conservador y mayor riesgo).

CONCLUSIONES

Con base en los resultados arrojados se comprueba la validez del modelo en el mercado de renta variable colombiano, al arrojar en un 100% rendimientos positivos para los diferentes niveles de aversión al riesgo en el año 2013, es así como con un nivel de aversión al riesgo de 0.4 se obtuvo el mayor rendimiento acumulado del portafolio del 23,8% anual que contrastado con los datos oficiales proporcionados por la Superintendencia Financiera de Colombia, en su informe: Rentabilidad Fondos de Pensiones Obligatorias a 31/12/2013 en el cual se establece una rentabilidad promedio de los fondos de pensiones (Protección, Skandia, Colfondos, Porvenir, Horizonte, ING) desde 01/01/2011 hasta 31/12/2013 del 13.14% anual inferior a la rentabilidad arrojada por el modelo. A pesar que los resultados que el modelo arrojó para el año 2014 fueron todos negativos, son coherentes con la situación económica del momento. Además, comparando la rentabilidad presentada a niveles altos de aversión al riesgo con un portafolio de acciones en pesos de Protección se obtienen mejores resultados, ya que con un $r = 1$ (portafolio de características similares) la rentabilidad arrojada por el modelo es de -2,7% y para el portafolio de Protección la rentabilidad obtenida fue de -12,4%.

Todas las personas no poseen las mismas expectativas de inversión por ello es de gran utilidad el nivel de aversión al riesgo, ya que con ésta se selecciona la cartera óptima de inversión para cualquier tipo de inversionista. Se resalta que a pesar de que algunos activos disponibles para conformar el portafolio mostraron rendimientos negativos durante el periodo de estudio (2013-2014) el modelo realizó una buena diversificación a la hora de establecer el portafolio. El modelo propuesto reacciona directamente con las condiciones del mercado de valores colombiano, arrojando mejores resultados en periodos con condiciones favorables y niveles altos de confianza a nivel macroeconómico.

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IMPORTANCIA DE LA VALUACIÓN DE LAS EMPRESAS PARA LOS USUARIOS DE LA INFORMACIÓN FINANCIERA

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RESUMEN

El presente trabajo es el resultado de una investigación de alcance descriptivo, efectuada con la finalidad de presentar las características y rasgos importantes de la valuación de empresas, ya que este es un proceso de gran interés para los usuarios de la información financiera, los cuales por uno u otro motivo están interesados en conocer el valor de la organización.

PALABRAS CLAVE: Empresa, Valuación, Usuarios de la Información Financiera

IMPORTANCE OF THE VALUATION OF COMPANIES TO USERS OF FINANCIAL INFORMATION

ABSTRACT

This work is the result of an investigation descriptive scope, made in order to present the characteristics and important features of the valuation of companies, since this is a process of great interest to users of financial information, which by one reason or another are interested in knowing the value of the organization.

JEL: G32, G39

KEYWORDS: Company Valuation, Financial Reporting Users

INTRODUCCIÓN

Una empresa es un conjunto de activos de diversa naturaleza, recursos humanos, materiales, técnicos y financieros, que produce bienes y servicios financiados con aportaciones de los socios o accionistas, con recursos producidos por la misma empresa o con créditos obtenidos de las entidades financieras. En general, una empresa tiene distinto valor para diferentes compradores y para el vendedor. El valor no debe confundirse con el precio, que es la cantidad a la que el vendedor y el comprador acuerdan realizar una operación de compra-venta de una empresa (Fernández, 2002). La necesidad de valorar las empresas es cada día más necesaria debido fundamentalmente al aumento de fusiones y adquisiciones de los últimos tiempos, así como a los movimientos accionariales intercompañías.

REVISIÓN DE LITERATURA

Se puede definir de forma general la valuación de una empresa como “el proceso mediante el cual se busca la cuantificación de los elementos que constituyen el patrimonio de una empresa, su actividad, su potencialidad o cualquier otra característica de la misma susceptible de ser valorada” (Sanjuarjo y Reinoso, 2003). De ahí que al valorar una empresa se pretende determinar un intervalo de valores razonables dentro de los cuales estará incluido el valor definitivo. En consecuencia, una valuación es una estimación del valor

que nunca llevará a determinar una cifra exacta y única, sino que ésta dependerá de la situación de la empresa, del momento de la transacción y del método utilizado.

Una valuación sirve para muy distintos propósitos; a continuación se presenta una breve descripción de los más importantes (Fernández, 2002):

En operaciones de compra-venta:

Para el comprador, la valuación le indica el precio máximo a pagar.

Para el vendedor, la valuación le indica el precio mínimo por el que debe vender. También le proporciona una estimación de hasta cuánto pueden estar dispuestos a ofrecer distintos compradores.

Valuaciones de empresas cotizadas en bolsa:

La valuación sirve para comparar el valor obtenido con la cotización de la acción en el mercado y decidir vender, comprar o mantener las acciones.

La valuación de varias empresas sirve para decidir en qué valores concentrar su cartera: aquellos que le parecen más infravalorados por el mercado.

La valuación de varias empresas también sirve para establecer comparaciones entre ellas.

Salidas a bolsa:

La valuación es el modo de justificar el precio al que se ofrecen las acciones al público.

Herencias y testamentos:

La valuación sirve para comparar el valor de las acciones con el de los otros bienes.

Sistemas de remuneración basados en creación de valor:

La valuación de una empresa o una unidad de negocio es fundamental para cuantificar la creación de valor atribuible a los directivos que se evalúa.

Identificación de los impulsores de valor (*value drivers*):

El proceso de valuación de una empresa o una unidad de negocio es esencial para identificar y jerarquizar los principales *value drivers*.

La valuación permite identificar las fuentes de creación y destrucción de valor.

Decisiones estratégicas sobre la continuidad de la empresa:

La valuación de una empresa y de sus unidades de negocio es un paso previo a la decisión de seguir en el negocio, vender, fusionarse, ordeñar, crecer o comprar otras empresas.

Planificación estratégica:

La valuación de la empresa y de las distintas unidades de negocio es fundamental para decidir qué productos/líneas de negocio/países/clientes, mantener, potenciar o abandonar.

La valuación permite medir el impacto de las posibles políticas y estrategias de la empresa en la creación y destrucción de valor. Ahora bien, la clasificación general de los métodos de valoración se pueden clasificar en: (Sanjuajo et al., 2003):

Simples: Consideran bien el presente o bien el futuro del negocio. A su vez se dividen en:

Estáticos: Valoran la situación actual de la empresa.

Dinámicos: Se basan en los posibles rendimientos futuros de la misma.

Compuestos o mixtos: Se trata de métodos que combinan presente y futuro del negocio.

Por lo anterior y debido a su naturaleza no debe perderse de vista que cada uno aporta ventajas y desventajas (ver tabla 1). Y por otra parte, debemos tener presente que debido a su naturaleza los métodos de valuación se pueden clasificar de diferentes formas, como por ejemplo (Fernández, 2002) (ver figura 1):

Tabla 1: Ventajas y Desventajas de los Métodos Simples Estáticos y Dinámicos

	Ventajas	Desventajas
Métodos estáticos	<ol style="list-style-type: none"> 1. Mayor objetividad. Su rigor y exactitud es superior. 2. Es necesario conocer el valor de los elementos patrimoniales para estimar los resultados futuros. 3. El valor económico obtenido es más real. 	<ol style="list-style-type: none"> 1. No contempla en su estudio los bienes intangibles. 2. No tiene en cuenta en su estudio los resultados futuros de la sociedad.
Métodos dinámicos	<ol style="list-style-type: none"> 1. Incorpora el riesgo a la valuación. 2. Tiene en cuenta los bienes intangibles en su determinación. 3. Basa el resultado de la valuación en los resultados futuros de la empresa. 	<ol style="list-style-type: none"> 1. La incertidumbre que origina el establecimiento de hipótesis, ya que éstas pueden cumplirse o no.

En esta tabla se presentan las principales ventajas y desventajas de los métodos estáticos y dinámicos de valuación de empresas. Fuente: Elaboración propia con información obtenida de Sanjuajo, M. y Reinoso, M. (2003). *Guía de Valoración de Empresas*. Madrid: Prentice Hall, p. 82.

Los métodos basados en el balance tratan de determinar el valor de la empresa a través de la estimación del valor de su patrimonio. Se trata de métodos tradicionalmente utilizados que consideran que el valor de una empresa radica fundamentalmente en su balance. Proporcionan el valor desde una perspectiva estática que, por tanto, no tiene en cuenta la posible evolución futura de la empresa, el valor temporal del dinero, ni otros factores que también le afectan como pueden ser: la situación del sector, problemas de recursos humanos, de organización, contratos, etcétera, que no se ven reflejados en los estados contables (Fernández, 2002). Los métodos basados en la cuenta de resultados tratan de determinar el valor de la empresa a través de la magnitud de los beneficios, de las ventas o de otro indicador.

Los métodos mixtos parten de un punto de vista mixto; por un lado, realizan una valuación estática de los activos de la empresa y por otro, añaden cierta dinamicidad a dicha valuación porque tratan de cuantificar el valor que genera la empresa en el futuro. A grandes rasgos se trata de métodos cuyo objetivo es la determinación del valor de la empresa a través de la estimación del valor conjunto de su patrimonio más una plusvalía resultante del valor de sus beneficios futuros: comienzan con la valoración de los activos de la empresa y luego le suman una cantidad relacionada con los beneficios futuros. Los métodos basados en el descuento de flujos tratan de determinar el valor de la empresa a través de la estimación de los flujos de

dinero (*cash flows*) que generará en el futuro, para luego descontarlos a una tasa de descuento apropiada según el riesgo de dichos flujos.

Figura 1: Principales Métodos De Valuación De Empresas

PRINCIPALES MÉTODOS DE VALUACIÓN					
BALANCE	CUENTA DE RESULTADOS	MIXTOS (GOODWILL)	DESCUENTO DE FLUJOS	CREACIÓN DE VALOR	OPCIONES
Valor contable	Múltiplos	Clásico	<i>Free cash flow</i>	EVA	<i>Black y Scholes</i>
Valor contable ajustado	PER	Unión de expertos contables europeos	<i>Cash flow</i>	Beneficio económico	Opción de invertir
Valor de liquidación	Ventas	Renta abreviada	Acciones	<i>Cash value added</i>	Ampliar el proyecto
Valor sustancial	P/EBITDA	Otros	Dividendos	CFROI	Aplazar la inversión
	Otros múltiplos		<i>Capital cash flow</i>		Usos alternativos
			APV		

En esta figura se muestra la clasificación de los métodos de valuación en atención a seis categorías principales y posteriormente se indican los principales indicadores o conceptos que se consideran en cada una de ellas. Fuente: Elaboración propia con información obtenida de Fernández, P. (2002). *Valoración de Empresas*. Barcelona: Gestión 2000, p. 23.

El Modelo de Flujo de Efectivo Disponible (MFED), también se le conoce como FCF, por sus siglas en inglés (*Free Cash Flow*); de acuerdo a lo propuesto por Copeland (2004), indica que el valor del capital propio de una empresa es igual al valor presente de los flujos de efectivo disponibles, menos el valor presente de los flujos pagados a todos los acreedores (éstos, disponibles a la tasa de costo de capital de la empresa). Mascareñas (2005), por otra parte, indica que se puede llegar a este mismo valor obteniendo el valor de las acciones, descontando los flujos de caja disponibles para los accionistas al costo de capital de las acciones comunes y sumándole el valor de la deuda. Los métodos de creación de valor consisten en una serie de parámetros, los cuales incluyen:

EVA (*economic value added*), que es el beneficio antes de intereses menos el valor contable de la empresa multiplicado por el costo promedio de los recursos.

BE (beneficio económico), que es el beneficio contable menor el valor contable de las acciones multiplicado por la rentabilidad exigida a las acciones.

MVA (*market value added*), pretende medir la creación de valor de una empresa, entendiendo como tal la diferencia entre el valor de mercado de las acciones de la empresa y el valor contable de las mismas (o inversión inicial).

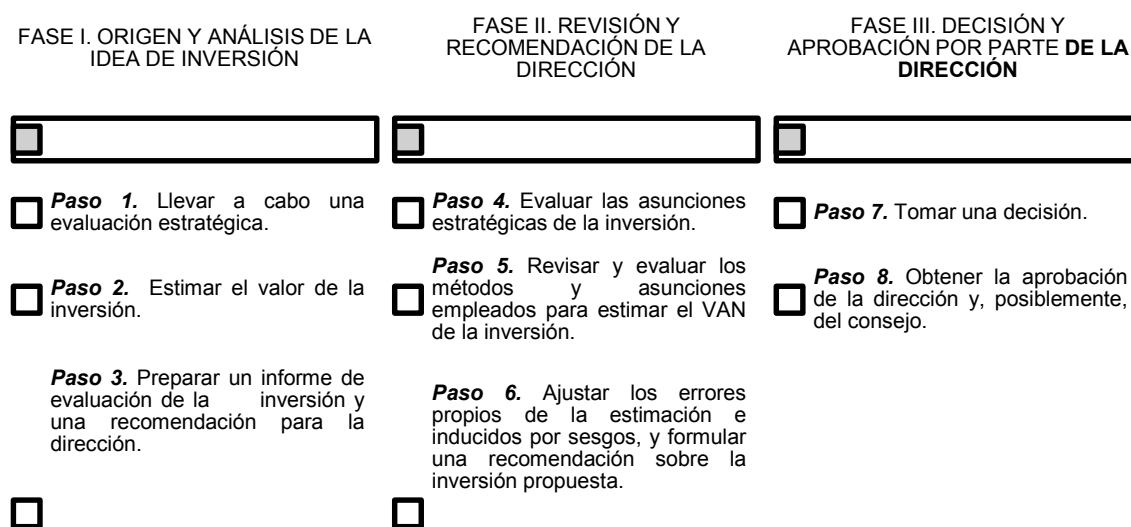
CVA (*cash value added*), que es el beneficio antes de intereses más la amortización menos la amortización económica menos el costo de los recursos utilizados.

CFROI (*cash flow return on investment*), es la rentabilidad interna de la inversión sin tener en cuenta la inflación.

TSR (*total shareholder return*), es la rentabilidad del accionista, que se compone de los dividendos que recibe y de la apreciación de las acciones.

Los métodos de opciones es la aplicación de las técnicas de valuación de opciones financieras a la valuación de proyectos de inversión y estrategias de negocios cuando existe la flexibilidad de tomar, en el futuro, nuevas decisiones relacionadas con dichos proyectos y estrategias. Así pues, la metodología de opciones reales valúa la flexibilidad u opcionalidad, de extender, posponer, enmendar e incluso abandonar un proyecto de inversión o estrategia de negocios, nuevo o ya existente, en una fecha futura (Venegas, 2008). Sin embargo, sin importar el método elegido para llevar a cabo la valuación de una empresa, se debe considerar ésta como un proceso. Al respecto, se presenta el proceso de valuación de empresas propuesto por Titman y Martín (2009), el cual comienza con la generación de la idea y culmina con el dictamen final sobre la inversión. El proceso es muy general, por lo que se debe estar conscientes de que, en este planteamiento, las fases pueden ser tan amplias como para abarcar la valuación de empresas o tan estrechas como para tratar la valoración de proyectos.

Figura 2: Proceso de Valuación de Inversiones En Tres Fases: Cubriendo Todas las Posibilidades



Esta figura muestra las distintas fases acompañadas de cada uno de los pasos a efectuar al momento de llevar a cabo la valuación de una inversión. Fuente: Elaboración propia con información obtenida de Titman, S. y Martín, J. D. (2009). *Valoración: El Arte y la Ciencia de las Decisiones de Inversión Corporativa*. Madrid: PEARSON-Prentice Hall, p. 10.

Pero ahora surge una pregunta, ¿quiénes son los interesados en conocer el valor de las empresas y por qué? Los usuarios de la información financiera; la respuesta aunque sencilla a primera vista, pero compleja en todas las relaciones y aspectos que conlleva.

Las Normas de Información Financiera (NIF) (2015, p. 47) en la NIF A-3 “Necesidades de los usuarios y objetivos de los estados financieros”, definen al usuario general como “cualquier ente involucrado en la actividad económica (sujeto económico), presente o potencial, interesado en la información financiera de las entidades, para que en función a ella base su toma de decisiones”.

De tal forma, que clasifica a los usuarios de la información financiera en los siguientes grupos, los cuales de una u otra forma estarán interesados en el valor de la empresa (ver tabla 2):

Tabla 2: Usuarios Generales de la Información Financiera

Usuario General de la Información Financiera	Descripción
Accionistas o dueños	Son todos aquellos que proporcionan los recursos a una entidad de forma directa y que serán compensados de forma proporcional a las aportaciones que hubiesen efectuado.
Patrocinadores	Son aquellos patronos, donantes, asociados y miembros que proporcionan recursos a una entidad y que recibirán una compensación indirecta.
Órganos de supervisión y vigilancia corporativos	Éstos pueden ser internos o externos y son los responsables de supervisar y evaluar la administración de las entidades.
Administradores	Son los responsables de cumplir con los mandatos de los patrocinadores o accionistas y de dirigir las actividades operativas de la entidad.
Proveedores	Son aquellos que proporcionan bienes y/o servicios para la operación de la entidad.
Acreeedores	Incluye a instituciones financieras y a cualquier otro tipo de acreedor que proporcione recursos a la entidad ya sea a través de un bien y/o servicio.
Empleados	Son las personas que laboran para la entidad.
Clientes y beneficiarios	Son aquellos que reciben bienes o servicios de las entidades.
Unidades gubernamentales	Son los responsables de establecer las políticas económicas, monetarias y fiscales, así como participar en la actividad económica al conseguir financiamientos y asignar presupuesto gubernamental.
Contribuyentes de impuestos	Son aquellos que aportan al fisco y están interesados en la actuación y rendición de cuentas de las unidades gubernamentales.
Organismos reguladores	Son los encargados de regular, promover y vigilar los mercados financieros y las actividades que en ellos se realizan.
Otros usuarios	Incluye a todos los interesados no incluidos en los apartados anteriores.

En esta tabla se presentan a los principales usuarios de la información financiera que a su vez están interesados en conocer el valor de una empresa, ya sea para la toma de decisiones o porque este valor de la empresa les afecta directa y/o indirectamente. Fuente: Elaboración propia con información obtenida de Consejo Mexicano de Normas de Información Financiera, A. C. (2015). Normas de Información Financiera. México: Instituto Mexicano de Contadores Públicos, A.C. (IMCP).

Por lo anterior, una adecuada valuación implica no sólo determinar un valor de la empresa, sino que este valor debe ser acorde a las necesidades de quien la esté efectuando y mediante la aplicación del método que sea más conveniente para el objetivo que se persigue.

CONCLUSIONES

La importancia de la información financiera y la valuación de una empresa radica en que facilita la toma de decisiones a los inversionistas o terceros que estén interesados en la situación económica y financiera de la empresa. Es importante mencionar que la valuación requiere del juicio objetivo del profesional que la lleva a cabo y que a pesar de que se utilicen varios métodos de valuación en diferentes escenarios que den como resultado diferentes valuaciones en función del método empleado y el escenario elegido, puede apreciarse que los métodos de valuación no son excluyentes entre sí, sino que la utilización de más de uno de ellos, permite a los analistas ofrecer una opinión que contemple distintos puntos de vista y a su vez permite disminuir el riesgo de desvío (asociado al riesgo inherente de error de cada método de valuación). El realizar una correcta valuación de una empresa depende en gran parte de la confiabilidad de la información financiera y del conocimiento de otros aspectos como la cultura empresarial, la administración, el entorno, etcétera de la empresa en cuestión. Por un lado, las técnicas de valuación tradicionales carecen de una guía de aplicación, y por el otro, la valuación se vuelve un problema para los analistas cuando existe una carencia de información confiable.

Los supuestos de la valuación para algunos de los métodos descritos son complicados en los mercados emergentes debido a que los precios son inestables, hay poca bursatilización de las acciones y los valores son poco claros.

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INTERACCIÓN ENTRE LA FACULTAD DE CIENCIAS EMPRESARIALES DE LA FUNDACION UNIVERSITARIA CATOLICA LUMEN GENTIUM CON LAS MICRO Y PEQUEÑAS EMPRESAS DE LA COMUNA 7 DE CALI COLOMBIA

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RESUMEN

El proyecto en curso busca promover la interacción entre la Fundación Universitaria Católica Lumen Gentium (FUCLG) con las micro y pequeñas empresas de una comuna 7 de Cali – Colombia a partir del desarrollo de un programa de práctica académico empresarial ofertado por la Facultad de Ciencias Empresariales (FCE), en el cual, los estudiantes de práctica se capacitan como asesores empresariales para realizar intervenciones en estas unidades utilizando como herramienta de diagnóstico y apoyo en la gestión las perspectivas que plantea el cuadro de mando integral propuesto por Norton y Kaplan, con el propósito de identificar y dar a conocer el estado actual de estas empresas, para de esta manera poder orientarlas y fortalecerlas, brindando apoyo para su crecimiento. Estas intervenciones tendrán un enfoque de Investigación – Participación – Acción, donde tanto el asesor como el micro y pequeño empresario asumirán roles activos dentro del proceso, fortaleciendo su estructura reflejándose en el mejoramiento de indicadores cuantitativos y cualitativos. Este programa entonces visibilizará la Universidad ante la comunidad como una Institución de Proyección Social, realizará gestión administrativa en las empresas y fortalecerá las competencias de los estudiantes del programa de Administración de Empresas en el sector real de su contexto.

PALABRAS CLAVE: Fortalecimiento Empresarial, Unidades Empresariales, Formación Asesores Empresariales

INTERACTION BETWEEN THE FACULTY OF BUSINESS OF FUNDACION UNIVERSITARIA CATOLICA LUMEN GENTIUM WITH MICRO AND SMALL BUSINESS OF THE DISTRICT 7, CALI – COLOMBIA

ABSTRACT

The ongoing project seeks to promote interaction between of Fundacion Universitaria Catolica Lumen Genitum (Unicatolica) with micro and small enterprises at the district 7 in Cali - Colombia from the development of a program of academic business practices offered by the Faculty of Business Studies (FCE), in which students are trained practice as business advisors for assistance in using these units as a tool for diagnosis and management support prospects posed proposed by Kaplan and Norton Balanced Score Card, with the to identify and publicize the current state of these companies, and in this way to orient and strengthen, providing support for growth. These interventions will have a focus of research - Participation - Action where both counselor and the micro and small entrepreneurs assume active roles in the process, strengthening its structure reflected in the improvement of quantitative and qualitative indicators. This program then visualizes the University to the community as an Institution of Social Projection, perform

administrative management in enterprises and strengthen the skills of students in the Business Administration program in the real sector of context.

JEL: D6, I2, M1, M2, O1, Z0

KEYWORDS: Strengthening Corporate , Business Units, Business Advisors Training

INTRODUCCION

El proyecto se lleva a cabo en la comuna 7 de Cali – Colombia, dicha comuna está ubicada al nororiente de la ciudad, sus habitantes pertenecen a los estratos 1, 2 y 3; Cali se divide por comunas en este momento se cuenta con 22 comunas, la ciudad se estratifica entre el nivel 1 y 6, los habitantes de los tres primeros niveles presentan menos capacidad adquisitiva, menor acceso a oportunidades y son más vulnerables; por esta razón, existe el Centro Regional de Educación Superior – más conocido como CERES el cual en convenio con la Fundación Universitaria Católica Lumen Gentium en adelante Unicatólica, brinda acceso a educación superior a personas de bajos recursos. De acuerdo a los resultados del estudio caracterización de las micro y pequeñas empresas de la comuna 7 de Cali (González & Suárez, 2014), se encontró que gran parte de los propietarios de las micro y pequeñas empresas son emprendedores por necesidad, con un escaso nivel de formación en gestión de negocios, la mayor parte ellos son “empíricos”; estos empresarios explotan sus unidades sólo para “vivir al día”; además, en esta comuna se presenta un alto nivel de informalidad, lo que incrementa los factores de vulnerabilidad de esta población, limitando así, la posibilidad de crecimiento de las micro y pequeñas empresas y su sostenibilidad.

Lo anterior lleva a plantear reflexiones acerca de cómo una entidad que oferta servicios de educación en gestión empresarial se encuentra tan aislada de las problemáticas empresariales presentes en el territorio en el cual tiene su zona de influencia, por tal razón, luego de conocer el estado actual del territorio se busca intervenir, pero a su vez se espera ir más allá de una simple intervención puntual, por lo cual se pretende desarrollar una propuesta de investigación que responda la siguiente pregunta de investigación: ¿Cómo un programa de fortalecimiento de unidades productivas de la comuna 7 de Cali como propuesta de práctica empresarial de la facultad de ciencias empresariales de Unicatólica mejorará la interacción entre la Universidad y las micro y pequeñas empresas del sector?

Como objetivo principal el proyecto busca promover la interacción de Unicatólica con las micro y pequeñas empresas de la Comuna 7 de Cali, a partir de un programa de práctica académica empresarial de la FCE para la inclusión social y la sostenibilidad, este objetivo se desarrolla a través de 4 etapas, en las cuales interviene la institución como un referente para el desarrollo social y económico de la ciudad acorde con misión institucional y compromiso con la región, los estudiantes quienes tienen la posibilidad de conocer y actuar en contexto desarrollando competencias y también los empresarios que no sólo se beneficiarán de la asesoría al ser incluidos en el programa, (sin importar su condición de formalización pueden acceder a servicios de calidad) sino que, también pasan a ser sujetos activos, empoderados, actores de su propio bienestar y el de su comuna, al gestionar empresas sostenibles.

REVISION LITERARIA

Según el informe titulado “Algunos limitantes del crecimiento en Colombia” (Forero, Rojas, & Steiner, 2012), el alto nivel de desempleo que caracteriza al país genera un obstáculo para absorber la creciente oferta laboral, en especial, de los sectores más vulnerables de la población representados en los jóvenes y personal no calificado, estableciendo así un amplio margen a la brecha de la desigualdad, condición del mercado laboral que no sólo afecta a los hogares sino también la eficiencia y el crecimiento económico de toda la sociedad. Este panorama hace que las personas en situación de desempleo generen sus propias alternativas de inserción laboral, iniciativas a través del emprendimiento estableciendo unidades

productivas desde la micro, pequeña y mediana empresa pero, muchas veces las alternativas desarrolladas no son sostenibles o generan menores ingresos. El concepto emprendimiento viene del francés “entrepreneur”, que significa pionero, es también aplicable a personas que inician una nueva empresa o proyecto (Jaramillo, 2008). Ninguna definición del emprendimiento es lo suficientemente precisa o descriptiva para las personas que desean tener más espíritu emprendedor. Shumpeter percibía al emprendedor como una persona extraordinaria que promovía nuevas combinaciones o innovaciones; él observó que la función de los emprendedores es reformar o revolucionar el patrón de producción al explotar una invención, o más comúnmente, una posibilidad técnica no probada, para producir un nuevo producto o uno viejo de una nueva manera; o proveer de una nueva fuente de insumos o un material nuevo; o reorganizar una industria, entre otros. (Gonzalez & Ceron, 2010). Este tipo de actividades son las responsables primarias de la prosperidad recurrente que revoluciona el organismo económico y las recesiones recurrentes que se deben al impacto desequilibrado de los nuevos productos o métodos.

En contraste con el pensamiento de Shumpeter, el autor Ludwig Von Mises consideró que el factor emprendedor está presente en todas las acciones humanas debido a las incertidumbres presentes en el contexto de estas acciones, y no limitado a las acciones de un tipo particular de personas (Castillo, 1999). Para Mises, el emprendedor es aquel que desea especular en una situación de incertidumbre, respondiendo a las señales del mercado con respecto a precios, ganancias y pérdidas. Debido a esto el emprendedor ayuda a nivelar la demanda y la oferta y, si ha especulado correctamente, genera una ganancia para sí. De lo contrario asume las pérdidas por su decisión incorrecta. Por medio de este conjunto de acciones, se satisfacen las necesidades de una comunidad y a su vez las de la Sociedad. El conocimiento generado por esta situación, factor clave a identificar dentro del ejercicio investigativo, aumenta con el tiempo, por lo que la incertidumbre se reduce progresivamente.

Kantis (2004, pág. 22) citando a Shapero conceptualiza el “evento empresarial” y lo explica a partir de cuatro condiciones. En primer lugar, destaca la presencia de factores de desplazamiento, que son los que llevan a una persona a romper con su trayectoria de vida previa y a inclinarse por la carrera empresarial. Estos factores pueden ser positivos (identificación de una oportunidad, deseo de realización, etc.) o negativos (por ejemplo, salir del desempleo, necesidad de emigrar a otro país, frustración con el empleo actual). Las otras condiciones son la disposición a actuar por parte de quien emprende, la credibilidad en el proyecto y la disponibilidad de recursos.

A nivel local se han realizado estudios y evaluaciones de diferentes sectores de la ciudad, uno de ellos lo realizó el grupo de Investigación de Solvencia y Riesgo Financiero de la Universidad del Valle analizando las fuentes de financiamiento microempresarial en las comunas 4, 5, 6, 7 y 8 de Cali en el periodo 2009-2010 (Millan Solarte, 2011) se logra evidenciar la alta utilización de formas no tradicionales de obtención de recursos y cómo estas unidades económicas son un medio de empleo para un gran número de personas ubicadas en los estratos 1, 2 y 3.

Debido a la especificidad del problema de investigación, en la actualidad no se encuentran reportes de investigaciones que den cuenta del funcionamiento de unidades productivas en el sector de interés. Teniendo algunas de las características socioeconómicas de la comuna 7 de acuerdo a las estadísticas proporcionadas por el DANE del Censo (2005), esta concentra el 3.8% de la población total de la ciudad de Cali, la cual a su vez contiene el 3,1% de unidades económicas, siendo el sector comercio el que mayor protagonismo destaca con un cuantioso 66,7%; de acuerdo a su estratificación los barrios que la componen solo se clasifican en estratos 1, 2 y 3, acerca del nivel educativo se puede apreciar que, frente a las estadísticas de la ciudad la comuna 7 se ubica por encima de estos valores, en cuanto a no poseer ningún nivel educativo el 5,6%, y contar con mayor número de personas que han alcanzado primaria con el 34,2% y secundaria con el 41.4%; y por debajo del nivel de la ciudad referente a la educación alcanzada a nivel profesional con un 4.1% frente al 9.5% del total de la ciudad (Alonso, Arcos, Solano, & Vera Llanos, 2007)

Una vez que se ha conocido cómo funcionan estas unidades productivas, se genera la necesidad de desarrollar una propuesta apoyada desde la pedagogía. Para estructurar el programa se debe tener en cuenta las características de la población a intervenir en este caso nos referimos a población adulta y por tanto se deben considerar no sólo sus aspecto cognitivos sino también sus aspectos afectivos, sociales e históricos. Para este caso se tendrá en cuenta la teoría del aprendizaje significativo, esta teoría fue propuesta originalmente por David P. Ausubel y Novack (1989) se refiere a que en el proceso de enseñanza-aprendizaje el elemento central es la construcción de significados.

“El alumno aprende un contenido cualquiera cuando es capaz de atribuirle un significado. Por eso lo que procede es intentar que los aprendizajes que lleven a cabo sean, en cada momento de la escolaridad, lo más significativo posible, para lo cual la enseñanza debe actuar de forma que los alumnos profundicen y amplíen los significados que construyen mediante su participación en las actividades de aprendizaje.” (Romero, 2010, pág. 6)

El aprendizaje significativo es un proceso según el cual se relaciona un nuevo conocimiento o información con la estructura del que aprende de forma no arbitraria y sustantiva (Ausubel, 2002); es decir que en el proceso de aprendizaje se toman en cuenta los conocimientos, saberes y experiencias que el educando ya posee, así como sus diferencias personales, su contexto social y cultural, para introducir nuevos contenido que en vez de generar “oposición” lo que hagan, sea enriquecer y modificar los contenidos o informaciones anteriores. No se trata solamente de un proceso simple de unión de contenidos anteriores y novedosos, sino de un proceso donde los nuevos contenidos adquieran significado para el sujeto produciendo una transformación en su estructura cognitiva; al hablar de significativo se requiere considerar la parte afectiva en la experiencia de los sujetos.

En esta teoría para que se produzca aprendizajes significativos han de darse dos condiciones fundamentales: Una actitud potencialmente significativa de aprendizaje por parte del aprendiz que implica su predisposición para aprender y la presentación de un material potencialmente significativo adecuados al sujeto que permitan la interacción con el material nuevo que se presenta. El aprendizaje significativo se desarrolla a partir de dos ejes elementales: la actividad constructiva y la interacción con los otros. En esta interacción con otros este planteamiento considera el vínculo entre el educador, el educando y el conocimiento, tanto el educando como el educador son portadores de conocimientos, saberes y experiencias que marcan con mayor énfasis este vínculo, sin que deba perderse el rol del docente como mediador en la construcción de conocimiento (Educacion, 2009).

Luego de considerar la importancia del aspecto pedagógico, se pretende efectuar el programa de fortalecimiento bajo el sistema de gestión empresarial que plantea el cuadro de mando integral (CMI), propuesto por Norton y Kaplan. Tradicionalmente este sistema ha sido utilizado y privilegiado para realizar diagnósticos a través del establecimiento de indicadores de medición de los elementos financieros y no financieros de las organizaciones, buscando abarcar los aspectos empresariales más relevantes, a través de cuatro perspectivas integradas:

Perspectiva financiera: Es la visión de los números y la situación financiera de la empresa, estudiando los niveles de intervención, las políticas de financiación, los resultados económicos, el uso y aplicación de los fondos del negocio, etc.

Perspectiva de los clientes: Desde esta visión se enfocan los aspectos relacionados con los clientes a los cuales está dirigida la organización.

Perspectiva de los procesos internos: Es el momento de analizar los procesos productivos de la organización, estudiando su eficiencia y correspondencia con el resto de la organización

Perspectiva de las capacidades del personal y la organización: Finalmente se analizan las capacidades del personal y la brecha que puede existir entre las capacidades requeridas para un funcionamiento eficiente de los procesos productivos y la capacidad actual del personal (Romagnoli, 2007, pág. 9).

Si bien el CMI proporciona una herramienta de medición, también otorga la estructura de un sistema de gestión estratégica haciendo uso de los resultado de la medición de los indicadores, puesto que, acorde con los autores del sistema: “El CMI permite que las empresas puedan seguir la pista de los resultados financieros, al mismo tiempo que observan los progresos en la formación de aptitudes y la adquisición de los bienes intangibles que necesitan para su crecimiento futuro.” (Kaplan & Norton, 2009, pág. 18) Este sistema de gestión estratégica consiste en convertir la misión, visión y estrategia de una empresa en un conjunto de indicadores de actuación (objetivos), que se organizan a partir de las cuatro perspectivas mencionadas. Este modelo se potencia ya que, las medidas van más allá de controlar comportamientos y evaluar acciones anteriores, que si bien es algo muy importante, no solo se queda allí, involucran también la articulación y comunicación de la estrategia del negocio, así como, la coordinación e integración de las iniciativas individuales para la consecución de una meta común (Kaplan & Norton, 2009).

Bajo estos principios teóricos se orientará la construcción del programa de fortalecimiento de las unidades productivas, dónde en primera medida los asesores formados cuenten con elementos pedagógicos que le otorguen herramientas metodológicas, teóricas y prácticas para la enseñanza/ aprendizaje de forma dinámica, participativa, e interactiva, gracias a la teoría del aprendizaje significativo. La aplicación del programa piloto y la determinación de su impacto, se regirá a partir del sistema de gestión estratégica propuesto en el CMI, el cual se adaptará de acuerdo con el contexto, cabe destacar, que en esta propuesta de investigación no se procederá a realizar el diagnostico de las unidades productivas ya que este se realizó en la investigación previa: “Caracterización de microempresas de la comuna 7 de la ciudad de Cali” (Gonzalez & Suarez, 2014), y entre las unidades caracterizadas se seleccionarán treinta para el desarrollo del programa piloto.

METODOLOGÍA

Los objetivos se guían bajo un enfoque de Investigación-Acción-Participación propuesto por Kurt Lewin, donde el objetivo es ligar el enfoque experimental de la ciencia social con programas de acción social que responda a los problemas sociales principales. Lewin argumentaba que se podía lograr en forma simultánea avances teóricos y cambios sociales. Este método de investigación de tipo cualitativo, busca obtener resultados fiables y útiles para mejorar situaciones colectivas, basando la investigación en la participación de los propios colectivos a investigar. Así, se trata de que los grupos de población o colectivos a investigar pasen de ser “objeto” de estudio a “sujeto” protagonista de la investigación, controlando e interactuando a lo largo del proceso investigador (diseño, fases, evolución, acciones, propuestas,...), y necesitando una implicación y convivencia del personal técnico investigador en la comunidad a estudiar.

Las variables estarán en el marco de la herramienta diagnóstica de Cuadro de Mando Integral, de tipo cualitativo y cuantitativo, identificadas en el proyecto de “Caracterización de microempresas de la Comuna 7 de Cali” (Gonzalez & Suarez, 2014), para el abordaje Organizacional. Variables cualitativas: Tipo de actividad económica de la empresa, calidad del producto, conocimiento de la actividad, genero del propietario Variables cuantitativas: Antigüedad del negocio, grado de instrucción de las personas, ventas mensuales, número de empleados, tamaño del negocio, número de propietarios. Para el desarrollo de la estructura de un programa de fortalecimiento bajo el enfoque de aprendizaje significativo las variables que se utilizaran serán de tipo cualitativo. La primera actividad a realizar será el diseño de un programa de fortalecimiento empresarial para unidades productivas, donde se identificaran los puntos o áreas a fortalecer en las microempresas, con base en esta información se estructurara un programa de fortalecimiento y una herramienta guía para la intervención en la empresa.

El instrumento diagnóstico, es decir la herramienta guía, se diseñara entre los Docentes-investigadores y Semilleros de investigación; la estructura del programa de fortalecimiento empresarial contara con el apoyo de Docentes de Educación. Como segunda actividad se realizara la formación de Asesores microempresariales, donde se seleccionan 15 estudiantes que van a participar en el programa, estos deben denotar características de liderazgo y competencias teóricas y prácticas; paralelo a este proceso se construirá el Micro currículo sobre Asesores Microempresariales y se impartirá la cátedra. Dentro de esta actividad también se deben seleccionar e instruir al equipo de docentes que acompañaran la gestión de los estudiantes.

Dentro de la aplicación del programa piloto, primero se identificarán las treinta microempresas que se van a intervenir, una vez seleccionadas se realizara un reconocimiento de las condiciones iniciales de cada una teniendo como guía la herramienta diagnostica construida, acto seguido los asesores microempresariales diseñaran un plan de trabajo o plan de acción con el fin de mejorar los factores hallados, se aplica y por último se evalúa la intervención por medio de indicadores. Para finalizar este proyecto se recopilarán los planes de acción y las evaluaciones realizadas, como insumo para realizar el análisis de resultados del proyecto, por medio de la interpretación de la información.

RESULTADOS

El ejercicio investigativo que conlleva este proyecto ha evidenciado una apuesta en la búsqueda del Desarrollo Local de la Comuna 7 de Cali desde la Unicatólica, reafirmando la proyección social de la Institución Educativa promulgada en su misión apoyado en el programa de Administración de Empresas de la Facultad de Ciencias Empresariales. Se ha logrado unir esfuerzos por medio de alianzas entre las organizaciones sociales de la Comuna, tales como líderes de la Junta de Acción Comunal; fundaciones que trabajan por el bienestar social y aquellos propietarios que participaron de la “Caracterización de las micro y pequeñas empresas de la Comuna 7 de Cali”. Al interior de la Universidad ha despertado el interés de los estudiantes, donde ellos visualizan la oportunidad de colaborar al crecimiento de la ciudad desde el fortalecimiento de una zona geográfica, considerando que es su contexto real donde ellos habitan.

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ANÁLISIS DE FACTORES CRÍTICOS E IDENTIFICACIÓN DE OPORTUNIDADES DE DESARROLLO DE LA CADENA DE VALOR DEL SECTOR AGRÍCOLA EN EL VALLE DE MEXICALI BAJA CALIFORNIA

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RESUMEN

Resulta cada vez más desfavorable para los agricultores de pequeña escala y para cada uno de los actores que se encuentran involucrados la obtención de ingresos de la actividad agrícola, pues el modelo dominante tiende a la concentración de los recursos productivos y al desplazamiento de los sectores menos favorecidos. Ante tal situación, los pequeños productores de las distintas regiones de México se han visto obligados a instrumentar estrategias diversas, que van desde su adaptación e incorporación a la agricultura industrial competitiva a la tradicional actitud de resistencia a la misma y la conservación de sus prácticas tradicionales; entre estos extremos, se intensifican procesos de diversificación económica tanto en los territorios rurales como en las familias de agricultores. La agricultura tiene importantes eslabonamientos ascendentes y descendentes, por lo tanto se considera que este sector productivo no debe centralizarse en las actividades productivas, sino también debe atender las actividades de comercialización de los productos, ya que la comercialización sigue siendo un eslabón débil de varias cadenas de producción agrícola. En el caso del valle de Mexicali se observa con facilidad la importancia de apoyar a los productores agrícolas mexicanos para que logren escalar hacia actividades de mayor valor agregado en la cadena global de valor.

PALABRAS CLAVES: Cadena de Valor, Producción Agrícola, Cadena Global de Valor

Analysis of critical factors and identification of opportunities for development of the value chain of the agricultural sector in the Valley of Mexicali, Baja California

ABSTRACT

It is increasingly unfavorable to small farmers and for each of them who are involved in get earnings from agricultural production, as the dominant model tends to the concentration of productive resources and displacement of the underprivileged. Facing this situation, small producers from different regions of Mexico have been forced to implement different strategies, ranging from adaptation and incorporation into the competitive industrial agriculture to the traditional attitude of resistance and the conservation of them traditional practices; between these themes, economic diversification processes are intensified both in rural areas and farm families. Agriculture has significant backward and forward linkages; therefore it is considered this sector should not be centralized in productive activities, but must also attend the activities of marketing products because marketing remains a weak link in agricultural production chains. In the case of Mexicali Valley is easily observed the importance of supporting the Mexican farmers to achieve stagger towards higher activities with a value added in the global value chain.

JEL: M1, M11, Q11, Q13, R11

KEYWORDS: Value Chain, Agricultural Production, Global Value Chain

INTRODUCCIÓN

Analizando los resultados económicos de la agricultura muestran una gran heterogeneidad; aproximadamente el 10% de todos los productores nacionales se encuentran bien posicionados los cuales producen prácticamente 60% de la producción nacional, son también reconocidos como productores grandes, tomando como base sus ingresos y que surten el mercado nacional y además cuentan con la capacidad y la calidad para exportar. Otro 20%, son productores de mediana escala que de forma tradicional representan en su mayoría un abastecimiento regional y solo unos cuantos terminan exportando sus producción, cuentan con un gran potencial de crecimiento, pero que necesitan atención en diferentes factores de operación como lo es la tecnología, acceso al crédito, fortalecimiento de organizaciones agropecuarias y el ingreso a los mercados. Los productores de mayor y mediana escala se concentran en el centro y norte del país. El otro 70% son productores familiares pequeños cuyos ingresos son inferiores a la línea del bienestar mínimo, cuentan con menos de 5 hectáreas y su producción es destinada únicamente para las comunidades aledañas, alejados de los mercados locales, con problemas de recursos y poca organización, también conocidos como agricultores de parcela. En general se localizan en el centro y sur del país y son casi 4 millones de productores. Ellos requieren de un apoyo muy diferente a los grandes y medianos productores. (Urquía Fernandez, 2014)

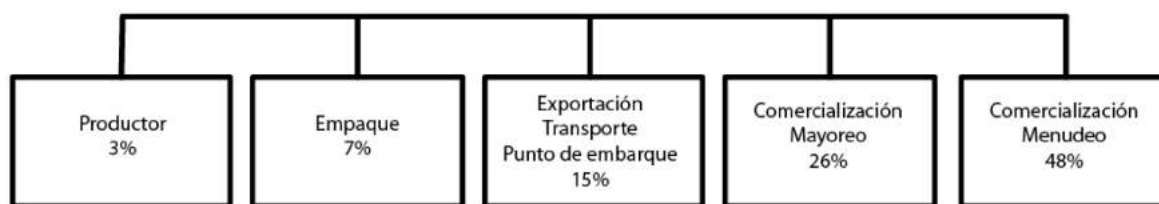
Desde la crisis macroeconómica de 1982 y el ajuste estructural de ella derivado, la agricultura de México ha sufrido un profundo proceso de ajuste encaminado a privilegiar la capitalización del campo a través de empresas agroindustriales capaces de competir en los mercados nacional e internacional. A través de ello se pretende que la agricultura del país esté acorde con el paradigma competitivo imperante a nivel mundial. La revista Estudios Agrarios en 1995 publicó un artículo en que la Asociación Mexicana de Uniones de Crédito del Sector Social señala que “la situación por la que actualmente atraviesa la agricultura mexicana se caracteriza por la descapitalización, falta de rentabilidad en la mayoría de productos, atraso tecnológico y una gran heterogeneidad en el desarrollo por regiones y tipos de productos”. (Social, 1995). Lamentablemente esta descripción de la situación de la agricultura mexicana sigue vigente. En lo general, México está haciendo esfuerzos por fortalecer una visión integradora en las cadenas de valor de la actividad agrícola. El escenario actual muestra que la producción agrícola mexicana se caracteriza por una baja productividad en general, pero que existen agricultores medianos y pequeños organizados con posibilidades de aumentar la productividad y la competitividad, así como de integrarse mejor a las cadenas productivas. (McMahon & Valdés, 2011).

El desarrollo del sector agrícola requiere fomentar las distintas vertientes que contribuyen a incrementar la productividad del campo, como el desarrollo de capacidades técnicas, productivas y comerciales, la aplicación de la tecnología, la integración de asociaciones locales de producción, comercialización, inversión, financiamiento y ahorro. Así pues, establecer un modelo de negocio que busque la integración de los diferentes actores inmerso en la producción y comercialización de productos del campo logrando de esta manera que los proyectos productivos sean sostenibles y el dinero invertido sea rentable. El entorno de la cadena comprende diferentes factores que influyen y repercuten en la manera de operar, tal es el caso de la situación macroeconómica y del mercado local, las tasas de cambio de la moneda, la política económica del gobierno, el marco normativo, legal, impositivo y de gobernabilidad, así como la influencia ejercida por movimientos de incidencia política (Organizaciones No Gubernamentales instituidas en algunos casos por los gobiernos como mediadores u observadores y además las que trabajan en temas sociales o del medio ambiente, por ejemplo) y por estructuras sociales (como por ejemplo las estructuras tradicionales jerárquicas en una comunidad). Este entorno puede ser favorable para las operaciones de la

cadena, por ejemplo al promover una política macroeconómica transparente y estable, o bien puede obstaculizarlas a través de la imposición de restricciones o al permitir que la corrupción prospere (Quirós, 2006).

El Plan Estatal de Desarrollo 2014-2019 del Estado de Baja California, Eje 3, Apartado 3.5 Desarrollo Agropecuario Competitivo y Sustentable, plantea como objetivo “transformar el conjunto de condiciones y procesos económicos, tecnológicos y empresariales de los productores para potenciar competitiva y sustentablemente las cadenas de valor de los agroclusters, traduciéndose en mayores niveles de bienestar de la población rural”. En el caso de la producción de hortaliza en el Valle de Mexicali, ubicado en el estado de Baja California, al noroeste de México. La agricultura en esta región nace con orientación exportadora pero abarcando solo la etapa de producción dentro de la cadena agrícola de valor con una participación porcentual de apenas el 3% de la generación de valor. Durante el periodo 1990-2000, los productores logran incrementar su participación en la cadena integrando en sus actividades el empaque y en algunos casos el transporte al punto de embarque, lo cual los sitúa en la tercera etapa de la cadena, con una percepción de hasta 25% de la generación de valor. (Ilustración 1)

Ilustración 1: Distribución Porcentual de la Cadena de Valor En la Producción de Hortalizas



(Avendaño Ruiz & Schwentesius Rindermann, 2005)

La participación en sólo una parte de la cadena agroalimentaria deja al comercializador extranjero el mayor porcentaje de los ingresos generados, comercializando el producto mexicano bajo sus propias marcas. Además el surgimiento de mayores requisitos de inocuidad alimentaria, el productor-exportador incrementa sus costos de producción al realizar nuevas inversiones para mejorar su estructura productiva, resultando sumamente difícil competir en precio. Además se adhieren problemas específicos en las cadenas agrícolas de valor que afectan su competitividad, como son la falta de conocimientos técnicos, la ausencia de tecnología apropiada, debilidades en el manejo poscosecha, falta de información, canales de distribución ineficientes y el limitado acceso al financiamiento especializado.

REVISIÓN BIBLIOGRÁFICA

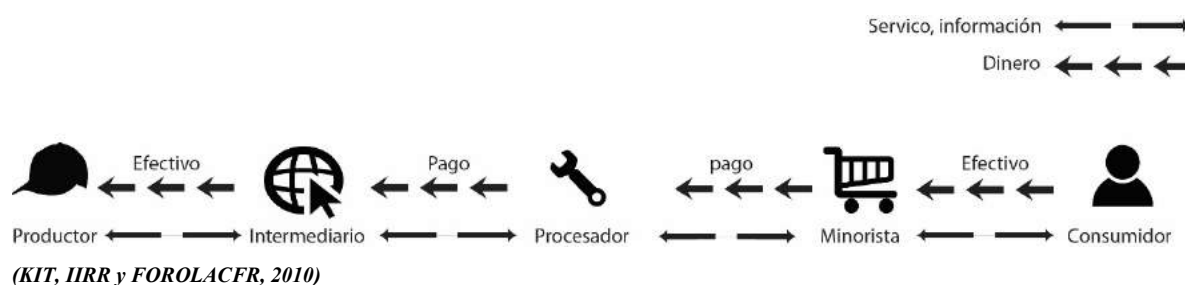
El enfoque de desarrollo de cadenas de valor en el sector agrícola se está adoptando a nivel mundial, como una forma de mejorar los ingresos de los pequeños productores y de la población rural económicamente activa que vive en la pobreza. La Agencia de los Estados Unidos para el Desarrollo Internacional (United States Agency for International Development (USAID) señala que las cadenas de valor abarcan toda la gama de actividades y servicios necesarios para llevar un producto o servicio desde su concepción hasta su venta en sus mercados finales, ya sea local, nacional, regional o mundial. El término cadena de valor se utiliza para sustituir otros conceptos utilizados en el ámbito de los negocios para mejorar la competitividad, como el de “cadena productiva”, “cadena de suministro”, “aglomeraciones o clústeres” y “sistema producto”. Aplicados al sector agrícola se utilizan los conceptos “cadena agrícola de valor”, “agroclústeres” y “cadena agroalimentaria”, éste último se utiliza tanto para productos agrícolas, como ganaderos y/o acuícolas. Si el concepto “cadena de valor” se emplea integrando las relaciones económicas entre países a través de los procesos de globalización (importación/exportación, inversión extranjera directa, etc.),

entonces se le denomina “cadena global de valor”. En el análisis de la cadena de valor se examinan todas las actividades que una empresa desempeña y la interacción entre dichas actividades. Este análisis fue popularizado por Michael Porter en su obra *Competitive Advantage: Creating and Sustaining Superior Performance* (Ventaja Competitiva: Creación y Sostenimiento de un Desempeño Superior) publicada en 1985. En un principio Porter limita el análisis de cadena de valor a una sola empresa, enfocándose en las actividades estratégicas que crean valor y la posición competitiva de la misma; posteriormente enfatiza que para obtener y mantener una ventaja competitiva, no sólo es necesaria una adecuada comprensión de la cadena de valor de la empresa, sino también se requiere visualizar cómo ésta forma parte de algo más grande, denominado sistema de valor. El sistema de valor puede ser entendido como el conjunto complejo de actividades ejecutadas por un gran número de actores diferentes, en medio de las cuales se encuentra inmersa la empresa.

De esta forma, el concepto de cadena de valor se ha extendido más allá de las organizaciones individuales, incluye a los proveedores de insumos, productores, procesadores, comerciantes, prestadores de servicios y compradores, los cuales son apoyados por una amplia gama de técnicas empresariales y proveedores de servicios financieros. En resumen, una cadena de valor se refiere a todo el sistema de producción, transformación y comercialización de un determinado producto, desde los comienzos hasta el producto terminado. Aplicando los conceptos anteriores al sector que se estudia en esta investigación se puede definir cadena agrícola de valor como el conjunto de actores (participantes) y actividades secuenciales involucrados en el flujo de productos agrícolas, desde el campo hasta el consumidor. Los actores agregan valor a través de sus insumos o servicios a la producción, manufactura y comercialización de los productos agrícolas.

En la cadena de valor interactúan personas u organizaciones que producen, compran o venden el producto, los cuales son conocidos como “actores” de la cadena de valor. En el sector agrícola los actores de la cadena de valor vinculan la producción agrícola al comercio rural y otros sectores económicos a través de los flujos de productos, recursos financieros, información y servicios. La Ilustración 2 presenta una cadena de valor sencilla, donde el producto se va transformando desde que el productor cultiva una cereza de café hasta que el consumidor recibe el café tostado, en ésta se identifican con líneas sólidas de color negro el flujo del producto en sus diferentes niveles de transformación, se usan líneas sólidas color gris para identificar la forma en que fluyen los recursos financieros (dinero) y líneas punteadas color negro para identificar el flujo de servicios e información.

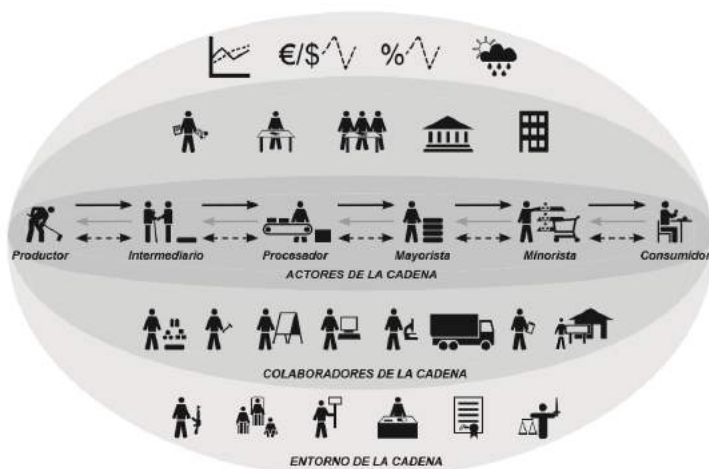
Ilustración 2: Una Cadena de Valor Sencilla



En la medida que el proceso de globalización integra los mercados nacionales, la demanda de productos agrícolas incluye de manera principal a la exportación; demanda que aumenta las exigencias de calidad, sanidad, presentación del producto, etc. Factores que interactúan con el precio para explicar el comportamiento de la demanda. Además de esas exigencias, la demanda de exportación muestra, por un lado, una fuerte vinculación con los niveles de producción en otros mercados lo que le imprime cierta

volatilidad. Por otro lado, una fuerte vinculación con las tendencias hacia la desarticulación de los entramados locales, el surgimiento de nuevos agentes en las cadenas, en muchos casos filiales de empresas transnacionales, y la creciente privatización, concentración y transnacionalización de la oferta tecnológica. Tendencias que conducen a la conformación de cadenas de valor, esto es, a dinámicas económicas y tecnológicas que responden a las estrategias de las empresas a escala global y a las formas de regulación presentes en los mercados mundiales y a las de los principales países de origen de las empresas transnacionales. Los núcleos o agentes coordinadores de las cadenas se desplazan desde las primeras industrias procesadoras de materia prima hacia las grandes cadenas de supermercados e hipermercados. La correcta identificación de los elementos importantes que influyen en el desempeño de las cadenas de valor, los “colaboradores de la cadena” que se muestran en la ilustración 3 en el conjunto inmediato siguiente a los actores de la cadena, y el “entorno de la cadena” que representa el ámbito en el que operan los actores y colaboradores de la cadena.

Ilustración 3: Actores, Colaboradores y Entorno de la Cadena de Valor



(KIT, IIRR y FOROLACFR, 2010)

Los colaboradores de la cadena son personas e instituciones que se ubican alrededor de los actores de la cadena y comparten flujos de recursos financieros, información y servicios con los actores de una cadena, en otras palabras, los colaboradores de la cadena pueden proporcionar servicios financieros y no financieros a los actores de la cadena.

METODOLOGÍA

Durante la realización de la Exposición Agropecuaria y de pesca “AgroBaja 2015” realizada en la franja fronteriza entre México y Estados Unidos, se aplicaron una serie de entrevistas con base y estructura cualitativa y aplicadas de forma aleatoria basado en un método no probabilístico al tener la participación en este evento internacional un universo objetivo de 18 productores, como parte de la detección de la situación actual que se vive en la actividad agrícola del Valle de Mexicali y que por medio de este espacio se logran establecer en ocasiones algún tipo de relación principalmente comercial entre los diferentes actores de la cadena de valor agrícola, como lo son proveedores de insumos o servicios directos de los cuales se identificaron un total de 57 empresas participantes, de servicios complementarios categorizadas de esta manera al no ofertan productos exclusivos para el sector del campo conformando un total de 80 unidades económicas y además hicieron acto de presencia 53 instituciones gubernamentales y privadas que fungen de apoyo de una u otra manera a los agricultores.

Tabla 1: Categorización de los Expositores Participantes En Agrobaja 2015

Industria Participante En Agrobaja	Cantidad
Productores	18
Servicios directos	57
Servicios complementarios	80
Servicios de apoyo	53

(Agrobaja, 2015) Elaboración propia.

Como se indica en la “Tabla 2” la estructura de las variables que se tomaron en consideración durante el estudio radican en comprender factores como el tiempo de experiencia, los cultivos, la superficie, estimación de ingresos, el uso, aplicación de financiamientos y su origen de los mismos, proveedores, compradores y adopción de conocimientos.

Tabla 2: Contenido del Instrumento Por Factores de Análisis

Variables de la Entrevista
Generales
Giro de la Actividad.
Superficie.
Ingresos.
Obtención de financiamientos.
Proveedores.
Compradores.
Adopción de conocimientos.

(Agrobaja, 2015) Elaboración propia.

RESULTADOS

Los primeros resultados obtenidos en lo que denominamos datos generales, sobresalió que la edad promedio se encuentra en los 47 años, lo cual, representa una edad relativamente joven para el nivel de producción que generan, se observa que los participantes de la exposición AgroBaja son productores de gran escala y la mayoría son parte representativa de este sector económico en el Estado incluyendo los ingresos originados por las exportaciones que se realizan en la entidad en esta industria, quienes además contaban con un promedio de 35 años de experiencia, si combinamos estos dos datos tenemos que iniciaron adoptando esta actividad o fuente de ingreso muy jóvenes lo que habla de una actividad completamente heredada.

Tabla 3: Resultados de los Generales Básicos Correspondientes a los Entrevistados

Datos generales	
Edad promedio	47 años
Experiencia	35 años

(Agrobaja, 2015) Elaboración propia.

La cantidad de tierras de los productores presentes en esta exposición comercial agrícola es de 170 hectárea en promedio, por lo que, como se indicó en la introducción, forman parte de los productores de gran escala y no solo por el volumen de siembra, también por los ingresos que de forma confidencial compartieron los encuestados. Las principales siembras fueron, trigo, alfalfa, sudan, algodón y diferentes tipos de hortalizas,

sin embargo en el análisis se detectó que un 63% de los encuestados durante su vida como productores por lo menos en una ocasión a decidido dejar de producir el trigo y algodón para incursionar en otro tipo de cultivo indicando entre los motivos de mayor incidencia el de los precios de venta y los bajos ingresos generados de los mismos, también el 40% indica que en la actualidad consideran al trigo como un impacto medio en la recuperación de su inversión. En su totalidad han recibido algún tipo de apoyo por parte del gobierno, entre ellos subsidios directos y así como estímulos para la adquisición de equipos y herramientas de trabajo, además, también para poder cultivar recurren en ocasiones pero con un mayor sigilo los financiamientos públicos y privados por igual por el enorme grado de vulnerabilidad que caracteriza a este sector, además, algo que preocupa constante mente a estos productores son las garantías en prenda, el 45% pone en riesgo sus tierras como parte de este requisito.

En cuanto a los proveedores como se indico en la “Tabla 1” existe un gran numero de estos actores, estando presentes 57 empresas dentro de este evento, además los encuestados señalaron que existen un gran numero de marcas en cuanto a insumos se refiere, cuentan con una disponibilidad plena en el sector y que hoy en día el pensar en algún tipo de monopolio eso había quedado en el pasado, más del 80 por ciento de los encuestados indicaron un proveedores diferente incluso en algunos casos tenían proveedores fuera del Estado de Baja California lo cual demuestra que tiene la posibilidad elegir a su mejor consideración por calidad, precio, conveniencia e incluso servicios de posventa. En la captación de nuevos conocimientos y técnicas, el 100% de los productores entrevistados adquirió o recibió inducciones por parte de Instituciones diversas ya que por lo menos han tomado un curso en el ultimo año y solo el 68% de los mismos recibieron información extra a cargo de sus familiares, con esto también se demuestra la participación de su círculo directo dentro de esta actividad económica del Valle de Mexicali y sin lugar a duda buscan de forma permanente la eficiencia en técnicas y procesos. Respecto al encadenamiento de las actividades agrícolas con otros eslabones de la cadena de valor se observa que el 100% de los entrevistados se dedica exclusivamente a la producción de su cultivo, y esta actividad la ejecutan de manera independiente a la actividad de otros productores.

CONCLUSIONES

Se observa que las cadenas productivas de la mayoría los productores del Valle entrevistados están fragmentadas y sus actividades son realizadas por diferentes firmas en diferentes lugares, ya sea en el mismo país o en otras naciones. Además carecen de una estrategia de cadena de valor en toda la gama de actividades que debe de realizar para crear productos desde su concepción hasta su uso y post-consumo, esto incluye actividades como: investigación y desarrollo, diseño, producción, marketing, distribución, consumo, post-consumo. Se requiere de la implementación de una nueva cultura empresarial, la modernización y equipamiento de las unidades de producción así como el uso eficiente de los recursos naturales. Una de las primeras acciones a realizar es la de orientar recursos estratégicamente no solo en la producción, también en el desarrollo, la transformación y en lo que respecta para la comercialización de los productos agrícolas del Estado de Baja California por parte de las autoridades competentes. Por ejemplo propiciando los medios para que los productores se asocien y puedan acceder a los programas de estímulos federales que se ofertan a tomando en consideración cada una de las etapas anteriores y/o posteriores a la cosecha, como es el caso de los programas de SAGARPA en los componentes 1.3 “Desarrollo de cluster agroalimentarios”, 2.5 Desarrollo integral de cadenas de valor” e incluso el componente 3.8 “Sistema Nacional de agroparques”.

Para lo cual es indispensable primeramente realizar acciones en pro de identificar la estructura de las cadenas de valor del Valle de Mexicali, con el propósito de dimensionar los recursos clave para el desarrollo económico del Estado, determinando el desarrollo industrial del territorio, fuerza de trabajo (empleo, salarios), gobernanza de la cadena, innovación, etcétera, así como la dinámica de las empresas que operan en la localidad y analizar cómo los productores de pequeña, mediana y gran escala pueden ser incluidas en las cadenas ya sean estas nacionales o globales. También se propone que los organizadores de AgroBaja

faciliten la participación de cualquier productor sin importar su nivel de producción, y es que solo tener reunido a 18 productores en un evento tan representativo no solo para la región, sino incluso para el sur de Estado Unidos se pierde la oportunidad de permitirles crecer y estimular la producción e incluso de integración con otros actores de la cadena de valor, de lo anterior caben dos reflexión la primera que “en los mercado no siempre se busca al proveedor más grande” y la segunda donde “tampoco el más grande es el más adecuado para todas las necesidades”.

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ANÁLISIS DEL PROCESO ENSEÑANZA APRENDIZAJE EN EL DESEMPEÑO INTEGRAL DEL INGENIERO INDUSTRIAL

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RESUMEN

Para quienes saben de la constante transformación que viene sufriendo nuestra sociedad, se sabe de la importancia de desarrollar en los alumnos de Educación Superior todas sus potencialidades para que estos logren tener una preparación que les permita ser competentes una vez que se integren a su área laboral. La presente investigación tiene como objetivo conocer la relación de la formación integral que reciben los estudiantes del Instituto Tecnológico Superior de Monclova que cursan la carrera de Ingeniería Industrial, ya que los resultados generados serán elementos a considerar con la finalidad de buscar áreas de oportunidad para nutrir la formación de los estudiantes para que egresen Ingenieros competentes en su vida personal, laboral y social.

PALABRAS CLAVE: Educación, Formación Integra, Desempeño Profesional, Ingeniería Industrial

ANALYSIS OF TEACHING LEARNING PROCESS IN THE COMPREHENSIVE PERFORMANCE OF INDUSTRIAL ENGINEER

ABSTRACT

For those who know of the constant transformation that has suffered our society, we know the importance of developing in students in tertiary education their full potential so that they achieve have a preparation that allowed to be relevant once you integrate your work area. This research aims to determine the relationship of the comprehensive education that students receive the Higher Technological Institute of Monclova who are studying Industrial Engineering, since the results would be generated elements to consider in order to find areas of opportunity to nurture the training of students who graduate competent engineers in your personal life, work and social.

JEL: D21, D61, L23, M11, Y10

KEYWORDS: Education, Integrated Training, Professional Performance, Industrial Engineering

INTRODUCCIÓN

Las llamadas sociedades del conocimiento son una realidad y la responsabilidad de las instituciones de Educación Superior saltan a la vista, y es que acorde a los modelos del siglo XXI se han de educar a estos jóvenes que en el futuro habrán de formar parte de la sector laboral, quienes tendrán que mostrar que pueden competir en cualquiera de las funciones que desempeñen no sólo de forma personal sino de manera profesional. Es claro que ante la llamada era de la tecnología de la información, se han implementado paralelamente la necesidad de dar un sentido, humanístico a la formación de los futuros Ingenieros Industriales, por esta razón la presente investigación tiene como objetivo el conocer la relación de la formación integral con el desempeño de los Ingenieros Industriales con la firme intención de valorar los

resultados de dicha investigación, reflexionando sobre la formación que para su desempeño están recibiendo los ingenieros industriales y potenciar las aéreas de oportunidad que con ellos se presente para cubrir con el perfil de egreso del ingeniero industrial, y con ello contribuir a la formación de egresados que la sociedad requiere.

La Educación Superior es hoy en día fundamental porque permite el desarrollo sociocultural y económico de cualquier país dado el ritmo con el que las sociedades avanzan. Las llamadas sociedades del conocimiento y de la globalización han experimentado grandes cambios en los aspectos de la vida humana y si hablamos de Educación en lo que respecta al nivel superior no es la excepción. Cada vez más los países agendas transformaciones en el aspecto educativo para formar individuos que hagan frente a estos cambios vertiginosos de la era de la información, el conocimiento y la sustentabilidad.

En lo que se refiere a la Ingeniería Industrial la cual entendiendo a esta como una disciplina de gran diversidad relacionada con el diseño, mejoramiento instalación y manejos de sistemas integrados por gente, materiales y equipos para toda clase de productos y servicios; ha presentado a lo largo de la historia cambios sustanciales. Mayasevich (2007) Señala que la ingeniería Moderna y Científica comenzó después de la etapa del Renacimiento, siendo la Ingeniería Civil la rama más antigua (1750) y a inicios del siglo XIX aparece la Ingeniería Mecánica como segunda rama y reconocida después en Europa. La ingeniería de los sistemas de la actividad humana aparece en talleres y fábricas, donde su aplicación del método científico se da dentro de los sistemas y la ciencia, y es aquí donde toma el nombre de Ingeniería Industrial por su papel en la Industria 2009. Con la Revolución Industrial ocurrieron acontecimientos y con ellos cambios en la sociedad, pues con el descubrimiento de la máquina de vapor facilitó el rápido avance de la fabricación, los inventos y la precisión de la maquinaria de la industria, apareciendo entonces un auge en la ingeniería industrial por la aparición de estos nuevos procesos productivos. En tanto en 1932 (ibid) “el término de ingeniería de métodos” fue utilizado por H.B. Maynard y sus asociados y fue en la segunda guerra mundial donde se impulsó la dirección industrial con un método de rigor científico.

REVISIÓN LITERARIA

Unas de las necesidades actuales en el perfil de egreso de la ingeniería es lograr un individuo con una educación que alcanzará los más altos niveles de desempeño lo que con lleva a que este logre introducirse una vez que egresa al sector productivo con calidad ya que como señala Cruz (2007) en su proyecto de investigación sobre las experiencias del desempeño profesional de los egresados de ingeniero industrial, actualmente los retos que impone el contexto de manda de los profesionistas una formación integral es decir no únicamente conocimientos técnicos si no también humanísticos y en sus consideraciones finales establece después de la revisión de literatura en su investigación que los egresados evalúan los conocimientos y las habilidades con que cuentan específicamente en las de las academias de humanidades las que son fundamental para su desempeño, puntualiza también en que es muy importante cuestionarse como son diseñados los planes de estudio en materias de corte humanista, se imparten al principio de la carrera siendo lo más adecuado pues el alumno viene acarreando prácticas culturales del bachillerato que pueden marcar una diferencia al concluir su carrera. Dentro de otras investigaciones que refieren la importancia de evaluar el desempeño de egresados está la de Soria y Garibay (2000) quienes señalan que estamos acostumbrados a hablar de que el estudiante acude a la Universidad a adquirir conocimientos pero esto no es exacto; en realidad el muchacho acude para adquirir el dominio de una profesión pretendiendo enfrentarse exitosamente al mundo laboral. Y en el trabajo lo que el empleado espera de él es que tenga una serie de habilidades que le permitan desempeñar ciertas funciones, solo o en equipo, y que lo hagan apto para el puesto que ocupará. Claro está se espera que tenga ciertos conocimientos.

Queda claro como es muy importante el valorar la formación integral de los alumnos de Educación Superior no solo para validar planes y programas que se desarrollan si no también como un área de oportunidad para introducir alternativas viables que conlleven a que quien egrese pueda estar a la altura del sector productivo y por ende de la sociedad.

Betancurt y Luna (2010) señalan en su investigación sobre política educativa y seguimiento que los resultados de los estudios de egresados son una herramienta importante para analizar los caminos que siguen los nuevos profesionales, si se incorporan a las empresas productivas y de servicios, en que puesto se desempeñan para conocer si la formación recibida en la institución donde cursaron sus estudios superiores les permite desenvolverse en el área de conocimiento elegida, así mismo en su investigación se dieron cuenta de que había que rediseñar algunas materias del plan de estudios de la Universidad Autónoma de Zacatecas para lograr una mayor concordancia entre la formación de los estudiantes con el mercado laboral.

La sociedad avanza a pasos vertiginosos lo que hace impostergable la necesidad de implementación de modelos educativos que responda a una convivencia y organización global que les permita a los individuos la viabilidad de ser productivos en su comunidad de manera competente. Es un reto para las Instituciones de Educación Superior trabajar de cara a un Modelo Educativo para el siglo XXI que tal y como señala el Sistema Nacional de Educación Superior Tecnológica (2005) SNETS se enfoca en el ser humano y a todas sus estrategias educativas se centra en el aprendizaje para formar profesionistas competentes, el Modelo propicia la orientación de los proyectos de vida hacia la búsqueda de la autorrealización en un escenario del cultivo permanente del humanismo.

METODOLOGÍA

Campo o área del saber: Procesos de enseñanza aprendizaje en el sistema educativo que caracterizan las etapas del sistema educativo: Estudios, Reflexiones e Investigaciones sobre proyectos educativos que caracterizan las etapas del acto educativo. **Justificación:** La misión de los Tecnológicos Superiores de México es formar profesionales que satisfagan las demandas de los sectores: productivo, de comunidad estudiantil, además del desarrollo personal, por lo anterior es que la realización de esta investigación se considera importante valorar la formación integral de los Ingenieros Industriales y su relación con el desempeño profesional ya que los resultados generados contribuirán a mejorar la formación integral de los Ingenieros Industriales y ser competentes en el área laboral, haciendo con esto que los estudiantes logren mejorar calidad de vida personal, y laboral así mismo la institución de Educación Superior pueda ponderar las fortalezas así como aéreas de oportunidad.

Objetivos: Conocer la relación que existe entre la formación Integral y el desempeño profesional de los Ingenieros Industriales. **Fines:** Conocer la relación entre formación integral y desempeño profesional de los Ingenieros Industriales para estructurar un programa que los nutra o bien complete. **Metas:** Lograr mejorar la formación Integral de los Ingenieros Industriales. **Contexto** en el que se pretende insertar. Esta investigación se efectuó en el Instituto Tecnológico Superior de Monclova con alumnos de la carrera de Ingeniería Industrial de 4º semestre. **Tipología de la Investigación.** La presente investigación es realizada con alumnos de 6º semestre de Ingeniería Industrial del Instituto Tecnológico Superior de Monclova, dicha investigación por su orientación funcional es aplicada ya que es trabajada en una realidad correcta con el objeto de efectuar cambios o transformaciones ya que las respuestas obtenidas de la investigación darán resultados de la relación entre formación integral y desempeño profesional de los alumnos de Educación Superior. Por su orientación operacional es sincrónica y transversal, sincrónica por que se da un solo tiempo y trasversal porque con las respuestas se generaran resultados sobre la relación entre las variables en estudio. **Interrogante de investigación:**

¿Cómo influye la formación integral en el desempeño profesional del Ingeniero Industrial?

Esquema de variables: Variables signa líticas; Edad, Sexo, Institución de procedencia, Sistema de la Institución de Procedencia, Actividad a la que se dedica, Profesión, Escolaridad.

RESULTADOS

Los resultados obtenidos de las variables que forman parte del eje desempeño profesional y que se encuentran sobre el límite superior son las variables simples, ser competitivo, adaptación al entorno, actuar con ética por lo que se puede inferir que los alumnos consideran que poseen estas importantes para su práctica profesional mientras tanto las variables que aparecen por debajo del límite inferior corresponden a quien no atribuyen gran importancia a ser capaces de interpretar y gestionar. Dentro de las variables pertenecientes al perfil de ingeniería industrial encontramos que consideran de suma importancia los estudiantes el uso de la tecnología, así como el desarrollo de la identidad profesional. En cuanto a la interrogante principal se puede considerar las actitudes y habilidades en las que se perciben por debajo del límite inferior para fortalecer en el Instituto la formación Integral de los estudiantes de Ingeniería Industrial. Concluir que no se presenta una relación significativa entre la relación integral y el desempeño de la población estudiada

CONCLUSIONES

Tal y como señala Balandra y Gómez (2009) , los institutos tecnológicos han puesto en marcha programas conjuntos que contribuyan a la formación del ingeniero industrial ya que el sector productivo requiere de gente con la capacidad de innovación que acorte las distancias entre la formación integral de los estudiantes de ingeniería y el perfil de egreso. Con lo anterior puedo inferir que en la población investigada los estudiantes refieren recibir una formación integral, a una así se pudo constatar que aunque no hay una significativa relación al menos en esta investigación entre formación integral y el desarrollo profesional, esto con respecto a la tesis sustentada, así mismo se pudo evidenciar que existen áreas de oportunidad en la formación de los ingenieros industriales por lo cual se puede estudiar el fenómeno de formación integral y desempeño profesional desde otras perspectivas.

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BIOGRAFÍA

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ANÁLISIS COMPARATIVO DE LAS ACTITUDES DEL NATIVO DIGITAL Y EL INMIGRANTE DIGITAL FRENTE A LA COMPRA ONLINE, EN LA CIUDAD DE CALI

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 Kelly Vanessa Torres Betancourt, Universidad Autónoma de Occidente
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RESUMEN

Según Peter Drucker (2001); el surgimiento explosivo de la Internet, como el principal canal de distribución en todo el mundo de los bienes y servicios está cambiando profundamente la economía, los mercados y la estructura de la industria. Adicionalmente, los productos, los servicios, la segmentación de los consumidores, los valores de consumo, el comportamiento del consumidor también se han transformado, y como consecuencia ha ocurrido lo mismo con los puestos de trabajo y los mercados laborales. La anterior afirmación sustenta la importancia de entender las actitudes de los consumidores actuales, por lo tanto, la presente investigación tiene como objetivo general comprender, mediante un análisis comparativo, las actitudes del Nativo digital y del Inmigrante digital frente a la compra online en la ciudad de Santiago de Cali en el año 2015. Además, entre los objetivos específicos están: describir el perfil demográfico y psicográfico, identificar la percepción y los factores que influyen en la predisposición de compra online. Esta investigación es de enfoque mixto, donde se interpretan y comparan las actitudes del nativo digital y el inmigrante digital caleño, mediante escalas de medición de actitudes, escalas de valores y motivaciones. Los resultados parciales dan muestra, primero, de la no existencia de nativos o inmigrantes digitales “puros”, además de la existencia de inhibidores para la compra online por parte de los dos grupos.

PALABRAS CLAVES: Actitudes, Nativo E Inmigrante Digital, Compra Online

COMPARATIVE ANALYSIS OF NATIVE AND IMMIGRANT'S ATTITUDES OF DIGITAL PURSHASES ONLINE IN THE CITY OF CALI

ABSTRACT

According to Peter Drucker (2001); the explosive emergence of the Internet as the main distribution channel worldwide of goods and services, is profoundly changing economics, markets and industry structure. Additionally, products, services, consumer segmentation, consumer values, consumer behavior have been transformed, also, and consequently the same has occurred with the jobs and labor markets. This statement supports the importance of understanding consumer attitudes; therefore, this research seeks to understand, through a comparative analysis, the attitudes of the digital native and digital immigrant about online shopping in the city of Santiago de Cali in 2015. Also, the specific objectives are: to describe of demographic and psychographic profile, and identifying factors that influence the predisposition of online shopping. This research is a mixed approach, the attitudes of the digital native and digital immigrant will be compared by scales measuring attitudes, values and motivations scales. Partial results evidence, first, “pure” native or digital immigrants do not exist. Second, inhibitors are also for online purchase by the two groups.

JEL: M3, M37, M370

KEYWORDS: Attitudes, Native and Digital Immigrant, Online Purchase

INTRODUCCIÓN

En Colombia el e-commerce tiene una tendencia en crecimiento, y cada día se incrementan las propuestas comerciales atractivas, además los usuarios se hacen cada vez más participativos. Como lo manifiestan algunos consumidores: las compras online son una forma fácil de acceder a una gran variedad de productos y servicios. Según un estudio presentado por la empresa Nielsen, la confianza del consumidor online permanece estable, pero particularmente, en Colombia, en el último periodo del 2013, esta se incrementó. Lo anterior se evidenció en que del 52% de las personas que navegan en Internet ha comprado en una tienda online al menos una vez. (Cifra revelada por la Cámara Colombiana de Comercio Electrónico en un estudio de “The Cocktaill Analysis”). Además, cada día se incrementan las tiendas online, tanto, de almacenes de cadena, como de pequeños fabricantes o distribuidores.

Por otro lado, se ha logrado identificar una serie de aspectos que los consumidores colombianos valoran al momento de realizar la compra online: la comodidad, una buena oferta, calidad del producto y seguridad. Pero, sigue existiendo, por parte de una buena porción de consumidores, desconfianza y desconociendo para la realización de las transacciones online que representan barreras para esta modalidad de compra. A pesar de lo expresado anteriormente, hay que reconocer que el incremento del acceso al Internet, la variedad de contenidos en este entorno y el surgimiento de una serie de aplicaciones, ha generado cambios en el proceso de compra. Se han adoptado comportamientos tales como: la previa investigación, la consulta a través de medios online, la consulta de opiniones de otros en las redes sociales. Así, los consumidores, para ciertas categorías, quieren investigar más sobre su producto antes de comprarlo, para estar seguros de lo que van a comprar, a esto se le denomina “el momento cero de la verdad”. El termino e-commerce describe las transacciones realizadas entre socios de negocios y está contenido dentro del concepto E-Bussiness que se utiliza desde los años 90 (fue en ese momento cuando comenzó el auge de la internet y el desarrollo de la worldwide web).

Este concepto no sólo implica la compra y venta de bienes y servicios por medio de un canal electrónico; como el internet y otras redes informáticas, sino también, la atención a los clientes, la colaboración con los socios comerciales, la realización de E-Learning, y la realización de transacciones electrónicas dentro de una organización. El surgimiento de esta herramienta al servicio del comercio, permite informar, publicitar, vender, cobrar y dar servicio posventa. Posteriormente, de acuerdo con lo planteado por Mckay y Marshall (2004), el comercio electrónico implica el uso de tecnología informática “para apoyar comercios y mejorar el rendimiento de los negocios”, haciendo refuerzos a la promoción de negocios y aumento de oferta de productos. Por estas razones a medida que este fenómeno se fue introduciendo en la sociedad y creciendo de manera exorbitante, fueron surgiendo nuevas generaciones de consumidores. A causa de ello, autores como Mark Prensky (2001, 2005), acuñaron el término “nativo digital” para designar aquellos grupos poblacionales (esencialmente jóvenes y adolescentes) que han crecido en un marco tecnológico digital (ordenadores, Internet, teléfonos móviles, MP3...).

Los nativos digitales también fueron llamados “La generación net” por Tapscott (1999) y Millennials por Howe & Strauss (2000). Por otra parte, también quedan aquellos que no nacieron dentro del marco digital, sino que tuvieron que aprender, por así decirlo, “un nuevo idioma”, es el caso de los Inmigrantes Digitales también acuñado por Mark Prensky (2001, 2005), los cuales están aprendiendo a adaptarse al nuevo entorno digital. Así mismo, en las compras online se pueden evidenciar diferentes procesos cognitivos, emotivos, conductuales y sociales, por lo tanto una compra por medios digitales refleja actitudes. Las actitudes son el resultado de todo el proceso de aprendizaje que se hace a lo largo de la vida. Estas se determinan según

sistemas de creencias y valores que construyen los individuos hacia otras personas o cosas de su entorno, (Ellis and McClintock, 1993). La actitud se compone de tres elementos que son: primero, el cognoscitivo, que corresponde al conocimiento y comprensión de las características de un objeto; segundo, el afectivo que corresponde a un sentimiento a favor o en contra del objeto; y como tercero, el conductual que se refiere a la forma de actuar ante un objeto. Según Hawkins, del I et al. (2004), tiene que existir una congruencia entre los tres componentes, un cambio en uno de estos componentes tiende a producir cambios relacionados en los otros componentes.

Reconocer que existen dos generaciones (nativos e inmigrantes digitales) y que sus actitudes son diferentes en el momento de comprar y consumir, específicamente en el entorno digital, permite que se puedan emplear estrategias para el desarrollo de la economía de cualquier negocio y también para la economía de un país. Aun así, estas generaciones digitales para el mercado colombiano y sobretodo, para Santiago de Cali son desconocidas. Por esta razón, se pretende con esta investigación, crear un acercamiento de estas generaciones para el beneficio del mercadeo y la publicidad en diferentes aspectos. El primero es que se tendrá un conocimiento más profundo de los diferentes segmentos o generaciones digitales que existen en la ciudad de Santiago de Cali, para así generar estrategias de comunicación efectivas dándole a conocer a los consumidores nuevas formas de adquisición de productos y servicios sin tener que ejecutar desplazamientos.

REVISIÓN DE LITERATURA

En esta investigación se hace revisión teórica; acercamientos a diferentes conceptos, e investigaciones de diferentes autores con el fin de apropiarse a teorías que permitan confrontar los resultados encontrados, y así generar un acercamiento sobre la actitudes de los nativos e inmigrantes digitales de Santiago de Cali frente a la compra online.

Comercio Electrónico

Acercarse teóricamente al comercio electrónico implica definir, primero, el e-business como la comercialización electrónica, donde no solo comprende la compra y venta de bienes y servicios, sino también la atención al cliente, la colaboración con socios comerciales, las relaciones con e-learning y la realización de transacciones electrónicas dentro de una organización, esto dado por McKay y Marshall (2004). Y segundo, el e-commerce, como compra online. Peter Drucker (2002), plantea que el mundo se encuentra ante una “revolución informática” pero no es una revolución sobre la información ni distribución de esta, si no lo que la produce es la aparición de la “inteligencia artificial” y a la explosiva aparición del internet, como un importante canal para la distribución de bienes y servicios, el cual en un futuro cercano podría ser el más grande de todos los tiempos. Este autor (Drucker, 2002), hace una relación comparativa, en la cual afirma que el comercio electrónico es a la “revolución informática” lo que fue el ferrocarril para la revolución industrial, un fenómeno sin precedentes en donde el hombre entró a dominar la geografía mental y se eliminan las distancias, en donde, el mundo se resume a una sola economía y un solo mercado. Lo anterior implica que se puedan dar ampliaciones en los diferentes mercados y que una marca pueda ser competencia de otra sin importar distancias geográficas, por lo tanto se entra a ser globalmente competitivo.

Aunque hubo predecesores para la compra y venta por medios tecnológicos como telefonía, la tecnología apropiada para las compras en línea se adecuó hacia los años de 1990. A partir de esta forma de compra y venta, los desarrollos tecnológicos y las visiones de nuevos modelos de venta, se abren diversas transacciones en relación entre participantes, donde se encuentran relaciones entre empresas, comercializadoras, administradores y consumidores, así: *B2B Business to Business*: se describe como el comercio entre empresas, son aquellos que ocurren en gran volumen y la razón principal en este tipo de transacciones ocurren con productos o materias primas para empresas mayoristas o cadenas grandes de venta, donde se busca generalmente dar una reventa o transformación de un producto. *B2C Business to*

Commerce: Este tipo de estrategia es desarrollada por empresas comerciales o intermediarios online para llegar directamente al cliente o consumidor final. Este tipo de Transacciones son realizadas generalmente por empresas que tienen sitios web de un inventario del producto a comercializar. Igualmente existen formas de B2C donde se encuentran pagos basados en un sistema, donde se pagan tarifas por suscripciones a diferentes contenidos. O algunas formas en las cuales las diferentes empresas dan interacciones entre usuarios con el fin de dar acumulación de usuarios y se gane dinero por medio de publicidad online. Según, Cruz Herradón (2010), en el ámbito general de las transacciones comerciales online de empresas a clientes (B2C) existen ventajas y desventajas notorias sobre el comercio tradicional, tanto para compradores como para vendedores. Así, las transacciones comerciales online están volviéndose factores decisivos para la decisión de compra.

Entre las ventajas se encuentran: la posibilidad de efectuar la compra desde cualquier lugar y la entrega del pedido en el domicilio del consumidor, el ahorro de tiempo, desplazamiento y esfuerzos para la compra y venta de un producto. Se identifican como desventajas: la ausencia de referentes físicos en el proceso de compra y la figura del vendedor personal, el requerimiento de tecnologías adecuadas y disponibilidad de estas en una región. Por lo tanto, el comercio online sin importar su tipo, contienen ventajas diferenciales frente a el comercio tradicional (antes ya mencionadas), y pueden ser un factor determinante para la toma de decisión por parte del cliente o empresa. Forman parte de las transacciones online las estrategias comunicativas y de marketing, que contribuyen a la promoción de los productos online, la primera es denominada E-Advertising o publicidad en línea, a través de ella se envían mensajes mediante diversas formas como: email marketing, marketing en buscadores, redes sociales, publicidad gráfica, hasta llegar a la publicidad móvil. Este tipo de estrategias, se encuentran, generalmente, en las transacciones de la empresa al cliente o consumidor final (B2C) ya que estas son requeridas para que los compradores conozcan a los vendedores.

Nativo E Inmigrante Digital

En el desarrollo de esta investigación, se toman como objeto de estudio las dos generaciones tecnológicas; los nativos digitales y los inmigrantes digitales, términos propuestos por Marc Prensky. Este autor denomina como nativo digital a toda persona perteneciente a la llamada N-GEN (generación en red en español) que comprende a toda persona nacida y formada bajo la presencia de las redes sociales y diferentes tipos de comunicación, independiente a los medios tradicionales, incluyendo en estos últimos a la telefonía fija y medios de comunicación tradicionales. También denomina como nativo a los pertenecientes de la D-GEN (generación digital en español) quienes han nacido y se ha formado utilizando la particular “lengua digital” perteneciente a los videojuegos, ordenadores e internet. También se encuentran los Inmigrantes digitales, quienes son las personas que no nacieron ni se formaron bajo las generaciones N-GEN y D-GEN. Aun se hace constar que los inmigrantes digitales, aprenden a adaptarse al entorno y al ambiente de los nativos digitales, cada uno a su ritmo, pues depende de cada uno la apropiación o no de las competencias de las generaciones N-GEN y D-GEN, pero siempre conservará una conexión con el pasado, lo que se denominó “acento”.

El llamado “acento” es una de las diferencias más significativas que tienen los inmigrantes digitales y nativos digitales, y teniendo esto en cuenta se podría decir que los padres se comunican diferente a como lo hacen sus hijos, ya que se ven en la obligación de aprender una “nueva lengua” que sus hijos dominan perfectamente, por ser nativos digitales. Al manejar dos comunicaciones diferentes se crea una “brecha digital” que no puede ser ignorada y es empleada comúnmente en la educación actual lo cual hace un choque de “lenguas”. Marc Prensky planteó ciertas diferencias entre los Nativos e Inmigrantes digitales; los nativos digitales quieren recibir toda información con inmediatez, además son capaces de realizar procesos paralelos o multitareas. Los nativos digitales funcionan y rinden mejor cuando trabajan en red y tienen conciencia de que van progresando, lo cual les genera satisfacción y recompensa inmediata. Por el contrario,

los Inmigrantes digitales prefieren re-aprender los conocimientos de los nativos, pero dentro de lo que sea funcional para ellos y estos conocimientos puedan ser adquiridos de tal forma como le enseñaron a ellos.

Prosumidor

Término acuñado por Alvin Toffler en su texto: *The Third Wave* (1979) y se confiere como el resultado de la unión de las palabras en inglés *Producer* (Productor) y *Consumer* (consumidor), esta combinación de términos, viene inmerso en una dinámica social basada en la “producción para el intercambio”. Estas personas son aquellas que además de compartir y socializar contenido producen información. Este término se aplicó, en un inicio, en la economía, pero se ha trasladado a la forma como los consumidores se relacionan con las marcas y con su comunicación. Este es aplicado, inicialmente, al carácter activo del consumidor en el medio digital. Pues, gracias a la web 2.0, el consumidor tiene la posibilidad de participar directamente en la creación de contenidos y en el diseño de productos. Por otro lado, Hernández, D., Ramírez-Martinell, A. & Cassany, D. (2013), afirman entonces que el prosumidor es un usuario activo, que no solo esta interesado en consumir contenido digital, sino que también, en generar y compartir información en la web; este usuario tiende a contar con perfiles sociales actualizados, a compartir contenido digital como fotos, videos y textos. El prosumidor procura dejar huella en la web mediante el uso de blogs, microblog, o páginas personales donde publica contantemente y responde comentarios.

Consumidor Digital

Según Hernández, D., Ramírez-Martinell, A. & Cassany, D. (2013), El consumidor es un usuario pasivo, el cual se limitan solo a consumir contenido digital, es decir, revisan sus cuentas de correo electrónico, buscan información en los portales de los motores de búsqueda pero sin dejar comentarios; están muy pendientes de las redes sociales de sus contactos solo para obtener información, observan fotos, escuchan música y ven videos, todo esto sin compartir nada propio, sin retransmitir lo que vieron, sin dar *like*. Según Accenture (compañía global de consultoría de gestión, servicios tecnológicos y *outsourcing*, en su *Accenture Digital Consumer Survey*, realizado entre octubre y diciembre del 2013), conseguir la fidelidad del consumidor digital resulta cada vez más difícil, dado el alto grado de competencia y la posibilidad de acceder por redes sociales a un gran volumen de información. Conocer y ser consiente de las necesidades y motivaciones de estos consumidores es la clave para ofrecerle productos y/o servicios que se adapten o despierten su interés. Por otro lado, Alberto Relaño Director de Digital en TNS España en su texto *Consumidores digitales, un nuevo interlocutor*; afirma que estos consumidores solo usan los entornos digitales para informarse y educarse no están muy interesados en las redes sociales, pero si en encontrar quien por medio de estas herramientas le ayuden a tomar decisiones acerca de comprar acertadas.

Comportamiento de Compra del Consumidor

Toda persona es un consumidor en potencia en cualquier actividad de mercadotecnia, por lo cual es de suma importancia el entender de donde nacen las necesidades que influyen en él para la decisión de compra, esto debido a que las preferencias del consumidor hacia diferentes productos y/o servicios están en constante cambio. Según KOTLER, Philip y Armstrong Gary (2003), el comportamiento de compra del consumidor, se refiere a la forma en que compran los consumidores finales: individuos y hogares que compran bienes y servicios para su consumo personal. Por otra parte, SCHIFFMAN, León G. y Lazar Kanuk Leslie. (2005), plantean que el comportamiento de los consumidores se muestran al buscar, comprar, utilizar, evaluar y desechar los productos y servicios que, consideran, satisfarán sus necesidades. Así mismo, SOLOMON, Michael R. (2008), dice que el comportamiento de compra del consumidor son los procesos que intervienen cuando una persona o grupo selecciona, compra, usa o desecha productos, servicios, ideas o experiencias para satisfacer necesidades y deseos.

En vista que el comprender al consumidor es de suma importancia para todo proceso de mercadotecnia, en el cual a partir de inicios de la década de los ochenta se empiezan a contemplar otros aspectos no

estrictamente racionales, utilitarios o cognitivos ni vinculados estrictamente a la compra del producto, sino de tipo hedónico, emocional y afectivo (Holbrook y Hirschman, 1982; Hirschman y Holbrook, 1982; Unger y Kernan, 1983; Havlena y Holbrook, 1986). Además de esto se reconoce la importancia de estudiar no solo las decisiones de compra sino la experiencia total de compra y consumo (Inma Rodríguez, 2006). Todos los consumidores se ven afectados por una serie de factores que afectan su comportamiento, estos se dividen en *los factores externos*: que son determinados por la sociedad, por las circunstancias en las que se vive: lo social, cultural, económico y lo personal. Y por ultimo *los factores internos*: que son los intrínsecos y que pueden ser alterados por la influencia del entorno; se contemplan desde lo psicológico: La personalidad-autoconcepto, las motivaciones aprendizaje-experiencia, la percepción y las actitudes (en estos se centra la investigación).

Personalidad – Autoconcepto: cuando se refieren a la personalidad son los rasgos psicológicos internos que determinan y reflejan la forma en la que una persona responde ante su ambiente. Según KOTLER, Philip y Armstrong Gary.(2003), la personalidad se refiere a las características psicológicas únicas que originan respuestas relativamente consistentes y duraderas en el entorno individual. Suele describirse en términos de rasgos o conductas como confianza en uno mismo, dominio, sociabilidad, autonomía, defensa, adaptabilidad, y agresividad.

Motivación: es uno de los elementos determinantes en el individuo para realizar una acción, la cual se origina por una necesidad insatisfecha. Según SCHIFFMAN, León G. y Lazar Kanuk Leslie. (2005), las necesidades pueden ser innatas o adquiridas, las primeras son de carácter fisiológico (biogenéticas) y por ellas se dan los motivos primarios o necesidades primarias. Las necesidades adquiridas son aquellas que aprendemos en respuesta a nuestro ambiente o cultura, son de naturaleza psicológica y se les considera motivos secundarios o necesidades secundarias. Por otro lado, HAWKINS, Del I et al. (2004), dice que la motivación son las fuerzas que activan el comportamiento y proporcionan sentido y dirección a dicho comportamiento.

Percepción: Es la forma individualizada que tiene cada ser humano de ver el mundo que los rodea. Según, SCHIFFMAN, León G. y Lazar Kanuk Leslie. (2005), hay varios factores que influyen en la percepción del consumidor para los estímulos de marketing, como la naturaleza y atributos físicos del producto, en envase, nombre de marca, anuncios y comerciales, la posición y el ambiente editorial. Expectativas, los individuos suelen ver lo que esperaban ver, y lo que esperan ver se basa generalmente en la familiaridad, la experiencia anterior o el conjunto de sus condicionamientos previos.

Aprendizaje: Tener una percepción positiva acerca de un producto o servicio no es suficiente para decidir comprarlo. Para esto es necesario acordarse de él en el momento de comprar. En su texto: Dirección de Marketing: Teoría y Práctica, Ana Belén Casado Díaz y Ricardo Sellers Rubio (2006), plantean que el aprendizaje del consumidor puede definirse como el proceso mediante el cual los individuos adquieren el conocimiento de compra y consumo, y la experiencia que aplicarán a un comportamiento futuro de este tipo.

Actitud: Es el resultado de todo el proceso de aprendizaje que se hace a lo largo de la vida. Según el libro Dirección de Marketing: Teoría y Práctica, escrito por Ana Belén Casado Díaz y Ricardo Sellers Rubio (2006), las actitudes son como un estado mental del individuo, formado por la experiencia y las informaciones adquiridas y que le permiten estructurar sus percepciones del entorno y sus preferencias, además de orientar su forma de responder.

Componentes de la actitud: Sumado a lo anterior, Rodríguez, A (1991), definió la actitud como una organización duradera de creencias y cogniciones en general, cargado afecto a favor o en contra de un

objeto definido y propone tres componentes de las actitudes, el componente cognoscitivo, el componente afectivo y el componente conductual.

Cognoscitivo: El componente cognoscitivo presiente que para que exista una actitud debe haber una representación cognoscitiva de un objeto es decir, que sea capaz de ser conocido o comprendido, por lo tanto este está formado a partir de las percepciones y creencias hacia un objeto, dado esto, la representación cognoscitiva puede llegar a ser vaga o errónea.

Afectivo: El componente afectivo es el sentimiento a favor o en contra de un objeto social. Es el componente característico de las actitudes, mostrando en este punto las referencias que se obtienen de las diferencias creencias y valores adoptados por el individuo. Es decir según las representaciones cognoscitivo (primer componente) se obtienen sentimientos afectivos en contra o a favor del objeto (segundo componente).

Conductual: El componente conductual, se refiere a la tendencia a reaccionar de cierta manera a los objetos que están en los dos componentes anteriores. Siendo así los componentes uno requisito del otro para que se realice. Aunque la principal función está dentro del componente cognoscitivo, no se puede abarcar a la actitud si no se encuentra el componente emocional implicado, las actitudes abarcan todo proceso cognoscitivo-emocional.

La Decision De Compra: Por ultimo después de haber analizado los factores que afectan a los consumidores en la decisión de compra, según el libro Dirección de Marketing: Teoría y Práctica, escrito por Ana Belén Casado Díaz y Ricardo Sellers Rubio (2006), la toma de decisiones consiste en considerar la cantidad de esfuerzo dedicado a este proceso cada vez que debe realizarse

METODOLOGÍA

Esta investigación, es de tipo exploratoria - descriptiva puesto que tiene como objeto conseguir una perspectiva general de la compra online de los dos tipos de generaciones digitales (nativos e inmigrantes) e identificar las actitudes de las dos generaciones respecto a la compra online. Además consta de dos etapas: la cualitativa, en un primer momento, para explorar y describir la relación de cada una de las generaciones con el entorno y en un segundo momento, cuantitativa para medir las dimensiones de las actitudes de cada generación respecto a la compra online.

Definición del universo: Hombres y mujeres residentes en la ciudad de Cali en edades comprendidas entre 16 a 58 años. Muestra: el tipo de muestreo es no probabilístico – de conveniencia, en la etapa cualitativa se entrevistaron 18 personas (6 por cada rango de edad). En la etapa cuantitativa se encuestarán 256 personas, con un nivel de confianza de 95.5%, margen de error de 5%

Técnicas de recolección de datos: Entrevistas en profundidad, encuestas tipo escala

RESULTADOS

Hasta el momento se ha realizado la etapa 1 de la investigación, donde se hicieron entrevistas en profundidad a los participantes que pertenecen a los dos tipos de generaciones, en lo que se pudo hallar: Dentro del primer rango de entrevistas (entres las edades 16- 24) se encontró que las personas tienen manejo de la lengua digital y el uso de herramientas tecnológicas que son consideradas indispensables para su ámbito personal y profesional. Algunas personas presentaron barreras frente a la compra online a pesar de ser caracterizados como nativos digitales, aunque otros nunca han realizado compras online, debido a que no tienen poder adquisitivo o no tienen la cultura de compra online.

En el segundo rango de entrevistas (entre las edades 25-35), se encontró que los entrevistados conocen y manejan la lengua digital perteneciente a los Nativos, algunos lo manejan funcionalmente y otros lo manejan con dificultad. Sin embargo algunos si han realizado compras online satisfactorias, y eliminando el factor dinero presentado en el rango anterior. En el último rango de entrevistas (entre las edades 36 – 58), se encontró que todos los entrevistados han tenido dificultades en el proceso de aprendizaje de los aparatos tecnológicos, siendo solo 1 de 6 entrevistados quien maneja a nivel medio la lengua digital. Se halló que todos han realizado compras online, sin embargo 3 de 6 necesitaron o necesitan ayuda de personas con experiencia para realizar el proceso. Se encontraron barreras en el momento de la compra online pero están dispuestos aprender y adaptarse a esta forma de compra.

CONCLUSIONES

La masificación del uso de las computadoras, el acceso a internet, el surgimiento de gran variedad de dispositivos electrónicos generó una brecha entre dos tipos de generaciones; aquellos que nacieron bajo la presencia de este tipo de entorno y la generación anterior, para la cual este entorno les resulta esquivo. Pero, estas categorías de nativos e inmigrante digital son muy amplias; difícilmente se encuentran personas con las características puras en ellas, sino que existen matices. Se encuentran nativos para los cuales toda su vida está dentro del entorno digital y otros que tienen una variedad de dispositivos electrónicos, pero que dan usos básicos a los mismos. Por otro lado, algunos inmigrantes, ya sea por razones de trabajo o gusto han hecho del entorno digital su hábitat. Pero indiscutiblemente, una de las prácticas que contribuye a la presencia de estos grados o matices, en esta clasificación, es la compra online. Para la compra online se han encontrado barreras objetivas (por parte del nativo), como es la ausencia de recursos económicos para realizar la compra, los temores asociados a la desconfianza que les genera este entorno para transacciones comerciales. Otro tipo de barrera identificada es el desconocimiento del entorno y de los procesos que implica la compra online, especialmente por parte del inmigrante digital.

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EL COMPONENTE ÉTICO EN EL MARCO DE CONDUCTA DE LA ACTUACIÓN PROFESIONAL. UN ESTUDIO EN ESTUDIANTES UNIVERSITARIOS

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RESUMEN

Este documento presenta los resultados obtenidos de una investigación realizada en el ámbito universitario su objetivo fue describir el componente ético dentro del marco de la actuación de los futuros profesionistas en su estado final de egreso, estos tienen como características haber cumplido o estar realizando la práctica profesional requisito último para cumplir la experiencia laboral de preparación en la construcción del marco de actuación, enmarcado hacia el cumplimiento de los objetivos profesionales, el perfil de egreso y la competencia transversal. Estudio de tipo descriptivo con enfoque cualitativo la población muestra fue de 53 estudiantes universitarios de una muestra de 81, para la obtención de resultados se aplicó cuestionario en línea a través de Google Drive y los resultados están señalando la importancia de la ética profesional en la formación profesional en los estudiantes universitarios y la necesidad urgente de la sociedad en cada uno de los profesionistas emanados de la universidad.

PALABRAS CLAVES: Compromiso, Ética, Estudiantes Universitarios, Conducta.

THE ETHICAL COMPONENT IN THE FRAMEWORK OF CONDUCT PERFORMANCE. A DESCRIPTIVE STUDY OF HIGHER EDUCATION STUDENTS

ABSTRACT

This paper presents the results of research conducted in universities its objective was to describe the ethical component within the framework of action of future professionals in their final statement of expenditure, these are characteristic meeting or be performing professional practice last requirement for enforce labor preparation experience in building the framework for action, framed towards achieving career goals, the graduate profile and cross competition. Descriptive study with quantitative qualitative, the sample population was 53 college students from a sample of 81, for the outcome questionnaire was administered online through Google Drive and the results are stress the importance of professional ethics in professional training college students and the urgent need of society in each of the professionals emanating from college.

JEL: I20, Z10, H52, H75

KEYWORDS: Education. Commitment, Ethics, University Students, behavior

INTRODUCCIÓN

Las transformaciones en las instituciones de educación superior se expresan usualmente a través de cambios que buscan adecuar las prácticas de formación a las exigencias de las empresas y de los campos laborales. Esta investigación, es una tarea amplia realizada con el objetivo de construir un análisis acerca del marco

de conducta en la actuación profesional de los estudiantes universitarios en su formación profesional. La educación en valores es algo perteneciente a todos los niveles educativos pero es de gran preocupación si tomamos en cuenta que nuestros estudiantes están en la plataforma de la inserción laboral. Múltiples razones basados en diversos estudios, apoyan el lugar que deben tener los valores en el currículum universitario y propiciar a partir de él la formación de los valores profesionales como marco de actuación y complemento de su formación profesional. En este documento estudia, en primer lugar, el compromiso ético dentro de la formación transversal esta categoría de formación tiene como objetivo fomentar la integración de la profesión que muestran las licenciaturas enfocadas a las ciencias empresariales de la división académica de ciencias económico administrativas de la universidad Juárez Autónoma de Tabasco finalmente y en un segundo plano, se mostrara, a través de los resultados de la investigación, el grado en que actualmente el estudiante universitario muestra al componente ético como marco de actuación en sus prácticas profesionales plataforma para la inserción del campo laboral futuro e inmediato. La universidad se preocupa de la enseñanza disciplinar pero igual de la ética profesional y las demandas que, en este sentido, formulan los empresarios. A su vez, se apuntan, formas para promover los valores y compromisos éticos como competencia en la educación superior.

Sabemos que el conocimiento ha sido siempre la base de conformación de las profesiones (Svensson, 2003) y la creciente complejidad de este conocimiento, de técnicas avanzadas y habilidades especializadas, así como de los problemas vinculados a su puesta en práctica, han generado mayor atención con respecto a la ética profesional. La tarea educativa consiste en crear situaciones, diseñar escenarios y propiciar experiencias para el logro de determinados aprendizajes, identificar y generar condiciones que garanticen la incorporación de valores, orientados al desarrollo integral de la persona en su dimensión individual y social. (Martínez, Buxarrais y Esteban, 2002; Elempuru y Bolívar, 2004). Los sujetos de estudio que fueron seleccionados son los estudiantes que se encuentran cursando la carrera de Administración, Economía y Contabilidad, el lugar de estudio se encuentra en la División Académica de Ciencias Económico-Administrativas, que pertenece a la Universidad Juárez Autónoma de Tabasco, el énfasis es que estos estudiantes se encuentren cursando los seminarios de titulación y como característica principal que estén realizando la práctica profesional, elemento importante en la formación integral y el desenvolvimiento del profesionista que va a egresar y enfrentarse a la realidad social mediante la aplicación de la teoría adquirida del aula y la solución de problemas específicos.

En esta investigación se pretende conocer basado en la experiencia docente universitaria y en otros estudios realizados en la carrera de administración revisar dos elementos: la enseñanza de la ética profesional en las asignaturas del área básica y el desarrollo de valores en la experiencia de vida universitaria, esto como marco de conducta profesional ética identificables en los estudiantes próximos a egresar de su carrera. Estudios enfocados a la ética profesional, afirman que difícilmente puede haber un aprendizaje ético de la profesión si, paralelamente, no hay un desarrollo de valores en la propia institución y vida universitaria. Se afirma que los valores son los marcos de preferencia en la orientación del sujeto, que se especifican y expresan en normas éticas o morales, como criterios o pautas concretas de actuación, y forman códigos morales, como conjunto de normas o principios y de leyes morales en una sociedad o profesión (deontológicos). El interés es introducir la ética profesional, no solo en el plan de estudios como se señala en el área básica de las carreras de estudio, sino en la práctica de cada una de las asignaturas y poniendo especial interés en el área transversal, área que señala el último conjunto de asignaturas de las carreras de la División Académica de Ciencias Económico Administrativas de la Universidad Juárez Autónoma de Tabasco y en la que se encuentra la práctica y el servicio social obligatorio de realizar como experiencia en condiciones reales de trabajo. Estamos en un momento de repensar el papel que la universidad del siglo XXI debe tener en la formación de buenos profesionales; una enseñanza de calidad, en las mejores universidades, supone también el desarrollo de valores (Goodlad, 1995). Por eso, como señalan Colby y otros (2003):

[...] es un buen momento para revisar la cuestión de los propósitos públicos de la Educación Superior. [...] Si los graduados actuales están llamados a ser una fuerza positiva en el mundo, necesitan no sólo poseer conocimientos y capacidades intelectuales, sino también verse a sí mismos como miembros de una comunidad, como individuos con una responsabilidad para contribuir a sus comunidades. Deben ser capaces de actuar para el bien común y hacerlo efectivamente.

No olvidemos que ser profesionista comprende competencias técnicas y prácticas propias de la profesión, sin embargo las exigencias actuales, la situación en que vivimos exige mayor atención asegurar la conducta profesional ética como actualmente demanda la sociedad y las empresas mexicanas y de orden mundial. De acuerdo a Marcovitch (2002) y Esteban (2004) por eso en el plano internacional, hay una creciente preocupación por que la educación universitaria asuma entre sus objetivos, formar ciudadanos responsables de los problemas de su sociedad. El componente ético, pues, no es algo ajeno o marginal al ejercicio profesional; por el contrario, forma parte del mismo (Barba y Alcántara, 2003). La formación integral del profesionista debe incluir y asegurar un conocimiento especializado, una habilidad técnica, y un marco de conducta de actuación profesional, esta última con gran preocupación ya que el fomento en el estudiante es baja debido al poco interés del docente universitario.

REVISION DE LA LITERATURA

Revisando varios documentos de investigación y estudios sobre el tema que nos ocupa señalan, que los Componentes del compromiso ético en la educación universitaria tienen, entre sus objetivos fundamentales, formar profesionales competentes al servicio de la ciudadanía, y que Las instituciones de educación superior deben contribuir a que los futuros profesionales desarrollen una visión y sentido ético, que pueda guiar su práctica y refleje en sus acciones un conjunto de valores, responsabilidad, solidaridad, sentido de la justicia, servicio a otros. Por eso, entre las perspectivas actuales en la educación de profesionales (Martínez, Buxarrais y Esteban, 2002) está el papel que debe tener una formación ética y moral, dado que su práctica debe estar guiada por una comprensión moral. Los conocimientos o habilidades deben ser mediados por una matriz ética. Si es así, ello fuerza a preparar a los profesionales, y especialmente a los educadores, a comprender las complejidades éticas y morales de su papel, para tomar decisiones informadas en su práctica. Como ya advirtió Donald Schön (1992) la preparación de los profesionales debería reconsiderar su diseño desde la perspectiva de una combinación de la enseñanza de la ciencia aplicada con la formación en el arte de la reflexión en la acción.

La universidad, debe formar un individuo que sea, profesional con capacidades para asumir los retos y tomar decisiones de la época contemporánea, que adquiera conocimientos científicos y tecnológicos idóneos, y a la vez portador de valores humanos para el óptimo desempeño como miembro de la sociedad. Su formación debe combinar competencias laborales con cualidades personales para el ejercicio responsable de la profesión. Esta competencia se refiere al conjunto de conocimientos, modos de actuar y actitudes propias de una persona, moralmente desarrollada, que actúa con sentido ético, de acuerdo con una ética profesional; al tiempo que de un ciudadano, que da un sentido social a su ejercicio profesional, lo que conlleva el compromiso con determinados valores sociales que buscan el bien de sus conciudadanos y por ende de las organizaciones o empresas empleadoras. De este modo:

[...] la formación universitaria contribuye a la educación para la ciudadanía preparando profesionales competentes que poseen el sentido ético de la profesión y que, en consecuencia, actúan con ética profesional, ya que el ejercicio profesional va a constituir la principal aportación ciudadana de estos profesionales (Cobo Suero, 2003b).

La profesionalidad, incluye entre sus componentes, la ética profesional y, más ampliamente, el compromiso activo con el servicio a la ciudadanía. De este modo, a la hora de diseñar el perfil profesional de cada

carrera, necesariamente han de entrar los comportamientos éticos propios de dicha profesión. Como señala Hortal, si un profesional se legitima como experto:

[...] la competencia profesional no basta. El profesional, para serlo del todo, necesita asumir los compromisos que comparte con sus colegas de profesión, los compromisos de tratar de proporcionar competente y responsablemente las prestaciones y servicios específicos con arreglo a los baremos de excelencia que en cada contexto se espera de cada tipo de servicio profesional (2002).

Cobo Suero (2003a) dice que: el asunto es, en primer lugar, ¿en qué valores educar para adquirir la competencia ética? Una primera respuesta son los mínimos a compartir por la ciudadanía (respeto y tolerancia, preocupación por los derechos y bienestar de los individuos y las comunidades, etcétera), de acuerdo con los principios de la ética general actual y con los valores específicos de la ética profesional de cada profesión, recogidos parcialmente en los códigos deontológicos, determinados por los colectivos profesionales. Como señalan Colby *et al.* : [...] un desarrollo completo debe tener la habilidad de pensar claramente y de un modo apropiado, en toda su complejidad, acerca de las dimensiones morales y cívicas; el universitario debe poseer el compromiso moral y el sentido de responsabilidad personal para actuar, que puede incluir tener emociones morales semejantes como empatía y preocupación por los otros; valores morales y cívicos, intereses y hábitos, y conocimiento y experiencia en ámbitos relevantes de la vida (2003): De manera especial, interesa incluir situaciones reales (casos) que planteen dilemas éticos o socialmente controvertidos en el ejercicio de la profesión, como una estrategia que se ha mostrado especialmente relevante para promover la reflexión y el desarrollo moral. Hasta ahora los docentes universitarios propician actividades de orden ético cuando exclusivamente tienen como titularidad la asignatura de Ética, en el área básica de las carreras de la DACEA.

Schön (1992), dentro su propuesta de un *taller de diseño* como *practicum* reflexivo, incluye casos que plantean dilemas éticos en el ejercicio de la profesión; pues dentro de ellos, como reconoce el propio Schön, algunas situaciones problemáticas son situaciones de conflicto de valores (1992). Justo entre las zonas pantanosas e indeterminadas de la práctica, donde domina la incertidumbre, la singularidad y el conflicto de valores, es donde se plantea el *practicum* reflexivo. Casarini puntualiza que los procesos educativos llevados a cabo en las universidades, necesitan enfocarse a:

“... formar profesionales de nuevo tipo, capaces de identificar y resolver problemas más complejos que los del presente, que demandarán colaboración con sus iguales en otras partes del mundo”. (1999)

La Educación En Valores En la Universidad

Estudios realizados en este orden temático afirman, que es difícil encontrar oposición sobre la necesidad de incidir en los valores a través de los procesos educativos de manera explícita, por lo general se acepta que es parte inseparable de una filosofía educativa coherente, y propende por la integración de lo humano a la formación profesional. No obstante, en algunos contextos permanece la creencia de que la formación integral es sólo resultado de una sólida cultura humanista, entendida como educación moral (Arana, 2006). Actualmente los profesionistas requieren de conocimientos que tengan énfasis en sus carreras profesionales, técnicas, científicas, pero requiere también de la urgente necesidad de integrar el redimensionamiento humano para su pertinencia en el ejercicio profesional. Esperamos que los docentes universitarios puedan pensar valorar e implementar no solo en la intención de propiciar el conocimiento, y las habilidades, sino en el aspecto valorativo de saber y saber hacer en el punto afectivo del ser humano. Así, el aprendizaje de un conocimiento empresarial y profesional debe ser tratado en todas sus dimensiones: histórica, económica, política, moral, entre otras, es decir, subrayando la intencionalidad hacia la sociedad. Visto de este modo el proceso de enseñanza-aprendizaje, éste adquiere un carácter integrador (Moreno, 2014). Recordemos que en el área de la ética profesional de las carreras de las ciencias empresariales existen códigos profesionales que identifican las pautas de actuación de los administradores, economistas, contadores

públicos, dentro de un marco considerado ético. Algunos de los aspectos básicos que se esperan son, lealtad, legalidad, honestidad, decoro y la dignidad de la propia profesión.

METODOLOGÍA

Para los fines de esta investigación a continuación se describe el tipo de estudio, diseño y los sujetos, e instrumentos utilizados así, el procedimiento de aplicación e interpretación de los datos obtenidos, esto con el fin de esclarecer la metodología seguida en la consecución de los objetivos del presente estudio. El estudio realizado es de tipo descriptivo con enfoque cualitativo este enfoque tiene como objetivo describir las cualidades de un fenómeno. Es decir, busca un concepto que pueda abarcar una parte de la realidad, se trata de descubrir tantas cualidades posibles. Para la obtención de resultados se aplicó un cuestionario a 53 a estudiantes de la Licenciatura en Administración Contabilidad, Economía, de la asignatura de seminario de titulación de un universo de 81 alumnos.

Se estructura el inventario de reactivos y se pone a prueba: la entrevista en profundidad se le realizó a 12 estudiantes de la asignatura de seminario de titulación del grupo B9, esto para conocer el tiempo de respuesta e identificación de la claridad en la interpretación. La entrevista se realizó en línea apoyado en la formulación del google drive en los mismos términos que la muestra. Se transcribe. Se hacen anotaciones y se analiza. La finalidad de esta prueba piloto fue la validación del instrumento de recogida de datos y que se considera dentro de la misma muestra de población. La prueba es positiva. El estudiante puede expresar sus ideas y experiencia a lo largo de la trayectoria de estancia profesional y formación académica. La obtención de resultados: el cuestionario fue aplicado en la web a través de la aplicación de google drive para el tratamiento de datos se decidió utilizar la misma aplicación ya que esta da la opción de resultados.

Estudio Descriptivo

Este tipo de investigación se ocupa de la descripción de las características que identifican los diferentes elementos y componentes del compromiso ético de los estudiantes universitarios, específicamente a los que cursan la licenciatura en administración, contabilidad y economía, en la División Académica de Ciencias Económico-Administrativas y su relación con los objetivos profesionales de la carrera, en las estancias de práctica profesional. La generación corresponde al plan de estudios 2010 Institucional vigente. Este tipo de estudio acude a técnicas específicas en la recolección de la información, como la observación, las entrevistas y los cuestionarios. Se usó un muestreo para la recolección de la información, al obtenerse, se sometió a un proceso de codificación, tabulación y análisis informático y se procedió a realizar la interpretación y cuadro de datos.

Entrevista a los Alumnos

La muestra poblacional de estudio es el conjunto de estudiantes de 3 de las carreras que ofrece la División Académica de Ciencias Económico-Administrativas. Se decidió aplicar un cuestionario a 53 a estudiantes de la Licenciatura en Administración Contabilidad, Economía, de la asignatura de seminario de titulación de un universo de 81, con el requisito de estar en sus estadías de prácticas profesionales, que cumplan un porcentaje de créditos mayor al 70% de créditos de acuerdo a reglamento institucional, y lo que en la mayoría se encuentran en el 7º y 8º Ciclo de su formación académica; el estudio es descriptivo con la estrategia de análisis, resultado de la aplicación del cuestionario en dos etapas, con variables que apuntan a la conducta profesional ética, compromiso ético, valores profesionales e identidad. La unidad sujeta de estudio, según los datos proporcionados por la coordinación de terminales, se refiere a la población de estudiantes; está constituida en el ciclo escolar 2014, por un total de 81 alumnos de la asignatura de seminario de titulación, de los grupos G9, 42 (51.85%) son mujeres y 39 (48.15%) son hombres, el tamaño muestral, que se tomó para efectos de esta investigación es de 53 personas.

La muestra se obtuvo mediante la siguiente fórmula (1) de probabilidad para poblaciones definidas y con margen de confianza del 95% de error del 8%, el nivel de heterogeneidad es el 50%:

$$n = \frac{z^2 \times p \times q \times n}{E^2(n-1) + z^2 \times p \times q} \quad (1)$$

Leyenda:

n = Número de elementos de la muestra.

N = Número de elementos del universo.

P/Q= Probabilidades con las que se presenta el fenómeno.

Z2 = Valor crítico correspondiente al nivel de confianza elegido; siempre se opera con valor sigma, luego Z= 2.

E = Margen de error permitido (a determinar por el director de estudio).

Tabla 1: Total de Alumnos Encuestados

	Población	Muestra
Total de encuestas	81	53

La muestra de la presente investigación es de 53. Se obtiene información de estudiantes que están entre 7 y 8°; hacemos énfasis porque a este nivel ya tendrían más de un 70% de créditos en la carrera que estén formándose profesionalmente, con la característica de ser regulares. Véase Tabla 1. “Regular: es aquel alumno que ha aprobado todas las asignaturas de su carga académica inscritas en el ciclo inmediato anterior” reglamento escolar art.33, pág.11 Estos particularmente están realizando su práctica profesional, actualmente en espacios profesionales diversos y que gozan de convenio con la universidad para esta actividad de vinculación, lo que favorece disponer de una perspectiva amplia

Estrategia de Análisis

Se aplicó un inventario de preguntas, el cual se tuvo como modelo el cuestionario de Ana Hirsch, la cual ha abordado temas sobre ética y valores profesionales y que son útiles para esta indagación. Este instrumento consta en la primera parte de datos generales del entrevistado, tales como: nombre, sexo, edad, estado civil, si tiene hijos, entre otros; en la segunda parte se presentaron 20 proposiciones de tipo escala Likert. Para la aplicación se contó con el apoyo de los jóvenes que estaban cautivos en las asignaturas de seminario de titulación, horarios en el salón de clases y a quienes se les explicó el objetivo de esta investigación, que para este caso se tomaría el apoyo de la web, con la aplicación del formulario google drive. Este nos sirvió de instrumento para obtener información de estudiantes de Licenciatura, aplicándolos de forma simultánea cubriendo las en Administración, Contabilidad y Economía, de la División Académica de Ciencias Económico Administrativas, en la modalidad presencial. Véase Tabla 2. La metodología de la recolección de datos. Los estudiantes marcaron o escribieron sus respuestas en el cuestionario proporcionado. En las entrevistas a estudiantes se profundiza sobre las trayectorias profesionales. En ellas desarrollan experiencias, opiniones, situaciones diversas y reflexiones sobre su práctica profesional, susceptibles de ser analizadas y contrastadas. Las entrevistas en profundidad son semi-estructuradas. Se mantiene un carácter abierto durante el instrumento en la primera parte. Se sitúa al entrevistado en un marco de referencia: las profesiones, los valores profesionales y para efecto de esta investigación el compromiso ético. Pero es la propia entrevistada/o que profundiza en una situación o tema.

Tabla 2: Tabla de Grupos Encuestados

Semestre/ Ciclo	Grupo/Titular de la Asignatura	Asignatura	Carrera
7 y 8 ^a	G9.- Dra. Aída Dinorah García Álvarez	Seminario de Titulación	Licenciatura en Administración, Licenciatura en Contabilidad Licenciatura en Economía

RESULTADOS

Si bien suele existir coincidencia en que la universidad debe formar profesionales competentes y ciudadanos comprometidos, diversas razones en la práctica han contribuido a desdeñar y a encauzarlo en la apatía de acciones, este tipo de formación, como una situación de obviada, cifrado en el contenido disciplinar sin explicitar las dimensiones morales presentes en toda ciencia y en la propia enseñanza. El Inventario sobre ética profesional cuenta con ítems comunes a todas las carreras y una parte específica referida a la deontología de cada profesión en particular, así como ética, identidad y valores profesionales. Precisamos en el apoyo de la información referida en otros estudios por Dra. Ana Hirsch Adler. Los resultados derivados del cuestionario entre los estudiantes de las distintas carreras analizadas suelen coincidir en que éstos otorgan gran importancia a la ética profesional en su formación. Sin embargo, estiman que la atención prestada a la enseñanza de estos principios éticos y deontológicos durante su formación es escasa y además no necesaria. En resumen (Tabla 4), en la investigación los resultados del análisis estadístico de las respuestas de la encuesta son los siguientes:

El 98% de los estudiantes están de acuerdo en que debe de existir como asignatura los valores y debe fomentarse el compromiso ético para regular la conducta a través de las actividades que marca la universidad en su formación como profesionistas. El 2% no lo ven importante. Véase Tabla 3. El 83% estuvo muy de acuerdo que al finalizar sus estudios se deben buscar beneficios en las empresas cuyo objetivo de inicio es lograr la experiencia laboral. Aquí el objetivo es trabajar El 42% de los alumnos no identifican lo que es identidad profesional y piensan que una profesión es una actividad de conveniencia sobre la aplicación de los conocimientos técnicos de la carrera y que eso les garantiza una mayor retribución monetaria. el 35% creen que identidad profesional es trabajar con los conocimientos técnicos adquiridos en su profesión y habilidades gestionadas por las empresas que le otorgan una oportunidad laboral Se aprecia que los Estudiantes Universitarios en un 61% no están dispuestos a ser responsables de las consecuencias sociales o culturales que el ejercicio de su profesión pueda ocasionar, manifiestan que es responsabilidad solo de quien dirige la organización o empresa. El resto manifiesta responsabilidad compartida. Sin embargo este tipo de características no se recupera en la formación de los jóvenes universitarios al realizar actividades prácticas en sus estadías en las empresas, el 70% de los estudiantes encuestados, se perciben en el cumplimiento de sus objetivos profesionales y personales y no aun así en el de la organización que les da la oportunidad de emplearse. La primera empresa que les otorga la oportunidad de obtener una experiencia laboral es considerada como una plataforma para el siguiente empleo. Esto por supuesto no cumple con el perfil profesional o las competencias transversales que nos ocupa, y que se establece en los objetivos profesionales de las carreras enfocadas a las ciencias empresariales y el restante aun cuando se identifica con los objetivos de la carrera, y se visualiza en el cumplimiento de los objetivos empresariales, su prioridad es su visión y alcance de sus objetivos personales propuestos. Preocupa que aunque la responsabilidad, la ética, la igualdad, la tolerancia está presente como un valor profesional que regula la conducta profesional no es posible alcanzar un mayor porcentaje del 47% del trabajo en equipo lo que significa que el compañerismo, la tolerancia no está presente y puede ser un impedimento para el logro organizacional.

Tabla 3: Proporción de Alumnos Que Están de Acuerdo En Que Exista la Asignatura de Valores

Reactivo	Si	No
¿Debería de existir una materia de valores profesionales para el alumno en la DACEA?	98%	2%

Tabla 4: Descripción de Resultados de Acuerdo al Cuestionario de Ana Hirsch

Reactivo	Valor Max.	Valor Min.	Porcentaje Individual					
			Poco acuerdo (1)	Desacuerdo (2)	Ni de acuerdo ni desacuerdo (3)	Acuerdo en(4)	Maximo acuerdo (5)	Total porcentaje
1.- Me gusta tratar con profesionales que tengan buenos conocimientos científicos	1	5	0%	0%	6%	28%	66%	100%
2.- Estoy dispuesto (a) a asumir las consecuencias de mis errores profesionales	1	5	0%	0%	6%	26%	68%	100%
3.- Me produce satisfacción la adquisición de nuevos conocimientos profesionales	1	5	0%	0%	6%	19%	75%	100%
4.- Guardar la confidencialidad es importante en el ejercicio profesional	1	5	0%	0%	9%	21%	70%	100%
5.- Estoy satisfecho (a) con la profesión que he elegido	1	5	2%	2%	4%	30%	62%	100%
6.- El cumplimiento a tiempo de mis compromisos profesionales será prioritario	1	5	0%	2%	8%	39%	51%	100%
7.- La profesión es un ámbito de identidad para sus miembros	1	5	0%	4%	9%	42%	45%	100%
8.- Considero que puedo resolver importantes cuestiones profesionales escuchando a los demás	1	5	0%	2%	17%	43%	38%	100%
9.- Debo ganarme la confianza de las personas para las que trabajo actuando con honestidad	1	5	0%	0%	6%	32%	62%	100%
10.- Prefiero trabajar en equipo porque el resultado es de más alta calidad	1	5	0%	2%	25%	30%	43%	100%
11.- Hay decisiones éticas tan importantes en el ejercicio de mi profesión que no puedo dejarlas sólo a criterio de las organizaciones	1	5	0%	0%	23%	47%	30%	100%
12.- Mientras la ciencia y la tecnología sigan avanzando no es necesario preocuparnos de sus consecuencias	1	5	28%	8%	11%	28%	25%	100%
13.- Para tomar buenas decisiones profesionales hay que tener seguridad en uno mismo	1	5	11%	16%	11%	17%	45%	100%
14.- Es necesario ser ambicioso profesionalmente	1	5	4%	7%	26%	38%	25%	100%
15.- Para ser un buen profesional no puedo ignorar los problemas de la sociedad en la que vivo	1	5	7%	2%	15%	34%	42%	100%
16.- No estoy dispuesto (a) a ejercer mi profesión sólo por dinero	1	5	6%	9%	15%	30%	40%	100%
17.- No es necesario que conozca y practique los valores de mi profesión para poder ejercerla	1	5	32%	13%	15%	27%	13%	100%
18.- El éxito profesional no significa nada si no me permite ser una mejor persona	1	5	17%	11%	15%	21%	36%	100%
19.- Transmito mis propios valores a través del ejercicio profesional	1	5	0%	6%	6%	32%	56%	100%
20.- Al concluir mi formación profesional, si cuento con un empleo procuro desarrollarme profesionalmente dentro de la empresa en beneficio de ambos	1	5	0%	0%	13%	27%	60%	100%

CONCLUSIONES

A partir del resultado de la investigación se concluye lo siguiente: La ética explica desde la experiencia moral humana, los modos de comportamiento justificables, los prescribe, esto desde patrones de

generalidad o universalidad. La ética profesional comprende el conjunto de principios morales y modos de actuar éticos en un ámbito profesional, incluye los bienes propios, metas, valores y hábitos de cada ámbito de actuación profesional. El compromiso ético del estudiante es un pilar en la formación profesional universitaria porque complementa y enriquece tanto la dimensión científica e innovadora (conocimientos, capacidades y habilidades profesionales) como la dimensión humana (personalidad y carácter del profesionista). La Universidad, debe asumir su responsabilidad académica y construir en todo momento el marco de actuación ética haciendo énfasis no solo en la adquisición de conocimientos específicos y las técnicas adecuadas para el ejercicio profesional, sino también requiere la internalización de valores, actitudes, y formas de comportamiento que contribuyen participe en la transformación social cultural, y la generación de nuevos conocimientos que también integre los avances científicos tecnológicos en sus esquemas creativos y de innovación.

El reto de los futuros profesionistas es que puedan asumir la dimensión del compromiso ético, que lleguen al campo laboral, a partir de que las instituciones de educación superior, formen y fortalezcan ese valor, al incluir en sus programas de estudios: contenidos, eventos y actividades extracurriculares relativos, especialmente enfocados al área transversal como una característica que enriquece la condición de los profesionistas que egresan de nuestra universidad. En las organizaciones, negocios, empresas es de muy alto interés tener en su haber un profesionista humano con valores, decidido y encaminado al logro y proyección de la filosofía empresarial, es importante y de manera urgente tener un equilibrio a través de la estabilidad que da un integrante de una organización si este cuenta con una probada moral y ética profesional en los fines y en el logro de objetivos empresariales. Que más garantía y componente que la lealtad de un recurso humano enfocado en el compromiso ético de su propia organización y de la sociedad en la que el forma parte.

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USO DE LOS SISTEMAS DE INFORMACIÓN EN LAS PYME'S DEL SECTOR SUR DE MONCLOVA

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RESUMEN

En la actualidad existen un gran número de pequeñas y medianas empresas en el sector sur de la ciudad Monclova, Coahuila, México que aún no hacen uso de las tecnologías de información para la administración de sus procesos, lo que provoca que el nivel competitivo de las mismas genere áreas de oportunidad. Para poder tener un mayor campo de acción sobre esta problemática, se propone la investigación del impacto del uso de los sistemas de información en una PYME.

PALABRAS CLAVE: PYME, Sistema de Información, Monitoreo, Sistemas Automatizados

USE OF INFORMATION SYSTEMS IN SMES IN MONCLOVA'S SOUTHERN SECTOR

ABSTRACT

At present day there are a large number of small and medium enterprises in the southern sector of the city Monclova, Coahuila, Mexico that not yet make use of information technology to manage their processes , which causes an opportunity area. To have a greater scope of this fact, research the impact of using information systems is proposed.

JEL: J45, O14, O33

KEYWORDS: SME, Information System , Monitoing, Automated Systems

INTRODUCCION

La ciudad de Monclova, estado de Coahuila, se encuentra ubicada al centro del estado ocupa el 0.5% de la superficie, situada entre los paralelos 26° 43' y 27° 05' de latitud norte; los meridianos 101° 33' y 100° 56' de longitud oeste; altitud entre 400 y 2 000 m; tiene una población de 216,206 habitantes. Cuenta con 58,919 viviendas de las cuales 22,374 viviendas habitadas disponen de computadora según el censo 2010 del Instituto Nacional de Estadística y Geografía. (Instituto Nacional de Estadística y Geografía, 2010) Vías de Comunicación: Al municipio se puede arribar por la carretera Federal No. 57 Piedras Negras - Ciudad de México, que atraviesa por el poniente de norte a sur, la carretera No. 53 a Monterrey y la carretera local No. 30 San Pedro - Monclova - Candela - Monterrey; así mismo por el Aeropuerto Internacional Venustiano Carranza ubicado en el vecino municipio de Frontera, encontrándose a 15 minutos de este municipio cuenta con vuelos comerciales a E.U.A. (hasta el 2 de septiembre del 2008). También cuenta con una red de caminos rurales que lo comunican con sus localidades y con transportación foránea. Esta investigación se presenta con el objetivo de dar a conocer el uso de los sistemas de información en las PYME'S en un sector en específico del municipio de Monclova Coahuila, actualmente la mayoría de las micro, pequeñas y medianas empresas, no cuentan con ningún tipo de sistema informático en el cual lleven un control de las operaciones que se realizan en su negocio, limitándolos a no tener un visión a futuro de su empresa.

REVISIÓN LITERARIA

Según (PRO MÉXICO Inversión y Comercio, 2014), las micro, pequeñas y medianas empresas (PYME'S) en México, constituyen la columna vertebral de la economía nacional por los acuerdos comerciales que ha tenido México en los últimos años y asimismo por su alto impacto en la generación de empleos y en la producción nacional. De acuerdo con datos del Instituto Nacional de Estadística y Geografía, en México existen aproximadamente 4 millones 15 mil unidades empresariales, de las cuales 99.8% son PYME'S que generan 52% del Producto Interno Bruto (PIB) y 72% del empleo en el país. Por la importancia de las PYME'S, es importante instrumentar acciones para mejorar el entorno económico y apoyar directamente a las empresas, con el propósito de crear las condiciones que contribuyan a su establecimiento, crecimiento y consolidación.

Para México, las PYME'S son un eslabón fundamental, indispensable para el crecimiento del país. Se cuenta con una importante base de Micro, Pequeñas y Medianas empresas, claramente sólida, que debe ser aprovechada para tener un mejor nivel de competitividad. Para lograrlo, además de los datos estadísticos proporcionados por los censos que se efectúan en el país, se deben analizar la cantidad de PYME'S que cuentan con un sistema de información que les permita llevar una administración adecuada de sus procesos, lo que ayudará a tener una visión más clara del camino que se deberá tomar para propiciar el crecimiento competitivo en la ciudad.

Por su parte, los Sistemas de Información de Empresa suministran una plataforma tecnológica que permiten a las organizaciones integrar y coordinar sus procesos de negocio. Ellos suministran un sistema individual que es central para la organización y asegura que la información puede ser compartida a través de todos los niveles funcionales y jerarquías de gestión. Un Sistema de Información de Empresa normalmente será manejado por un Administrador de Sistemas profesional y será desplegado en servidores dedicados. Esto generalmente ofrece conectividad de red y suministra servicios que soporten las operaciones realizadas por la empresa.

METODOLOGÍA

El desarrollo de la presente investigación se lleva a cabo en el sector sur de la ciudad de Monclova, Coahuila, México; con la intención de conocer el porcentaje de PYME'S que utilizan sistemas de información y ver los factores que influyen en el uso y manejo de los mismos, se genera un instrumentos de medición que permitirá conocer datos críticos para tener la posibilidad de tomar acciones que permitan a este sector de la población tener una mayor ventaja competitiva.

Sector Sur de Monclova, Coahuila, México

El sistema de búsquedas que ofrece el Instituto Nacional de Estadística y Geografía (INEGI) en México brinda información que permite determinar el número de PYME'S establecidas en la ciudad, sin embargo, para trabajar en un sector en específico, es necesario determinar el número de micros, pequeñas y medianas empresas que lo conforman. Se puede observar en la figura 1 una imagen satelital de cómo están establecidos, por lo que se procede a dividir por colonia y se ubican las PYME'S en un perímetro de 18,286 metros aproximadamente.

Figura 1: Imagen Satelital Que Muestra el Sector Sur de la Ciudad



La figura muestra las PYME'S localizadas al sector sur de la ciudad, éstas se encuentran dentro de un perímetro de 18,286 metros aproximadamente. Fuente: INEGI.

Al dividir por colonia (figura 2), se pueden ubicar de una manera más clara las PYME'S registradas por el censo nacional, por lo tanto se obtiene un número resultante por cada colonia dentro del perímetro antes mencionado, esto nos permite llegar a la cifra de 818 PYME'S en el sector sur de la ciudad.

Figura 2: División del Sector Por Colonia



En la figura se ejemplifica la división del sector sur de la ciudad por colonia, en este caso se muestra la colonia Fraccionamiento Francisco I Madero, que tiene un total de 43 PYME's.

Se prosigue a calcular el tamaño de la muestra con la siguiente fórmula:

$$n' = \frac{n'}{1 - \frac{n'}{n}}$$

Como se puede observar en la Tabla 1, se obtiene un tamaño de la muestra de 261 PYME'S considerando un nivel de confianza del 95% y un margen de error del 5%.

Tabla 1: Matriz de Tamaños Muestrales Para Un Universo De 818 Con Una P De 0.5

Nivel De	Error Máximo de Estimación									
confianza	10.0%	9.0%	8.0%	7.0%	6.0%	5.0%	4.0%	3.0%	2.0%	1.0%
90%	62	75	93	118	152	202	278	390	550	729
95%	86	104	127	158	201	261	346	463	610	754
97%	103	123	150	186	234	299	387	503	640	765
99%	138	164	197	240	295	367	458	567	684	780

La tabla indica los tamaños de las muestras obtenidos con diferentes niveles de confianza y margen de error.

RESULTADOS

Tabla 2: Muestra los Resultados Obtenidos de la Investigación

Factores	SI	%	NO	%
Conocimiento De Un Sistema De Información	175	67	87	33
Pymes Que Cuentan Con Un Sistema De Información	70	36	192	64
Pymes Que Contarían Con Un Sistemas De Información A Partir De Una Breve Explicación Sobre El Mismo.	196	75	66	25
Pymes Que Realizan Un Inventario En Su Negocio	212	81	50	19
Pymes Que Cuentan Con Un Equipo De Computo	142	54	120	46
Conocimiento Del Manejo De Un Equipo De Computo	181	69	80	31
Manejo De Algún Tipo De Sistema De Información	130	49.6	132	50.4

La tabla nos muestra el resultado final que se obtiene del análisis de las 261 PYME's encuestadas.

Por medio del análisis realizado en el sector sur de la ciudad de Monclova, Coahuila, México, podemos determinar la necesidad de tomar acciones que permitan el crecimiento de las PYME's para poder así tener una mayor ventaja competitiva y contribuir así en el desarrollo y crecimiento de la economía en el país, empezando por sectores en la ciudad.

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FACTORES DETERMINANTES DE LAS PRÁCTICAS DE RECURSOS HUMANOS DE ALTO RENDIMIENTO Y LA EVALUACIÓN DEL DESEMPEÑO

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RESUMEN

En el presente trabajo se intenta corregir algunos problemas de endogeneidad que se han podido dar en la literatura previa sobre los factores que determinan la Adopción de Sistemas Formales de Evaluación del Desempeño (ED). Muchas de las variables exógenas utilizadas en la literatura para explicar la Adopción de las Políticas de Recursos Humanos (PRRHH) de Alto Rendimiento son las mismas que se han utilizado para explicar la adopción de sistemas de ED (motivación intrínseca, extrínseca, prácticas de RRHH, poder sindical, economía de escala). Ello puede ser fuente de problemas de endogeneidad en la estimación de los efectos que algunas variables tienen en la adopción de sistema de ED. Para lograr lo anterior, se realizó la estimación de ecuaciones donde simultáneamente se analizan los determinantes de la adopción de sistemas de E.D. y de las PRRHH de alto rendimiento, utilizando una muestra de 347 empresas. Los resultados obtenidos son relevantes tanto para la literatura académica como para la de toma de decisiones empresariales relacionadas con la adopción de las PRRHH y la implantación de sistemas de ED. El primer tipo de evidencia se relaciona con la identificación de las prácticas de recursos humanos de alto rendimiento que configuran un sistema. El segundo, hace referencia al escaso papel que parecen jugar los sindicatos tanto en la implantación de las PRRHH de alto rendimiento como en la implementación de un sistema formal de ED. El tercer hallazgo, se refiere a la implementación de PRRHH de alto rendimiento, en la que se detectan economías de escala relacionadas con el tamaño de la planta y que su implantación es mayor cuando los trabajadores tienen considerables niveles de motivación intrínseca y extrínseca.

JEL: M12, M5

PALABRAS CLAVES: Prácticas de Recursos Humanos de Alto Rendimiento, Economías de Escala, Motivación Intrínseca, Extrínseca y Poder de los Sindicatos.

THE DETERMINANTS OF HIGH-PERFORMANCE HUMAN RESOURCE PRACTICES AND THE PERFORMANCE ASSESSMENT

ABSTRACT

In this work it attempts to correct some endogeneity problems that have been given in previous literature about the factors which determine the adoption of Performance Assessment Systems (PAS). Many of the exogenous variables used in literature to explain the adoption of the High Performance Human Resources Policy (HPPHRP), are the same used to explain the adoption of PAS (intrinsic motivation, extrinsic, HR practices, union power, and scale of economies). The latter, can be the origin of the endogeneity problems to estimate the effects, which some variables have in the adoption of PAS. To achieve this, it was made an equations estimation where simultaneously were analyzed the adoption of PAS and HPPHRP, using a sample of 347 companies. The results are significant both to the academic literature as for decisions making in business related with HRP systems adoptions and the implementation of PAS. The first type of evidence is related to the identification of HPPHRP, which shapes a system. The second refers to the limited role that

unions apparently play both in the implementation of HPHRP and in the implementation of a PAS. The third finding points out the implementation of HPHRP, in which are detected economies of scale related to the size of the plant and its implementation is larger when workers have higher levels of intrinsic and extrinsic motivation.

JEL: M12, M5

KEYWORDS: High-Performance Human Resource Practices, scale of economies, Intrinsic Motivation, Extrinsic Motivation, Union Power

EDUCACIÓN Y FINANZAS DENTRO DE LA FUNCIÓN SOCIAL DE LAS EMPRESAS

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RESUMEN

Empresa se define como la unidad productiva o de servicios que constituida según aspectos prácticos o legales se integra por recursos y se vale de la administración para lograr sus objetivos, es indudable que para que se dé, la función social, se requiere de la intervención de diversos involucrados en esta función social que la llevarán al logro de los objetivos y metas trazados a nivel empresarial, este artículo surge de un análisis realizado de tipo descriptivo al analizar el entorno en donde se detecta un área de oportunidad en la responsabilidad social por parte de las empresas con la finalidad de involucrar la ética en la función social en cada uno de los implicados en el desarrollo de sus actividades que en un momento determinado concluirán con la generación de proyectos viables y la continuidad empresarial.

PALABRAS CLAVE: Educación, Formulación y Responsabilidad Social

EDUCATION AND FINANCE IN THE CORPORATE SOCIAL FUNCTION

ABSTRACT

The company is defined as the production unit or services incorporated under practical or legal aspects is comprised of resources and uses of the administration to achieve its objectives, it is clear that it is the social function requires the intervention of several involved in this social function to be taken to achieve the objectives and goals outlined at the enterprise level, this article comes from a descriptive analysis to analyze the environment in which an area of opportunity as social responsibility is detected by the companies with the aim of involving ethics in social function in each of those involved in the development of their activities at a given time will conclude with the generation of viable projects and business continuity.

JEL: A19, M51, M53

KEYWORDS: Education, Formulation, and Responsibility Social

INTRODUCCIÓN

El mundo actual se encuentra viviendo en una situación de crisis de confianza, generando una interrelación humana en la sociedad, que en un momento determinado se pudiese clasificar como caótica; Probablemente debido a ello, a nivel mundial se han desarrollado diversas normatividades que permiten lograr una transparencia, y con ello elevar la confianza de los ciudadanos tanto con las instituciones como en la sana convivencia y con ello elevar la calidad de vida. El papel de la ética profesional en la administración financiera influye en forma determinante en el origen, aumento o disminución de esta confianza o desconfianza que impera en una sociedad determinada.

La Organización de Cooperación de Desarrollo Económico (OCDE), desde hace años ha implementado mecanismos de evaluación que permiten analizar la calidad de vida de los habitantes de los países, esto al haber detectado un foco de alarma de utilidad tanto para empresas como para las entidades gubernamentales considerando que si existen tanto empresas como personas que manejan una alta ética profesional y tienen

comportamientos honorables, pero por otra parte también existen empresas y personas que carecen de estas virtudes.

Este artículo surge de un análisis presentado por Plascencia (2014) en el cual hace referencia acerca de la educación en las finanzas dentro de la función social de las empresas haciendo énfasis en que es recomendable que se adopten códigos de ética para respetarse y de estricto apego en cada una de las decisiones que se tomen, considerando que cada uno de los participantes en la función social a nivel empresarial requieren una forma de tratamiento con ética de carácter profesional. Identificando como un área de oportunidad la utilización de códigos de ética entre cada uno de los participantes de la función social empresarial y en administración pública. Surgiendo las siguientes preguntas: ¿Será que el establecer códigos de ética en cada una de las áreas de interrelación en una sociedad determinada pudiesen influir en elevar la confianza de los ciudadanos y con ello impactar en forma positiva en la calidad de vida individual?

Llegando a la siguiente hipótesis: La utilización de códigos de ética en las sociedades eleva la confianza de los ciudadanos en sus lugares de origen. Si se analiza los conceptos de educación, formulación y responsabilidad social, al interpretar sus conceptos y enfocándolos a los códigos de ética hace falta educación para su aplicación y generación que en un momento determinado pudiesen despertar una responsabilidad social en todos los involucrados en cualquier tipo de sociedad. Probablemente sea importante definir que es moral y que es ética para cada una de las partes involucradas, tanto como empresa y como persona, dado que las relaciones humanas se han suavizado en demasía, en forma negativa es importante especificar que es moral y que es ética para una persona o para otra, o para la misma empresa y especificar que en ese orden de ideas se piensan interrelacionar.

Al investigar estos conceptos que maneja el diccionario UNO de Editorial Océano en el caso de MORAL y ETICA: moral menciona que es en cuanto a lo relativo a las costumbres o a las reglas de conducta, que es la apreciación del entendimiento o de la conciencia, que a su vez no concierne al orden Jurídico, sino al ámbito de la conciencia personal. Y por ética como un conjunto de facultades del espíritu por contraposición a lo físico así como un estado de ánimo individual o colectivo; Estudiando los actos morales, sus fundamentos y como se vinculan en la determinación de la conducta humana y es en este punto donde se correlacionan la educación y las finanzas de acuerdo a la función social de una empresa o bien las relaciones que se dan a nivel empresarial.

REVISIÓN DE LITERATURA

Existe diversa literatura que habla acerca de la motivación y el impacto en el comportamiento organizacional mencionando a continuación algunos autores que comentan lo siguiente: Haciendo referencia al respecto, en Abril del 2001 el Congreso de la Unión (CU) aprobó una serie de reformas financieras, entre las que destacan cambios a las leyes de Instituciones de Crédito, del Mercado de Valores y de Sociedades de Inversión, con el objeto de proporcionar mayor institucionalidad a los intermediarios financieros, es decir, darle mayor formalidad a los Consejos de Administración, Consejeros independientes, regulación de los créditos relacionados, mayor peso a los auditores externos, información privilegiada, protección a minorías, etc., Esto se traduce en una mayor transparencia y mejores prácticas de gobierno corporativo; definiendo el gobierno corporativo como la forma en que las empresas se relacionan con sus accionistas, inversionistas y público en general, en otras palabras el Gobierno Corporativo (GC) es el responsable de que las empresas estén bien administradas haciendo énfasis en la forma clara y transparente de mostrar cuales son los responsabilidades, resoluciones y compromisos que adquieren aquellos que toman decisiones en las empresas. En consecuencia un buen GC Confirma que las empresas utilizan con eficiencia su capital, y un mal GC confirma un pesado lastre para la competitividad de las compañías, lo que en un determinado momento probablemente propicie un aumento del riesgo financiero y ahuyenta a los inversionistas potenciales. El manejo de un buen GC, se traduce en una mayor transparencia y mejores prácticas de gobierno corporativo, lo que idealmente generará mayor confianza de ahorradores e

inversionistas institucionales para invertir en México. Desde el 2001, es obligatorio que tanto las sociedades de inversión como las instituciones financieras se incorporen a los principios del Código. En la actualidad se cuenta con información que proporcionan las empresas listadas en la Bolsa, que indica que tanto acatan los principios del Código. Algunas de las recomendaciones básicas de este código son:

Definir principios que contribuyen a mejorar el funcionamiento del Consejo de Administración y a revelar información a los accionistas.

Que las empresas amplíen la información relativa a su estructura administrativa.

Que cuenten con los mecanismos para garantizar la suficiencia de información financiera.

Que existan procesos que promuevan la participación y comunicación entre los consejeros.

Los inicios del BUEN GOBIERNO CORPORATIVO, se remontan a 1998, cuando la Organización para la Cooperación del Desarrollo Económico (OCDE), nació debido a la gran preocupación sobre la práctica de un buen gobierno corporativo, y los ministros de los países miembros solicitaron en 1998, a la organización que desarrollara una serie de normatividades y directrices para lograr buenos gobiernos corporativos. Es por ello que surgen los principios de las OCDE para el gobierno de las empresas, que tienen como finalidad apoyar a gobiernos de países miembros y no miembros en sus esfuerzos por evaluar y mejorar los marcos legal, institucional y normativo, así como proporcionar sugerencias para la bolsa de valores, los inversionistas, las sociedades y otras partes implicadas en el proceso de desarrollo de buenas prácticas de gobierno corporativo.

El objetivo fundamental de la OCDE es el fortalecimiento de la gobernabilidad, ya sea a nivel gubernamental o empresarial, debido a que actualmente en este mundo globalizado no sólo las decisiones de los gobiernos son importantes. No podemos dejar de considerar que en MÉXICO existe una escasa cultura en cuanto a los gobiernos de las empresas, ya que por lo general el dueño de la empresa es quien toma las decisiones por lo que esas decisiones se dirigen más a bienestar personal que al beneficio de la empresa, y el apego de las empresas mexicanas al Código puede ayudar a fortalecer la cultura empresarial en el país, debido a que la mayoría de las empresas como se mencionó anteriormente, son de índole familiar, por lo mismo los Consejos de Administración en su mayoría pudiesen ser ineficientes y obsoletos, ya que responden a intereses personales y no asumen responsabilidades con directivos ni con inversionistas. Esta situación limita la competitividad de las empresas mexicanas frente a las de Europa y Estados Unidos. En donde los Consejos de Administración participan cada vez más en la toma de decisiones de las empresas, y sus miembros, propuestos por consultorías, a veces ni siquiera conocen a los directivos, lo que aminora los conflictos de intereses.

La integración del consejo es el elemento esencial para que este pueda definir la visión estratégica de la sociedad y ser un apoyo en su operación (El código recomienda no menos de 5 ni más de 15 consejeros propietarios, el promedio a nivel mundial es de 11 y 13 así como consejeros suplentes). Plascencia (2014) la ética al establecer políticas y lineamientos, menciona que todas las empresas desde su creación deben tener perfectamente identificadas sus políticas y lineamientos bajo los cuales se van a regir, con las interrelaciones que van a realizar, estas van de la mano con la función social que ejerce, ya que una empresa por sí misma no podría operar, necesita de la ayuda de terceras personas para lograr su objetivo para el cual fue constituida legalmente, desde su inicio.

Menciona Plascencia al respecto que al afirmar que fue constituida legalmente, estamos hablando de que la empresa está cumpliendo con una norma de ética primordial de ley, pero sus interrelaciones no terminan

ahí, sino que la empresa va a tener relación con distintas personas que en este momento las podríamos llamar:

Administración (Administradores)	Trabajadores
Accionistas (Propietarios)	Clientes
Proveedores	Acreeedores
Fisco	Mercado extranjero
Sociedad en General	

Definitivamente el objetivo de tener perfectamente analizadas las políticas, es el de motivar, tanto a los empresarios, como a los implicados en las relaciones con la empresa, de apegarse de corazón a las leyes y normas vigentes en todos los aspectos que tengan que ver con el desarrollo de la empresa o entidad pública, enfocando esto tanto la superación y al desarrollo profesional como individuo, como al hablar de la empresa o entidad pública a que se refiera. Apegándonos a la ética que debe existir entre los diferentes integrantes de la función social de la empresa, e iniciando con los primeros de la lista que son los accionistas es decir los propietarios, debe de existir una ética desde su origen y deben hacerse varias preguntas, como por ejemplo:

Cual es la razón de ser de la empresa, estableciendo claramente el giro al cual se van a dedicar, que necesidad pretenden satisfacer de la sociedad y como lo piensan hacer, etc., Como se piensan constituir, como una sociedad anónima, como una sociedad civil, sociedad de responsabilidad limitada, sociedad en comandita etc., Cuantas personas van a constituir la empresa, número de personas que van a integrar la sociedad y que responsabilidad van a tener cada uno de ellos.

Que monto va a aportar cada uno de los accionistas, cuánto van a aportar en conjunto para la sociedad y cuanto esperan recibir en el transcurso del tiempo; que controles van a llevar a cabo para la correcta administración de los recursos aportados; siendo este uno de los puntos más importantes, y de hecho donde más conflictos concurren, ya que las empresas comienzan bien, pero con el transcurso del tiempo y sobre todo si se aportó dinero en efectivo para la constitución de una sociedad, todo individuo espera recibir un ingreso adicional por su aportación y desde el inicio es cuando debe quedar claro su control.

Como se va a elegir la junta directiva: Quién de los miembros será el representante de los accionistas si son muchos, porque si son un número pequeño de accionistas, no representa problema.

Quién va a estar al frente de la empresa: un propio o un externo, la administración de los recursos, se le va a encomendar a un representante o se va a contratar a una persona especializada para que administre eficientemente, que es lo que se le va a exigir a esta persona cuales van a ser sus compromisos, a quien va a reportar, que incentivos se le van a dar, cuáles van a ser sus responsabilidades.

Que tipo de informes se van a realizar, estados financieros actualizados que es obvio que se deben de realizar, en que momentos se van a revisar, y cada cuanto tiempo se van a elaborar, es necesario auditarlos, están dispuestos los accionistas a contratar un despacho externo para revisión de información o simplemente se verificaran internamente.

Cada cuanto tiempo se van a reunir, fijar fechas formales de revisiones y compromisos que se deben de cumplir desde el inicio.

Con cuanto personal se va a contar Cual va a ser la relación del personal con los propietarios, al delegar responsabilidades existirá un responsable, que será el que se encargará de dar las instrucciones a los subordinados, por lo cual debe de haber un organigrama funcional especificando claramente la

delimitación de responsabilidad por funcionario, entendiéndose siempre que debe haber un director, gerente o persona responsable.

Plascencia (2014) también hace referencia a cerca de las relaciones con ética que deben haber en cuanto a:

Ética en el personal desde su contratación

Ética con los clientes

Ética con los proveedores

Ética con instituciones de crédito ética de los propietarios de empresas

Ética del público en general

Ética de los reguladores empresariales

Ética de las relaciones del personal

Moralidad en las relaciones con ética

Ética con las dependencias gubernamentales y Ética familiar

METODOLOGÍA

Se identifica un área de oportunidad tanto para las personas como para las empresas en cuanto a un análisis descriptivo de acuerdo a lo observado en el entorno fundamentado en bibliografía planteada por Plascencia (2014). No se realizaron encuestas ni entrevistas solo se realizó un análisis mediante la observación y reportes tanto nacionales como internacionales.

RESULTADOS

Si existe diversa bibliografía tanto en los medios de comunicación nacionales e internacionales, sin embargo se sigue considerando un área de oportunidad tanto para las sociedad en general como para la administración pública, debido a que si existe una crisis de confianza en la sociedad y en el mundo, que pudiese ir aumentando y esta crisis de confianza se puede disminuir al establecer claramente las relaciones de ética que se pueden dar entre los individuos involucrados para con ello aumentar la confianza no solo en las sociedades sino en los mismos seres humanos y con ello elevar la calidad de vida.

Limitaciones Encontradas

No existieron limitaciones debido a que se contó con la bibliografía e información suficiente en los medios de comunicación es un tema vigente las relaciones con ética, Plascencia (2014), viene publicando desde el año 1998 temas al respecto es probable que, sí, en un momento determinado los individuos al interrelacionarse firmaran su propios contratos especificando lo que le corresponde a cada cual de acuerdo al papel que está representando en este caso en la función social, se generaría un clima de confianza, como dijo el Benemérito de las Américas el Lic. Don. Benito Juárez García “Entre los individuos como entre las naciones El respeto al Derecho Ajeno es la PAZ” o como definen algunos autores Derecho es: Dale a cada cual lo que le corresponde.

Futuras Investigaciones

Es indudable que aunque pasen los años la función de educar se presenta a cada instante, en cada lugar en donde nos encontremos se presenta una oportunidad de educar, temas como la ética relacionados con la función social de las empresas son interminables un ejemplo son los temas relacionados a la moral, siempre se va modificando con el paso del tiempo y es necesario adaptarnos a los usos y costumbres imperantes dentro de un tiempo determinado, lo que anteriormente era mal visto con el transcurso de los años, parece

como que se vuelven dichos comportamientos normales, de este artículo se derivaran otros que traten en lo específico, ir mejorando lo ya publicado por Plascencia en años pasados adaptándolos a los tiempos actuales como por ejemplo:

Ética en el personal desde su contratación

Ética con los clientes

Ética con los proveedores

Ética con instituciones de crédito ética de los propietarios de empresas

Ética del público en general

Ética de los reguladores empresariales

Ética de las relaciones del personal

Moralidad en las relaciones con ética

Ética con las dependencias gubernamentales Ética familiar

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FINANZAS PERSONALES UN ANÁLISIS SENCILLO QUE ORIENTA AL ESTABLECER UN PLAN DE VIDA PERSONAL

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RESUMEN

Las Finanzas personales son la base de estabilidad económica de las personas, es increíble que a pesar de saberlo en realidad somos pocos los que en un momento determinado nos preocupamos realmente por nuestro futuro, este artículo es concebido como un análisis de tipo empírico descriptivo simplemente de observación del entorno, y las circunstancias de los individuos que en un momento determinado, pudiese ser de utilidad para las personas generando un método de una forma sencilla que oriente a llevar a cabo un análisis de su situación financiera a corto y a largo plazo partiendo de la esperanza de vida e incluye algunas referencias acerca de investigaciones realizadas por Plascencia en los años 2010-2015, en donde abarca los diversos factores que influyen en la elaboración o no elaboración del proyecto de plan de vida que puede llevar a elevar la calidad de vida de las personas en un plazo corto.

PALABRAS CLAVE: Educación, Proyecto, Evaluación y Responsabilidad

PERSONAL FINANCE A SIMPLE ANALYSIS THAT GUIDES TO ESTABLISH A PERSONAL LIFE PLAN

ABSTRACT

Personal Finance is the basis of stability of people, it's amazing that despite knowing in reality few of us at any given time we really care about our future, this article is intended as an analysis of empirical descriptive simply observing the environment, and circumstances of individuals at any given time, could be useful for people generating method in a simple way to guide conduct an analysis of your financial situation in the short and long term basis Hope of life and includes some references to research by Plascencia in the years 2010-2015, where covers the various factors that influence the development or production of the draft plan of life that can lead to a better quality of life people in a short term.

JEL: A19 M14, M21, M51, M53

KEYWORDS: Education, Project, Formulation, Evaluation and Responsibility

INTRODUCCIÓN

Las Finanzas En el Ámbito Personal

Los individuos en la sociedad se encuentran presionados, debido a los requerimientos cada vez mayores de recursos económicos, que permitan satisfacer si no todas, algunas de sus necesidades más apremiantes, la esperanza de vida ha ido en aumento, año con año, debido, principalmente tanto a los adelantos de tipo tecnológico, como educativos, científicos y de salud. La esperanza de vida de las personas a nivel mundial apenas en 1930, no rebasaban los 35 años de edad, actualmente existen países de primer mundo que llegan a los 91.8 años de edad según reporte de la Organización Mundial de la Salud (OMS) 2014 de los más longevos son los habitantes de Europa y Japón.

En Mexico, aún considerado como un país en vías de desarrollo se ha logrado aumentar la esperanza de vida también, llegando a vivir en promedio los mexicanos hasta los 77.2, sin embargo según informe del Instituto Nacional de Estadística Geografía e Informática (INEGI) 2014 es importante señalar que este 2015 debido a situaciones de violencia ha disminuido dicho indicador sobre todo en los hombres llegando esta esperanza de vida a los 72 años. Como referencia en los estados unidos de Norteamérica, vecino más próximo al norte de Mexico, la esperanza de vida es de 79.8 años, y al sur haciendo frontera con Centroamérica la esperanza de vida es de 74.5 años en promedio en El Salvador, Guatemala 71.1, Belice 76.9 y Nicaragua 74.5. Debido a esta esperanza de vida, las necesidades aumentan para las personas, ya que mientras los años de edad aumentan, los recursos disminuyen, en el caso de Mexico según un reporte de la OCDE, del 2015 en Mexico se trabaja más y se gana menos, y conforme pasan los años las posibilidades de ocupación disminuyen y también los ingresos independientemente de requerir laborar más horas con el objeto de lograr una subsistencia digna.

Este artículo surge de investigaciones realizadas por Plascencia (2013) en donde se cuestionó a una muestra acerca de sus planes de vida, pretendiendo identificar si esta muestra contaba con un plan de vida y si contaba con ese plan de vida, si realmente lo llevaba a cabo. Detectando como un probable problema, que en la mayoría de las ocasiones si se cuenta con un plan de vida, sin embargo no se le da el seguimiento adecuado lo anterior como probable causa de una falta de tiempo, apatía y falta de motivación lo que trae como consecuencia que al no contar con un plan de vida con el adecuado seguimiento las personas pueden caer en estado de pobreza con mayor facilidad en los años que disminuye su productividad. Debido a ello nos planteamos diversos cuestionamientos como por ejemplo ¿La falta de visión de un proyecto o plan de vida podría generar pobreza en las personas? O bien ¿Un adecuado control de los recursos permitirá que las personas generen riqueza de utilidad en los años de mayor edad y la probabilidad de menos ingresos? También nos podríamos cuestionar ¿La buena calidad de vida de las familias se debe a un control adecuado de los recursos previniendo el futuro a conciencia? Con ello se llega a la siguiente hipótesis:

El contar con un plan de vida con el seguimiento adecuado a través del tiempo a medida que aumenta la edad permite contar con un mejor nivel de vida y con ello proporcionar lo necesario a la familia y/o dependientes legales. Al investigar las definiciones de las palabras clave y de acuerdo al diccionario de la real academia española (2013) La educación es el proceso multidireccional mediante el cual se transmiten conocimientos, valores, costumbres y formas de actuar. La educación no sólo se produce a través de la palabra, pues está presente en todas nuestras acciones, sentimientos y actitudes. Es también un proceso de vinculación y concienciación cultural, moral y conductual. Así, a través de la educación, las nuevas generaciones asimilan y aprenden los conocimientos, normas de conducta, modos de ser y formas de ver el mundo de generaciones anteriores, creando además otros nuevos.

Si se conjuntan los conceptos responsabilidad como la capacidad u obligación de responder por los actos propios, y en algunos casos de los ajenos y social como todo lo relativo a la sociedad o las clases sociales. Entonces parafraseando en una sociedad que se encuentra formada por una reunión de personas familias o naciones, educándose con las formas de ver el mundo de generaciones anteriores y creando nuevas formas en este mundo actual tan cambiante se genera la innovación y en forma conjunta el proyecto. Que de nada serviría si no se cuenta con un proceso multidireccional de adquisición de conocimientos. Probablemente de acuerdo al planteamiento del problema y como una definición de proyecto como una idea que se tiene de algo que se piensa hacer y cómo hacerlo propicia una mejora incorporando el cambio y es ese sentido de proyecto en donde se da continuidad al plan de vida.

REVISIÓN DE LITERATURA

Existe diversa literatura que habla acerca de las finanzas personales que orientan para establecer un plan certero en el correcto manejo de los recursos mencionando a continuación algunos autores que comentan lo siguiente: Plascencia (2014) comenta que el ahorro y el correcto manejo de los recursos que ingresa a la familia le provee seguridad y estabilidad, aunque como dicen por ahí, el dinero no lo es todo, pero es importante, máxime cuando se tiene la responsabilidad de una familia y con ello el deber ser una persona con altos valores morales y éticos; siendo está una responsabilidad que recae en el jefe o jefa de familia, ya que las necesidades de sustento (Proveer a uno del alimento necesario), vestido y alimentación, se satisfacen con dinero, y si no hay pues no se pueden satisfacer dejando pendientes en el camino.

La correcta administración de los recursos es vital ya que muchos de los problemas a los que se enfrenta la familia son generados por la falta de visión en el manejo de sus recursos a corto y largo plazo.

En cuanto a la correcta aplicación de dichos recursos, se debe contar con un plan de vida personal y en ello las FINANZAS ayudan de una manera importante, además de tener pleno conocimiento de nuestros recursos y de la aplicación correcta de los mismos, basándonos en nuestras necesidades prioritarias que son:

Alimentación	Vestido
Hogar	Diversión
Ahorro, tanto a corto como a largo plazo para la vejez	
Trabajo	Salud
Superación personal	

El orden en el que fueron colocadas las necesidades prioritarias no tiene importancia, así como quizá falten, ya que todas y cada una de ellas deben ser satisfechas para lograr ser individuos estables; actualmente se cuenta con apoyos que nos brindan cierta seguridad, como por ejemplo las tarjetas de crédito con las que podemos disponer un monto de crédito con un plazo para su pago, pero se debe tener mucho cuidado y madurez para manejarse eficientemente; también los créditos hipotecarios que nos aseguran un pago mensual sobre saldos insolutos si no entendemos cuando te das cuenta ya tienes una bola de nieve imposible de pagar, ya que se rigen sobre la base de la inflación, y en muchas ocasiones ha ocasionado problemas fatales en el manejo de los recursos de las personas; máxime cuando estamos hablando de un país como MÉXICO, en el que manejamos una economía de corto plazo, es decir los recursos y los créditos a que tenemos acceso son para pagarse en un corto plazo(a un mes porque los intereses se acumulan diariamente), y esto es motivado por la escasez de crédito que existe.

Pero volviendo a las finanzas personales, diremos que del ingreso total de todo individuo se debe considerar un porcentaje para el ahorro, siendo aceptable un 20% de los ingresos. Se sabe que actualmente es difícil sobrevivir con los ingresos tan bajos de algunas personas, pero definitivamente no es imposible, simple y sencillamente lo que sucede en algunas ocasiones es que no nos acostumbramos a satisfacer nuestras necesidades con los ingresos seguros con que contamos y tratamos de vivir en un nivel más alto con el mismo ingreso, en otras palabras no nos ubicamos como debe de ser, por ejemplo un mensajero con un ingreso muy bajo, no puede darse lujos de un gerente, no porque sea menos, simple y sencillamente porque sus ingresos no se lo permiten, en ese momento. Algunas personas fantaseamos o hacemos como que se nos olvida que tenemos pocos ingresos o que ya contamos con deudas que debemos saldar y seguimos comprando y comprando, que de cualquier forma y como gancho, los vendedores nos dicen, es a crédito lo pagas en enero, es una estrategia del vendedor para colocar su producto y las personas perdemos la perspectiva de lo que hacemos y simplemente entramos en ese círculo de comprar, pagar, comprar, pagar, al grado de que cuando se llega el día de pago, cualesquiera que sea la fecha en la cual se reciben los ingresos, ya no contamos con nada, si es que no se administran bien los ingresos y lógicamente no se reservo un excedente para sobrevivir hasta el próximo pago y eso no produce otra cosa más que frustración.

Por ello se empieza a desvalorizar el trabajo que se desarrolla; pongamos un ejemplo, cuando acudimos a alguna empresa prestadora de servicios y recibimos un trato seco y sin interés de parte de la dependiente, es probable que sea provocado como resultado de las frustraciones, esas personas probablemente tengan x problemas en su mente; todo menos el servicio y la atención al cliente, pero si analizamos realmente lo que sucede, es que no estamos utilizando una lógica en el manejo de nuestras propias finanzas personales, muchos nos vamos a sentir identificados con esta situación; en este momento vamos a analizar la forma que se podría considerar el ideal de administrar correctamente nuestras FINANZAS personales.

Primero: que nada se tiene que aprender a presupuestar y para presupuestar se tienen que conocer los ingresos a que se tiene acceso anotando en un papel todo lo que se percibe, si se cuenta con un ingreso; como por ejemplo:

Ingreso total seguro
Ingreso por rentas
Ingreso por negocios
Ingreso por trabajos adicionales.

Segundo: Conocer los gastos; cuando se conoce cuanto es lo que se percibe, se necesita saber cómo se gasta y también procedemos a anotar:

Gastos Fijos, renta, servicios, colegiaturas, pago de automóvil, impuestos, pago de tarjetas de crédito, prestamos, ahorro, etcétera.

Gastos generales como la compra de ropa, alimentos, entretenimiento, artículos para el cuidado personal.

Tercero: Restar al total de tus ingresos, el total de tus egresos

Si el total de tus ingresos es mayor que tus egresos puedes establecer un plan, si fuese lo contrario, tendrías que analizar cada uno de tus gastos y observar donde tienes que recortarlos o eliminarlos e identificar si existen salidas innecesarias y proceder a efectuar las modificaciones pertinentes. Hablábamos acerca de las necesidades que se requieren satisfacer; teniendo un control adecuado de nuestros ingresos, siempre va a ser posible obtener lo que se desee, claro que todo se puede lograr, basándose en mucha fuerza de voluntad y una actitud positiva todos los días. Continúa Plascencia mencionando que la ética familiar es importante también haciendo referencia a lo ¿Que es la familia?, pues si localizamos esta palabra en el diccionario UNO edición 1995 encontramos que FAMILIA es:

Personas emparentadas entre sí y que viven juntas.

Conjunto de ascendientes, descendientes, colaterales y afines de un linaje.
Parentela inmediata a uno

Prole

Conjunto de individuos que tienen algo en común
Familia, grupo de personas

Definición antropología social: El grupo social constituido por el padre, la madre y los hijos es universal. La forma más corriente de familia es la monogamia, con sus variantes, de matriarcado o patriarcado, según que la autoridad resida en la madre o en el padre. Esta última forma se consolidó en las sociedades industriales con el desarrollo de la división social del trabajo.

METODOLOGÍA

Se pretendió dar solución a la problemática encontrada mediante un estudio desde una perspectiva de observación y análisis del entorno de tipo descriptivo fundamentado en investigaciones realizadas en el pasado por Plascencia y debido a lo anterior no incluyo otros instrumentos para darle cientificidad únicamente la observación fundamentada en investigaciones y bibliografía realizada por Plascencia (2014).

RESULTADOS

Al analizar el planteamiento que considera que en la mayoría de las ocasiones si se cuenta con un plan de vida, sin embargo no se le da el seguimiento adecuado lo anterior como probable causa de una falta de tiempo, apatía y falta de motivación lo que trae como consecuencia que al no contar con un plan de vida con el adecuado seguimiento las personas pueden caer en estado de pobreza con mayor facilidad en los años que disminuye su productividad.

CONCLUSIONES

Es importante que se consideren las finanzas personales y la relación con la ética familiar debido a que la tranquilidad se manifiesta principalmente con una adecuada administración de los recursos como una responsabilidad lo que puede influir en el brindar una buena calidad de vida a los dependientes económicos en primer término y posteriormente a nosotros mismos debido a que la esperanza de vida va en aumento y como se comentó en la introducción en ocasiones los ingresos van disminuyendo y lleva a que se deben de generar las reservas necesarias en los tiempos de ingresos buenos. Es una metodología muy sencilla, pero como comentan muchos de mis alumnos ¿porque si es tan sencillo, no lo hacemos? Siguiendo la siguiente formula al pie de la letra en forma sencilla podemos tener una metodología que nos lleve a tener unas finanzas personales elaborando un análisis sencillo que orienta al establecer un plan de vida personal

Primero: que nada se tiene que aprender a presupuestar y para presupuestar se debe conocer los ingresos a que se tiene acceso anotando en un papel todo lo que se percibe, si se cuenta con un ingreso; como por ejemplo:

Ingreso total seguro
Ingreso por rentas
Ingreso por negocios
Ingreso por trabajos adicionales.

Segundo : Conocer los gastos; cuando se conoce cuanto es lo que se percibe, se necesita saber cómo se gasta y también procedemos a anotar:

Gastos Fijos, renta, servicios, colegiaturas, pago de automóvil, impuestos, pago de tarjetas de crédito, prestamos, ahorro, etcétera. Gastos generales como la compra de ropa, alimentos, entretenimiento, artículos para el cuidado personal.

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en ese momento debemos detenernos unos momentos a pensar que somos importantes también y merecemos tener una calidad de vida igual o mejor en nuestros años más avanzados de edad.

Futuras Investigaciones

La responsabilidad inicia con uno mismo, posteriormente con los dependientes económicos para ello los planes de vida dan utilidad, sin embargo si en realidad se cuenta con un plan de vida y no se le da seguimiento eso y nada es lo mismo. Mas delante me gustaría investigar que tan responsables somos con nuestras familias o dependientes económicos, y si realmente somos responsables o solo vivimos por vivir sin conciencia del futuro.

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LA PRODUCTIVIDAD DEL MEZCAL COMO BASE DE SU COMPETITIVIDAD: PROPUESTA METODOLÓGICA

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RESUMEN

La producción del mezcal se ha venido produciendo por más de 400 años a la fecha. En la actualidad la producción del Mezcal Michoacano se da principalmente en las empresas familiares o micro empresas. Dado que recientemente el gobierno federal implemento la estrategia competitividad de la denominación de origen (DO), al mezcal michoacano, el presente trabajo pretende medir la competitividad del mismo a partir de esta estrategia y evaluar la productividad del mismo. Se determinó una metodología, analítica correlacional a través de encuestas donde se evalúan las principales variables y sus dimensiones de la productividad. Dentro de este documento presentamos resultados preliminares de las primeras y más representativas variables, gestión administrativa y productividad, a través de encuestas al sector mezcalero, observando la falta de seguimiento por parte de la autoridad en la asesoría y capacitación contable y administrativa de los productores. Identificando problemas de capacitación y exceso de proceso administrativos relativos al proceso de comercialización.

PALABRAS CLAVE : Mezcal, Michoacán, Productividad

ABSTRACT

In Mexico mezcal production has been occurring for over 400 años to date. Now a days Michoacan's Mezcal production occurs mainly in family businesses or micro businesses. In 2003, the federal goverment authorize the protected designation of origin (PDO) to this alcoholic drink, to ensures that the michaocan's mezcal is genuinely originating in that region. This study aims to measure the competitiveness of the (PDO) strategy. An analytical and correlational methodology was determined through surveys where the main variables and dimensions of productivity are evaluated. In this paper we present preliminary results of the first and most representative variables, administrative management and productivity, through industry surveys. Training problems and excessive administrative process relating to the marketing process were observed.

JEL:040

KEYWORDS: Productivity, Mezcal, Michoacán

INTRODUCCIÓN

El mezcal un destilado a partir de agave es una bebida eminentemente de identidad mexicana, en la actualidad, ocupa un lugar importante en el gusto de los consumidores, no sólo en México sino a nivel internacional. Tan sólo en los últimos 9 años, la producción de esta bebida típica mexicana se incrementó en más de 360 por ciento, al pasar de 433 mil a 2 millones de litros al año, mientras que en ese mismo periodo las exportaciones crecieron en 245 por ciento, de 214 mil a 739 mil litros al cierre de 2013, lo que habla de un auge en el consumo en esta bebida, que llega a cotizarse hasta en 500 euros en el viejo continente. La importancia de este producto se refleja en sus seis estados productores: Durango, Zacatecas, Guerrero, San Luis Potosí, Michoacán y Oaxaca, este último tiene 65% de la producción nacional. En todo

el estado de Oaxaca existen alrededor de 500 “palenques”; es decir, los lugares donde se procesa artesanalmente el mezcal. Aunque el crecimiento de la producción y sus utilidades han sido determinados por el decreto denominación de origen desde el impulso del mezcal certificado en 1994, los impactos de ésta política de regulación y competencia han derivado en distorsiones del sector industrial mezcalero, pues en medianos plazos se ha concentrado la producción en ciertos territorios, específicamente oaxaqueños y determinados por un pequeño grupo de productores.

El ingreso de algunos estados y municipios de Michoacán a la “denominación de origen”, se dio recientemente a finales del 2012, de tal suerte la bebida que data con más de 400 años de historia en el estado, dejó de ser nombrada simplemente como doble destilado de agave para ser reconocida como mezcal e incursionar en nuevos mercados nacionales e internacionales en los que no podía competir debido a que carecía de tal denominación. Con esto, la entidad forma parte del Corredor del Mezcal que se extiende desde Oaxaca en el Sur, Michoacán en el Oeste hasta el Norte en Tamaulipas, lo que es una forma de limitar en qué lugares se puede producir la bebida y los puntos en donde está prohibida su elaboración. Con esta estrategia competitiva se pretende ayudar a los productores de mezcal a que mejoren la comercialización de sus productos y con ello mejoren su calidad de vida.

Parte de los objetivos planteados dentro de esta investigación es conocer el estado que guarda la industria mezcalera de Michoacán después de que se le otorgó la denominación de origen, ya que el contar con esta legislación implica varios conocimientos técnicos, administrativos y legales y quizá lejos de ser una ventaja podría ser lo contrario. Al conocer la productividad de este sector se tiene como objetivo específico generar conocimiento sobre este sector, ya que no existe literatura formal que aborde este tipo de investigaciones y ver la posibilidad de proporcionar un modelo de negocio. Esta investigación cuenta de varias fases, sin embargo el presente documento muestra los avances de la fase tres donde se muestran la metodología propuesta para abordar y concluir con el trabajo con algunos resultados no concluyentes. El presente trabajo está dividido de la siguiente manera: En la primera sección se encuentra la introducción, después se abordan los aspectos teóricos sobre la productividad, a continuación la propuesta metodológica, seguido de algunos resultados hasta este momento de la investigación y por último la bibliografía.

Productividad. Elementos Conceptuales y Metodológicos

La finalidad de medir la productividad deriva de la necesidad de realizar comparaciones con otros países, sectores productivos, en el ámbito industrial o la comparación con otras empresas. En la mayoría de los países se acostumbra medir la productividad por medio del trabajo y de acuerdo al capital. De los diversos enfoques para medir la productividad, sobresalen los de los números índices, de funciones de producción, de razones financieras, de rentabilidad, de insumo de producto y de costos unitarios. Es conveniente mencionar que existe dos conceptos básicos en la literatura económica y administrativa: la productividad laboral y la productividad total de los factores (PFT). Existen varios métodos para medir la productividad, casi podría dividirse según el campo al que se aplique; esto es; los usados para medirla a escala internacional, está utilizada debido a la competencia internacional que tienen las empresas por los precios y calidad, haciéndose necesario mejorar la productividad y con esto compararse con la competencia. Otros métodos que miden la productividad en el ámbito nacional y el sector industrial, estos atienden a indicadores de productividad parcial, principalmente los de la productividad del trabajo, siendo las medidas de productividad que se utilizan en la mayoría de los países.

Por otra parte, los economistas utilizan los números índices para medir la productividad nacional como lo es el método de Slow que considera que la tasa de cambio tecnológico es igual a la tasa de crecimiento del producto menos la tasa de crecimiento de los insumos primarios ponderados por su participación en el producto, lo cual varía en el tiempo (Hernández L, 1993). Algunos métodos para medir la productividad a nivel empresa según David Summanth 2005, aún prevalece confusión y ambigüedad con respecto a este concepto. Las ventajas de obtener la medida de la productividad en las empresas rondan en torno a la

necesidad de que el negocio sepa a qué nivel de productividad debe operar y qué nivel tiene respecto a otras empresas del mismo ramo. Podemos observar un modelo sencillo respecto a la evaluación de la productividad que es el financiero propuesto por Mercado (1997), en el cual consiste en aplicar veintidós razones financieras con las cuales se da una imagen integral de las empresas.

Existen diversos enfoques, situaciones económicas y criterios para determinar la productividad. Y también no hay una aceptación universal de cuáles son las posibles causas que originan y modifican la productividad de una empresa. De acuerdo a la metodología propuesta por De la Paz Hernández et al. (2003) y Pedraza (2006) mencionan que las causas que originan la productividad se pueden clasificar en dos grandes categorías: La primera está compuesta por los factores internos que son aquellos que la empresa puede controlar y la segunda integrada por los factores externos a la empresa u organización y sobre los cuales no tiene ningún control pero depende en cierta medida de ellos y que influyen en su productividad. Concluyen que los factores que mayormente afectan a la productividad, entre otros, son la Gestión administrativa, esta se ve envuelta tanto en el subsistema de producción como en el subsistema de mercadotecnia, después al subsistema de producción lo afectan los siguientes factores: Materiales y suministros, desarrollo tecnológico, capital y fuerza de trabajo. Los factores externos afectan a ambos subsistemas y todos en su conjunto a la productividad. Por ende medir estos factores contribuirá a la productividad de la empresa.

De acuerdo a De la Paz y Dominguez (2003), la variable productividad fue medida de acuerdo con el desempeño y eficiencia de los negocios. Como indicadores de desempeño usaron la opinión sobre los resultados obtenidos por el negocio, la calidad del producto, el grado de pureza, el cumplimiento de las normas y estándares establecidos y el aprovechamiento del tiempo de trabajo. Sus resultados mostraron los negocios que tienen significativamente más éxito son los que le dan más valor agregado al producto, porque agregan sabor y añejan el mezcal; aquellos que tienen una calidad de producción buena; los que tienen servicios de transportes adecuados; los que en la comercialización utilizan marcas, y aquellos que mantienen un precio más bajo que la competencia. Las estrategias de producto más importantes para el éxito del negocio son las modificaciones que se realicen al producto, las estrategias de calidad y de manejo de marcas.

Evolución de la Industria del Mezcal En México

El mezcal, al igual que el champagne, sólo es posible obtenerlo en la región que cuenta con denominación de origen. La “zona denominación de origen del mezcal” se creó a través de la gestión de productores de maguey ante el Instituto Mexicano de la Propiedad Industrial (IMPI) mediante decreto a finales del año 1994, incorporando territorios protegidos de los estados de Durango, Guanajuato, Guerrero, Oaxaca, San Luis Potosí, Tamaulipas, Zacatecas y hasta finales del año 2012 la adhesión de Michoacán. Se puede decir que se organizó a la industria mezcalera a través de la NOM-070-SCFI-1994, el objeto de esta NOM es procurar y vigilar que el mezcal y sus características de producción, materia prima, envasado, embalaje, almacenamiento, comercialización, etiquetado y ciertas especificaciones sea cubiertas en relación a estándares internacionales de producción y comercialización y por lo tanto distribución. También define esta NOM los tipos, categorías y las principales especificaciones a cubrir.

La mayoría de los productores de mezcal aún utilizan los antiguos y tradicionales métodos para cocer el agave en hornos bajo tierra con leña, fermentar en tinas de madera de manera natural, y destilar en ollas de cobre prácticamente tal como los españoles las trajeron a México. Por a la escasez del tequila, el mezcal ha tomado una nueva fuerza en el mercado, aunque en México no es bien aceptado por que se le identifica como una bebida de campesinos, de mala calidad y fácil de adulterar; que fue cierto en una época. Sin embargo, las exigencias comerciales han hecho que la producción se industrialice, pero artesanal y orgánicamente, lo cual en el extranjero es bien recibido, además de que hoy existe mucha regulación para la producción de dicho producto, como las certificaciones del Consejo Mexicano Regulador de la Calidad del Mezcal (COMERCAM) creado en 1997

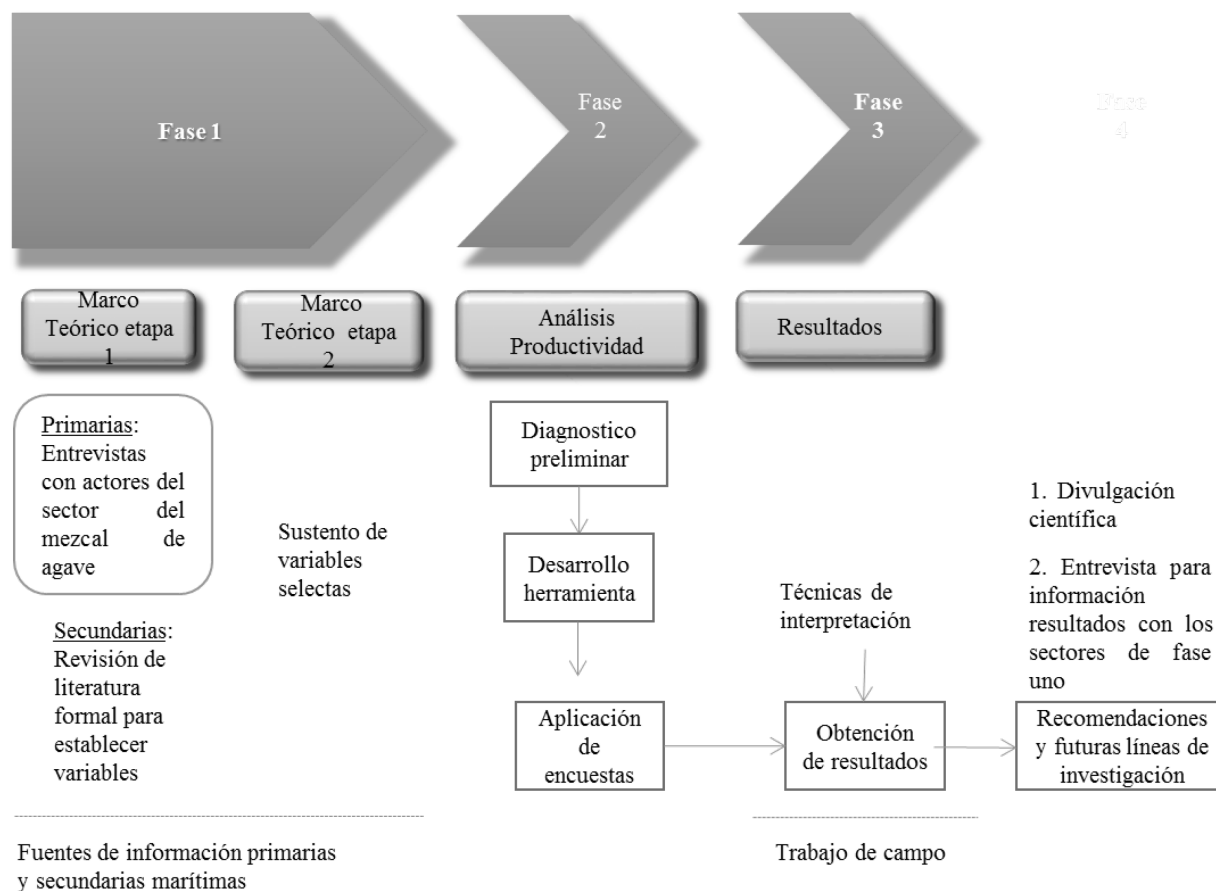
Por muchos años, el mezcal, una sustancia del destilado del maguey, fue considerado una bebida de segunda. Al día de hoy la venta de mezcal toma vuelo, “El mezcal es la única gran bebida espirituosa en el mundo que todavía no tiene una estructura comercial”, comenta Ainsley Cole, fundadora de Craft Distillers en Estados Unidos. “La situación es como con el coñac en Francia en el siglo XVIII, cuando sólo había campesinos produciéndolo para ellos mismos”. (Jong & Lopez, 2011). Antes de la llegada de los españoles a México en el siglo XVI, la bebida alcohólica que se conocía era el pulque, obtenido por medio de la fermentación del agave maguey; sin embargo, con la introducción del proceso de destilación se comenzaron a producir bebidas con un alto grado alcohólico como el "vino de agave", a partir del cual surgió el mezcal, llamado así por cómo se denominaba al maguey cocido en náhuatl: metl o meztli (maguey) e ixcalli (cocer) (Financiera Rural, 2013). A partir de la denominación de origen la producción y exportación de este bien se ha visto exponencialmente incrementada. Se observa que una tercera parte de la producción se destina al mercado externo, las exportaciones se dirigen a más de 30 economías pero Estados Unidos concentra más del 60% (Iglesias, 2014). La venta del mezcal tanto nacional como internacional ha ido en aumento a excepción del año 2009 que se vio afectado por la caída económica mundial en 2008.

Propuesta Metodologica de Herramienta de Medición

Luego de más de 10 años de gestiones por parte de los productores de mezcal michoacano, el director nacional del Instituto Nacional de Propiedad Industrial firmó la autorización de la incorporación de Michoacán a la ampliación de la denominación de origen del mezcal de esta entidad. De esta manera el 22 de Noviembre de 2012, apareció en el Diario Oficial de la Federación los municipios por los cuales se les otorgaba la denominación de origen. Con la finalidad de por fin incursionar en nuevos mercados nacionales e internacionales en los que no podía competir debido a que carecía de tal denominación.

Esta investigación tendrá varias fases para lograr el proceso metodológico necesario para poder medir la productividad del sector mezcalero michoacano (ver figura 1); el primer paso y abordado dentro de este documento, pretende mostrar lo detectado con el sector del mezcal michoacano a través de fuentes primarias y secundarias en la entidad, dentro de las fuentes primarias se realizaron entrevista con el sector mezcalero, esto incluyo reuniones con asociaciones mezcaleras, productores independientes, y autoridades gubernamentales con la finalidad de establecer el panorama general de las variables sujetas de estudio. Dentro de las fuentes secundarias revisadas se abordó toda la literatura, tanto formal e informal sobre el tema, para obtener el sustento teórico metodológico de las variables sujetas de estudio, detectando la escasa o nula investigación formal sobre el mezcal michoacano y su comercialización después de otorgarle su DO en el 2013 e incluso previo de esta medida estrategia del estado.

Figura 1: Diagrama del Diseño de Investigación



Fuente: Elaboración propia.

En la fase 2, y punto en el cual se encuentra la investigación, creamos una herramienta de encuesta que nos permita llevar a cabo la medición de nuestro objetivo, que es el identificar que variables afectaron mayormente la productividad actual del mezcal en Michoacán con la finalidad de establecer medidas de apoyo a los mezcaleros, así como también mejorar la política pública en este sector. Se utilizaron mayormente las variables propuestas por Pedraza(2006), como elementos que proporcionan indicadores de la productividad, siendo las siguientes: gestión administrativa, Capital, materiales y suministro, desarrollo tecnológico, Recurso Humano, Factores externos y Productividad. Las dimensiones selectas para cada variable se basaron en la literatura analizada del sector y otros medios con la finalidad de tener unas dimensiones que apoyen a identificar el objetivo propuesto.

Las dimensiones propuestas para cada variable versan en los siguientes conceptos en general, apareciendo en el orden que se mencionaron las variables: 1) Se analizan los planes de la empresa en el corto y largo plazo así como su medición, 2) Tipo y antigüedad de la tecnología utilizada así como el nivel de uso de las mismas así como el análisis del capital utilizado para operar, 3) El material y su almacenamiento, 4) La realización de proyectos de investigación independientes o para mejorar su producción, 5) Nivel y desempeño de los trabajadores, 6) Competencia internacional y situación económica nacional, 7) Productividad y rentabilidad del negocio. El cuestionario está en fase de aplicación a los miembros productores de las asaciones mezcaleras del estado.

RESULTADOS PRELIMINARES

A pesar de que no se cuenta con todas las encuestas analizadas se puede observar y mencionar lo siguiente: De las entrevistas realizadas a los diversos actores del sector del mezcal de agave, mencionados con anterioridad, el sector gubernamental menciona que su estrategia comercial de la DO, busca ayudar a los productores de mezcal a generar mayores ingresos al vender sus productos en los mercados nacionales e internacionales. Sin embargo las investigaciones preliminares muestran productores de mezcal de pequeñas comunidades no cuentan en ocasiones con fabrica propia, sino que le piden prestada a alguien más debido a la cuestión económica. Los productores que han querido comercializar nacionalmente se han topado con grandes listas de requisitos ante la Secretaría de Hacienda y Crédito Público y con la tramitología; esto es, gran cantidad de trámites para generar un marbete. Al contar con la estandarización del proceso, de acuerdo con la DO, los productores tienen que realizar gastos altos para cumplir con la normatividad; esto es, el registro de marbetes con el costo de \$1 peso mexicano, y la mayoría de los productores carecen del conocimiento y pericia para cumplir con la norma, todo esto aunado a la falta de recursos económicos de las entidades generan que esta actividad se complique. Adicionalmente se observa que la industria no lleva a cabo investigaciones como tal para mejorar el producto o crear nuevos. Así como la situación económica afecta sus costos, almacenaje y distribución.

CONCLUSIONES

A pesar de las acciones estratégicas implantadas por el gobierno federal como lo es la creación de la NOM en 1994, han coadyuvado en el desarrollo productivo e industrial, reflejado en los incrementos de la producción, las externalidades en materia económica han sido concentración y crecimiento asimétrico del sector industrial mezcalero, por lo que resulta necesaria una revisión de la política pública, con la finalidad de frenar las distorsiones que limiten el crecimiento y desarrollo del sector mezcalero en México. En particular, esta media estratégica, a la fecha no ha beneficiado a una gran mayoría de los productores mezcaleros michoacanos, principalmente la sector micro-empresarial, por el contrario ha generado mayores conflictos al momento de comercializar su producto ya que al apearse a la NOM-070-SCFI-1994, los procesos productivos que deben seguir son más complicados y costosos, aunado a los altos costos de la gestión administrativa (marbetes), la complicada tramitología (en la Secretaría de Hacienda y Crédito Público), y el desconocimiento en materia contable y administrativa, ha provocado más una traba que el impulso que se buscaba lograr por el gobierno federal y estatal. Este trabajo genera nuevas líneas de investigación para continuar revisando costos y procesos de este sector, para conocer el estado de la productividad de los mezcaleros de Michoacán y verificar que toda la tramitología y los gastos sean al final un beneficio y no un detrimento en la comercialización.

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DETERMINANTES DE LA DISTRIBUCIÓN REGIONAL DE LAS MIPYMES Y SU EFECTO EN EL CRECIMIENTO DE LAS EMPRESAS EN EL ESTADO DE GUANAJUATO, MÉXICO

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RESUMEN

La presente investigación se basa en analizar las características específicas de la distribución territorial de las micro, pequeñas y medianas empresas (MIPYMES) en la región donde se ubican y cómo influye en el crecimiento económico a nivel regional en el estado de Guanajuato. La metodología contempla el análisis de la información de la base de datos del Directorio de Estadística Nacional de Unidades Económicas (DENUE) 2012 de INEGI, la cual contiene un universo de 211,985 empresas distribuidas en los 45 municipios del Estado, así como la indagación empírica, mediante una encuesta a 217 MIPYMES distribuidas aleatoriamente en las regiones del estado de Guanajuato. Posteriormente se utilizó el software estadístico SPSS que permite analizar las características específicas de las empresas distribuidas y las características propias de la región. Al obtener los resultados se presentaron grandes diferencias en las regiones donde se distribuyen las MIPYMES en los aspectos geográficos, de población, económicos y de servicios financieros. La región Central del Estado presenta las mejores condiciones geográficas, al contar con zonas planas y una red eficiente de infraestructura carretera, concentra las dos terceras partes de la población y el 70 por ciento de la actividad económica en el estado de Guanajuato. Por el contrario, las regiones del Norte y Sur del Estado presentan grandes contrastes en su geografía con poca población (menos del 30% en ambas regiones), con limitaciones en su infraestructura y un menor crecimiento económico con poco menos del 30 por ciento, respectivamente. De lo anterior se identifican las diferencias atribuidas a las características de población, económicas y la disponibilidad de instituciones financieras propias de cada región y cómo estas causas regionales pueden afectar el crecimiento y la continuidad de las MIPYMES en el estado de Guanajuato.

DETERMINANTS OF REGIONAL DISTRIBUTION OF MIPYMES AND ITS EFFECT ON GROWTH OF COMPANIES IN THE STATE OF GUANAJUATO, MEXICO

ABSTRACT

This research is based on analyzing the specific characteristics of the spatial distribution of micro, small and medium enterprises (MIPYMES) in the region where they are located and how it affects economic growth at the regional level in the state of Guanajuato. The methodology contemplates the analysis of the information of the database of the Directory of National Statistics of Economic Units (DENUE) 2012 of INEGI, which contains a universe of 211,985 companies distributed in 45 municipalities of the State, as well as the empirical investigation, by means of a survey to 217 MIPYMES distributed randomly in the regions of the state of Guanajuato. Subsequently the SPSS statistical software to analyze the specific characteristics of distributed enterprises and the region's own characteristics was used. Get the results were large differences in the regions where distributed MIPYMES in the geographical aspects of population, economic and financial services. The Central State region presents the best geographical conditions, with flat areas and an efficient network of road infrastructure, concentrates two-thirds of the

population and 70 per cent of economic activity in the State of Guanajuato. Conversely, regions of the North and South of the State present great contrasts in its geography with small populations (less than 30% in both regions), with limitations in their infrastructure and lower economic growth with little less than 30 percent, respectively. The above differences attributed to population characteristics, economic and availability of characteristic regional financial institutions and how these regional causes can affect the growth and continuity of MIPYMES in the state of Guanajuato are identified.

KEYWORDS: Growth Effects of Regional Distribution, Industry, MIPYMES

JEL: M2, M10

INTRODUCCIÓN

La micro, pequeña y mediana empresa (MIPYME) son un elemento fundamental para el desarrollo económico de México y del estado de Guanajuato, ya que estas empresas representan el 99.6% de las unidades productivas, generan el 75% de los empleos y contribuyen en promedio con el 39% del valor agregado censal de la producción total estatal (INEGI, 2009). En 2012, había un total de 211,985 empresas registradas en Guanajuato. Por tamaño de la empresa, el 94.3% de estos establecimientos son microempresas, el 4.6% son pequeñas empresas, el 0.8% empresas medianas y solo el 0.4% son grandes empresas (INEGI, 2012). Dada la importancia socioeconómica de las micro, pequeñas y medianas empresas (MIPYME) en el estado de Guanajuato, el interés central de este trabajo es identificar los efectos de la localización territorial de MIPYME y la actividad económica que caracteriza a cada región, y analizar cómo estos factores influyen en la continuidad de las empresas y el desarrollo económico de la región. Ante el desconocimiento de los factores de influencia en la regiones y los efectos dada la distribución de las MIPYMES al interior de la región donde se ubican.

Por lo anterior, es importante identificar estos factores que caracterizan la región y sus efectos en la las MIPYME dada su ubicación la región. Las preguntas clave a responder son: ¿Cuál es el principal problema que enfrenta la MIPYME en la región en el estado de Guanajuato? y ¿Qué factores de la región son importantes para mejorar las MIPYMES en el estado de Guanajuato? Para llevar a cabo el trabajo se realizó un estudio empírico mediante la aplicación de una encuesta a una muestra de 217 MIPYMES distribuidas en las regiones del Estado de Guanajuato, en el año 2014. El objetivo del presente trabajo es analizar las características específicas que ejerce la distribución territorial en las micro, pequeñas y medianas empresas (MIPYMES) en la región donde se ubican y cómo influye en el desarrollo de la actividad económica en el estado de Guanajuato.

Hipótesis: Las características propias de la región donde se ubican las micro, pequeñas y medianas empresas (MIPYMES) son un factor que influye en el desarrollo de la actividad económica a nivel regional en el estado de Guanajuato. El documento se organiza como sigue, se presenta una revisión de la literatura relacionada con diversos enfoques en el análisis del contexto regional debido a la distribución territorial de las empresas y del acceso al financiamiento en la región. A continuación se presenta la metodología y posteriormente los resultados obtenidos del análisis de la base de datos DENUE 2012 de INEGI, así como el análisis obtenido de la aplicación de la encuesta a una muestra de 217 MIPYMES distribuidas en las regiones del estado de Guanajuato. Al final se presentan las conclusiones obtenidas del análisis realizado.

REVISIÓN LITERARIA

En esta sección se analizan algunas de las interpretaciones teóricas que han propuesto estudios anteriores acerca de la existencia de efectos de distribución regional de las micro, pequeñas y medianas empresas (MIPYMES) y que permitan comprender el comportamiento de las empresas en la región donde se ubican.

Contexto Regional

Las empresas ubicadas próximas entre sí en la región se enfrentan a características similares que son propias de dicha región. Como consecuencia, sus procesos productivos se verán afectadas por condiciones económicas similares. Por otra parte, la existencia de empresas con características similares de actividad económica en la región podrían extender los vínculos de cooperación y asociación para la protección del mercado local. Es probable que esto fomente la creación de redes de apoyo entre las empresas entre regiones cercanas en donde se localizan (Davis, 1993).

Características de las MIPYMES En la Región

Algunos estudios consideran que la problemática a que se enfrentan las MIPYMES es debido a causas internas como son: falta de planeación, sin formación profesional y conocimientos técnicos, sin capital necesario y suficiente para su desarrollo y mantenimiento, y se crean por intuición (Molina, 2011; Sosa, 2012; Durazo, 2013; Zhang, 2012). Otros autores atribuyen el éxito o fracaso de las MIPYME debido a la existencia de fuerzas externas como son: escaso apoyo de financiamiento oficial o privados, excesivos controles gubernamentales, el desconocimiento de programas de financiamiento, altas tasas de impuestos, alto costo para la obtención de financiación (Mate, 2009; Soriano, 2005; Zizumbo, 2013). Sin embargo, estas perspectivas pasan por alto el hecho de que hay características geográficas propias de cada región, que tienen un efecto en el crecimiento y la continuidad de las MIPYMES, debido a diversos factores como son: el intercambio de información, los vínculos comerciales y financieros entre las empresas que se encuentran próximas entre sí en la zona donde se ubican. La idea central de este estudio es que las MIPYMES ubicadas en lugares en donde los entornos geográficos, económicos y financieros, son mucho más propicios para el crecimiento y la continuidad de las empresas en la región.

Acceso al Financiamiento

De acuerdo con datos del Instituto Nacional de Estadística y Geografía (INEGI) de 2009, en México únicamente el 13% de las MIPYMES han solicitado algún tipo de crédito bancario; de este porcentaje, el 76% ha recibido dicho crédito de los cuales el 88% lo otorgó la Banca Comercial, mientras que el 1.4% de las mismas lo obtuvieron a través de la Banca de Desarrollo. Siendo las principales causas por las cuales se les niega el crédito, el desinterés del banco hacia el sector, la falta de garantías, y la indiscutible falta de información en esta materia.

METODOLOGÍA

La metodología utilizada es una investigación de tipo cuantitativo descriptivo obteniendo la información presentada a través de diferentes fases: En una primera parte se realizó un análisis de tipo descriptivo, para la obtención de la información de las bases de datos de INEGI como son Censos económicos, Censos de población y vivienda, y la base de datos del Directorio Estadístico Nacional de Unidades Económicas (DENUE) 2012 proporcionada por INEGI, la cual contiene un universo de 211,985 empresas distribuidas en los 45 municipios del Estado. En una segunda parte, se analizó los resultados del estudio empírico realizado a una muestra de 217 MIPYMES en los diferentes sectores económicos del comercio, los servicios y la industria, localizadas en las regiones del estado de Guanajuato, en el año 2014. Para el diseño del cuestionario, en primer lugar se identifican las variables para el análisis que expliquen las características propias de la región y las características específicas de las empresas MIPYME. A continuación se describen las variables contenidas en el cuestionario que definen las características específicas de las regiones y las características específicas de las empresas MIPYMES como unidades de análisis para el estudio de la población (ver Tabla 1).

Tabla 1: Descripción de Variables

Nombre de la Variable	Definiciones conceptuales
Variable dependiente Crecimiento de la empresa	El crecimiento de la empresa se mide como el cambio porcentual en el volumen de las ventas en los dos últimos años.
Variables Independientes Tamaño de la empresa Edad de la empresa	Tamaño de la empresa medida en función del número de empleados. Años de los datos actuales menos el año en que se fundó la empresa.
Personal ocupado Empresas Mipymes	Comprende a la persona contratado directamente por la empresa. Las empresas Mipymes están conformadas por el conjunto de micro empresas, pequeñas y medianas empresas según tamaño del personal empleado que labora en la empresa.
Localización espacial de la empresa Sector económico Banco comercial Instituciones financieras	Localización o ubicación geográfica de las empresas Mipymes en la región. Número de empresas por sector de actividad económica del comercio, de servicios e industrial. Número de sucursales bancarias por región. Identificar los diferentes accesos, vialidades y carreteras que permiten la comunicación entre las regiones y las empresas.
Sector industrial Sector comercio	Empresas dedicadas al sector de la industria de la manufactura que se localizan en la región. Empresas en el sector comercio que se dedican a la compra y venta de bienes y servicios se localizan en la región.
Sector servicios	Empresas en el sector servicios que tienen por objeto la satisfacción de un tercero, ya sea en su persona o en sus bienes, y se localizan en la región.
Infraestructura vial	Comprende las vialidades y carreteras que permiten la comunicación entre las regiones y las empresas.

La primera columna de la Tabla 2 describe las variables que están contenidas en el cuestionario aplicado a una muestra de 217 MIPYMES distribuidas en las regiones del Estado; así como la base de datos DENUE 2012 de INEGI, la cual contiene un total 211,985 empresas para el estado de Guanajuato. En la segunda columna se presenta la definición de las variables. Fuente: Elaboración propia.

RESULTADOS

Para el análisis de la distribución espacial de las MIPYMES, en Guanajuato se consideraron cuatro regiones geográficas que conforman los 46 municipios del Estado (ver Tabla 2), establecidas en el Artículo 14 del Reglamento de la Ley de Planeación del Estado de Guanajuato 2011 (PEOT, 2006).

Tabla 2: Distribución de Municipios Por Región En el Estado de Guanajuato

Región	Número De Municipios	Municipios Que Integran la Región	Población Total (Habitantes)	Población (%)	Superficie (Hectáreas)	Infraestructura de Vialidad Carretera
I Noreste	8	Atarjea, Doctor Mora, San José Iturbide, San Luis de la Paz, Santa Catarina, Tierra Blanca, Victoria y Xichú	271,676	4.9%	19%	805 Km (12%)
II Norte	6	Dolores Hidalgo, Guanajuato, Ocampo, San Diego de la Unión, San Felipe y San Miguel de Allende	578,647	11.8%	30%	1,273 Km (19.2%)
III Centro	16	León, Irapuato, Celaya, Salamanca, Silao, San Francisco del Rincón, Purísima del Rincón, Romita, Apaseo el Grande, Apaseo el Alto, Comonfort, Cortázar, Jaral del Progreso, Santa Cruz de Juventino Rosas, Tarimoro y Villagrán	3,630,259	66.2%	25%	2,292 Km (34.6%)
IV Sur	16	Abasolo, Acámbaro, Coroneo, Cuerámaro, Huanímaro, Jerécuaro, Manuel Doblado, Moroleón, Pénjamo, Pueblo Nuevo, Salvatierra, Santiago Maravatío, Tarandacuao, Uriangato, Valle de Santiago y Yuriria	937,434	17.1%	26%	2,258 Km (34.1%)

La primera columna de la Tabla 2 presenta las regiones que conforman el territorio del estado de Guanajuato. En la segunda columna se presenta el número de Municipios que se encuentran al interior de cada región. La tercera columna describe el nombre de los municipios que conforman cada región, y las columnas cuatro a la columna siete presentan las características de cada región, como son la población total y su porcentaje, la superficie territorial en hectáreas y la longitud de la infraestructura de vialidad carretera con que cuenta cada región del Estado. Fuente: Elaboración propia. Fuente: Elaboración propia con datos del Censo de Población y Vivienda 2010 del Instituto Nacional de Estadística y Geografía (INEGI, 2010).

Se aplicó una encuesta dirigida a una muestra de 217 micro, pequeñas y medianas empresas (MIPYMES) para conocer su percepción acerca de los efectos de interrelación de la región y los efectos de interacción de las empresas debido a la localización territorial donde se ubican en la región. A continuación se describen la información física y obtenida en las regiones del estado de Guanajuato, en el año 2014.

Características Generales de la Muestra

En este espacio se expondrán las características generales de las MIPYMES que delimitan la muestra. En primer lugar, la parte más importante de las empresas entrevistadas pertenecen al sector comercio y servicios con 74.4% y el sector industrial representa el 25.3% del total de empresas entrevistadas

Problemática Que Enfrentan las Empresas En la Región

Al preguntar a los empresarios sobre la percepción de la principal problemática que enfrentan las MIPYMES en las regiones del estado de Guanajuato durante 2014. La Tabla 4 presenta como la principal problemática en la región, la disminución de las ventas por competencia excesiva con 16.1% del total de las 217 empresas entrevistadas. En segundo lugar se señaló como un problema en la región, el aumento en precios de los insumos con 13.8%, seguido de la infraestructura vial deficiente con 12% de las empresas. En cuarto lugar, las empresas mencionaron como una problemática en la región la inseguridad pública (9.7%), disminución de la situación económica (9.2%), la falta de crédito a las MIPYMES (6.9%), intereses altos en la obtención del crédito de préstamos (6.9%), la ubicación de la empresa es mala (6.0%), alto costo de impuestos (5.5%), falta de innovación en sus productos (4.1%) y el resto de los factores que presentan una problemática en la región con 10.1%.

Tabla 4: Principal Problema Que Enfrenta la MIPYME En la Región En el Estado de Guanajuato, Año 2014

Problema Que Enfrenta la MIPYMES En la Región	Empresas Por Región				
	Región I Noreste	Región II Norte	Región III Centro	Región IV Sur	Total
					217
Disminución de las ventas por competencia excesiva	0.5	3.7	8.3	3.7	16.1
Aumento en precios de los insumos	1.4	1.8	8.8	1.8	13.8
Infraestructura vial deficiente	2.3	3.2	4.1	2.3	12.0
Inseguridad pública	0.9	1.4	4.6	2.8	9.7
Disminución de situación económica	0.9	2.3	5.1	0.9	9.2
Falta de crédito	0.5	2.3	3.7	0.5	6.9
Intereses de préstamos altos	1.4	0.9	2.3	1.8	6.5
La ubicación del negocio es mala	1.4	1.4	1.8	1.4	6.0
Alto costo de impuestos	0.9	0.9	3.2	0.5	5.5
Falta de innovación en sus productos	0.9	0.5	1.8	0.9	4.1
Mano de obra poco calificada	0.5	0	1.8	0.5	2.8
Exceso de trámites bancarios	0.5	0	1.4	0.5	2.3
Morosidad de los clientes	0.5	0	1.4	0	1.8
Exceso de deudas	0	0.5	0.9	0	1.4
Exceso de trámites gubernamentales	0	0	0.9	0	0.9
Excesivos trámites en impuestos	0.5	0	0	0	0.5
Fraudes al interior de la empresa	0.5	0	0	0	0.5
Total de empresas	13	19	50	18	100

La primera columna de la Tabla 4 presenta la principal problemática que enfrentan las MIPYMES en las regiones del estado de Guanajuato. En las siguientes columnas se muestra el porcentaje de las MIPYMES para cada una de las regiones del Estado, de acuerdo a la percepción que contestaron los empresarios de una muestra de 217 empresas. Fuente: Elaboración propia con datos obtenidos de la encuesta en una muestra de 217 MIPYMES aplicadas en el estado de Guanajuato, en el año 2014.

Ventajas de la Región Para las Empresas En el Estado de Guanajuato

La Tabla 5 muestra la percepción que tienen los empresarios en cuanto a las ventajas que ofrece la región a las MIPYMES en el estado de Guanajuato, destaca en primer lugar la tradición de la zona como la ventaja más importante con 14.7% del total de empresas entrevistadas. El segundo lugar lo ocupa la elaboración de productos propios de la región con 9.7%, seguidos por el turismo en la región (8.8%), el incremento de ventas a clientes y contar con mayor comunicación y accesos, ambos con 7.4% del total de la muestra de empresas. El resto obtuvieron valoraciones muy inferiores como factor de ventaja en la región (ver Tabla 5).

Tabla 5: Ventajas de la Región Para Las MIPYMES En la Región del Estado de Guanajuato, 2014

Ventajas de la Región Para las MIPYMES	Empresas Por Región				Total
	Región I Noreste	Región II Norte	Región III Centro	Región IV Sur	
					217
Tradición de la zona	3.7	3.2	4.1	3.7	14.7
Elaboración de productos propios de la región	1.8	2.3	1.4	4.1	9.7
Turismo en la región	1.8	2.8	3.7	0.5	8.8
Incremento de ventas a clientes	0.5	0.5	4.6	1.8	7.4
Mayor comunicación y accesos al negocio	1.4	1.4	4.1	0.5	7.4
El acceso a un mercado más grande	0	0.9	5.5	0.5	6.9
Elaboración de productos locales	0.5	2.3	2.3	1.8	6.9
Disponibilidad de mano de obra calificada	0.9	1.4	3.7	0.5	6.5
Acceso al financiamiento de banca e instituciones	0.5	0.9	4.1	0.5	6.0
Crecimiento del mercado	0.5	0	4.1	0.5	5.1
Impulso a la exportación de productos locales	0	0.5	2.8	0.9	4.1
Infraestructura vial eficiente	0	0.5	3.2	0	3.7
Ubicación permite mayor acceso de clientes	0.5	0.5	1.8	0.5	3.2
Bajas ventas	0.5	0.9	0	0.9	2.3
Disponibilidad de servicios de internet	0.0	0.9	0.9	0	1.8
Atracción de más eventos en la zona	0.0	0	1.8	0	1.8
Atracción de inversiones para la creación de empresas	0.5	0	0.9	0	1.4
Atracción de empresas internacionales	0	0	0.9	0	0.9
Reducción de costos unitarios de servicios públicos	0.5	0	0	0	0.5
Apoyo por parte del gobierno para financiar a empresas	0	0	0	0.5	0.5
Capacitación de la mano de obra disponible	0	0	0	0.5	0.5
Total de empresas	13.4	18.9	50.2	17.5	100.0

La primera columna de la Tabla 5 presenta las ventajas de la región para las MIPYMES en el estado de Guanajuato. En las siguientes columnas se muestra el porcentaje de las MIPYMES para cada una de las regiones del Estado, de acuerdo a la percepción que contestaron los empresarios de una muestra de 217 empresas. Fuente: Elaboración propia con datos obtenidos de la encuesta en una muestra de 217 MIPYMES aplicadas en el estado de Guanajuato, en el año 2014.

Factores Que Son Importantes En la Región Para Mejorar Las MIPYMES En el Estado de Guanajuato

Adicionalmente, se les preguntó a los empresarios, que factores de la región son importantes para mejorar las MIPYMES en el estado de Guanajuato. La Tabla 6 presenta como el principal factor para mejorar las MIPYMES en la región, la disminución del comercio informal con 11.5%. El segundo factor en importancia es mejorar la infraestructura de vialidades y comunicaciones (10.1%), le sigue apoyar con mayor financiamiento a las MIPYMES (9.7%), contar con mayor seguridad (8.3%), mayor apoyo y promoción de productos locales (6.5%), mayor apoyo a las empresas locales (5.5%), apoyo con crédito de los proveedores en la compra de productos (5.1%) mayor difusión de apoyo a MIPYMES (3.7%), impulsar el turismo (3.7%), contar con mayor publicidad en la región (3.7%), mejorar el servicio de transporte para tener acceso

de los productos (3.2%), el Gobierno apoye con más Programas a MIPYMES (3.2%), que los productos y servicios sean más baratos (2.8%), y el resto de los factores que mencionaron los empresarios como factor importante en la región para mejorar las MIPYMES, representa un menor valor con 23% del total de empresas (ver Tabla 7).

Tabla 7: Factores Que Son Importantes En la Región Para Mejorar las MIPYMES En el Estado de Guanajuato, 2014

Factores Que Son Importantes En la Región Para Mejorar las MIPYMES	Empresas Por Región				
	Región I Noreste	Región II Norte	Región III Centro	Región IV Sur	Total
					217
Disminución del comercio informal	0.9	2.3	6.9	0.9	11.5
Mejorar la infraestructura de vialidades y comunicaciones	1.8	1.8	6.0	0.9	10.1
Apoyo con mayor Financiamiento a MIPYMES	0.9	1.4	5.5	1.8	9.7
Mayor Seguridad	0.9	1.4	4.1	1.8	8.3
Mayor apoyo y promoción de productos locales	1.4	1.4	2.3	1.4	6.5
Mayor apoyo a las empresas locales	1.4	0.9	1.4	1.8	5.5
Crédito de los Proveedores en la compra de productos	0.9	0.0	3.7	0.5	5.1
Mayor difusión de apoyos a MIPYMES	0	2.3	0.9	0.5	3.7
Impulsar el Turismo	0	1.4	1.8	0.5	3.7
Mayor Publicidad en la zona	0	1.4	2.3	0.0	3.7
Mejorar servicio de Transporte para acceso a los productos	0	0.9	1.4	0.5	3.2
Más Programas de apoyo del Gobierno a MIPYMES	0	0	1.4	2	3.2
Productos y Servicios sean más baratos	0.9	0	0.9	0.5	2.8
Mayor demanda de clientes	0	0	1.4	0	2.3
Negocios más cercanos a proveedores	0	0	0.5	0	1.8
Mayor colaboración entre Empresas	0.9	0	0.5	0	1.8
Crear más Empleo	0	0	0.5	0	1.4
Mejorar los salarios de los trabajadores	0	0	0.9	0	1.4
Flexibilidad del gobierno para dar el crédito a empresas locales	0	0	0	0	1.4
Disminuir la Importación de productos extranjeros	0	0	0.5	0	1.4
Otros factores en la región	0.5	2.3	7.4	1.4	11.5
Total de empresas	13.4	18.9	50.2	17.5	100.0

La primera columna de la Tabla 7 presenta los factores más importantes en la región para mejorar las MIPYMES en el estado de Guanajuato. En las siguientes columnas se muestra el porcentaje de las MIPYMES para cada una de las regiones del Estado, de acuerdo a la percepción que contestaron los empresarios de una muestra de 217 empresas. Fuente: Elaboración propia con datos obtenidos de la encuesta en una muestra de 217 MIPYMES aplicadas en el estado de Guanajuato, en el año 2014.

Financiamiento a las Empresas En las Regiones Del Estado de Guanajuato

En esta sección se presenta el análisis sobre el financiamiento a las MIPYMES en las regiones del estado de Guanajuato, de acuerdo a la percepción que manifestaron las empresas entrevistadas de una muestra de 217 MIPYMES, en el año 2014. En la Tabla 8 presenta la percepción de los MIPYMES al preguntar sobre las principales fuentes de financiamiento en las regiones del estado de Guanajuato, en el año 2014. De la muestra de 217 empresas entrevistadas, manifestaron que la principal fuente de financiamiento proviene de recursos propios y de los proveedores con 47%. Los bancos comerciales (16.6%) y las cajas de ahorro o sociedad de ahorro y préstamo (16.1%) ocuparon un valor menor como opción para solicitar financiamiento por las MIPYMES. Otras opciones para la obtención de financiamiento lo representan la familia con 12%, le sigue el Gobierno 4.6%, le siguen las casas de préstamo o empeño con 2.8% y las personas físicas prestamistas con 0.9% del total de empresas.

Tabla 8: Fuentes de Financiamiento de las MIPYMES Por Región En el Estado de Guanajuato, 2014

Fuentes de Financiamiento	Empresas Por Región				
	Región I Noreste	Región II Norte	Región III Centro	Región IV Sur	Total
					217
Recursos propios	3.2	4.6	15.2	3.7	26.7
Proveedores	1.4	4.1	12.0	2.8	20.3
Bancos comerciales	1.4	2.8	11.1	0.9	16.6
Caja de ahorros o Sociedad de ahorro y préstamo	3.7	3.7	5.1	3.7	16.1
Familiares	1.4	2.3	4.6	3.7	12.0
Gobierno	0.5	0.5	2.3	1.4	4.6
Casas de préstamo o empeño	1.4	0.5	0.0	0.9	2.8
Personas físicas prestamistas	0.5	0.0	0.0	0.5	0.9
Total de empresas	13.4	18.9	50.2	17.5	100.0

La primera columna de la Tabla 8 presenta los fuentes de financiamiento que señalaron las micro, pequeños y medianas empresas (MIPYMES) como la principal opción para solicitar financiamiento. En las siguientes columnas se muestra el porcentaje de las MIPYMES para cada una de las regiones del Estado, de acuerdo a la percepción que contestaron los empresarios de una muestra de 217 empresas. Fuente: Elaboración propia con datos obtenidas de la encuesta en una muestra de 217 MIPYMES aplicadas en el estado de Guanajuato, en el año 2014.

Al analizar las instituciones financieras por región, en la Tabla 8 se observa para la región I Noreste, la región II Norte y la región III una mayor presencia de las cajas de ahorro o sociedad de ahorro y préstamo como fuente de financiamiento para las MIPYMES, ambas regiones con 3.7% del total de empresas. Por el contrario, la banca comercial presentó valores muy bajos como fuente de financiamiento para las empresas, siendo de 1.4% para la región I Noreste, 2.8% para la región II Norte y 0.9% para la región IV Sur, esto indica una vinculación menor de la banca con las MIPYMES en estas regiones del Estado. Del total de las 217 MIPYMES de la muestra, los resultados fueron: solo 87 empresas (40.1%) solicitaron crédito a instituciones financieras. Del total de las 87 empresas que solicitaron financiamiento, sólo el 59.8% de las empresas obtuvieron el crédito, mientras que el 40.2% de las empresas fue rechazado el crédito solicitado. El motivo por el cual las MIPYMES no lograron el crédito solicitado fue no contar con un historial crediticio (37.5%), le sigue la baja capacidad de pago (25.0%) y no tener las garantías solicitadas (37.5%), como se observa en la Tabla 9.

CONCLUSIONES

Se realizó un estudio empírico para una muestra de 217 micro, pequeñas y medianas empresas (MIPYMES) distribuidas en las regiones del estado de Guanajuato, en el año 2014. Al preguntar a los empresarios sobre la percepción de la problemática que enfrentan las MIPYMES en las regiones del estado de Guanajuato. Al plantear las preguntas a las empresas la pregunta ¿Cuál es el principal problema que enfrenta la MIPYME en la región en el estado de Guanajuato? La principal problemática fue la disminución de las ventas por competencia excesiva con 16.1% del total de las empresas, seguido por el aumento en precios de los insumos (13.8%), la infraestructura vial deficiente (12.0%) y la inseguridad pública en la región (9.7%) como los principales problemas que enfrentan las MIPYMES en las regiones del Estado. Al analizar por regiones, la problemática que enfrentan las empresas son: la región I Noreste presentó como mayor problema la infraestructura vial deficiente (2.3%) en la región. Por otro lado, las regiones II Norte y la región IV Sur también presentaron la infraestructura vial deficiente como un problema importante a atender, al ocupar el segundo lugar, representando ambas el 3.2% y el 2.8% del total de empresas entrevistadas.

Adicionalmente, se les preguntó a los empresarios ¿Qué factores de la región son importantes para mejorar las MIPYMES en el estado de Guanajuato?, se obtuvieron los siguientes resultados: el principal factor para mejorar las empresas en la región fue disminuir el comercio informal con 11.5% del total de empresas entrevistadas. Las empresas señalaron como segundo factor importante mejorar la infraestructura de vialidades y comunicaciones con 10.1%, le sigue contar con mayor apoyo de financiamiento a las

MIPYMES (9.7%), mayor seguridad pública en la región (8.3%), contar con mayor apoyo y promoción de productos locales (6.5%), mayor apoyo a las empresas locales (5.5%), el resto de los factores mencionados representaron un menor valor como se describió en la Tabla 7 en la sección de resultados. En relación al financiamiento de las MIPYMES, los empresarios manifestaron tener como principal fuente de financiamiento recursos propios y de los proveedores, ambos con 47% del total de empresas. Los bancos comerciales (16.6%) y las cajas de ahorro o sociedad de ahorro y préstamo (16.1%) ocuparon un valor menor como opción para solicitar financiamiento por las MIPYMES. Otras opciones para la obtención de financiamiento lo representan la familia con 12%, le sigue el Gobierno 4.6%, le siguen las casas de préstamo o empeño con 2.8% y las personas físicas prestamistas con 0.9% del total de empresas. Los resultados obtenidos del estudio empírico para una muestra de 217 empresas, señalaron como principal obstáculo para no solicitar crédito: el desconocimiento (23.5%), y las altas tasas de interés (22.1%) de las empresas fue el segundo factor por el que no solicitaran crédito, como se puede ver en la Tabla 5 en la sección de resultados. El motivo por el cual las MIPYMES no lograron el crédito solicitado fue no contar con un historial crediticio (37.5%), le sigue la baja capacidad de pago (25.0%) y no tener las garantías solicitadas (37.5%), como se observa en la Tabla 9 en la sección de resultados.

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GESTIÓN AMBIENTAL EMPRESARIAL EN LAS MICRO Y PEQUEÑAS EMPRESAS PROCESADORAS DE ALIMENTOS UBICADAS EN PUEBLA, MEXICO

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RESUMEN

El objetivo de la presente investigación es identificar y analizar los factores que pueden ser consideradas de gestión ambiental en la micro y pequeñas empresas procesadoras de alimento ubicadas en el municipio de Puebla, así como determinar qué acciones están encaminadas a la conservación, prevención y aprovechamiento de los recursos naturales y a la prevención y control de la contaminación. En esta investigación de tipo descriptivo, se aplicó la investigación documental para sustentar el marco teórico, así como la investigación directa utilizando la encuesta para el estudio empírico. En el estudio empírico se aplicó un cuestionario a 54 micros y pequeñas empresas. Entre los resultados se encontró las principales razones para aplicar buenas prácticas medioambientales, en la pequeña empresa el 20.4% y el 16.7% de las micros, lo relacionan con la reducción de costos al reducir consumo de energía, el 14.8% de las pequeñas y el 3.7 % de las microempresas sobre la innovación.

PALABRAS CLAVE: Gestión Ambiental Empresarial, Sistemas de Gestión Ambiental Empresarial

BUSINESS ENVIRONMENTAL MANAGEMENT ON MICRO AND SMALL ENTERPRISES PROCESSING FOOD LOCATED IN PUEBLA, MEXICO

ABSTRAC

The objective of this research is to identify and analyze the factors that may be considered environmental management on micro and small food processing companies located in the municipality of Puebla, as well as to determine what actions are aimed at conservation, prevention and use of natural resources and the prevention and control of pollution. In this descriptive research, applied research documentary to support the theoretical framework, as well as direct research using the survey to the empirical study. In the empirical study, a questionnaire was applied to 54 micro and small enterprises. Among the results was found the main reasons to apply good environmental practices, small business 20.4% and 16.7% of the buses, related it to reducing costs by reducing energy consumption, 14.8% of small and 3.7% of micro-enterprises on innovation.

Keywords: Environmental Management, Environmental Management Systems

INTRODUCCIÓN

Hoy en día existe una gran preocupación por el cuidado del medio ambiente a nivel mundial, las personas, empresas y los gobiernos están empezando a tomar conciencia sobre la importancia de cuidar los ecosistemas. En este contexto, uno de los temas que han cobrado importancia en el ámbito de las empresas es el de la gestión ambiental. Esto se debe a que se ha generado un interés cada vez mayor por el control y

la prevención de los impactos negativos de sus actividades productos y servicios sobre el medio ambiente. La industrialización es un factor decisivo que actúa sobre el medio físico: las emisiones contaminantes a la atmósfera, los vertidos a ríos y mares, la producción de residuos, etc., conllevan unas consecuencias sobre el medio ambiente que deben contemplarse para minimizar el efecto negativo. Lo anterior se ha considerado desde hace años, sin embargo, es en la década de los ochenta, cuando la sociedad y el gobierno, comienzan a reaccionar, con la incorporación de unas medidas tendientes a comprender el equilibrio entre el medio ambiente y los procesos derivados de la actuación humana, integrando el factor medio ambiental dentro de un Sistema de Gestión Empresarial, y considerándolo como un aspecto de importancia.

Ortiz, Izquierdo y Rodríguez (2013), presentan los resultados de un estudio realizado en 75 empresas, dirigido a evaluar la gestión ambiental en las pymes industriales, que en Venezuela representan el 91% de la industria manufacturera. En el estudio se definieron 29 variables agrupadas en cuatro dimensiones correspondientes al ciclo PHVA (Planificar, Hacer, Verificar, Actuar). Los resultados indican que la gestión ambiental no ha sido incorporada como una práctica rutinaria en los procesos de gestión de las pymes y que el desempeño ambiental depende del grado de presión de los clientes, autoridades o comunidad. La conducta ambiental de las organizaciones ha sido estudiada en México por distintas vertientes; desde las ciencias administrativas entre 1998-2004 se encuentran dos estudios de la gestión medioambiental y sus costos citado por De la Rosa (2007:85). Montalvo (1992) y Lezama (2001), quienes reconocen la percepción social y administrativa de las empresas en la protección del medio ambiente, tienen en común el uso del método de estudio de caso y la teoría de la firma. Carlos Montalvo (1992: 107) estudia el valor del costo ambiental del crecimiento industrial de las plantas maquiladoras en Tijuana B.C; él concluye que estas plantas realizan descargas mínimas de contaminantes de manera constante cumpliendo con las reglamentaciones; sin embargo, la acumulación de contaminantes a través del tiempo representa un importante riesgo a la calidad de vida de la población y al medio ambiente; por ello, propone un plan administrativo que tome decisiones racionales con el medio ambiente que genere y use información cuantitativa de las emisiones y de las descargas generadas por las maquiladoras.

De la Rosa (2007) estudió el comportamiento habitual con el medio ambiente de una empresa, con un estudio de caso a una planta maquiladora en Hermosillo, Sonora (México) en la cual revisa la operación cotidiana de los procesos de producción para establecer el tipo de gestión y responsabilidad medioambiental. El estudio determinó la dimensión de las variables de gestión y el impacto de ellas en la operación y retroalimentación de la misma, la forma de operación, la interacción de los sistemas y la forma de adopción de un enfoque ambiental. Denigri y Peña (2011) por su parte identificaron los perfiles de contaminación y cumplimiento ambiental de las Pyme que han participado en el Programa de Autorregulación Ambiental en Mexicali, Baja California. Los resultados mostraron que tres de las ramas participantes obtuvieron los perfiles de contaminación más altos con perfiles de cumplimiento ambiental casi nulos. El objetivo de la presente investigación es identificar y analizar los factores que pueden ser consideradas de gestión ambiental en la micro y pequeña empresas procesadoras de alimento ubicadas en el municipio de Puebla, así como determinar qué acciones están encaminadas a la conservación, prevención y aprovechamiento de los recursos naturales y a la prevención y control de la contaminación. Por lo tanto la pregunta central de investigación es: ¿Cuáles son los factores de gestión ambiental que aplican las micro y pequeñas empresas procesadoras de alimentos ubicadas en el Municipio de Puebla? La investigación está dividida en tres grandes apartados; en el primero trata de los aspectos teóricos de gestión ambiental, la pequeña empresa, en el segundo apartado presenta la metodología utilizada en el estudio empírico, en el tercer apartado se presentan los resultados y las conclusiones, así como la bibliografía utilizada.

REVISIÓN LITERARIA

Gestión Ambiental Empresarial

Las empresas cada vez son más conscientes de que la gestión ambiental es un factor que deben tener en cuenta en el día a día de sus actividades. Por gestión se entiende como el proceso que comprende determinadas funciones y actividades organizativas que los gestores deben llevar a cabo con el fin de lograr los objetivos y metas deseadas. El proceso de gestión se considera integrado, por regla general, por las funciones de planificar, ejecutar y controlar.

Para Leonel Vega la Gestión Ambiental Empresarial es aquella parte de la gestión empresarial que se ocupa de los temas relacionados con el ambiente, contribuyendo a su conservación y comprende las responsabilidades, las funciones (planificación, ejecución y control), la estructura organizativa, procesos, procedimientos, las prácticas, los recursos para determinar y llevar a cabo la política ambiental que cualquier empresa agrícola, minera, industrial o comercial requiere. La gestión medioambiental es una interpretación particular de la sustentabilidad en la organización que utiliza tecnologías ambientales o adapta la tecnología estándar para la protección de los recursos y el medio ambiente; no obstante, como lo comenta Lezama (2001: 94-95), la posición sustentable es específica en cada empresa y su alcance y aplicación depende de la capacidad económica y apertura a la visión ambiental para adquirir un compromiso ecológico en el plan de negocios.

En este sentido Latorre (2004: 6), propone que la Gestión Ambiental empresarial puede considerarse como una tarea que comprende la evaluación, planificación, puesta en marcha, ejecución y evaluación del conjunto de acciones físicas, financieras, reglamentarias, institucionales, de participación, concertación, investigación y educación, con el fin de mejorar la calidad ambiental objeto de acción (entorno territorial de la empresa, proyecto de infraestructura, territorio de su jurisdicción. De acuerdo con Marques y Da Costa (2002:44), la Gestión Ambiental (GA) es identificada como aquella parte del sistema que comprende la estructura organizativa, las responsabilidades, las prácticas, los procedimientos, los procesos para determinar y llevar a cabo las políticas ambientales de la empresa.

Los Sistemas de Gestión Ambiental

Desde el punto de vista ambiental, una empresa (o cualquier centro productor de bienes o servicios) es un subsistema que interacciona con su entorno. Como todo sistema, la empresa tiene vocación de permanencia, y ésta no se entiende si no es en términos del sistema conjunto; por lo tanto, la gestión empresarial habrá de atender tanto a su funcionamiento interno cuanto a la armonía estructural y funcional del sistema que configura con su entorno. La obtención de una cuenta de resultados positiva, que se suele citar como objetivo de la gestión empresarial, es reduccionista, porque tal condición es necesaria pero no suficiente, de permanencia, ya que la empresa podría entrar en un proceso de insostenibilidad si no se adapta a las restricciones ambientales de su entorno. Este razonamiento sugiere incorporar la gestión ambiental a la gestión general de la empresa y el entendimiento de tal gestión en términos de las interacciones con su entorno (Gómez 2010:89).

Un Sistema de Gestión Medioambiental es el marco o el método de trabajo que sigue una organización con el objeto de conseguir un determinado comportamiento de acuerdo con las metas que se haya fijado y como respuesta a normas, riesgos medio ambientales y presiones tanto sociales como financieras, económicas y competitivas en permanente cambio. El sistema consta de dos partes: a) Una parte descriptiva del sistema que incluye los procedimientos, las instrucciones específicas, las normas y reglamentos, etc.: b) Una parte práctica compuesta por dos variables: 1) Aspectos físicos: locales, máquinas, equipos informáticos y de control, instalaciones de tratamiento de la contaminación, etc., 2) Aspectos humanos: habilidades del personal, formación, información, sistemas de comunicación, etc.

Marco Legal En Materia Medio Ambiental En México

En México la normatividad tiene su base en la Constitución Política de los Estados Unidos Mexicanos, de esta se derivan las diversas leyes, los reglamentos y normas que rigen al país. Por lo tanto las Normas Oficiales Mexicanas (NOMs), son el instrumento jurídico que obliga a cumplir las especificaciones que determina la autoridad federal. La Ley General del Equilibrio Ecológico y la Protección al Ambiente, en su artículo 3º define el ambiente como: El conjunto de elementos naturales y artificiales o inducidos por el hombre que hacen posible la existencia y desarrollo de los seres humanos y demás organismos vivos que interactúan en un espacio y tiempo determinados; de acuerdo con esta definición, y las consideraciones propias de la Ley, el Impacto Ambiental definido como la modificación del ambiente ocasionada por la acción del hombre o de la naturaleza, es evaluado mediante la Evaluación del Impacto Ambiental (EIA) misma que se integra para dar paso al procedimiento administrativo de Evaluación por parte de la Autoridad en la Manifestación de Impacto Ambiental (MIA).

La Industria de Alimentos Procesados En México

De acuerdo al Instituto Nacional de Estadística, Geografía (INEGI), el sector de alimentos comprende desde la cadena o proceso que sigue un producto agrícola, pecuario, forestal o pesquero a través de las actividades de producción, transformación e intercambio hasta llegar al consumidor final. Por lo tanto las actividades de la industria de alimentos procesados consisten en la manufactura y procesamiento de una gran variedad de alimentos que provienen del sector agropecuario como carne, pescado, frutas y vegetales, granos y semillas, etc. Las empresas en este sector elaboran productos intermedios como botanas, confitería con y sin cacao, productos a base de granos molidos, sazónadores y aderezos, cereales para desayuno, galletas, café, té, grasas y aceites, azúcares, productos horneados, lácteos, etc

La industria de alimentos se comprende por los subsectores de molienda de granos y semillas, obtención de aceites y grasas, confitería con y sin cacao, conservación de frutas, verduras y alimentos preparados, productos lácteos, procesamiento de carne de ganado y aves, preparación y envasado de pescados y mariscos, panadería y tortillas principalmente. En 2013, la producción de la industria de alimentos procesados en México fue de 135,293 millones de dólares, lo que representó 12.0% del PIB manufacturero y 4.0% del PIB nacional. (Secretaría de Economía (SE), 2013). Existen un total de 156, 815 unidades económicas de la industria alimentaria, las cuales se concentran en el Estado de México, Puebla, Oaxaca, Distrito Federal y Veracruz. De acuerdo a Pro México, se prevé que para el periodo 2013-2020, la producción de esa industria en México prospere a una tasa media de crecimiento anual (TMCA) del 6.4 por ciento. La industria de alimentos procesados de México es un sector clave para el crecimiento económico del país, debido a la gran capacidad productiva que la coloca como una de las más significativas del sector manufacturero del país.

METODOLOGÍA

En esta investigación de tipo descriptivo, se aplicó la investigación documental para sustentar el marco teórico, conceptualizando la variable: gestión empresarial. Así como la investigación directa utilizando la encuesta para el estudio empírico Rojas Soriano (2008: 41). Para analizar la gestión ambiental en las micro y pequeñas empresas de la industria de la industria de alimentos procesados se aplicó un cuestionario, sobre gestión ambiental. La población objeto de estudio fue de 54 micro y pequeñas empresas procesadoras de alimentos ubicadas en el Municipio de Puebla tomadas del Directorio del Sistema de Información Empresarial México (SIEM), como se puede observar en la Tabla 2, las encuestas se aplicaron de noviembre 2013 enero 2014.

Tabla 2: Ficha Técnica

Unidad de Análisis	Micro y Pequeñas Empresas Procesadoras de Alimentos
Población	1230
Ámbito geográfico	Municipio de Puebla
Perfil del encuestado	Dueño / gerente / Responsables
Número de encuestados	54
Fuente de información	primaria
Técnica de recolección de información	Cuestionario
Fecha del trabajo de campo	noviembre 2014 enero 2015

Esta tabla muestra la unidad de análisis que son las micro y pequeñas empresas procesadoras de alimentos ubicadas en el Municipio de Puebla, México, que se encuestaron a una muestra de 54 de las mismas en un periodo de noviembre 2014 –enero 2015.

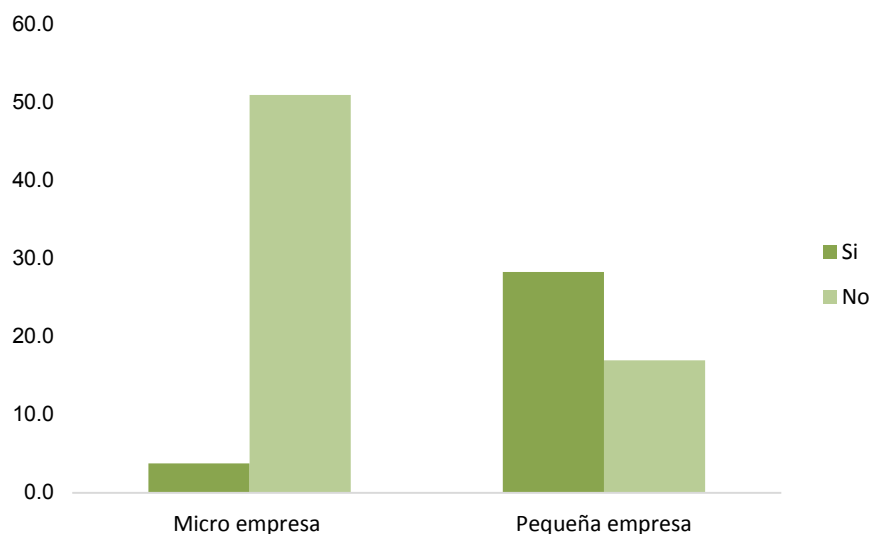
Se identificaron los factores de la gestión ambiental aplicables al ámbito de las micro y pequeñas empresas procesadoras de alimentos, se integraron los principales aspectos teóricos, la legislación ambiental vigente en México, para obtener por resultado las variables de estudio, operacionalización de las variables. Para caracterizar la gestión ambiental de la micro y pequeñas empresas, se elaboró un cuestionario con estas variables.

RESULTADOS

De la muestra estudiada de 54 micro y pequeñas empresas encuestada de la industria de alimentos procesados ubicados en Puebla México, los resultados que se obtuvieron se presentan a continuación:

Al preguntar, su empresa tiene implementado un sistema de gestión ambiental, de los 54 micro empresas encuestadas, el 54.7% de las micro y pequeñas empresas, sí lo tienen como se puede observar en la Figura 2: por el contrario el 45.3% de las mismas no tienen un sistema de gestión ambiental.

Figura 2: Implementación de un Sistema de Gestión Ambiental

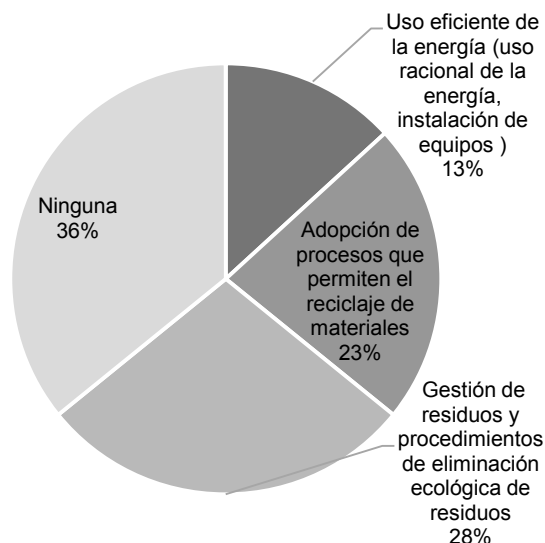


Esta figura muestra que de las 54 micro y pequeñas empresas encuestadas el 50.9% de las pequeñas sí tienen un sistema de gestión ambiental y el 3.8% de las micro empresas, el 17% de las pequeñas no lo tienen y el 28.3% de las microempresas.

Se preguntó, en cuanto a las prácticas verdes que se están aplicando en su empresa, identificando alguna de las siguientes áreas; de las 54 micro y pequeñas empresas encuestadas, como se observa en la Figura 3, el

13% contestó que el uso eficiente de energía, 23% la adopción de procesos que permiten reciclaje, el 28% gestión de residuos y procedimientos de eliminación ecológica.

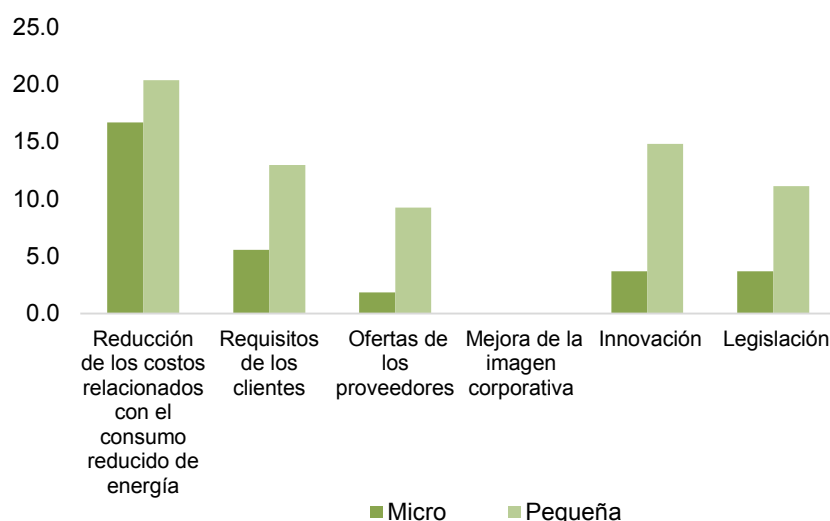
Figura 3: Prácticas Verdes



Esta figura muestra las prácticas verdes que se llevan a cabo en las micro y pequeñas empresas de la industria de alimentos procesados; el 28% gestión de residuos y procedimientos de eliminación ecológica de residuos, el 23% de procesos que permiten el reciclaje de materiales, el 13% el uso eficiente de energía.

Al preguntar ¿Cuáles son las principales razones para aplicar buenas prácticas medioambientales en su empresa?; como se puede observar en la Figura 4, en la pequeña empresa el 20.4% indicó sobre la reducción de costos al reducir consumo de energía así como el 16.7% de las micro empresas, el 14.8% de las pequeñas sobre la innovación así como el 3.7% de las micro empresas.

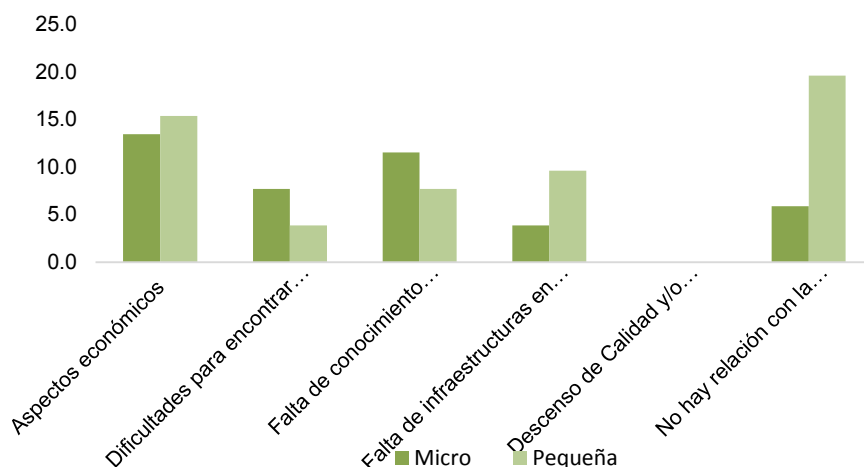
Figura 4: Razones Para Aplicar Buenas Prácticas Medioambientales



Esta figura muestra que en las pequeña empresa 20.4% se aplican las buenas prácticas medioambientales por la reducción de los costos relacionados con el consumo y reducción de energía, el 16.7% de las micro empresas también lo hace por esta razón; 14.8% de las pequeñas sobre la innovación así como el 3.7% de las micro empresas.

Al preguntar ¿Cuáles son los principales obstáculos para la introducción de buenas prácticas medioambientales en su empresa?, el 19.6% de las pequeñas empresas considera que no hay relación con la mejorar la posición en el mercado, así como el 5.9 % de las micro empresas como se puede observar en la Figura 5. El 15.4% de las pequeñas considera que es un obstáculo económico y el 13.5% de las micro empresas.

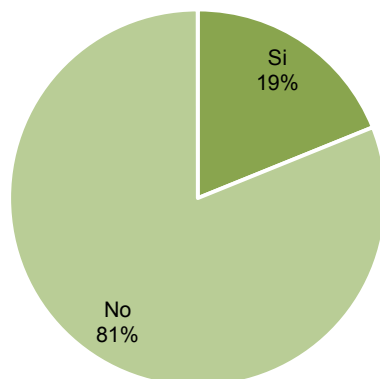
Figura 5: Obstáculos Para las Buenas Prácticas Medioambientales



Esta figura muestra los obstáculos para implementar buenas practicas medio ambientales entre las cuales se encuentran las económicas 13.5% micro y 15.4 % pequeña empresa; el 19.6% de las pequeñas empresas considera que no hay relación con la mejora de la posición en el mercado, el 5.9% de las micros también lo considera.

Al preguntar en su empresa se emplean algún tipo de indicadores medioambientales para evaluar su rendimiento medioambiental. Como se puede observar en la Figura 6, el 19% contestó que si emplean indicadores medioambientales, el 81% respondió que no emplean ningún indicador medioambiental.

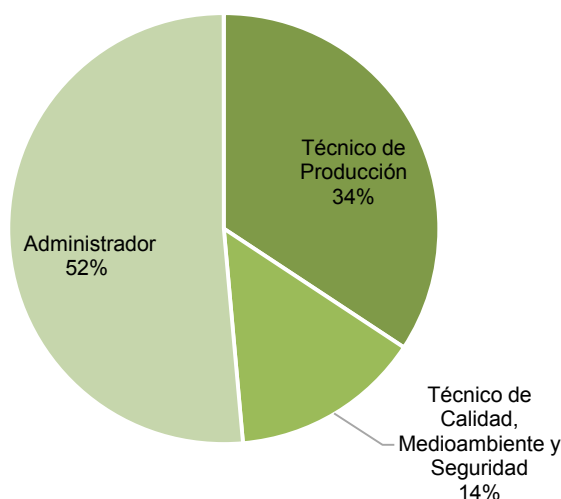
Figura 6: Indicadores Medioambientales



Esta figura muestra que el 81% de las micro y pequeñas empresas procesadoras de alimentos no emplean indicadores medioambientales, el 19% si emplean indicadores medioambientales

Al preguntar ¿Cuál es el puesto en la empresa del responsable de la gestión medioambiental? Como puede observar en la Figura 7, el 52% es administrador, el 34% técnico de producción, el 14% Técnico de calidad medioambiental y seguridad.

Figura 7: Responsable de la Gestión Medioambiental



Esta figura muestra el nombre que recibe el responsable de la gestión medioambiental en la micro y pequeña empresa procesadora de alimentos, administrador 52%, técnico de producción 34%, técnico de calidad, medioambiente y seguridad 14%.

De lo antes expuesto, las micro y pequeñas empresas de la industria de alimentos procesados la principal razón para aplicar buenas prácticas medioambientales en este sector económico es la reducción de costos; para aplicar buenas prácticas medioambientales, razones económicas y que no tienen relación con la mejora en la posición del mercado. Finalmente las aportaciones que arroja esta investigación son fundamentales ya que contribuyen al enriquecimiento de la literatura relacionada con las investigaciones empíricas de la gestión ambiental empresarial, por lo tanto será de utilidad a los propietarios y /o gerentes conozcan su importancia.

CONCLUSIONES

A manera de conclusión, a partir de una muestra de micro y pequeñas empresas de alimentos procesados ubicadas en el Municipio de Puebla, el presente estudio tiene por objetivo identificar y analizar desde un punto de vista empírico, los factores que pueden ser consideradas de gestión ambiental, mismo que se alcanzó como se hace referencia en el apartado de resultados. En cuanto a las implicaciones teóricas, los resultados indican que la gestión ambiental empresarial no ha sido incorporado a la práctica en las micro y pequeñas empresas, lo cual es consistente con el Estado del Arte, que indica las pymes de la zona de estudio no cuentan con un proceso de planificación de su gestión ambiental (Ortiz, Alexis; Izquierdo, Henry; Rodríguez Monroy, Carlos, 2013). En cuanto a las implicaciones prácticas los empresarios deben ser conscientes de la importancia de la gestión ambiental en las micro y pequeñas empresas de la industria de alimentos procesados, desarrollar el valor medioambiental en la misma y asumir una responsabilidad con el entorno de tal forma que trascienda a sus clientes, proveedores, personal, inversionistas o autoridades y que se proyecte a la sociedad. Por lo tanto se recomienda implementar un sistema de gestión ambiental la cual tendría los beneficios de reducción de costos al disminuirse el tratamiento de residuos, los consumos de energía, el uso de agua y materias primas, etc., así como minimizar el riesgo de sanciones. Además de mejorar la competitividad, ya que la imagen medio ambiental se valora por proveedores y clientes, lo cual

evita barreras comerciales a la vez que se convierte en un elemento de innovación. Por último, futuros trabajos podrían retomar esta investigación para abordar elementos que quedan pendientes de analizar, como los factores gestión ambiental empresarial predominantes en el conglomerado de las pequeñas y medianas empresas (pymes) en cada sector específico de actividad económica. O bien, como añadir variables de control, como el género de los dueños, administradores de las micro y pequeñas empresas.

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FACTORES ORGANIZACIONALES QUE INCIDEN EN LA CALIDAD DE LOS SERVICIOS PÚBLICOS DE LA GUAJIRA, COLOMBIA

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RESUMEN

El estudio tiene como propósito conocer los factores organizacionales que inciden en el funcionamiento con calidad de las empresas prestadoras de servicios públicos en el departamento de La Guajira, Colombia y develar la realidad respecto de las causas relacionadas con la calidad de la prestación del servicio público domiciliario, se fundamenta teóricamente en postulados de reconocidos administradores sobre las teorías relacionadas con la capacidad para administrar con eficiencia las empresas. El estudio es de tipo descriptivo pues describe las particulares que identifican los elementos que lo integran así como la forma en que las personas objeto del estudio interactúan, se realizaron encuestas a los usuarios del servicio así como a los funcionarios y administrativos de las empresas en estudio como son Electricaribe S.A., ASAA S.A. y Gases de La Guajira. Los resultados evidencian en primer lugar una gran diferencia en la percepción del usuario frente a cada una de las empresas en estudios, en segundo lugar, que el tamaño de la empresa es determinante a la hora de obtener calidad en la prestación del servicio, la influencia política en estas empresas, así como la capacidad de gestión de sus administradores y otros factores son aspectos influyentes en la calidad de la prestación del servicio.

PALABRAS CLAVE: Organización, Servicio público, Comunidades, Calidad de servicio.

ORGANIZATIONAL FACTORS THAT AFFECT THE QUALITY OF PUBLIC SERVICES GUAJIRA, COLOMBIA

ABSTRACT

The study aims to meet organizational factors affecting the operation of the companies providing public services in the department of La Guajira, Colombia and unveil the reality on the causes related to the quality of the provision of domiciliary public service, is based theoretically recognized principles of administrators on theories related to the ability to efficiently manage businesses. The study is descriptive because it describes the particular identify the elements that compose it and the way in which people interact under study, surveys of service users as well as administrative officials and companies were performed on study such as Electricaribe SA, ASAA SA Gases and La Guajira. The results show firstly a big difference in the perception of the user against each of the companies in studies, secondly, that the size of the company is decisive in obtaining quality service delivery, the influence policy in these companies as well as the ability to manage their managers and other factors are influential aspects in the quality of the service.

JEL: L94, L95

KEYWORDS: Organization, Public Service, Communities, Quality of Service.

INTRODUCCIÓN

La presente investigación, busca mediante la aplicación de la teoría de calidad del servicio y factores organizacionales analizar y determinar la manera como se están comportando los factores organizacionales que inciden en el funcionamiento de las empresas prestadoras de servicios públicos en el departamento de La Guajira, de igual manera se confrontan las situaciones planteadas por los diferentes autores en cuanto al tema de investigación tratado y se plantean lineamientos y concepciones que explican desde una visión científica las situaciones del entorno o ámbito de la empresa. Así mismo, este estudio aporta bases para el diseño de nuevas estrategias de eficiencia empresarial, que permitirán a la empresa servir más eficientemente a sus clientes ya que se ponen en evidencia los aspectos que afectan directa e indirectamente los factores organizacionales que influyen en la calidad del servicio que actualmente ofrecen las empresas prestadoras de servicios públicos en el departamento de La Guajira.

Los objetivos propuestos para llevar a cabo la presente investigación son: el objetivo general es analizar los factores organizacionales que inciden en el funcionamiento de las empresas prestadoras de servicios públicos en el departamento de La Guajira. Los objetivos Específicos son Identificar el estilo de dirección de los directivos de las empresas de servicio públicos en La Guajira. Identificar la cultura organizacional de las empresas de servicio público. Analizar los modelos organizacionales existentes en las empresas de servicios públicos y Proponer estrategias para optimizar la calidad del servicio prestado por las empresas de servicios públicos. Los autores que respaldan la investigación para abordar los principales aspectos teóricos son Idalberto Chiavenato, (2007) quien define dos estilos de dirección, refiriéndose a las Teorías X y Y; Hellriegel (2008), quien habla sobre la cultura organizacional; De Faria Mello (2004), sobre los Modelos Organizacionales; Rensis Likert (1969), quien categoriza las organizaciones en 4 tipos diferentes de estilos de liderazgo, entre otros.

Dentro de los resultados esperados se tiene el de concientizar a la ciudadanía en general sobre las debilidades y fortalezas en el manejo gerencial de las empresas de servicios públicos en el departamento de La Guajira, permitiendo la realización de sugerencias para recibir por parte de los usuarios una mejor prestación de los servicios de agua, luz y gas que se verán reflejados en la calidad de vida de la población guajira. Determinar en términos de eficiencia, cuáles son los factores organizacionales que inciden en el buen o mal funcionamiento de las empresas prestadoras de servicios públicos en el departamento. El planteamiento de recomendaciones que permitan desarrollar un buen funcionamiento de las empresas prestadoras de servicios públicos en el departamento. Por otra parte, surgirán elementos de juicio para la toma de decisiones por parte de los entes territoriales, que permitan una prestación eficiente de los servicios de agua, luz y gas acorde con las necesidades reales de la población Guajira.

REVISIÓN LITERARIA

Factores Organizacionales- Bermúdez (2007) nombra a (Tosti), cuando enfatiza sobre los factores clave en una organización, el cual considera que son: Insertar el cambio en la cultura: el cambio es por naturaleza circunstancial y puede ser fácilmente revertido. Es preciso crear condiciones en el sistema de performance que alienten la adopción y sostenimiento del cambio. Tener en cuenta los aspectos políticos: en toda organización existen relaciones de poder, de carácter político, que pueden resultar decisivas para el éxito o fracaso del proyecto de mejora. En el diseño de la implementación es crítico identificar esos factores políticos de organización informal e incorporarlos en un plan. Considerar la flexibilidad del sistema de control: un sistema de control rígido o centralizado será más rápido en la toma de decisiones pero también hará generalmente más difícil la adopción del cambio al restringir la participación voluntaria en el mismo.

Además de las anteriores, continua el autor, se consideran las siguientes: Revisar la historia previa: un análisis de experiencias previas de cambio puede proporcionar valiosa información sobre como la organización reacciona a los cambios. Es conveniente entrevistar a quienes tienen experiencias similares

para detectar lo que debe evitarse y lo que debe aprovecharse de esa experiencia. Evaluar la agilidad de la cultura: la historia de los cambios y también el ritmo de las comunicaciones y decisiones pueden permitir establecer la agilidad con la que la organización responde a los mismos y determinar si la mejora de la performance requerirá cambios en los ritmos organizacionales o habrá que ajustar plazos a un modelo más adecuado a la pauta cultural presente. Un paso importante para este ajuste crítico es validar los plazos y cronogramas con personas que tengan experiencia en la organización.

Por último se debe definir claramente un plan de comunicación: el proceso de cambio debe ser clara y efectivamente comunicado a todos los roles clave, y deben también abrirse canales de realimentación rápida que permitan corregir errores o detectar problemas en forma temprana durante la implementación.

Cultura Organizacional- Según Hellriegel (2008), la cultura organizacional es el patrón de creencias y expectativas que comparten los miembros de una organización esta incluye la filosofía, normas y valores comunes. Es decir, expresa “las reglas del juego” para llevarse bien y hacer las cosas, así como la manera de interactuar con gente del exterior, como los proveedores y clientes. La cultura organizacional se desarrolla en respuesta al reto de adaptarse al exterior, de la supervivencia y de la integración al interior.

El mismo autor extrae algunos métodos principales para sostener y cambiar la cultura organizacional son: 1) identificar que observan, miden y controlan los gerentes y los equipos; 2) reconocer la forma que los gerentes y los empleados reaccionan ante la crisis; 3) utilizar el modelamiento de roles, la enseñanza; 4) desarrollar y aplicar criterios equitativos para asignar las recompensas; 5) utilizar criterios consistentes para el reclutamiento, la selección y las promociones o ascensos dentro de la organización y para la remoción de ella, y 6) enfatizar los ritos, las creencias y las historias de la organización.

En este sentido, la cultura organizacional tiene las siguientes características:

Identidad de sus miembros: es el sentimiento de pertenencia a la organización.

Énfasis en el grupo: las actividades de trabajo se organizan con relación a grupos.

Enfoque hacia las personas: las decisiones de la administración toman en consideración los resultados que tendrán en los miembros de la organización.

La integración de unidades: las unidades de la organización trabaja de manera coordinada e independiente.

El control: el uso de reglas, procesos y supervisión para el control de la conducta.

Tolerancia al riesgo: grado que se le permite a los empleados para que sean innovadores, arriesgados y agresivos.

Los criterios para recompensar: como se distribuyen las recompensas.

El enfoque hacia un sistema abierto: el grado en que la organización controla y contesta a los cambios externos.

Así las cosas, la cultura organizacional está fundamentada en las actitudes, que representan una evaluación de las percepciones encontradas en el sistema interno de valores y creencias. Son principalmente las que determinan si la persona va a percibir una experiencia como agradable o desagradable y también permiten hacer predicciones del comportamiento del trabajador tanto dentro de la empresa como fuera de ella.

Estilos de Dirección- La forma como son dirigidas las personas genera una determinada manera de comportamiento de un grupo. Este comportamiento se manifiesta con diferentes grados de motivación para el trabajo debido al estilo de dirección que reciben de sus jefes. Esos grados pueden manifestarse desde un extremo negativo hasta el máximo positivo. Los estilos de dirección se constituyen en una herramienta indispensable dentro de la estructura de una organización, es por esta razón que han sido estudiados por muchos autores. Al respecto, Ramírez Cardona (2002), basándose en la obra *El Aspecto Humano de la Empresa* de Douglas McGregor, destaca dos estilos de dirección:

El Estilo Tradicional de Administración o Teoría X: esta teoría se refiere a esa situación en la cual el esfuerzo administrativo del grupo organizacional se enfoca hacia el logro únicamente de los objetivos básicos de la organización en la creencia de que el hombre se mueve por incentivos puramente económicos. Es decir, el hombre cumple con su trabajo únicamente por el pago.

En este caso se presenta un estilo de dirección que considera que los hombres no ambicionan sino cumplir con lo que le corresponde a cada uno, por lo cual son rutinarios, metódicos y rígidos. Con este estilo administrativo se minimiza notablemente el afán de evolucionar y se dificulta la modernización y progreso empresarial.

El Estilo Innovador de Administración o Teoría Y: en contraposición con la anterior, se fundamenta en que se reconoce que existe una tendencia humana a innovar, a desarrollar el talento, a buscar realizaciones novedosas y a asumir mayores responsabilidades y niveles más altos de actuación. Este estilo innovador, como su nombre lo indica, es eminentemente creativo y busca la promoción del hombre que, apoyado por una dirección estimulante logra cada vez mejores cambios y resultados en su labor.

Este estilo se distingue por la capacidad para descentralizar y delegar funciones, enriquecer cada cargo con modalidades y métodos nuevos, dar participación en los procesos de toma de decisiones, dar oportunidad de autoevaluación del desempeño, estar dispuesto siempre a los cambios estratégicos.

Por otro lado, Chiavenato, también define dos estilos de dirección:

Refiriéndose a la Teoría X argumenta que se basa en algunas concepciones y premisas equivocadas y distorsionadas respecto a la naturaleza humana: El hombre es indolente y perezoso por naturaleza: evita el trabajo o trabaja lo mínimo posible, en función de recompensas salariales. Le falta ambición: no le gusta asumir responsabilidades y prefiere ser dirigido y sentirse seguro. El hombre es fundamentalmente egocéntrico y sus objetivos individuales se oponen, en general, a los objetivos de la empresa. Su naturaleza lo lleva a evitar los cambios, a buscar seguridad y a no asumir riesgos que lo pongan en peligro. Su dependencia lo vuelve incapaz de auto-controlarse y auto-disciplinarse: requiere ser dirigido y controlado. En función de estas concepciones y premisas erróneas, la Teoría X desarrolla un estilo de dirección limitado a la aplicación y al control de la energía humana, solo en función de los objetivos empresariales.

Por otra parte, refiriéndose a la Teoría Y afirma que se basa en las siguientes concepciones y premisas respecto de la naturaleza humana: Al hombre medio no le disgusta trabajar. Las personas no son, por su naturaleza intrínseca, pasivas o resistentes a las necesidades de la empresa: se vuelven así como resultado de su experiencia profesional negativa en otras empresas. Las personas tienen motivación básica, potencial de desarrollo, patrones de comportamiento adecuados y capacidad para asumir responsabilidades. El hombre medio aprende en ciertas condiciones a aceptar y buscar responsabilidad. La capacidad de imaginación y de creatividad en la solución de problemas empresariales está distribuida ampliamente entre las personas; no escasamente. En función de estas concepciones, la Teoría Y desarrolla un estilo de dirección abierto, dinámico y extremadamente democrático según el cual administrar es un proceso de crear oportunidades, liberar potenciales, remover obstáculos, estimular el crecimiento individual y proporcionar orientación en cuanto a los objetivos. De acuerdo a lo citado anteriormente, se puede concluir que el estilo de dirección de una organización conduce a la marcha y al logro de los objetivos de la misma, por esta razón es de gran importancia teniendo en cuenta el mundo tan cambiante al que se enfrentan en la actualidad las empresas escoger y evaluar el estilo de dirección adecuado para lograr el éxito deseado.

Modelos Organizacionales-Modelo de Reddin

La aplicación de la Metodología Reddin se reflejan en impactos medibles como:

Aumento en la flexibilidad de la organización

Aumento en la velocidad de respuesta para copar los desafíos del entorno

Mayor compromiso con los requerimientos de la ciencia del negocio

Aprovechamiento óptimo del talento a partir de la adquisición de una consciencia del negocio

Afirmación progresiva del liderazgo en el mercado por medio del fortalecimiento de la competitividad y de las diferencias competitivas.

Congruencia Estratégica

Le permite a la alta dirección:

Tomar conciencia y dominio sobre la ciencia del negocio

Tener claridad y dominio sobre los movimientos estratégicos necesarios para la creación del futuro Se la organización.

Contar con una estructura administrativa congruente con la estrategia.

Acotar los resultados estratégicos que debe producir cada posición gerencial clave.

Ligar todos los objetivos de la organización con el plan estratégico.

Contar con un sistema de información al día sobre los factores claves del negocio.

Dirigir su organización por resultados

Identificar y corregir rápidamente las causas de baja efectividad.

Efectividad operacional

Con la metodología Reddin se implementa un Proceso de Efectividad en cada puesto, en cada área, y en cada equipo humano, así como en toda la organización. Este proceso asegura que las cosas sucedan conforme a lo esperado, es decir, garantiza que cada idea, iniciativa, decisión u objetivo se lleve a feliz término con esfuerzo óptimo. Asegura la efectividad con la que las personas transforman insumos en resultados, asegura la transformación de ideas en Hechos. Por medio del proceso se desarrolla un alto nivel de compromiso de cada persona con los resultados de su posición y con los resultados estratégicos de la organización. Lo que sucede en la mayoría de las organizaciones es que las personas hacen lo que deben hacer, independientemente de que eso produzca o no resultados. La metodología Reddin desarrolla una Conciencia de Impacto a fin de que las personas sean capaces de concentrar sus destrezas en la obtención de resultados, en lugar de sólo cumplir rutinas. El Sistema Organizativo provee la orientación de esfuerzos para aumentar consistentemente la Efectividad Organizacional.

Modelo de Likert

En 1967, Likert utilizó el término sistema 4 para denominar lo que él consideró como el nivel estándar para que una organización fuese eficaz. La variable básica que define un sistema eficaz es la participación en la toma de decisiones, o el poder compartido. Esto es, la medida en que los sujetos pueden participar en las decisiones que les afectan, es un indicador del grado en que la organización está más o menos dotada para cumplir eficazmente su misión (Likert, 1961: 143).

El sistema 4 es el más abierto de todos los anotados por Likert (Sistemas 1,2 y 3) y presenta como características:

a) Las decisiones se delegan a los diferentes niveles organizacionales. Aunque la cúpula directiva define las políticas y los resultados, ésta únicamente controla los resultados, dejando las decisiones a cargo de los diferentes niveles jerárquicos.

b) Las comunicaciones fluyen en todos los sentidos y la organización lleva a cabo inversiones para mejorar los sistemas de información, ya que se consideran básicas para mejorar la eficiencia.

c) El trabajo se realiza casi totalmente en equipos. Las relaciones interpersonales se basan principalmente en la confianza mutua entre las personas y no en esquemas formales. El sistema permite que las personas se sientan responsables por lo que deciden y hacen en todos los niveles. d) Existe un énfasis en las recompensas, notoriamente simbólicas y sociales, aunque no se omiten las recompensas materiales.

Likert, constató que cuanto más próximo al sistema 4 esté situado el estilo de dirección de la empresa, tanto mayor será la probabilidad de que sea más eficaz (alta productividad, buenas relaciones laborales y elevada rentabilidad).

Rensis Likert categoriza las organizaciones en 4 tipos diferentes de estilos de liderazgo, a saber:

Sistema 1: Administración autocrática, imperativa, explotadora.

Sistema 2: Autocracia benevolente, incluso imperativa, pero no exploradora.

Sistema 3: Administración consultiva (consulta a los empleados con respecto a problemas y decisiones, pero es ella quien toma las decisiones).

Sistema 4: Administración participativa (las decisiones de políticas clave se toman en grupo, por consenso).

Modelo de Lewin

Modelo del cambio planeado de Lewin

1. Descongelamiento: esta fase implica reducir las fuerzas que mantienen a la organización en su actual nivel de comportamiento.

2. Cambio o movimiento: esta etapa consiste en desplazarse hacia un nuevo estado o nuevo nivel dentro de la organización con respecto a patrones de comportamiento y hábitos, lo cual significa desarrollar nuevos valores, hábitos, conductas y actitudes.

3. Recongelamiento: en este paso se estabiliza a la organización en un nuevo estado de equilibrio, en el cual frecuentemente necesita el apoyo de mecánicos como la cultura las normas, las políticas y la estructura organizacionales.

Además Lewin sostiene que estas tres fases o etapas se pueden lograr si:

1. Se determina el problema. 2. Se identifica su situación actual. 3. Se identifica la meta por alcanzar

4. Se identifican las fuerzas positivas y negativas que inciden sobre él. 5. Se desarrolla una estrategia para lograr el cambio de la situación actual dirigiéndolo hacia la meta.

La perspectiva de Lewin se puede ampliar si se representa el modelo de cambio de tres fases (descongelamiento, cambio y recongelamiento) mediante el llamado “esquema de al raíz cuadrada”, dado que efectivamente este procedimiento es muy similar a esa operación aritmética.

a) Como se puede apreciar, en la etapa de descongelamiento, imperaba una situación determinada (por ejemplo: el control de inventarios por medios manuales), con el consiguiente derroche de horas hombre y tiempo. Además, la posibilidad de cometer errores es muy alta.

b) Se presenta el proceso de cambio, en el cual, al principio se puede observar un decremento de la productividad (si se recurre nuevamente al ejemplo del control de inventarios, se podía suponer que a la persona responsable de dicho control de inventarios no le fue posible entregar oportunamente su reporte mensual ni tampoco maneje el paquete computacional requerido para agilizar el proceso de control de la mercancía).

c) Posteriormente, dentro de este mismo proceso de cambio, se puede apreciar un incremento de la productividad dado que ya le es más fácil al sujeto de cambio asimilar el nuevo paquete computacional y ha podido economizar tiempo y mejorar la exactitud de su reporte, además de que le fue posible entregarlo oportunamente.

d) Por último, se inicia la etapa de recongelamiento en la cual, el nuevo método se integra como una parte de la actividad normal de trabajo.

Modelo de Grid Gerencial

El modelo de Grid gerencial fué creado a partir de los estudios hechos en las universidades de Ohio y Michigan, en este se elaboró una matriz de nueve por nueve, que bosqueja 81 diferentes estilos de liderazgo, describiendo explícitamente los cuatro tipos extremos (1,9- 9,1- 1,9 y 9,9) y el estilo medio (5,5). El Grid es una manera de representar gráficamente todas las posibilidades de estilo de liderazgo y de ver como se compara un estilo con otro.

Modelo de Lawrence y Lorsch

Lawrence y Lorsch, primeros abogados de la contingencia, no especifican un modo mejor de diagnosticar ni un sentido particular para el cambio. Empero, hacen hincapié en determinadas dimensiones de la organización, particularmente en su estructura y en las relaciones entre grupos. Consideran otras dimensiones, pero estas dos son las que gozan de prioridad por su modo de ver las organizaciones.

Lawrence y Lorsch no tiene un modelo de las organizaciones como tal, y así se les puede clasificar en forma apropiada como teóricos de la contingencia. Arguyen (o estatuyen la hipótesis) que existe una relación causa-efecto entre cuán bien la estructura interna de la organización se acopla con las exigencias ambientales y cuán bien actúa la organización, es decir, cómo alcanza sus metas y objetivos. Su investigación de la década de 1960 aportó un respaldo a esta argumentación) Lawrence y Lorsch, 1967).

METODOLOGIA

Tipo y Diseño de Investigación- De acuerdo a los aspectos estructurales de este estudio y a los objetivos del mismo, la investigación se enmarca dentro de un diseño metodológico descriptivo no experimental, documental y de campo, se utiliza el análisis estadísticos de datos teniendo en cuenta que se trabaja sobre realidades de hecho, se registra, se analiza e interpreta la situación problema que se viene presentando en el Departamento de La Guajira, respecto del funcionamiento de las empresas prestadoras de servicios públicos.

Población de la Investigación La presente investigación presenta dos poblaciones, la primera son las empresas prestadoras de servicios públicos, la segunda son los usuarios que la compone la población en general del departamento de La Guajira.

Muestra A la primera población se hará un censo por el número limitado de las empresas prestadoras de servicios públicos:

EMPRESA
GASES DE LA GUAJIRA S.A.
AVANZADAS SOLUCIONES DE ACUEDUCTO Y
ALCANTARILLADO S. A. ESP ASAA S. A ESP
ELECTRIFICADORA DEL CARIBE S.A. E.S.P.
ELECTRICARIBE

La segunda población, se toma una muestra Aleatoria de 119 de los usuarios de los servicios públicos en el departamento de La Guajira, distribuidas en los 15 municipios en las diferentes comunas cada uno de ellos, de acuerdo a los resultados de la fórmula estadística.

Diseño muestral de la población. Para determinar el tamaño de la muestra de las viviendas a encuestar en la ciudad de Riohacha, se usara la siguiente ecuación:

$$n = \frac{Z^2 * p * q}{E^2} \quad (1)$$

La corrección para muestras grandes se hace a través de la ecuación 2:

$$n_o = \frac{n}{1 + \frac{n}{N}}$$

Dónde:

Para un nivel de confianza de 95%, Z= 1.96

p= probabilidad de ocurrencia

f= Probabilidad de fracaso

E= error esperado

n_o = Tamaño de la muestra corregida

N = tamaño de la población muestral

El tamaño de la población corresponde al número de viviendas del departamento de La Guajira, que según el Plan de Ordenamiento territorial se proyectaron en 846.609 para el año 2015. El tamaño de la muestra obtenido fue de 119. El nivel de confianza fue definido en un 95%; como no se tenía certeza de la probabilidad de ocurrencia del evento, esto es que haya un uso eficiente del agua en departamento de La Guajira se define la probabilidad de éxito y de fracaso en 50%. El margen de error esperado se define en 4%, considerado como bajo. Las encuestas fueron distribuidas en cada Municipio proporcional al número de viviendas por comunas tal como se presenta en la Tabla 1. Las viviendas a encuestar fueron seleccionadas con la técnica del azar, teniendo en cuenta de encuestar al jefe de la familia o en su defecto a una persona mayor de edad que viviera permanentemente en la casa sin tener en cuenta su raza, creencia u origen.

Tabla 1: Población del departamento de La Guajira a encuestar

ITEM	MUNICIPIOS	POBLACION URBANA	POBLACION RURAL	TOTAL	%	ENCUESTAS A APLICAR
1	Riohacha	182,883	39,439	222,322	26%	31
2	Albania	12,107	12,361	24,468	3%	3
3	Barrancas	15,579	15,857	31,436	4%	4
4	Dibulla	4,234	24,058	28,292	3%	4
5	Distracción	4,781	9,544	14,325	2%	2
6	El Molino	5,981	2,241	8,222	1%	1
7	Fonseca	21,013	9,878	30,891	4%	4
8	Hatonuevo	11,596	9,734	21,330	3%	3
9	La Jagua del Pilar	2,165	880	3,045	0%	0
10	Maicao	99,563	45,683	145,246	17%	20
11	Manaure	35,610	52,835	88,445	10%	12
12	San Juan del Cesar	22,763	12,805	35,568	4%	5
13	Uribia	10,230	140,472	150,702	18%	21
14	Urumita	9,008	7,090	16,098	2%	2
15	Villanueva	19,765	6,454	26,219	3%	4
TOTAL LA GUAJIRA		457,278	389,331	846,609	100%	119

Fuente: Boletín DANE, Censo General 2005, Proyectado 2013.

Técnica e Instrumento de Recolección de Datos

Para la recolección de la información en la presente investigación se utilizaron las siguientes técnicas: el instrumento, la entrevista y la revisión documental. Como instrumento de recolección de datos se utilizó el cuestionario con preguntas y respuestas múltiples tipo Likert dirigidos a la ciudadanía en general y representantes legales de las diferentes empresas prestadoras de servicios públicos en el Departamento de La Guajira los cuales están sustentados por los hechos y aspectos que interesan a la investigación. De igual forma, se realizaron revisiones documentales en revistas, folletos, libros, investigaciones. En este sentido, para Arias (2006), la investigación documental es un proceso basado en la búsqueda, recuperación,

análisis, crítica e interpreta los datos secundarios, es decir, los obtenidos y registrados por otros investigadores en fuentes documentales: impresas, audiovisuales o electrónicas. Como en toda investigación, el propósito de este diseño es el aporte de nuevos conocimientos.

RESULTADOS

Se presentan los resultados de algunas de las preguntas más representativas del estudio.

Figura 1: La empresa presta el servicio con la calidad requerida

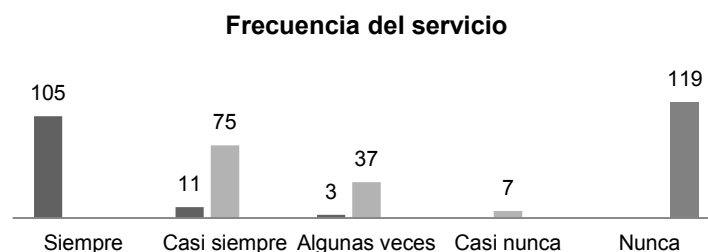


Fuente: Elaboración del equipo

Como se puede observar en la Gráfica 1, la empresa ASAA del total de los 119 usuarios encuestados, 109 (92%), consideran que la empresa NUNCA presta un servicio con la calidad requerida, en ese mismo orden la empresa Electricaribe un 104 (87%), por el contrario, 89 usuarios que equivalen al 75% de la población consideran que la empresa Gases de La Guajira SIEMPRE y el 21% CASI SIEMPRE, presta un servicio con la calidad requerida. Se tiene entonces que las empresas prestadoras de servicios domiciliarios Electricaribe y ASAA según la percepción del usuario, no están cumpliendo con el objetivo para el cual fueron creadas como es la adecuada prestación y gestión de los servicios públicos domiciliarios, por su parte la empresa Gases de La Guajira está considerada como una empresa que si cumple con ese objetivo.

Se suspende con frecuencia el servicio público suministrado por la empresa

Figura 2: La empresa suspende el servicio con frecuencia



	ELECTRICARIBE	ASAA	GASES
Siempre	105		
Casi siempre	11	75	
Algunas veces	3	37	
Casi nunca		7	
Nunca			119
	119	119	119

Como se puede observar en la Gráfica 2, la empresa ELECTRICARIBE del total de los 119 usuarios encuestados, 105 (88%), consideran que la empresa SIEMPRE y 11 (9%) CASI SIEMPRE la empresa suspende el servicio de energía con frecuencia, por su parte, la empresa ASAA quien suministra el servicio de Agua, 75 usuarios que equivalen al 66% de la población consideran que la empresa CASI SIEMPRE, suspende el servicio con frecuencia sin previo aviso. Por su parte, la empresa Gases de La Guajira en un 100% los usuarios manifiestan que NUNCA la empresa les suspende el servicio con frecuencia. Se tiene entonces que según la percepción del usuario, las empresas Electricaribe y ASAA no están cumpliendo con el objetivo para el cual fueron creadas como es la adecuada prestación y gestión de los servicios públicos domiciliarios, por su parte la empresa Gases de La Guajira está considerada como una empresa que si cumple con ese objetivo.

CONCLUSIONES

Alcanzado los resultados plasmados en los propósitos iniciales, se presentan las siguientes conclusiones obtenidas en la investigación:

Referente a Identificar el estilo de liderazgo de los Gerentes de las empresas de servicio públicos domiciliarios del departamento de La Guajira y teniendo en cuenta los diferentes estilos existentes en las teorías sobre la temática como son: Autoritario-coercitivo, -Autoritario-benevolente y Consultivo-participativo, se tiene que de acuerdo a las entrevistas realizadas a funcionarios de las distintas empresas en estudio que para las empresas ELECTRICARIBE S.A. Y ASAA S.A. ESP. Se identificó un estilo autoritario-coercitivo el cual hace referencia a un líder autocrático ya que ellos insisten en hacerlo todo ellos mismos, también toman sus decisiones sin tener en cuenta los aportes de los demás funcionarios, son radicales y no suelen decirle, allí se hace lo que el gerente dice, sin embargo ellos también hacen los lineamientos que los directores generales les indican. Por su parte, el gerente de la empresa Gases de La Guajira tiene un estilo diferente, conocido como Autoritario-benevolente, es un líder que vela por la administración, está preocupado especialmente por el funcionamiento de toda la institución, es gestor, conoce las políticas de la organización, es una autoridad pero le da oportunidad a sus empleados, los escucha y apoya las opiniones sin descuidar el objetivo o meta de la empresa, induce al equipo de trabajo a alcanzar los objetivos planteados por el gerente líder de la empresa.

Respecto a la determinación la cultura organizacional de las empresas de servicio público del departamento de La Guajira, es importante la conclusión a que se llega puesto que cada una de las empresas analizadas presentan una cultura intrínseca que la identifica, es así como la empresa Electricaribe y ASAA presentan algunas similitudes en cuanto al comportamiento organizacional puesto que la manera en que atienden las quejas de los usuarios son coincidentes en que éstos no se sienten bien atendidos por los funcionarios, por otra parte, internamente no se cumplen los horarios establecidos por la institución más sin embargo, no existe un control a respecto, no se les permite a los empleados la toma de decisiones por muy sencilla que estas sean, se coarta la expresión de nuevas ideas negándoseles la oportunidad de poder participar en el crecimiento de la misma. Por su parte, la empresa Gases de La Guajira, presenta una cultura organizacional diferente, allí se les da la oportunidad a los empleados de participar con su creatividad, son puntuales a la

hora de cumplir con sus actividades laborales además de ser un grupo con un clima organizacional excelente.

Dentro de las estrategias propuestas que permitan optimizar la calidad del servicio prestado por las empresas de servicios públicos domiciliarios se tienen: Crear conciencia de la ciudadanía en general sobre las debilidades y fortalezas en el manejo gerencial de las empresas de servicios públicos en El departamento de La Guajira, permitiendo la realización de sugerencias para recibir por parte de los usuarios una mejor prestación de los servicios de agua, luz y gas que se verán reflejados en la calidad de vida de la población guajira. Los factores organizacionales que inciden en el buen o mal funcionamiento de las empresas prestadoras de servicios públicos en el departamento de La Guajira son esencialmente el tipo de liderazgo ejercido, el tamaño de la empresa, la cultura organizacional establecida, la calidad de la política ejercida en cada una de las empresas como son los elementos de juicio para la toma de decisiones por parte de los entes territoriales, que permitan una prestación eficiente de los servicios de agua, luz y gas acorde con las necesidades reales de la población Guajira

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RECONOCIMIENTO

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LA FISCALIZACIÓN SUPERIOR EN EL ESTADO DE OAXACA, MÉXICO EVOLUCIÓN DE SU MARCO JURÍDICO 1995-2014

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RESUMEN

En esta investigación presentamos un análisis al marco jurídico que ha regulado y regula la Fiscalización Superior en el Estado de Oaxaca, México. La finalidad es identificar los aspectos relevantes que han regido y rigen las funciones de control de ingreso y gasto público de la fiscalización en el Estado, a través de tres leyes que han estado vigentes desde 1995 hasta la ley actual publicada el 1 de agosto de 2013 y su última reforma de fecha 24 de marzo de 2014. El análisis se centra en la evolución, organización y atribuciones que ha tenido el órgano fiscalizador, así como la identificación de los sujetos fiscalizables, el procedimiento de fiscalización, responsabilidades y sanciones. La investigación es de corte cualitativo, es un estudio descriptivo de tipo documental, el insumo principal para desarrollarla son: Ley Orgánica de la Contaduría Mayor de Hacienda del Congreso del Estado de Oaxaca (vigente de 23 de agosto de 1995 a 22 de abril de 2008), Ley de Fiscalización Superior del Estado de Oaxaca (vigente de 23 de abril de 2008 al 31 de julio de 2013) y la Ley de Fiscalización Superior para el Estado de Oaxaca (vigente de 1 de agosto de 2013, y su última reforma de 24 de marzo de 2014).

PALABRAS CLAVE: Fiscalización Superior, Marco Jurídico, Atribuciones, Responsabilidades, Sanciones

THE SUPERIOR AUDIT IN THE STATE OF OAXACA SUPERVISORS MEXICO EVOLUTION OF ITS LEGAL FRAMEWORK 1995-2014

ABSTRACT

In this research we present an analysis of the legal framework that has regulated and (currently) regulates the Supreme Audit in the State of Oaxaca, Mexico. The aim is to identify relevant aspects that have governed and governing control functions revenues and expenditures of the audit in the state, through three laws have been in place since 1995 to the current law issued on August 1, 2013 and its latest amendment dated March 24, 2014. The analysis focuses on the development, organization and powers that had the oversight body, as well as identifying the subject fiscalizables, auditing procedures, responsibilities and sanctions. The investigation is qualitative, is a descriptive study of documentary, the main input to develop are: Organic Law of the Treasury Accounting Congress of Oaxaca (effective on 23 August 1995 and April 22, 2008), Supreme Audit Law of the State of Oaxaca (effective from 23 April 2008 to 31 July 2013) and the Supreme Audit Law for the State of Oaxaca (effective from 1 August 2013, and his latest reform March 24, 2014).

JEL: H83, K39, M42, M48.

KEYWORDS: Supreme Audit, Legal Framework, Functions, Responsibilities, Sanctions

INTRODUCCIÓN

Desde hace al menos dos décadas el marco jurídico de la fiscalización superior ha tenido cambios sustanciales tendientes a la modernización y fortalecimiento de los mecanismos de vigilancia y control en el manejo de los recursos públicos, se destacan las reformas a los artículos 73, 74, 78 y 79 de la Constitución Política de los Estados Unidos Mexicanos (CPEUM), los cuales sentaron las bases para que el proceso de fiscalización sea más claro y transparente y represente un instrumento eficaz para evaluar y sancionar el desempeño de los servidores públicos. En 1999, surge el organismo superior de fiscalización, como resultado de cambios jurídicos, técnicos, operativos y de estructura que han tenido tanto la organización como el proceso de fiscalización, representando el punto de partida para conformar instituciones modernas y eficaces.

Nuestra investigación se desarrolla sobre el marco jurídico en materia de fiscalización superior aplicable en el Estado de Oaxaca, con la finalidad de identificar los aspectos relevantes que han regido y rigen las funciones de control de ingreso y gasto público en el Estado. Hicimos una revisión del contenido de las tres leyes que han estado vigentes de 1995 hasta la actual publicada el 1 de agosto de 2013, y la última reforma de fecha 24 de marzo de 2014. Lo anterior, nos permite identificar cuáles han sido los avances en la materia, y en cuánto han resultado innovadoras las reformas aplicadas. Nuestro análisis se centra en la evolución, organización y atribuciones que ha tenido el órgano fiscalizador, así como en la identificación de los sujetos fiscalizables, los momentos o etapas del procedimiento de fiscalización, así como los procedimientos de responsabilidades y sanciones.

REVISIÓN LITERARIA

Controlar y vigilar el uso de los recursos públicos ha sido una actividad en nuestro país que nos remonta a la Época Prehispánica donde las practicas tributarias de los pueblos indígenas eran planeadas, dirigidas y controladas por los gobernantes de la época (Cortés Ramírez, J. 2004, p.p. 29, en Tamez Garza, 2011). En ese mismo sentido, en nuestra legislación han sido adoptados diferentes términos que hemos relacionado con la función fiscalizadora del estado, tales como revisar, controlar, vigilar los recursos públicos o la cuenta pública gubernamental han sido adoptados en nuestra legislación, desde hace un par de siglos. (Figueroa, 2005). Para abordar la fiscalización superior, es necesario hacer la distinción entre los dos tipos de control reconocidos: un tipo de control interno, que es para vigilar el uso de los recursos públicos con apego a la legislación, realizado por las mismas entidades o dependencias de la administración pública, el otro tipo de control, es un control externo, realizado por el Congreso o Poder Legislativo y tiene como finalidad verificar y vigilar el ejercicio de los recursos públicos.

Los controles internos están relacionados con la revisión y los externos con la fiscalización (Figueroa, 2005), en México esta facultad le fue conferida al Poder Legislativo por disposición constitucional. La fiscalización es el proceso mediante el cual se lleva a cabo la revisión, inspección y evaluación exhaustiva de la gestión pública (Rivas Tovar, 2006). Se destaca, en el sentido que de esta forma las entidades públicas o privadas que ejerzan recursos públicos, comprueban su administración y manejo conforme a lo establecido en las leyes, planes y programas vigentes. Rivas Tovar menciona que las consecuencias de la fiscalización, pueden ser de tres tipos: una con honestación de la gestión apegada a la ley, un reporte preventivo de adecuación a las prácticas, o el fincamiento de responsabilidades administrativas o resarcitorias. Si partimos que la fiscalización es el proceso mediante el cual se lleva a cabo la revisión, inspección y evaluación exhaustiva de la gestión pública, entonces esta actividad es de vital importancia para comprobar si las entidades públicas o privadas que reciben recursos públicos los administran, manejan y asignan conforme a lo establecido en las leyes, planes y programas vigentes.

Marjarrez citado en Figueroa 2005 considera la fiscalización como un proceso con el que se evalúan y revisan las acciones de gobierno, tomando en cuenta aspectos como: veracidad, efectividad, eficiencia y

observancia de la ley. Por su parte Solares Mendiola citado en Figueroa 2005, considera que control y fiscalización son mecanismos para supervisar los actos de gobierno, sin que implique siempre la obligación de los gobernantes para informar sobre sus decisiones y acciones de manera periódica.

Con un enfoque jurídico Figueroa considera la fiscalización superior del gasto público como: el deber público del poder legislativo de revisar el ejercicio de los recursos públicos; dicho deber se realiza a través de la revisión que hace una EFS, de la cuenta pública anual y de los informes parciales o avances de gestión financiera que se consolidan en ella. La Ley de Fiscalización y Rendición de cuentas de la Federación define a la Fiscalización o fiscalización superior, como la facultad de la Auditoría Superior de la Federación para revisar y evaluar el contenido de la Cuenta Pública (LFRC, 2014), en Oaxaca la legislación estatal la define como la facultad de la Auditoría Superior del Estado de Oaxaca, de revisar y evaluar las cuentas públicas, la gestión financiera, la documentación comprobatoria y justificativa, así como cualquier información relacionada con la captación, recaudación, manejo, administración, resguardo, custodia, ejercicio y aplicación de recursos, fondos, bienes o valores públicos.

METODOLOGÍA

La investigación que se presenta es de corte cualitativo, es un estudio descriptivo de tipo documental, el insumo principal para desarrollarla son: Ley Orgánica de la Contaduría Mayor de Hacienda del Congreso del Estado de Oaxaca (vigente de 23 de agosto de 1995 a 22 de abril de 2008), Ley de Fiscalización Superior del Estado de Oaxaca (vigente de 23 de abril de 2008 al 31 de julio de 2013) y la Ley de Fiscalización Superior para el Estado de Oaxaca (vigente de 1 de agosto de 2013, y su última reforma de 24 de marzo de 2014).

RESULTADOS

El desarrollo contempla, derivado de la revisión de las tres leyes de fiscalización en estudio; la descripción de la organización y atribuciones de los órganos de fiscalización, así como la identificación de los sujetos fiscalizables, los procedimientos de fiscalización y las responsabilidades y sanciones. Ley Orgánica de la Contaduría Mayor de Hacienda del Congreso del Estado de Oaxaca (LOCMH), publicada el 23 de agosto de 1995, y vigente hasta el 22 de abril de 2008, con ella se crea la denominada Contaduría Mayor de Hacienda como un organismo de fiscalización y control gubernamental dependiente del Congreso del Estado de Oaxaca. (artículo 3) En relación como estaba señalada la organización de dicho organismo, la LOCMH preveía que estaba a cargo de un Contador Mayor de Hacienda, quien debía ser nombrado por el Congreso del Estado de Oaxaca. Además, señalaba que el número de empleados de confianza y de base que debían integrar el organismo de fiscalización, debía ser autorizado por el Poder Legislativo. (artículo 5)

Para ser Contador Mayor de Hacienda, los aspirantes debían cumplir requisitos básicos, tales como; ser ciudadanos mexicanos, con derechos políticos y civiles, poseer título de licenciatura o especialización en materia afín, acreditar honradez, no desempeñar puestos de elección popular, durante el desempeño de su encargo no prestar servicios profesionales a entidades de la Administración Pública Federal, Estatal ni municipal. (artículo 7) El texto de la LOCMH, solo permite apreciar que existía un titular al frente del órgano, sin describir las características y/o nombres de las áreas administrativas, para lo cual hay que recurrir a su Reglamento Interno. Sobre las atribuciones del órgano fiscalizador, la LOCMH contemplaba: examinar la cuenta de la hacienda pública estatal y municipal, verificando que sus operaciones se hicieran con apego a las leyes. Verificar el ejercicio de los presupuestos conforme a los programas aprobados. Emitir a la comisión de vigilancia del Congreso del Estado, el informe de examen y verificación de la cuenta pública estatal y municipal, debiendo señalar las irregularidades. Verificar los estados financieros que debían entregar mensualmente los sujetos fiscalizables. Fiscalizar subsidios. Ordenar visitas e inspecciones, practicar auditorías, solicitar informes y revisar libros, entre otras, con la finalidad de comprobar si la recaudación de los ingresos, las inversiones y gastos se hicieron eficientemente. También podía a la

Secretaría de Finanzas la retención de recursos financieros a los órganos de la Administración Pública cuando hubiera un manejo irresponsable de su hacienda. (artículo 6) Consideramos que el texto se prestaba a ambigüedades, al no especificar o describir a detalle a qué se refería cuando señala la expresión manejo irresponsable de la hacienda.

Para identificar a los sujetos fiscalizables, no hay un artículo que estableciera o nombrará quiénes eran sujetos de los procesos de fiscalización. De la revisión a la LOCMH, identificamos que no hay uniformidad, en la denominación de lo que pudieran ser los sujetos fiscalizables, ya que, por una parte, se refiere a administración Pública Estatal, Administración Pública Municipal y demás entidades, (artículo 13) sin especificar a qué se refería o qué son las entidades. Pareciera que lo más cercano a identificar a los sujetos fiscalizables lo desprendemos del parte del texto de su artículo 6, cuando se refiere a la entrega mensual de estados financieros, entonces incluye como obligados a hacerlo a entidades de la Administración Pública Estatal, Ayuntamientos e instituciones públicas y privadas que administren recursos financieros. Sobre los procedimientos de fiscalización para llevarlos a cabo la LOCMH señalaba que los criterios, normas, procedimientos y métodos estarían señalados en manuales, los cuales debían ser elaborados en coordinación con las dependencias del Ejecutivo del Estado, quedando ambiguo el hecho de no saber a qué dependencias se refería. (artículos 10 al 12) El contenido de la cuenta pública lo integraban: los estados financieros y toda información del registro de operaciones de los ingresos y egresos del Estado y los municipios, la incidencia que tuvieran en su hacienda pública y los estados contables de su deuda. (artículo 13) Para llevar a cabo los procesos de fiscalización la Contaduría Mayor de Hacienda tenía facultades para revisar toda clase de libros, instrumentos, documentos, objetos, practicar visitas, inspecciones y auditorías.

La revisión de la cuenta pública estatal y municipal debía: precisar el ingreso y el gasto público, determinar el resultado de la gestión financiera, comprobar que el gasto se ajustó al presupuesto, presentación en tiempo de los estados financieros, determinar si hubo cumplimiento en la recaudación de los ingresos, revisar que las entidades alcanzaron con eficiencia los objetivos y metas fijadas en sus programas. El texto de la LOCMH permitía llevar a cabo las tareas de auditoría con el apoyo de personal externo especializado, previa autorización del Congreso del Estado. Si alguna dependencia se negare a facilitar dichas tareas o facilitar la documentación requerida, se pondría a consideración del Congreso del Estado, para que resolviera la situación, así como también, cuando derivado de los procesos de fiscalización, las dependencias incurrieran en responsabilidades, previo acuerdo de la Comisión de Vigilancia o del Congreso del Estado, se promovería la acción correspondiente. (artículo 21,22) Nuevamente, se reitera la facultad amplia que tenía el Congreso del Estado en la fiscalización superior del Estado de Oaxaca. La fiscalización superior concluye con la aprobación de la cuenta pública por parte del Congreso del Estado, ello previo la existencia de una constancia o dictamen que emita la Contaduría Mayor de Hacienda. En el apartado de responsabilidades y sanciones encontramos los plazos para el cumplimiento de obligaciones, y las sanciones ante el incumplimiento. Así también, nos remite a la Ley de Responsabilidades de los Servidores Públicos del Estado, para fincar responsabilidades.

De manera general, la LOCMH considera que puede fincarse responsabilidad a: personas física o morales por incumplimiento de las leyes fiscales, empleados o funcionarios públicos de las entidades por mala aplicación de leyes fiscales, empleados o funcionarios públicos de la Contaduría Mayor de Hacienda cuando no hayan formulado observaciones sobre irregularidades detectadas. La Contaduría Mayor de Hacienda tenía la facultad de imponer sanciones, previo acuerdo del Congreso del Estado, consideraba como tales, amonestaciones por escrito, multas y la remoción del infractor, empleado, o responsable de la entidad. Las sanciones económicas procedían generalmente por el incumplimiento de lo que podemos entender como las obligaciones de los sujetos fiscalizables, por mencionar sólo algunas están; no presentar estados financieros mensuales, no dar contestación a las observaciones, no presentar la ley de ingresos ni el presupuesto de egresos, no presentar la cuenta pública, señalando en cada uno de ellos los plazos en que debían cumplir. (artículo 30) En este sentido, si bien la LOCMH señalaba las responsabilidades y sanciones por el incumplimiento de obligaciones de las dependencias derivado de los procesos de fiscalización, la

facultad de imponerlas estaba sujeto al acuerdo del Congreso del Estado. 2. Ley de Fiscalización Superior del Estado de Oaxaca (LFSO), publicada y vigente del 23 de abril de 2008 al 31 de julio de 2013. A nivel federal, el marco jurídico de la fiscalización superior tuvo diferentes modificaciones, se destacan las reformas a los artículos 73, 74, 78 y 79 de la Constitución Política de los Estados Unidos Mexicanos (CPEUM). Algunos de los cambios que trajeron las reformas fueron dotar de autonomía técnica y de gestión, al órgano de fiscalización, otorgar mayores facultades para la revisión de la cuenta pública, impulsar nuevos procedimientos de revisión, así como establecer facultades en la determinación de daños y perjuicios y el fincamiento de responsabilidades económicas resarcitorias (ASF, 2009). En las entidades federativas, el 7 de mayo de 2008, se reformó el artículo 116 de la CPEUM, estableciendo que las legislaturas de los estados debían contar con entidades de fiscalización, las cuales debían ser órganos con autonomía técnica y de gestión, estableciendo que la función de fiscalización debe desarrollarse conforme a los principios de posterioridad, anualidad, legalidad, imparcialidad y confiabilidad. La reforma es puntual al señalar los criterios de elección del titular del órgano, la duración en su encargo y los requisitos de elección.

Lo anterior, trajo cambios en la legislación del Estado de Oaxaca, reformándose la Constitución Local, por lo que se expidió la Ley de Fiscalización Superior del Estado de Oaxaca (LFSO) con el objeto de regular la revisión y fiscalización superior de las cuentas públicas del estado y municipios de Oaxaca, así como su gestión financiera y establecer los procedimientos y funcionamiento de la Auditoría Superior del Estado de Oaxaca (ASE). En relación a la organización la LFSO señala que la ASE estará al frente de un Auditor Superior, electo por voto de las dos terceras partes de los miembros del Congreso del Estado, con una duración de siete años en su encargo, y la posibilidad de ser removido incumplimiento de la ley. De igual forma serán electos dos Sub-Auditores Superiores (uno de fiscalización y otro de planeación y normatividad técnica). Las unidades de asuntos jurídicos y de administración también forman parte de la organización. En sentido amplio, las disposiciones señaladas en la LFSO vinieron a renovar los procesos de elección y constitución de un renovado órgano de fiscalización en el Estado de Oaxaca.

Respecto a las atribuciones podemos identificar por lo menos veinticuatro, todas ellas para facilitar la fiscalización de las cuentas públicas y la gestión financiera. Por mencionar sólo algunas, están el establecer las normas, métodos y procedimientos de auditorías, evaluar los informes de avance de gestión financiera, verificar que las entidades fiscalizables recauden, manejen, administren o ejerzan recursos públicos, así también, requerir cualquier información, si es necesario, a terceros que hubieren contratado bienes o servicios mediante cualquier título legal con las entidades fiscalizables y, en general, a cualquier entidad o persona pública o privada que haya ejercido o percibido recursos públicos estatales. La atribución de investigar actos u omisiones que impliquen alguna irregularidad o conducta ilícita en el ingreso, egreso, administración, manejo o aplicación de fondos y recursos públicos estatales y municipales. Realizar visitas, formular informes, determinar daño y perjuicios que afecten la hacienda pública estatal y/o municipal. Fincar responsabilidades e imponer sanciones cuando haya incumplimiento de obligaciones. Conocer sobre el recurso de reconsideración que se imponga contra de las resoluciones y sanciones que se apliquen. Con el desarrollo de dichas atribuciones, la ASE tiene un marco de acción mucho más amplio, partiendo del reconocimiento de autonomía técnica y de gestión que se logró con la reforma constitucional, por lo que no depende en su totalidad del Congreso del Estado y con ello, le permite llevar a cabo con un tanto más de libertad sus atribuciones.

Para una mejor delimitación de las competencias, también se especifican las atribuciones que le corresponden, tanto al Auditor Superior en lo individual, como a los Sub- Auditores y las Unidades de Asuntos Jurídicos y de Administración. En relación a los sujetos fiscalizables, la LFSO identifica que son los Poderes del Estado, los Municipios, los entes públicos estatales y municipales que ejerzan recursos públicos y, en general, cualquier entidad, persona física o moral, pública o privada que haya recaudado, administrado, manejado o ejercido recursos públicos estatales o municipales. En este apartado se destacan cuatro momentos de los recursos públicos; recaudar, administrar, manejar y ejercer.

Respecto a los procesos de fiscalización señala con precisión el contenido de la cuenta pública y los avances de gestión financiera, así como los plazos de su presentación. Señala los objetivos de la fiscalización y la gestión financiera. En un apartado un poco más de treinta y cinco artículos se describen las etapas del proceso de fiscalización, se destaca que dicho proceso está regido por los principios de posterioridad, anualidad, legalidad, definitividad, imparcialidad, confiabilidad, integridad, transparencia, oportunidad, congruencia, inmediatez y suficiencia financiera; por lo que en un proceso que abarque en su ejecución dos o más ejercicios fiscales, sólo podrá ser revisado y fiscalizado anualmente, lo mismo ocurre cuando el proceso este concluido, por lo que no pueden duplicarse las revisiones. Las auditorías, visitas e inspecciones, como parte de los procesos de fiscalización, pueden practicarse con el apoyo de profesionales de auditorías independientes, siempre y cuando no haya conflicto de intereses. En términos generales, las etapas contempladas en el proceso de fiscalización son: el relacionado con los aspectos de la cuenta pública, el que define los objetivos de la fiscalización, el que establece el contenido del informe de resultados de la fiscalización y para concluir el finiquito, considerado como el instrumento legal de terminación de responsabilidades, y que extingue a los servidores públicos de cualquier obligación con el erario. En lo que respecta a las responsabilidades y sanciones se establecen los apartados de determinación de daños y perjuicios, de fincamiento de responsabilidades resarcitorias y la imposición de sanciones, así como el procedimiento para fincar responsabilidades resarcitorias y un recurso de reconsideración como medio de defensa que tienen los servidores públicos o particulares (personas físicas o morales) para impugnar las resoluciones de la ASE.

Es notorio el avance en este apartado, ya que no solo señala quiénes son los sujetos que incurrir en responsabilidades y por lo tanto hacerse acreedores de sanciones, sino que además contempla la posibilidad de defenderse ante los actos del órgano fiscalizador, impugnando mediante el recurso de reconsideración. La única observación es que como todo recurso administrativo, éste es presentado y resuelto por la propia autoridad que impone la resolución recurrida, en este caso, lo resuelve la misma ASE y no hay un proceso posterior previsto para el caso en que se confirme la resolución impugnada. La determinación de daños y perjuicios se prevé partiendo de que existan irregularidades que presuman la existencia de algún daño o perjuicio a la hacienda pública estatal, municipal o a su patrimonio, el objetivo es resarcir el monto de ese daño o perjuicio. Algunas de las sanciones que son impuestas a los titulares de las entidades fiscalizables, son establecidas en salarios mínimos y van por el incumplimiento en la presentación de informes, por no dar contestación al pliego de observaciones, por no presentar la cuenta pública en los plazos señalados.

Ley de Fiscalización Superior para el Estado de Oaxaca (LFSPO), publicada el 1 de agosto de 2013, vigente a la fecha, con la última reforma de fecha 10 de marzo de 2014. La LFSPO es la que actualmente se encuentra vigente, uno de los aspectos relevantes en su creación fue ubicarla como una ley reglamentaria de los artículos 59, fracciones XXII y XXIII y 65BIS de la Constitución Local, dotando de mayor autonomía al órgano fiscalizador, en comparación con la ley anterior. En relación a la organización y atribuciones, se señalan nuevas facultades y atribuciones de la auditoría, auditor, sub-audidores y las unidades jurídica y administrativa, así como facultades de la comisión de vigilancia, evaluación y control de la auditoría superior del estado, también se fortalece su unidad técnica de vigilancia, evaluación y control. Respecto a los sujetos fiscalizables, están los Poderes del Estado, los Municipios, los Órganos Autónomos, los mandatos, fondos o fideicomisos públicos o privados, o cualquier otra figura jurídica análoga que hayan recibido por cualquier título, recursos públicos estatales y municipales, no obstante que no sean considerados entidades paraestatales por la ley de la materia y aun cuando pertenezcan al sector privado o social y, en general, cualquier entidad, persona física o moral, pública o privada, estatal o municipal, que haya captado, recaudado, administrado, manejado o ejercido recursos públicos estatales y municipales, incluidas aquellas personas morales de derecho privado que tengan autorización para expedir recibos deducibles de impuestos por donaciones destinadas para el cumplimiento de sus fines. En relación a los procedimientos de fiscalización, se detalla en capítulos el contenido de la cuenta pública y sus plazos, los informes de avance de gestión financiera y sus plazos y los informes de resultados, ello permite que el ente

fiscalizable presente de manera progresiva la información financiera. Para solventar las observaciones que la Auditoría Superior del Estado emita, derivado de los procesos de revisión y fiscalización, los entes fiscalizables tienen un plazo de diez días (la ley anterior señalaba treinta días) La dictaminación y en su caso aprobación de las cuentas públicas (estatal y municipal), la realizará en Congreso del Estado, sin que del texto de la ley se explique si con ello se termina o deslinda de obligaciones a los entes fiscalizables. En el apartado de responsabilidades y sanciones, se detallan cuales son los medios de apremio y las sanciones económicas que impondrá el órgano fiscalizador. Se crea el Fondo de Fortalecimiento para la Fiscalización Superior conformado por el importe de las multas que imponga la Auditoría, (cuando se hagan efectivas conforme a la ley); y los demás ingresos que dispongan las leyes. Los recursos del Fondo se ejercerán y aplicarán para realizar programas de capacitación al personal de la Auditoría; adquirir los bienes que requiera para el ejercicio de sus funciones y los demás que se consideren necesarios para fortalecer las acciones de Fiscalización.

CONCLUSIONES

Las reformas a la Constitución Federal de 1999 y que crearon a la Auditoría Superior de la Federación fueron la línea que marcó la evolución en la fiscalización superior en México, con ello, se fueron adoptando en las entidades federativas modificaciones que permitieron tener nuevos órganos de fiscalización. El marco jurídico de la fiscalización en Oaxaca, paso de tener una Contaduría Mayor de Hacienda que estaba regulada por la Ley Orgánica de la Contaduría Mayor de Hacienda del Congreso del Estado de Oaxaca (vigente del 23 de agosto de 1995 a 22 de abril de 2008), la cual dependía en su totalidad del Poder Legislativo Estatal, sin permitir con ello que hubieran procesos de fiscalización transparentes, ni se permitiera conocer a claridad el manejo, ejecución y control de los recursos públicos en el Estado de Oaxaca, así también la legislación en su texto, presentaba ambigüedades ya que no se precisaba quiénes eran los sujetos fiscalizables, ni dejaba claro cuáles eran las etapas del proceso de fiscalización. En el aspecto relacionado con las responsabilidades y sanciones, si bien, la ley las contemplaba, éstas quedaban sujetas a la aprobación del Congreso del Estado para ser aplicadas.

La evolución de la fiscalización superior en Oaxaca, la marcó la entrada en vigor de la Ley de Fiscalización Superior del Estado de Oaxaca (vigente del 23 de abril de 2008 al 31 de julio de 2013), cambiando de denominación al órgano fiscalizador, dándole cierta autonomía e independencia del Poder Legislativo, y presentando una descripción y definición de terminologías utilizadas en el texto de la ley, para clarificar y permitir una mejor interpretación de la misma.

Respecto a los procesos de fiscalización, establecía un apartado describiendo cada una de ellas (cuenta pública, fiscalización, informe de resultados y finiquito). En relación a las responsabilidades y sanciones, su texto precisaba los sujetos susceptibles de los procedimientos de responsabilidades y en qué consistían las sanciones. Un aspecto relevante fue el incluir un medio de defensa (recurso de reconsideración) que resolvía el propio órgano fiscalizador, para que servidores públicos y entidades fiscalizables afectados de las resoluciones que éste mismo impusiera pudieran defenderse. Los avances observados en el texto de la Ley de Fiscalización Superior para el Estado de Oaxaca (vigente de 1 de agosto de 2013, a la fecha y su última reforma de 24 de marzo de 2014) : Se incluye en el apartado de definición de terminologías qué se entiende por auditorías al desempeño, gestión financiera, informe de auditorías, organismos de control interno, entre otros, lo que permite una mejor comprensión del contenido de la ley. Además, se incluyen como sujetos de fiscalización a los órganos autónomos constitucionales, los mandatos, los fondos o fideicomisos públicos o privados o cualquier figura jurídica análoga que haya recibido recursos públicos estatales y municipales.

Se crea el Fondo para el Fortalecimiento de la Fiscalización Superior, cuyo objeto es ser fuente de generación de recursos para fortalecer el funcionamiento de la Auditoría Superior del Estado. Se establece como medio adicional de defensa de los servidores públicos y las entidades fiscalizables, el hecho de poder

recurrir las resoluciones ante el Tribunal de Fiscalización del Poder judicial del Estado de Oaxaca. Desaparece la figura del finiquito (contemplada en la ley anterior).

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EL DESARROLLO DE LAS COMPETENCIAS TÉCNICAS DE CALIDAD INFLUYE EN EL FORTALECIMIENTO DE LAS PYMES

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RESUMEN

El mundo globalizado en el que hoy vivimos nos obliga a generar nuevos conocimientos y habilidades que se transforman en competencias, que deben ser aplicadas en todos los entornos; uno de ellos son las Pequeñas y Medianas Empresas ya que en ellas se encuentra el desarrollo de nuestro país aunado a otros sectores, es de gran importancia conocer las metodologías de la calidad que impactan directamente al desarrollo de las PyMES y a su maximización productiva y económica ya que al fortalecer estas estamos colaborando con capital humano integral en el proceso de optimización de nuestro sector productivo. El presente trabajo tiene como objetivo analizar la relación PyME institución educativa e identificar las metodologías que tienen mayor impacto posterior a su aplicación y así fortalecerlas.

PALABRAS CLAVE: Calidad, Educación, Formación Integra, Desempeño Profesional

DEVELOPMENT OF TECHNICAL COMPETENCE OF QUALITY FORTALECIEMIENTO INFLUENCES OF SMEs.

ABSTRACT

The globalized world in which we live today requires us to generate new knowledge and skills that become competencies that should be applied in all settings; one of them is the Small Business because in them is the development of our country together with other sectors, is of great importance to know the methodologies of quality that directly impact the development of SMEs and their production maximization and economic and that strengthening these are collaborating with integral human capital in the process of optimizing our productive sector. This paper aims to analyze the relationship SME educational institution and identify the methodologies that have greater impact posterior enforcement, thereby strengthening them..

JEL: I21, I23, M510, D21, D61, L23, M11, Y10

KEYWORDS: Quality, Education, Training Integra, Professional Performance

INTRODUCCIÓN

Si bien en años recientes la región centro de Coahuila logró avances moderados en su diversificación productiva, la industria siderúrgica sigue siendo, por mucho, su principal fuente de ocupación y de generación de ingreso; en la misma se genera uno de cada cuatro empleos y tres de cada cuatro pesos del valor agregado en el sector secundario de la región. En consecuencia, la zona es aún muy sensible a las fluctuaciones económicas del mercado del acero. Por la misma razón, la larga y penosa reestructuración sufrida por ésta industria desde hace varios lustros, ha dejado profunda huella entre sus habitantes y los del estado de Coahuila, pues resulta difícil asimilar la evaporación de 19,512 fuentes de trabajo en un decenio

(INEGI, Censos económicos de 1989 y 1999). Antes de abordar las estrategias de competitividad y desarrollo de la región centro de Coahuila, se analizan algunas de sus características socioeconómicas más relevantes. Según datos del XII Censo General de Población y Vivienda (INEGI, 2000), en los diez municipios del área 1 habitaban 318,219 personas. La gran mayoría de las mismas (el 86.5 por ciento), residiendo en las cabeceras de tres municipios conurbados: Monclova, Frontera y Castaños. Los porcentajes de su población económicamente activa (PEA) y de su población ocupada (PO), son ligeramente inferiores a los nacionales y a los del estado de Coahuila. Lo contrario ocurre en el caso de la población económicamente inactiva (PEI).

Sin embargo, las distribuciones sectoriales de la población ocupada, son muy diferentes a las del conjunto del país. En ellas se revela la vocación industrial de Coahuila y de su región centro, pues, en ambos casos, la población ocupada en el sector rebasa al 40 por ciento. Por otra parte, los coeficientes de ocupación en el sector primario, son sensiblemente inferiores al 15.8 por ciento del promedio nacional. En nuestra entidad, tan solo el 5.3 por ciento de los ocupados laboran en ese sector. La cifra es aún menor en el caso de la región centro (3.7). En el sector terciario, las diferencias son poco significativas. Sin embargo, al interior de la región centro hay seis municipios en los cuales el porcentaje de ocupación en el sector primario es mayor a la media nacional: Abasolo, Escobedo, Candela, Lamadrid, Nadadores y Sacramento. En la economía global del conocimiento, los agrupamientos económicos constituyen, al mismo tiempo, la forma predominante de organización espacial de las tareas productivas y la plataforma más adecuada para el diseño, la instrumentación y la evaluación de las políticas de promoción y desarrollo económico e impulso a la competitividad.

Estas tendencias, reflejan los esfuerzos de adaptación de las sociedades contemporáneas, a las múltiples transformaciones ocurridas en la economía internacional durante las últimas décadas. Sin pretender ofrecer una explicación exhaustiva de las mismas, el carácter estratégico de los agrupamientos económicos se ha visto fortalecido: a) por la amplitud y velocidad del cambio tecnológico; b) por la nueva orientación de las políticas públicas y; c) por el impacto de estos cambios en los factores determinantes de la localización geográfica de las actividades económicas. Las innovaciones tecnológicas han revolucionado las formas de producir, han permitido el surgimiento de nuevos bienes y servicios y, con ello, han dado mayor intensidad a las dimensiones temporal y espacial de las tareas económicas. Gracias al desarrollo tecnológico, las personas, los insumos de producción, los bienes y servicios, los capitales, así como la información, pueden viajar cada vez más lejos, más rápido y a menor costo. Acompasando estas modificaciones, las políticas públicas también han experimentado grandes mutaciones.

REVISIÓN LITERARIA

PyMES, eslabón fundamental para el crecimiento en México. (PROMEXICO). Las micro, pequeñas y medianas empresas (PYMES), constituyen la columna vertebral de la economía nacional por los acuerdos comerciales que ha tenido México en los últimos años y asimismo por su alto impacto en la generación de empleos y en la producción nacional. De acuerdo con datos del Instituto Nacional de Estadística y Geografía, en México existen aproximadamente 4 millones 15 mil unidades empresariales, de las cuales 99.8% son PYMES que generan 52% del Producto Interno Bruto (PIB) y 72% del empleo en el país. Por la importancia de las PYMES, es importante instrumentar acciones para mejorar el entorno económico y apoyar directamente a las empresas, con el propósito de crear las condiciones que contribuyan a su establecimiento, crecimiento y consolidación. Por otro lado, los apoyos a la exportación que proporciona la Secretaría de Economía a través de la Subsecretaría de la pequeña y mediana empresa, se integran en el programa de oferta exportable PyME, el cual su principal objetivo es impulsar y facilitar la incorporación y comercialización de las micros, pequeñas y medianas empresas PYMES a la actividad exportadora desde un enfoque y mediano plazos de internalización de las empresas mexicanas. Para México las PYMES, son un eslabón fundamental, indispensable para el crecimiento de México. Contamos con una importante base de Micro, Pequeñas y Medianas empresas, claramente más sólida que muchos otros países del mundo,

debemos aprovecharla para hacer de eso una fortaleza que haga competitivo al país, que se convierta en una ventaja real para atraer nuevas inversiones y fortalecer la presencia de productos mexicanos tanto dentro como fuera de nuestra nación. Joaquín Rodríguez Valencia, menciona que los problemas a los que se enfrentan las PYMES en nuestro país son las necesidades de crédito, falta de administración, forma de trabajo de las Instituciones financieras y el régimen legal mexicano. Las PYMES mexicanas no cuentan con una planeación y organización para saber cómo se llevarán a cabo las metas y objetivos que estableció la empresa. La administración de una empresa incluye también la administración de la tecnología de la información, esto último se puede definir como la administración de los recursos tradicionales para modernizar las operaciones, reducir los tiempos y desperdicios, así como aumentar el nivel de calidad y poder llegar a obtener una ventaja competitiva sobre la competencia.

Celso Garrido, Beatriz García, (CEPAL), El tema central de su trabajo es el estudio de las políticas implementadas en México para promover la capacidad de innovación de las PyMES durante la última década. Estas políticas se generaron en un período durante el cual la economía mexicana presentó un desempeño contrastado ya que por una parte el país mantiene posiciones de liderazgo internacional debido a su evolución en el comercio exterior y en el comportamiento de los indicadores macroeconómicos, mientras que al mismo tiempo tanto la economía nacional como las propias pymes han tenido una muy pobre evolución en lo que se refiere a la competitividad y la capacidad de innovación. Esto responde a una diversidad de factores, entre los cuales destaca la configuración estructural asumida por la economía mexicana luego las reformas iniciadas a comienzos de los noventa del siglo pasado, pero también sugiere que las políticas que se considerarán en este trabajo, aplicadas en ese mismo período, no tuvieron un impacto significativo en cuanto a revertir esa evolución desfavorable. Dichas políticas hacia las pymes son parte de un cuerpo de estrategias y políticas más amplio que se comenzó a desarrollar a nivel gubernamental desde el inicio de los dos mil para buscar contener con lo que ya comenzaba a percibirse como una tendencia a la mencionada pérdida de competitividad y el débil desarrollo de las actividades de innovación de la economía nacional, lo que se confirmaría en el curso de la década según lo señalado.

METODOLOGÍA

Los métodos utilizados para la investigación fueron: la investigación documental y el trabajo de campo como medio de verificación, se llevo a cabo una compilación de información correspondiente a medios electrónicos y bibliografía referente al tema. En este estudio se seleccionaron dos diferentes tipos de muestras de la población en general, la primera corresponde a las PyMES que se agrupan en el área de servicios, (hoteles, restaurants, comercializadoras, etc.) y la segunda las que pertenecen al área de la transformación (fabricación de piezas o elementos para su posterior comercialización); de las muestras clasificadas y seleccionadas se tomo el 25% de cada una de ellas por así convenir nuestra investigación. Estas muestras se utilizan para la aplicación del instrumento diseñado que nos permite visualizar que las técnicas o elementos de “calidad” son un factor determinante en el desarrollo y optimización de las PyMES. En esta investigación se plantea la confirmación y fortalecimiento del uso de las técnicas de calidad para las PyMES, ya que como es de conocimiento general estas a diferencia de las empresas grandes se rehúsan a utilizarlas ya que no han comprobado su efectividad y optimización en los datos cuantitativos de la operación como puede ser la optimización de los procesos y por ende la maximización de las ganancias económicas de la entidad productora.

RESULTADOS

La aplicación del instrumento y la recolección de información a través del mismo nos plantea lo siguiente: Las PyMES se encuentran en una transición de cultura, ya que al tener información cuantitativa recabada como hecho demostrativo se manifiesta el desconocimiento de la misma, ya que utilizan la repetición de prácticas de calidad por que les facilitan y mejora el proceso productivo ya sea de transformación o de servicio, no porque la evidencie les confirme lo asumido, aunado a lo anterior confirmamos que las

herramientas de calidad son un eslabón fundamental en su administración para poder crecer y permanecer en el mercado.

CONCLUSIONES

La presente investigación nos permite visualizar a las PyMES de la región como entes económicos potenciales, lo cual nos obliga a fortalecerlas desde los parámetros de administración y calidad, los antecedentes nos muestran que las grandes empresas implementan, adaptan, diseñan y estructuran esquemas de calidad y administración, mas sin embargo por cuestiones culturales las pequeñas empresas se han alejado de estas formas de trabajo, se presume que por desconocimiento y temor a lo desconocido, es tarea del sector universitario al que pertenecemos a través de la capacitación y la información de los diferentes y nuevos sistemas productivos que pueden adaptarse para fortalecerse en sus organizaciones y por añadidura fortalecer la economía de nuestro entorno así como la permanencia de empleos formales y la captación de nuevo capital humano para sus empresas.

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LA ENSEÑANZA DEL EMPRENDIMIENTO Y EL DESARROLLO POR COMPETENCIAS

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RESUMEN

Se debe otorgar un espacio dentro de los procedimientos educativos para la formación de los futuros líderes, facultándoles para seguir el camino de su preferencia. Por lo tanto, se puede deducir que el crear una empresa no es suficiente para ser llamado emprendedor; sin embargo, el empresario tiene diversas oportunidades si existe una formación para el emprendimiento. Las referencias conceptuales se han propuesto con el objeto de unificar el establecimiento y desarrollo de retos para el emprendimiento, utilizando como método de enseñanza los recursos de la tecnología informática. Bajo estos conceptos se proponen tres referentes: 1.- La formación profesional basada en el desarrollo de competencias para el emprendimiento. 2.- Las concepciones acerca del emprendimiento y su relación con la cultura empresarial. 3.- El uso de herramientas tecnológicas y de la información para mejorar la intervención pedagógica de los docentes en este proceso de formación profesional. La formación de competencias laborales y el desarrollo de actitudes de emprendimiento en la educación superior, principalmente en programas de Administración de Empresas, puede ser entendida como una oportunidad de formación profesional que deberá ofrecerse, abriendo nuevos espacios y generando las condiciones académicas necesarias para que su desarrollo.

JEL: m13, m14

PALABRAS CLAVES: Emprendedor, Formación, Competencias, Desarrollo

THE TEACHING OF ENTREPRENEURSHIP AND COMPETENCE DEVELOPMENT

It should provide a space within educational processes for the formation of future leaders, empowering them to follow the path of their choice. Therefore, we can deduce that creating a company is not enough to be called an entrepreneur; however, the entrepreneurship has different opportunities if there is training for entrepreneurship. The conceptual references have been proposed with the aim of unifying the establishment and development challenges for entrepreneurship, as a teaching method using the resources of information technology. Under these concepts three referees are proposed: The vocational training based on skills/competence development for entrepreneurship. The conceptions of entrepreneurship and its relationship with corporate culture. The use of technological tools and of the information to improve the educational intervention of the professor in this training process. The formation of work competences and the development of entrepreneurial attitudes in higher education, mainly in Business Administration programs, can be understood as an opportunity for professional training to be offered, opening new spaces and generating necessary academic conditions for its development.

JEL: M13, M14

KEYWORDS: Entrepreneurship, Training, Competence, Development

ANÁLISIS DEL MARCO CONCEPTUAL DE LAS ESTRATEGIAS ADMINISTRATIVAS Y FINANCIERAS

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RESUMEN

Todo profesionista lleva entre sus deberes que dictamina la naturaleza de su profesión, el mantenerse actualizado y constante en cuanto a los conceptos, teorías, herramientas, técnicas y estrategias de su área de estudios, es por ello que resulta necesario analizar la bibliografía de los temas de interés, desde distintos niveles de comprensión y análisis en referencia a los conceptos con los que se trabaja a diario, para realizar una sana comparación y de ser necesario replantear el significado y aplicación de dichas teorías, el presente documento realiza una exhaustiva revisión de conceptos claves para el estratega de las ciencias administrativas y financieras, revisando casos de estudios en los cuales han sido aplicados con éxito, analizando dichos conceptos, con lo anterior en mente, se ha redactado el presente documento.

PLANEACIÓN ESTRATÉGICA, MERCADOTECNIA, FINANZAS

ABSTRACT

Every professional carries between his duties which dictates the nature of their profession, to stay current and constant in terms of concepts, theories, tools, techniques and strategies of their field of study, this is why is necessary to analyze the literature of the topics of interest from different levels of understanding and analysis with reference to the concepts with which we work every day, this will help the professional to make a healthy comparison and if necessary redefine the meaning and application of these theories, this paper makes a comprehensive review of concepts key that every professional of the strategist administrative and financial sciences must know, also we review some case studies which have been successfully applied, and analyzing these concepts.

JEL: M10, M14, M31

INTRODUCCIÓN

El presente es un momento fugaz, lleno de atajos, caminos, cruces y encrucijadas, es un entorno incierto que obliga a tomar toda clase de decisiones de manera rápida, cuando se toma una decisión, por lo general, se acompaña de una acción, y toda acción trae consigo una reacción, toda persona y profesionista desea obtener la mejor reacción posible, para lograr esto, el estratega debe conocer no solo de temas tangibles como lo son las finanzas, costos y presupuestos, también debe de estar abierto a temas intangibles como lo son el liderazgo, la comunicación grupal, cultura organizacional, desarrollo organizacional, mercadotecnia, y motivación del personal, así como conceptos más rígidos y sistemáticos como la dirección estratégica, la planeación estratégica, marketing estratégico y el control de los indicadores de la organización a la que pertenecen. Para poder tomar estas decisiones, el profesionista debe de conocer no solo los conceptos, técnicas, herramientas y estrategias que finamente han sido pulidas por autores diversos, también, debe conocer el panorama actual y las tendencias del contexto en el cual se desempeñan, la situación económica, política, social, de la región, del país y del mercado mundial, y de manera más específica el segmento de mercado en el cual compete, la suma de todo lo anterior debe estar presente a la hora de tomar decisiones y

seguramente, si son tomados en cuenta todos estos indicadores y factores mencionados, los resultados obtenidos de dichas decisiones serán los mejores posibles.

Planeación y Dirección Estratégica

La planeación es la búsqueda de un futuro deseado, generando las condiciones apropiadas que abonen a conseguirlo, una buena planeación por lo regular requiere de la suficiente sabiduría para ver con anticipación las consecuencias de las acciones que se realizarán, el poder sacrificar tiempo y recursos actuales a cambio de mayores beneficios a largo plazo. Según Arellano (2000), dentro de los conceptos de la planeación estratégica, menciona que es un proceso de toma de decisiones, pero es igualmente claro que la toma de decisiones no siempre equivale a la planeación.

Antes de especificar a mayor detalle lo que es la planeación estratégica, es imperativo marcar la distinción entre una planeación táctica y una estratégica, en pocas palabras, una planeación táctica responde a necesidades a corto plazo, por ejemplo, la planeación que se realiza para el reabastecimiento semanal de materias primas en una planta de transformación. Por otra parte, la planeación estratégica responde a necesidades de cambios a largo plazo, por lo general, sus efectos son irreversibles y duraderos, por ejemplo, la planeación que se realiza para la apertura de una nueva planta de transformación en otra ubicación, ambas planeaciones van de la mano, puesto que para lograr un efecto o cambio a largo plazo, es indispensable realizar pequeñas acciones a corto plazo que complementen el resultado final.

La planeación estratégica es una planeación corporativa a largo plazo que se orienta hacia los fines (pero no de manera exclusiva). Debería ser obvio que se necesitan tanto la planeación estratégica como la táctica para obtener el máximo beneficio (Arellano, 2000). Por su parte la dirección estratégica es una parte de la dirección empresarial y su objetivo primordial es crear una estrategia y ponerla en práctica, de manera general, la dirección estrategia es el arquitecto de la planeación estratégica, se encarga del análisis estratégico, la formulación de las estrategias, así como la implantación y control de las mismas (Acero, 2013). Existen distintas aproximaciones en cuanto al proceso a seguir para la planificación estratégica, la mayoría difiere por poco, Oliveira (2005) propone el siguiente:

Elaboración de la filosofía: expresada en su visión, misión y valores. Análisis del entorno: identificando las oportunidades y amenazas, el entorno puede ser dividido como general y específico, el primero se refiere a las tendencias globales mientras que el específico hace referencia a las circunstancias particulares del sector, ambiente o segmentos relevantes a la organización. Análisis de la realidad interna: identificando las fortalezas y debilidades, realizando un diagnóstico de los recursos, capacidades y aptitudes centrales de la organización. Determinación de objetivos estratégicos generales y específicos: incluye la selección de estrategias y cursos de acción basados en las fortalezas de la organización y que a su vez, neutralizan las debilidades de la misma, con la finalidad de aprovechar las oportunidades y contrarrestar las amenazas. Preparación para la implementación del plan: sistema de seguimiento y evaluación, selección de indicadores de resultados e impacto para medir el desempeño de la organización, especificación de valores a alcanzar para cada indicador y estimación de recursos financieros indispensables.

Es importante diferenciar el análisis estratégico y la implementación estratégica, el primero de ellos consiste en formular o reformular la misión, el diagnóstico de la organización y en base a ello, establece objetivos estratégicos; mientras que el segundo toma los objetivos como punto de partida y continua para diseñar las políticas y cursos de acción, así como la manera en que se monitorizará y evaluará el plan. El personal que diseña la planeación deberá hacer de su proceso un movimiento exitoso y estimulante en la marcha diaria de la empresa. En algunos casos es deseable, en otros no, las organizaciones y su capital humano reaccionan de distintas maneras ante los retos. Uno de los grandes problemas para obtener un buen nivel de planeación en la empresa es el hecho de que, para aplicar la planeación, un ejecutivo debe terminar sus obligaciones rutinarias y además, tener tiempo para poder planear en su área de responsabilidades. Un caso de planeación

estratégica Existen distintos casos de estudio que pueden ser de gran utilidad para poner en perspectiva lo antes mencionado, como por ejemplo, el de una institución educativa ubicada en Cuernavaca, Morelos. La institución inicio sus actividades en 1980, su función principal era impartir clases de español a extranjeros, pasó de escuela a Universidad en 1997, para lograr esta transición se hizo uso de la planeación estratégica. La transición la atribuye el autor a una planeación oportunista (Perry, 1990) y una planeación estratégica tradicional (Porter, 1980). En febrero de 2003 dio inicio la búsqueda de dicha transición, para lo cual, se procedió a estructurar la planeación estratégica que permitiría lograr los objetivos planteados. Uno de los factores que incitó la búsqueda del título de Universidad fue el hecho de que había una gran cantidad de aspirantes a estudiar en la institución, así que lo primero que hicieron fue revisar lo que estaban haciendo bien, para asegurarse de seguir haciéndolo. Una vez analizado lo anterior, se procedió a realizar las siguientes acciones:

Se eligió como modelo para llevar a cabo la planeación estrategia el sugerido por Steiner (1980) por su sencillez para ser planteado, analizado y utilizado por quienes estarían involucrados en dicho proceso.

Se creó un análisis FODA, dicha tarea les tomó aproximadamente 3 meses en jornadas de 4 a 6 horas semanales.

Se crearon líneas estratégicas, cada una de ellas con sus respectivas sub-líneas, todas se mantienen en un proceso de mejora continua.

Durante los últimos años, la institución ha dado prioridad a la parte operativa sobre la planeación. El documento de la planeación estratégica se ve acompañado de una matriz de actores conocida como MARCOR (Godet, 1993). Se observa que de acuerdo al caso de estudio planteado, la planeación estratégica puede ser hasta cierto punto flexible y sobre todas las cosas es necesario contar con un personal comprometido que se someta a los cambios significativos que representa poner en práctica lo que la planeación dicte como necesario.

Obstáculos de una Empresa Para Llevar a Cabo la Planeación Estratégica

El anterior caso de estudio no expresaba en su totalidad los conflictos que devienen al llevar a cabo la planeación estratégica, para abundar más, se le hizo una entrevista al director de recursos humanos de la empresa Progressa, de Celaya, Guanajuato, quien es el responsable de que se lleven a cabo el cumplimiento de los manuales administrativos, de hacer y dar a conocer las respectivas modificaciones a los mismos, de las notificaciones y circulares de cualquier cambio que corresponda a la entidad, menciona que se lleva a cabo la planeación estratégica que afecta de manera directa e indirecta las actividades y estructura de las diferentes sucursales de la empresa, creando en ocasiones ciertos conflictos en llevar a cabo el cumplimiento de la misma (Santos, 2014). De acuerdo al Director de recursos humanos, algunos de los cambios más recientes realizados en la empresa y sus repercusiones son los siguientes:

La implementación de uniformes.

La implementación del reloj checador de huella digital.

Se prohibió el uso del celular dentro de las instalaciones de cualquier sucursal de la empresa.

Asignación de horarios diferidos para las salidas de comida del personal.

Una planeación estratégica bien diseñada e implementada, eventualmente trae al alcance de las organizaciones otro concepto, el crecimiento, el crecimiento permite aumentar las utilidades y disminuir el riesgo de una empresa. El crecimiento sostenible, es la tasa de aumento del activo y de las ventas que la empresa puede soportar financieramente. El crecimiento es una fuente de rentabilidad, pero también puede amenazar la supervivencia de la empresa que no sea capaz de controlarlo (Pérez, 2000).

Liderazgo y Cultura Organizacional

Existe otro factor que es necesario tomar en cuenta, la aplicación del estilo de liderazgo en los escalafones superiores de las organizaciones, (Eisenhardt, 1988), ya que el estilo de liderazgo determina en gran parte los resultados a la hora de la toma de decisiones y en lo eficiente de la organización (Waldman y otros, 2001). Algo que queda claro es que el estilo de liderazgo que se ejerce afecta a quienes se encuentran subordinados a dicho líder (Shamir y otros, 1993). Existen distintas formas de categorizar los estilos de liderazgo, pero la distinción que hace Ogbonna (2000) es la de 3 estilos de liderazgos, el participativo, el colaborativo y el instrumental. De igual forma, el estilo de liderazgo tiene relación directa con el género del líder, lo que a su vez influye sobre las decisiones que se toman (Park, 1996). La cultura organizacional se encarga de velar por los valores, principios y creencias del personal adscrito a la organización, la cultura organizacional puede derivar en personal con mente abierta, humana, participativa, con conducta madura, comprometida y responsable. La cultura organizacional es clave para lograr implementar cualquier tipo de estrategias que permitan a las organizaciones alcanzar una madurez en el uso de las tecnologías, innovación y calidad de sus productos, procesos y servicios.

Mentalidad Estratégica

Por su parte, el estilo de liderazgo y la toma de decisiones no lo es todo, también tiene mucho que ver como se ejecutan las decisiones, como se llevan a cabo las acciones, la estrategia que se sigue para la implementación de la acción. Jofré (2002) presenta un modelo para diseñar y ejecutar estrategias de negocios, el cual consiste en los siguientes pasos:

Proceso declarativo: consiste en informar a todo el personal las aspiraciones de la organización.

Proceso analítico: consiste en revisar a conciencia los sistemas de la organización y comprender por completo su funcionamiento.

Proceso de ejecución: consiste en ejecutar la estrategia, realizar la acción. Proceso de control y compromisos: consiste en realizar la retroalimentación y ver si se sigue la ruta que se tenía pensada.

Proceso de compensación: consiste en compensar a los trabajadores y el personal de la organización.

La anterior es una metodología que pudiera auxiliar al líder en la implementación de las acciones que derivan de sus decisiones (Jofré, 2002).

Cultura Organizacional

La cultura organizacional es el término utilizado para hacer referencia al comportamiento de los humanos dentro de una organización y el significado del porqué de dicho comportamiento. Ravasi y Schultz (2006) describen que la cultura organizacional es un conjunto de supuestos que guían la interpretación y la forma en que se actúa en las organizaciones, ya que define el comportamiento que se considera adecuado para distintas situaciones. Aunque una compañía puede tener si propia y única cultura para toda la organización, existen otros casos donde la cultura que se difunde es distinta en distintos departamentos o áreas funcionales, lo que en muchas ocasiones acarrea conflictos internos, la cultura organizacional puede afectar la manera en que los empleados se identifican con la organización (Schrodt, 2002). Kennedy (2000) asegura que dentro de las organizaciones existen distintas culturas y subculturas. De acuerdo a Needle (2004), la cultura organizacional representa los valores colectivos, las creencias y principios de los miembros de la organización, que es un producto de factores como la historia, productos, mercado, tecnología y estrategias, el tipo de empleados, el estilo de dirección y liderazgo, así como la cultura del país. Se debe tener presente que la cultura organizacional afecta de manera directa o indirecta en los resultados que se obtienen en las

empresas, por lo que se puede asegurar que una cultura organizacional saludable y robusta puede traer consigo varios beneficios, Denison, Haaland y Goetzer (2004) mencionan entre ellos: a) Ser una empresa competitiva derivado de la innovación y el servicio al cliente; b) Consistencia, eficiencia en el desempeño de los empleados; c) Equipos de trabajo eficientes y comunicados; d) Elevada moral de los empleados; e) Fuerte alineamiento de la organización en dirección del logro de sus objetivos.

Desarrollo Organizacional

Se entiende que el desarrollo organizacional, es una estrategia compleja, dirigida a toda la organización, es administrada desde la alta gerencia, y sus objetivos son los de aumentar la efectividad y el bienestar de los miembros de la organización, y se lleva a cabo mediante intervenciones planificadas. Ferrer (1976) habla de que los modelos de desarrollo organizacional, parten de algunos supuestos básicos, tanto acerca de los individuos como las organizaciones y las relaciones que estos individuos establecen con ellas, con otros individuos con el medio ambiente que los rodea, clasificándolos de la siguiente manera: Acerca de los individuos, la mayoría aspiran a un crecimiento personal, por lo que contribuyen al logro de los objetivos de la organización que el ambiente organizacional permita. Acerca de los grupos, la mayoría de la gente desea ser aceptada e interactuar con el grupo del trabajo, o el grupo familiar, incrementando su eficiencia, ayudados por sus grupos para resolver problemas y trabajar eficientemente en grupo, ayudados con una dirección efectiva y compañerismo. Acerca de las personas en las organizaciones, la mayoría de las organizaciones tienden a ser caracterizadas en relación a que dos o más personas o cosas dependan unas de otras, es decir, lo que sucede en la organización afecta al grupo pequeño y viceversa, así mismo lo que sucede a un subsistema social, técnico administrativo, afectará y será afectado por otras de las partes del sistema. Los efectos del desarrollo organizacional son altamente positivos, tanto a nivel personal como de la organización.

Enfoque En el Cliente y la Gestión de su Lealtad

El servicio al cliente debe ser establecido por parte de la alta dirección, no puede desarrollarse sin que exista un fuerte, genuino y continuo compromiso capaz de influir en todos los empleados. Albrecht (1990), dice que "sin una cultura del servicio en la organización, no se puede mantener una consagración duradera a la calidad del servicio. La única esperanza de hacer del servicio una parte permanente de la realidad de la línea de enlace, entre los empleados y los clientes, es convirtiéndola en una parte permanente de la atmósfera de la compañía". Además de trabajar con el personal para crear esa cultura necesaria y lograr un mejor posicionamiento ante los clientes, se hace necesario mejorar la estructura de la organización. Los cambios producidos en el entorno competitivo en las últimas décadas han puesto de manifiesto la necesidad de un enfoque más profundo del marketing, que vaya desde el mercado genérico hacia la relación con el cliente individual. Estos cambios han generado tal complejidad que se han visto dificultadas las posibilidades de gestión de las variables comerciales de una manera tradicional. Así, los cambios producidos en el mercado han provocado, tal y como refleja la revista Business Week (1991), que "el marketing se convierta en parte del sistema de entregar valor al cliente... Con esfuerzos para crear lealtad del cliente". En este contexto, una de las estrategias empresariales que está cobrando mayor importancia es la retención de clientes a través de su fidelización.

Planificación Estratégica de Mercado

La mayoría de las empresas diseñan planes estratégicos para el logro de sus objetivos y metas planteadas, estos planes pueden ser a corto, mediano y largo plazo, según la amplitud y magnitud de la empresa. Con la planificación estratégica se busca concentrarse en aquellos objetivos factibles de lograr y en qué negocio o área competir en correspondencia con las oportunidades y amenazas que ofrece el entorno. Dificilmente se puede elaborar si no se sabe en donde se encuentra la empresa y a donde se quiere ir. Un plan de estratégico de mercado es una herramienta de gestión por la que se determina los pasos a seguir, las metodologías y

tiempos para alcanzar objetivos determinados, no debe de ser una actividad asilada sino por el contrario, debe estar perfectamente unida con los departamentos de la empresa (finanzas, producción, calidad, personal) etc., es necesario crear ventajas claras para los clientes, se trata de conseguir y mantener al cliente, saber quiénes son los competidores. Dado que los recursos son siempre limitados, se necesita un plan estratégico de mercado que indique las posiciones deseadas en el futuro, el crecimiento de las ventas y los beneficios esperados. Todos los negocios, eventualmente, experimentan periodos de recesión o de crecimiento, pero es difícil que todas las áreas producto mercado, experimenten las mismas condiciones simultáneamente. Consiguen superar las amenazas de los cambios económicos y las influencias de la situación de los productos en su ciclo de vida, reduciendo de esta forma la variabilidad de los resultados de la empresa. Las empresas necesitan desarrollar un proceso de planificación estratégica de sus mercados para poder concretar direcciones estratégicas y destino eficiente de sus recursos a corto y largo plazo. El primer paso de este proceso es una valoración cuidadosa de los resultados reales obtenidos por la empresa, del atractivo del mercado y de la posición competitiva. Dado que cada área producto mercado tiene su atractivo y que las empresas gozan de diferentes ventajas competitivas, cada negocio puede obtener resultados diferentes. El primer objetivo de un plan estratégico de mercado es crear una dirección estratégica y establecer unos objetivos en relación con tres aspectos fundamentales: participación en el mercado, crecimiento de las ventas, rentabilidad.

Figura 2: Planes Estratégicos de Mercado Ofensivos y Defensivos (Best, 2007)



En base a los objetivos deseados, las empresas seleccionan estrategias ofensivas o defensivas. Las estrategias ofensivas se diseñan para obtener resultados, por encima del promedio, en áreas de crecimiento, con posición de dominio y expectativas de beneficio a largo plazo. Las estrategias defensivas son útiles para proteger posiciones de dominio y producir beneficios a corto plazo, contribuyendo en menor medida al largo plazo. Se requiere un uso equilibrado de las estrategias ofensivas y defensivas.

Estrategias Ofensivas

Las estrategias ofensivas tratan de obtener una ventaja competitiva, mediante actuaciones agresivas contra los rivales como forma de aprovecharse de una situación ventajosa, antes que los rivales puedan establecer acciones defensivas (Navas y Guerras, 1996). Por su parte Thompson y Strickland (1994) sostienen que la ventaja competitiva se adquiere con el uso de una estrategia ofensiva creativa, que no pueda ser contrarrestada por los rivales. Dichos autores formulan seis maneras básicas para montar estrategias ofensivas, destacando como más importantes:

Ataques a los puntos fuertes de los competidores: Todos los ataques a los puntos fuertes de los competidores, pueden incluir iniciativas en uno o varios frentes.

Ataque a los puntos débiles de los competidores: En estas actuaciones la empresa decide atacar en los puntos más vulnerables y con mayor posibilidad de éxito, es decir en los puntos débiles, siempre que la empresa retadora tenga ventajas en las áreas donde los rivales sean más débiles.

Ataque simultaneo en muchos frentes: Dicha opción consiste en lanzar una gran ofensiva competitiva, incluyendo varias iniciativas con el fin de desorientar y desequilibrar al rival, distrayendo su atención y forzándolo a canalizar sus recursos para proteger todo sus frentes de manera simultánea.

Estrategias Defensivas

En contraste, la estrategia defensiva trata de bajar la probabilidad de ataque de las empresas retadoras o desviarla a otras áreas menos importantes para la empresa, así como disminuir su intensidad (Porter, 1988). Thompson y Strickland, (1994) aseguran que la estrategia defensiva disminuye el riesgo de un ataque, debilita el impacto de cualquier ataque que se presente, e influye en los retadores para que dirijan sus esfuerzos hacia otros rivales. La estrategia defensiva no contribuye a aumentar la ventaja competitiva de la empresa, pero si a fortalecerla y conservarla a través de varias formas de protección, las más importantes según Porter (1988) son:

Prácticas de bloqueo de caminos, a los retadores:

Adoptar acuerdos o firmar contratos de exclusividad con canales y proveedores.

Llenar brechas, así como ampliar las líneas de productos de la compañía.

Aumentar las coberturas de garantías.

Mantener precios bajos en los productos o servicios, aproximándose o haciéndoles similares a los de los competidores.

Comprar reservas de recursos naturales.

Prácticas disuasorias a través de señales contraofensivas fuertes, en caso de ataque:

Anunciar compromisos de defender cuotas de mercado con contundencia.

Anunciar incrementos de capacidad de producción adecuados.

Comprometer a la empresa públicamente de igualar o mejorar precios.

Dar a través de contraofensivas, imagen de defensor fuerte y tenaz.

Reducir el atractivo de los beneficios que obtendrían los retadores.

Gestión Empresarial Orientada al Mercado y los Resultados Financieros

Las estrategias de marketing afectan directamente a los clientes y a las ventas. Sin embargo, no hay que olvidar que también afectan a los márgenes, a la contribución total y a los gastos de marketing. La contribución neta de marketing es la consecuencia de dichos efectos. Las estrategias de marketing afectan también a los activos empresariales. Los cambios en el volumen de las ventas originan cambios en la cuenta de efectos por cobrar y en el nivel de inventarios de la empresa. De la misma forma, aumentos en el volumen de ventas pueden requerir aumentos de los gastos operativos y en la inversión en activos fijos. La contribución neta de marketing de cada estrategia producto-mercado afecta tanto a los beneficios empresariales como al valor para los accionistas. El cálculo de los valores de las distintas unidades de medida de rentabilidad empresarial (RSV, RSA Y RSP) está dirigido por el comportamiento del mercado y el concepto contribución neta de marketing. Las unidades de medida del valor para los accionistas (BA, VE y ratio precio/beneficios) están directamente influenciadas por los resultados de cada área de producto-mercado y la rentabilidad empresarial.

Dirección Financiera Para la Toma de Decisiones

Para poder llevar a cabo un plan de mercadotecnia, es necesario generalmente contar con recursos económicos, materiales o de capital humano, esta clase de decisiones, el invertir los recursos, son por lo regular tomadas por los directivos de la empresa. Se puede partir definiendo en lo que consiste la toma de decisiones, la toma de decisiones es el proceso mediante el cual se realiza una elección entre las opciones o formas para resolver diferentes situaciones en distintos contextos, consiste básicamente en elegir una opción entre las disponibles, a efecto de resolver un problema actual o potencial. Hellriegel y Slocum (2004) la definen como “el proceso para identificar y solucionar un curso de acción para resolver un problema específico”. Tomar decisiones sin realizar una planeación adecuada es muy común, pero como se ha visto en la presente tesis, los resultados no siempre son los esperados, la planeación permite que las decisiones sean tomadas de manera inteligente, la planeación simplifica el proceso de la toma de decisiones. De acuerdo a Leicherova (2013) el tomar decisiones planeadas presenta cuatro beneficios: a) Permite establecer objetivos independientes de manera concisa y directa por medio de una serie de decisiones; b) provee medidas estandarizadas y permite analizar si los resultados que se obtendrán alejaran a la organización de sus objetivos o no; c) le da más valor a las acciones, permite pensar dos veces acerca del plan y decidir que decisiones ayudaran a seguir adelante con el mejor plan posible; d) permite que una cantidad limitada de recursos sean divididos de manera adecuada.

Toda toma de decisión requiere insumos, en este caso, el mejor insumo posible es la información, la información financiera es un insumo invaluable para la toma de decisiones, el desarrollar habilidades y destrezas para realizar el análisis financiero de la empresa desde los estados financieros es de gran importancia para la toma de decisiones. La interpretación de los datos obtenidos, mediante el análisis financiero, permite a la gerencia medir el progreso comparando los resultados alcanzados con las operaciones planeadas y los controles aplicados, además informa sobre la capacidad de endeudamiento, su rentabilidad y su fortaleza o debilidad financiera, esto facilita el análisis de la situación económica de la empresa para la toma de decisiones (Gómez, 2001). Otra herramienta importante para la toma de decisiones es el cuadro de mando integral, también conocido como Balance Score Card (BSC), la cual es una metodología que permite transmitir las estrategias definidas por una organización de una manera clara y eficiente a todos los integrantes de la misma, y a la vez, poder traducir estrategias en objetivos, acciones y medidas concretas que permitan saber si se están logrando los objetivos planteados por la organización, el BSC es una poderosa herramienta de gestión estratégica.

CONCLUSIONES

La presente investigación logró antes que todo cumplir con el objetivo planteado al inicio de la misma, recopilando, analizando y redactando un documento con conceptos clave de gran interés para el Licenciado en Estrategias Administrativas y Financieras, pudiendo ser una valiosa herramienta de consulta en el futuro, en segunda instancia, se lograron desarrollar competencias que permiten desarrollar una investigación exploratoria por medio de un documento redactado, el análisis de bibliografía y discernimiento de la información recopilada es una competencia valiosa para todo profesionista que busque estar en constante actualización dentro de su área de estudios. En el presente trabajo de investigación se profundizó en temas de interés como la situación actual económica y política del país, lo cual permitió dar contexto y darle pertinencia a los temas que se desarrollaron a lo largo de la tesis, se analizaron distintos conceptos relacionados a la planeación y dirección estratégica, al tipo de liderazgo, cultura organizacional, desarrollo organizacional, la mercadotecnia, el enfoque del cliente y la gestión de su lealtad, estrategias ofensivas, defensivas, las finanzas y la dirección financiera, así como su importancia para la toma de decisiones, la bibliografía fue cuidadosamente elegida para obtener información de la mayor cantidad de fuentes cuyos contenidos sean validables en cuanto a su veracidad y certeza.

Aportes y Sugerencias

La presente investigación brinda al lector una fresca recopilación de información de conceptos claves de interés, la bibliografía investigada es en su mayoría de actualidad, se hizo un análisis de conceptos y datos obtenidos de distintas fuentes, el aporte más significativo de la tesina es brindar un espacio en el cual conjugan ideas, conceptos y razonamientos de distintos autores de distintas épocas, que permiten realizar un análisis comparativo entre dichas fuentes de información, facilitando la comprensión de conceptos por medio del estudio de casos en momentos determinados dentro de la redacción del documento. Se sugiere que la investigación sea retomada y revisada por lo menos 1 vez al año para incluir nuevas fuentes de información y contrastar los datos nuevos con los ya plasmados en el presente trabajo, lo anterior con la finalidad de mantener al profesionista con información actual.

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COMPETENCIAS QUE GENERAN CALIDAD ACADÉMICA EN LAS UNIVERSIDADES PÚBLICAS DEL DEPARTAMENTO DE LA GUAJIRA

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RESUMEN

En este estudio se presentan las estrategias que permiten reconocer la importancia de las competencias que generan la tan anhelada Calidad Académica en las Instituciones Educativas. Para lograr este propósito, se partirá de la revisión de teorías y postulados de autores que han avanzado en estas dos temáticas o variables de estudio, utilizando la metodología de corte cualitativo mediante un grupo focal objeto de estudio que son las universidades públicas en el departamento de La Guajira en Colombia, bajo un tipo de investigación descriptiva de campo, correlacional con un diseño transaccional no experimental. La investigación da respuesta a la pregunta ¿Cómo será la Responsabilidad Social una oportunidad para generar calidad académica en universidades públicas de La Guajira? La guía de tópicos será diseñada y validada por expertos. La contribución más importante del estudio será la generación de lineamientos teóricos estratégicos gerenciales que permiten conocer como a partir de la Responsabilidad Social se puede lograr calidad académica en las Universidades Públicas.

PALABRAS CLAVES: Calidad académica, Competencias, Universidades Públicas.

ACADEMIC SKILLS THAT GENERATE QUALITY IN PUBLIC UNIVERSITIES DEPARTMENT OF GUAJIRA

ABSTRACT

In this study strategies for recognizing the importance of university social responsibility as an opportunity to generate the longed Academic Quality in Educational Institutions are presented. To achieve this purpose, will be based on the review of theories and postulates of authors who have advanced in these two thematic or study variables, using qualitative methodology using an object focus group study are public universities in the department of La Guajira in Colombia, under a kind of descriptive field research, correlational with a non-transactional experimental design. The research answers the question How will Social Responsibility an opportunity to generate academic quality in public universities in La Guajira? The topic guide will be designed and validated by experts. The most important contribution of the study is the generation of strategic management theoretical guidelines that provide insight as from the Social Responsibility can achieve academic quality in public universities.

JEL: I21

KEY WORDS: Academic quality, SKILLS, Public universities

INTRODUCCIÓN

En el mundo de las organizaciones, incluyendo las instituciones académicas, en pleno siglo XXI, la incertidumbre es el común denominador, de allí que el principio de Heisenberg se hace realidad cuando dice que la imagen del mundo es la imagen de la incertidumbre. Ninguna institución u organismo se escapa de este síndrome, es por ello que toda organización debe estar atenta a los cambios, y estar a la vanguardia de las situaciones de actualidad, pues eso las obliga a tener una capacidad de pensamiento trascendental, lo cual da como resultado la generación de nuevos conocimientos que les permite mejorar la capacidad de concebir alternativas viables para definir objetivos y transformarlos en resultados y más las universidades que son las que deben tener el liderazgo en cuanto a la generación de conocimientos con calidad. Es allí donde toma real importancia el mandato de la UNESCO en 1998 cuando le dice a las universidades que la visión debe estar acompañada de la acción y ese accionar debe estar en correspondencia con la responsabilidad social en pro de una enseñanza con calidad académica.

En los últimos años la Responsabilidad Social ha sido estudiada inicialmente por las corporaciones y organizaciones, las universidades poco hablaban de esta temática, hoy en día las universidades están tomando conciencia de la importancia que la Responsabilidad Social tiene en las distintas dimensiones que le atañe. En este sentido, son cuatro dimensiones que toda universidad debe atender, pues como una organización que es deberá atender la parte organizacional, lo que se conoce como dimensión interna; como parte integral de una sociedad deberá atender la relación con la comunidad; como unidad generadora de conocimientos deberá atender la dimensión cognitiva y por último siendo el pilar fundamental de toda universidad formar profesionales, debe velar por la calidad académica y por la formación de individuos con ética y responsabilidad social.

La presente investigación tiene como finalidad analizar la responsabilidad social como oportunidad para la calidad académica en universidades públicas. A través de esta se pretende dar respuesta a interrogantes a través de objetivos como Identificar los elementos de la Responsabilidad Social universitaria en universidades públicas; analizar las dimensiones de la Responsabilidad Social universitaria en universidades públicas; identificar la Calidad y eficiencia académica en universidades públicas con la finalidad de formular lineamientos teóricos estratégicos gerenciales que permitan propiciar eficiencia académica desde la Responsabilidad Social en Universidades Públicas.

En este orden de ideas, la transformación en la que se está inmersa propone transitar desde un presente modelo de administración universitaria muy enraizado en el pasado, hacia un modelo lanzado hacia el futuro, aunque muchas veces parezca solo un deseo, en el que los actores educativos presenten un Pensamiento Estratégico donde la gestión educativa sea verdaderamente efectiva, teniendo como visión ser Responsable Socialmente, lo que en la actualidad convoca el presente siglo, además, que el personal directivo de las universidades implemente la Responsabilidad Social como una gestión empresarial, pensando en el hombre como ser social que requiere bienestar, y en un ecosistema con características sustentables, esto debe estar plasmado en su carta de navegación, constituyendo de esta forma el Pensamiento Estratégico Institucional que necesariamente debe verse reflejado en la formación de profesionales con calidad académica excelente.

REVISIÓN LITERARIA

En cuanto a la sustentación teórica de la investigación, la variable Calidad académica, estará soportada en las teorías de reconocidos autores tales como: Cano (1998), Rodríguez, P. (2005), Miranda (2007), entre otros, mientras que la variable Responsabilidad Social, se fundamentará en los postulados y principios teóricos de autores como De la Cuesta (2003), De la Cruz (2008), Drucker, (1993), ISO 26.000 de RSE, (2010), entre otros.

METODOLOGÍA

El presente estudio se ubica metodológicamente dentro del paradigma post-positivista o cualitativo pues tiene un diseño emergente y flexible, propio de este tipo de investigación, dado que el investigador cualitativo, según Martínez (2007), no hace un diseño previo detallado, este emerge al progresar la investigación, de las condiciones cambiantes de los contextos y situaciones concretas. Ahora bien, la investigación se considera etnográfica, por lo que se han producido estudios analíticos-descriptivos de las prácticas sociales, conocimientos y comportamiento de una cultura particular, en este caso de las instituciones educativas, donde a través de entrevistas y grabaciones de audio, se obtendrá la información pertinente que sirvió de apoyo a las evidencias necesarias para el análisis de las categorías, permitiendo profundizar detalladamente aspectos relacionados con la calidad académica y la Responsabilidad Social de las Universidades públicas.

Dadas las características de esta población, se tomarán como unidades de estudio, sin ningún criterio muestral a los directivos encargados de la decanatura y docentes de las diferentes facultades de las Universidades públicas del departamento de La Guajira, en Colombia. Se diseñará un Guion de Entrevista semiestructurada, la cual contemplarán los interrogantes necesarios que darán luces para conseguir los propósitos establecidos, se tendrán en cuenta todos los eventos que ocurran en el escenario, utilizando al máximo la percepción visual, analítica, kinestésica y los sentidos con sutileza; se espera obtener resultados confiables como verificables. Los cuales serán confrontados a través de la técnica de triangulación con la teoría expresada por los autores expuestos en la revisión literaria.

RESULTADOS ESPERADOS

Como resultado de la presente investigación, se presentarán los lineamientos estratégicos gerenciales orientados a lineamientos teóricos estratégicos gerenciales que permitan propiciar eficiencia académica desde la Responsabilidad Social en Universidades Públicas, los cuales tienen la finalidad de generar un plan de acción conducente a que las universidades sean Socialmente responsables con la formación de profesionales con alta calidad académica.

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ANÁLISIS PYMES Y LA IMAGEN CORPORATIVA FACTOR ESTRATÉGICO DE VENTAJA COMPETITIVA EN MÉXICO

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RESUMEN

El presente estudio busca analizar las diferentes teorías sobre el manejo de la imagen corporativa como estrategias competitiva en los diversos sectores empresariales y su posible aplicación en las PYMES como un factor estratégico que contribuya a la permanencia de ellas en el mercado actual tan saturado creando así un paradigma para las PYMES en el país. La imagen corporativa ha adquirido un gran auge en los últimos años como herramienta mercadología que ha servido para lograr que las organizaciones sin importar el sector en el que se desarrolle hagan frente a la exigencia de los mercados globales tan exigentes. Las organizaciones en la actualidad se enfrentan a la problemática de la existencia de mercados cada vez más saturados de productos y servicios, aunado al estilo de vida tan acelerada de nuestro entorno ha ocasionado que nos sea difícil que los consumidores puedan recordar y mantener en las mentes los productos y servicios que son ofertados esto debido a la globalización de los mercados convirtiéndose en mercados abierto desventaja a la que se enfrentan las PYMES. Es un tema que no solo ha causado inquietud a nivel internacional sino con especial relevancia en México pues la importancia de este sector empresarial es indispensable en la vida económica ya que este sector empresarial tiene el porcentaje más alto de empresas en México correspondiente al 99.8% contribuyendo en gran parte a proporcionar nuevas fuentes de empleo del 72.1%, con una atribución al producto interno bruto del 52% fomentando en gran parte a la actividad económica y social del país. Es importante señalar que mediante el manejo estratégico de la imagen en las empresas con una mayor participación en la economía como es el caso de la Micro, Pequeña y Mediana empresa, es como enfrentan estas en la actualidad la competencia generada en el marco de la economía global en un entorno cada vez más competitivo y hostil para el emprendedor.

PALABRAS CLAVE: Imagen Corporativas, Pymes, Competitividad

PYMES ANALYSIS AND CORPORATE IMAGE STRATEGIC FACTOR OF COMPETITIVE ADVANTAGE IN MEXICO

ABSTRACT

This study seeks to analyze the different theories on managing the corporate image and competitive strategies in the various business sectors and their possible application in PYMES as a strategic factor that contributes to the permanence of them in today's market so saturated creating thus a paradigm for PYMES in the country. The corporate image has acquired a boom in recent years as academic marketing tool that has served to make organizations regardless of the sector in which it is developed to cope with the demands of global markets as demanding. Organizations today are facing the problem of the existence of increasingly saturated markets for products and services, coupled with lifestyle so fast around us has caused us to be difficult for consumers to remember and keep in the minds products and services that are offered this due to the globalization of markets becoming open market disadvantage faced by PYMES. It is an issue that has not only caused international concern but with particular relevance in Mexico as the importance of this sector is indispensable in economic life as this business sector has the highest percentage of companies in Mexico corresponding to 99.8% contributing largely to provide new sources of employment of 72.1%, with a gross domestic product allocation to 52% largely promoting economic and social activity

in the country. Importantly, through the strategic management of corporate image with greater involvement in the economy such as the Micro, Small and Medium Enterprises, is like those currently facing competition generated within the economy overall in an increasingly competitive and hostile environment for entrepreneurs.

JEL: M30, M31, M37, M39

KEYWORDS: Corporate Image, Pymes, Competitiveness

INTRODUCCIÓN

Las organizaciones en la actualidad se enfrentan a la problemática de la existencia de mercados cada vez más saturados de productos y servicios, aunado al estilo de vida tan acelerada de nuestro entorno ha ocasionado que nos sea difícil que los consumidores puedan recordar y mantener en las mentes los productos y servicios que son ofertados esto debido a la globalización de los mercados convirtiéndose en mercados abiertos, en donde los consumidores no solo basan su decisión de compra en una marca, slogan o envase, ni en su nivel de calidad que se le pueda ofertar, los consumidores se enfocan a cubrir sus necesidades de manera inmediata ocasionando que la mayoría de las veces adquieran productos originales o sustitutos buscando solo el salir del apuro que se les presenta no por algún vínculo, compromiso o lealtad hacia el producto o servicio adquirido.

Preocupando esta situación al sector productivo y en generar a las organizaciones que se dedican a la oferta en el mercado de bienes y servicios, pues en los últimos años se ha originado una baja considerable en los índices de ventas de estas corporaciones siendo las empresas pequeñas y medianas (PYMES) las más afectadas en este declive de sus niveles de ventas. Tema que ha causado inquietud a nivel nacional pues la importancia de este sector empresarial es indispensable en la vida económica de México ya que el porcentaje más alto de empresas en el país corresponden a la PYMES (99.8%) contribuyendo en gran parte a proporcionar nuevas fuentes de empleo, así como a la actividad económica y social del país. Siendo el gobierno mexicano el que ha buscado impulsar programas y políticas públicas para poder apoyar la creación y permanencia en sus mercados locales, convirtiéndose las PYMES en las empresas con mayor participación en la vida económica mexicana. El presente estudio busca analizar las diferentes teorías sobre el manejo de la imagen corporativa como estrategias competitiva en los diversos sectores empresariales y su posible aplicación en las PYMES como un factor estratégico que contribuya a la permanencia de ellas en el mercado actual tan saturado creando así un paradigma para las PYMES en el país, dándole un enfoque desde las dimensiones de marketing en cuanto a imagen corporativa e identidad corporativa.

REVISIÓN DE LITERATURA

Considerando como las definiciones analizadas podemos destacar a La imagen corporativa como la imagen que tienen los públicos de una organización en cuanto a entidad. Es la idea global que tienen sobre sus productos, sus actividades y su conducta (Chaves 2013). Según Santori (1986:17) la define como la “imagen comprensiva de un sujeto socio-económico público”. Podemos concluir que La imagen corporativa se considera como la estructura mental de la organización que se forman los públicos, como resultado del procedimiento de toda la información relativa a la organización. (Capriotti 2013:9). Derivando de estos conceptos en este estudio definiremos a la imagen corporativa como “la percepción que tienen las organizaciones de sí mismas y la percepción que proyectan estas a sus clientes.” La imagen corporativa nos maneja una dimensión que pocos empresarios se han enfocado en su análisis y explotación es la dimensión intangible que se utiliza al implementar esta estrategia, por ello (Rosenberg y Hovland, 1960) en la teoría de la actitud nos menciona un modelo de la existencia de tres componentes de la actitud del cliente hacia la organización. a) Componentes afectivos.-el cual habla de las emociones y sentimientos estos pueden ser positivos o negativos hacia un determinado objeto, b) Componentes cognitivos.-el cual se refiere

a las percepciones o creencias que los individuos tiene sobre determina objeto y c) Componentes conductuales.-refiriéndose a las acciones que ejecuta un individuo hacia un objeto (intención de compra).

Las estrategias competitivas genéricas de Michael Porter (1980) son otro punto clave en el estudio de la implementación de la imagen como una estrategia de ventaja competitiva, pues son las acciones ofensivas o defensivas de una empresa para crear una posición defendible dentro de una industria; como lo es el liderazgo en costos totales bajos, La diferenciación y el Enfoque. Hoy en día sigue siendo una base estratégica sólida para las organizaciones pues en los mercados globales tan competitivos y abiertos, surge la necesidad imperante de destacar los beneficios que pueden ofertar al mercado local y marcar la diferencia entre los productos y servicios de los de sus competidores, sin importar giro, rama, tamaño o región de actividad. Dentro de las diversas clasificaciones del sector empresarial por tamaño, el sector de las micros, pequeñas y medianas empresas conocidas como PYMES las cuales se definen como la empresa mercantil, industrial o de otro tipo que tiene un número reducido de trabajadores y que registra ingresos moderados. Variando este concepto de acuerdo al país de origen pues estos limitan sus clasificaciones en cuanto tamaño y nivel de ingreso; es importante el reconocer que en México constituyen la columna vertebral de la economía esto derivado de los acuerdos comerciales que ha tenido México en los últimos años y asimismo por su alto impacto en la generación de empleos y en la producción nacional. De acuerdo con datos del Instituto Nacional de Estadística y Geografía, en México existen aproximadamente 4 millones 15 mil unidades empresariales, de las cuales 99.8% son PYMES que generan 52% del Producto Interno Bruto (PIB) y 72% del empleo en el país. (ProMéxico, 2014).

Por ello se han implementado diversas políticas públicas las cuales buscan instrumentar acciones para mejorar el entorno económico y apoyar directamente a estas empresas, con el propósito de crear las condiciones que contribuyan a su establecimiento, crecimiento y consolidación. Las PYMES han sido un factor indispensable para México y para lograr un crecimiento económico. Volviéndose de vital importancia el buscar alternativas estratégicas para lograr su permanencia en el mercado local y buscar estrategias competitivas que permitan hacer frente a los grandes competidores. Siendo las más afectadas pues interactúan en mercados abiertos y tienen que hacer frente a las grandes empresas o grandes corporativos teniendo una desventaja considerable en cuanto a sus ingresos y manejo de capital de inversión; siendo una alternativa competitiva el manejo de su imagen como una opción a través de la percepción positiva que puedan proyectar a sus públicos para influenciar en la decisión de compra y poder permanecer en los mercados globales y a sus competidores.

Existen diversas investigaciones sobre la aplicación de la imagen corporativa a diversos sectores de empresas, pero es importante señalar que no se cuenta con registros en donde se realice el análisis de los posibles efectos que la imagen corporativa pueda tener al implementarse como estrategia competitiva aplicada en las pequeñas y medianas empresas (PYMES) logrando con ello el buscar alternativas de permanencia en los mercados competitivos actuales. El presente estudio tiene como objetivo de investigación analizar las diferentes teorías sobre el manejo de la imagen corporativa como estrategias competitiva en los diversos sectores empresariales y su posible aplicación en las PYMES como un factor estratégico que contribuya a la permanencia de ellas en el mercado actual tan saturado creando así un paradigma para las PYMES en el país. Para alcanzar ese objetivo Una vez analizada la información documental e investigaciones realizadas sobre el tema se llevara a cabo una discusión de los hallazgos más sobresalientes. Por último se expondrá las principales conclusiones obtenidas, sus limitaciones y posibles líneas de investigación.

METODOLOGÍA

Con la finalidad de poder resaltar la importancia de la utilización de la imagen como factor estratégico de ventaja competitiva en las PYMES en México se procedió a realizar una revisión minuciosa de las diversas literaturas más significativas referente a la conceptualización del tema objeto de estudio, así como los estudios de investigaciones más sobresalientes y de tesis referentes a la aplicación y manejo de la imagen como estrategia competitiva con resultados óptimos para las empresas. Para poder realizar la revisión de la literatura como primer paso se seleccionaron bibliografías más destacadas referente a los modelos o teorías de años atrás que todavía en la actualidad son aplicados y han llevado a diversas investigaciones, así mismo se revisó diversos artículos publicados recientemente con fecha de publicación no mayor de 6 años atrás en revistas indexadas y revistas especializadas en donde se aborda la temática. Como siguiente paso se llevó acabo la revisión de base de datos de Secretaria de

Economía, Condusef y Sistema de Información Empresarial Mexicano (SIEM), para determinar el porcentaje de PYMES que existen y las características o criterios de clasificación que en México se tiene para este tipo de empresas, así como su porcentaje de participación en la economía del país, conocer las políticas públicas que existen referente al apoyo ofrecido para estos negocios y la importancia de su participación en la vida económica del país. Para de una vez revisado y analizados los diferentes materiales estudiados y en base a los resultados que se obtuvieron de estudios aplicados, se procede a proponer el modelo teórico para la estructuración de la imagen corporativa y su aplicación en las PYMES como factor estratégico competitivo. Para comprender la relevancia de impulsar el posicionamiento y mantenimiento de las PYMES en los mercados globales tan competitivos en nuestro país presento los siguientes diagramas.

Figura 1: PYMES En México y Su Importancia Actual en la Actividad Económica del País (Elaboración CONDUSEF)



En esta figura se presenta los totales de las micro, pequeñas y medianas empresas PYMES de las bases de datos de la secretaria de economía y condusef, así como el porcentaje de empresas en esta categoría, el porcentaje de aportación a nivel nacional en cuanto al fomento de empleo y su aportación en cuanto a producto interno bruto durante este periodo. Fuente: condusef, 2013.

Figura 2: Clasificación de PYMES y Su Porcentaje de Participación En la Vida Económica del País. (Elaboración CONDUSEF)

	Número de Empresas	% del Total de Empresas	Aportación al Empleo	Aportación al PIB
Micro	3,829,100	95.6%	40.6%	15%
Pequeñas	138,500	3.4%	14.9%	14.5%
Medianas	31,600	0.8%	16.6%	22.5%
Grandes	7,900	0.2%	27.9%	48%

En esta figura nos muestra el número de empresas correspondiente a cada uno de los tamaños existentes dentro de la clasificación de las PYMES, su porcentaje de participación en el mercado nacional, porcentaje de aportación al empleo y al PIB, de acuerdo a la clasificación empresarial de acuerdo a su participación en la economía del país. Fuente: condusef, 2013.

RESULTADOS

Del análisis minucioso realizado a la información documental de las diversas investigaciones aplicadas en cuanto al manejo de la imagen corporativa en las organizaciones como herramienta competitiva y de su importancia para su desarrollo y crecimiento en mercados internacionales y nacionales, se obtuvo como resultados en las investigaciones que el logro de la lealtad, preferencia y compromiso de los consumidores hacia una organización depende de factores y variables intangible como es el sentimiento de pertenencia, empatía, afectividad, identificación entre muchas variables las cuales engloban en la preferencia del consumidor y la imagen que se proyecta tanto internamente como externamente, por lo que el modelo de la teoría de la actitud aunque es de autoría de hace algún tiempo atrás, actualmente es aplicable pues al poder determinar los componentes de la actitud como es el afectivo y el cognitivo propiciando la creación de ambos en positivos hacia la organización se puede tener como resultado el tercer componente de conducta, orillando al consumidor o cliente a crear ese vínculo y deseo de consumo e intención de compra hacia el producto o servicio ofertado creando así una ventaja competitiva ante su competencia, es por ello que las hipótesis que podíamos presentar en este estudio sobre si

Al aplicar un adecuado manejo de la imagen corporativa en las PYMES estas tendrán como efecto el incrementar su competitividad o si con ello se podrá hacer frente a las exigencias del mercado actual, y si se considera la imagen corporativa un nuevo paradigma para este sector empresarial, podemos llegar a corroborar con los diversos estudios aplicados sobre el manejo de imagen y de las características y particularidades de las PYMES que la imagen es un herramienta competitiva que va más allá de lo intangible sino que es importante rescatar las ventajas que estas tienen al poder tener un acercamiento más directos con sus consumidores y clientes y poder explotar este modelo de la actitud y del adecuado manejo de su imagen corporativa como un factor que le permita crear una ventaja competitiva y hacer frente a los mercados globales tan desiguales. Destacando que de acuerdo a sus ventajas en el ámbito económico de México se encuentra que son un importante motor en el desarrollo del país, tienen gran movilidad y flexibilidad para ampliar o disminuir su tamaño de la planta o para modificar sus procesos técnicos, tiene la posibilidad de crecimiento logrando a convertirse en empresa grande, Absorben una porción importante de la población económicamente activa, debido a su gran capacidad de generar empleos, mayor facilidad para adaptarse a nuevas tecnologías, Se establecen en diversas regiones del país y contribuyen al desarrollo

local y regional por sus efectos multiplicadores y Cuentan con una buena administración, aunque en muchos casos influenciada por la opinión personal del o los dueños del negocio. (ProMéxico, 2014).

Las limitantes que presentan son las más destacables es que no se reinvierten las utilidades para mejorar el equipo y las técnicas de producción, Es difícil contratar personal especializado y capacitado por no poder pagar salarios competitivos, La calidad de la producción cuenta con algunas deficiencias porque los controles de calidad son mínimos o no existen, No pueden absorber los gastos de capacitación y actualización del personal, pero cuando lo hacen, enfrentan el problema de la fuga de personal capacitado y Algunos otros problemas derivados de la falta de organización como: ventas insuficientes, debilidad competitiva, mal servicio, mala atención al público, precios altos o calidad mala, activos fijos excesivos, mala ubicación, descontrol de inventarios, problemas de impuestos y falta de financiamiento adecuado y oportuno. (ProMéxico, 2014).

Por ello el impulsar a las empresas micro, pequeña y mediana (PYMES) ha sido un factor indispensable para México, para lograr un crecimiento económico volviéndose de vital importancia el buscar alternativas estrategias competitivas para lograr su permanencia en el mercado local y que permitan hacer frente a los grandes competidores. Ya que interactúan en mercados abiertos y tienen que hacer frente a las grandes empresas o grandes corporativas teniendo una desventaja considerable en cuanto a sus ingresos y manejo de capital de inversión, contando como alternativa de ventaja competitiva el manejo de su imagen como una opción, a través de la percepción positiva que puedan proyectar a sus públicos para influenciar en la decisión de compra y poder permanecer en los mercados globales y a sus competidores.

CONCLUSIONES

una vez realizado nuestro análisis de los diversos estudiosos de la imagen corporativa, sus teorías y modelos, podemos concluir que la imagen corporativa hoy en día es una herramienta estratégica que las organizaciones han ido buscando su adecuada aplicación, pero no solo desde el enfoque de la mercadotecnia en cuanto a lo tangible (medios publicitarios, beneficios palpables con la adquisición del producto o servicio), sino la importancia que tiene en los mercados competitivos globales atacar el lado intangible de la imagen (adquirir un vínculo emocional con el mercado), logrando que el cliente identifique el producto y servicio, así como a la organización con una actitud positiva que lo orille en base a emociones y sentimientos la preferencia ante otros competidores, logrando en ellos la intención de compra y la lealtad al producto.

En el presente estudio hemos visto como el manejo de la imagen en las corporaciones no es exclusiva de un sector o del tamaño de la organización sino es una estrategia competitiva que es adaptable y contribuye a la creación de una ventaja en cuanto a competitividad por ello las PYMES no son un sector empresarial el cual se encuentre excluido de la utilización de esta herramienta para lograr su crecimiento y permanencia en los mercados globales tan desiguales para este sector empresarial, siendo un factor que en las políticas públicas en México cuenta con apoyo para fomentar esta cultura empresarial estratégica en las PYMES, cuentan con un sin fin de apoyos de financiamiento, de capacitación en cuanto a términos empresariales y de administración; pero se olvidan de fomentar el desarrollo y técnicas de mercadotecnia y de manejo de su imagen corporativa para lograr un posicionamiento y permanencia del mercado ya que al manejar una adecuada imagen corporativa las PYMES puedan tener un vínculo con sus mercados locales, fomentando de acuerdo a sus posibilidades y recursos una estrategia de ventaja competitiva ante sus grandes competidores logrando tener una alternativa más de permanencia en su actividad económica.

Es importante el tomar en consideración que no solo al implementar el manejo de la imagen corporativa como factor de importancia o nuevo paradigma para crear ventajas competitivas en las PYMES sería a través de las dimensiones aquí estudiadas de acuerdo a las diversas teorías y modelos, es necesario el realizar un análisis cuantitativo no solo cualitativo en el cual se pueda poder expresar de manera numérica

las aportación tan importante que tienen para una actividad empresarial las variables intangibles que se manejan en el concepto imagen y como pueden ser nuevas líneas de investigación que nos permitan aportar a este sector tan importante para México una herramienta y modelos nuevos en los cuales puedan explotar esta área de la mercadotecnia que por falta de cultura empresarial no se ha podido desarrollar para que logren una mayor permanencia en los mercados globales tan competitivos.

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EL ANÁLISIS DE LA COMPETITIVIDAD DE LA INDUSTRIA MANUFACTURERA DE EXPORTACIÓN EN MÉXICO

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RESUMEN

La investigación consiste en evaluar la competitividad de la industria manufacturera de exportación en México. Se recopilieron los datos estadísticos de 2007 al 2014 y se aplicó una regresión lineal para determinar el crecimiento de la productividad por tipo de rama manufacturera. La conclusión a la que se llegó es la existencia de una dualidad industrial de México por aquellas industrias que están mayormente integradas a las economías globales, más sin embargo no tienen un encadenamiento productivo con la industria local significativo. Y en aquellas industrias que dependen del crecimiento endógeno del país existe una propensión mayor a su encadenamiento productivo

PALABRAS CLAVE: Exportaciones, Manufactura, Competitividad, Valor Agregado

THE ANALYSIS OF THE COMPETITIVENESS OF THE EXPORT MANUFACTURING INDUSTRY IN MEXICO

ABSTRACT

The research has made to evaluate the competitiveness of export manufacturing in Mexico. Statistical data were collected from 2007 to 2014 and we applied to them a linear regression to determine the productivity growth by type of manufacturing industry. Finally, we conclude there is an industrial duality of Mexico by those industries that are mostly depending on foreign economy but do not have a mainly industrial linkages with local peers. And another exporters that depend on endogenous growth and also have a greater propensity to consume the local good and services.

JELL: D24, F13

KEYWORD: Exportation, Manufacturing, Competitiveness, Value Added

INTRODUCCIÓN

En la actualidad existen numerosos estudios (Becchetti & Trovato, 2002; Lu & Beamish, 2001; Helmut, 2009) que han documentado el impacto positivo que ejercen las exportaciones. Sin embargo, éstos demuestran que la mayoría de los análisis se centran en el efecto de cada variable, sin establecer entre ellas una relación de causa-efecto, como si fueran independientes la una de la otra. Los resultados de estos estudios muestran una relación positiva derivada del desempeño productivo de las exportaciones como una consecuencia del excedente generado por la capacidad de producir beneficiando a la industria nacional. Así es como, el comprender el mecanismo de complementariedad entre los ingresos provenientes del mercado nacional como extranjero y la productividad, vía la capacidad de integración a la cadena de valor con el sector productivo local, bríndanos la oportunidad de elaborar una

evaluación sobre el desempeño que la industria maquiladora y manufacturera de exportación mexicana tienen.

Sin embargo, la industria manufacturera de exportación mexicana presenta una problemática inherente a la carencia de una política industrial definida (Casar, 1993; Buitelaar, Urrutia, & Padilla, 1999), la poca capacidad de innovación y generación de tecnología propia, así como la carencia de fuentes de financiamiento que impulsen su desarrollo (Saavedra y Tapia, 2011, Palacios, 2013). La investigación de Palacios y Saavedra (2015) muestran que las industrias manufactureras y maquiladoras de exportación poseen un alto grado de dependencia por sus ingresos provenientes del extranjero, recurren en gran medida al mercado nacional como fuente de su proveeduría. Sin embargo, no presentan un análisis descriptivo por sub-ramas o sub industrias que conforman el universo de la industria manufacturera mexicana de exportación. De aquí la preocupación de analizar cuáles son las sub-ramas manufactureras de exportación que mejor desempeño poseen en función de su integración con la industria nacional. Por lo anterior nos hacemos la siguiente pregunta de investigación: ¿Cuál es la situación competitiva de la industria manufacturera y maquiladora de exportación? De la que se desprende la pregunta específica: ¿Cuál es la sub-rama exportadora manufacturera que contribuye al desarrollo productivo de la industria local mexicana? El objetivo principal de este trabajo consiste en presentar un análisis sobre las sub-ramas manufactureras de exportación hacia determinar el grado de encadenamiento con la economía local, especialmente determinando su nivel de importancia por cada una. Y el objetivo específico determinar cuál es la contribución de la industria local con las empresas manufactureras de exportación.

REVISIÓN LITERARIA

El término maquila se asocia en el México moderno a un tipo de actividad económica que nació gracias al Programa de Industrialización Fronteriza. Este programa fue creado en 1965 para dar empleo a trabajadores mexicanos que regresaban de los Estados Unidos de América (Buitelaar, Urrutia, & Padilla, 1999) mediante el Acuerdo Internacional sobre Trabajadores Migratorios en 1964, como por la influencia de los resultados de un estudio específico encargado a la firma Arthur D. Little en el cual recomendaba la producción compartida con un tratamiento aduanal preferencial (Mendiola, 1999). En términos productivos la industria manufacturera de exportación requiere de empresas con mayor intensidad en tecnología y con mayor uso de personal calificado fue una conclusión de la investigación de Jorge Carrillo y Redi Gomis en 2003. Enfatizando, que el futuro inmediato de la Industria Manufacturera de Exportación era el sustituir y transitar del ensamble a la manufactura y de esta a la investigación y desarrollo es menester fortalecer la tecnología (Carrillo & Gomis, 2003). Otra política relevante de esta industria era aumentar la integración del sector maquilador y del interior del país, aunque sugieran la instalación de industrias proveedoras de insumos a la actividad maquiladora en la misma zona. El diseño e implantación de las actividades anteriores, aunados a programas que mejoren los precios, calidad y plazos de entrega de la industria manufacturera convencional mejorarían la articulación de la actividad (Alarco Tosoni, 2006). Donde debe existir la evidencia de que el valor agregado, los componentes físicos y de servicios, es mucho mayor en que sectores. En relación con ello, esta investigación busca contribuir a las lecturas que señalan el grado de integración de la industria maquiladora hacia la interior.

METODOLOGÍA

Esta investigación tiene un alcance descriptivo, correlacional y explicativo de tipo cuantitativo. Se ha recurrido a variables históricas e indicadores de datos de la industria manufacturera y maquiladora de exportación (IMMEX). A fin de determinar el valor estratégico de la IMMEX, se analizaron los datos estadísticos concernientes al crecimiento de los ingresos brutos totales, entendiéndose como la sumatoria

de los ingresos provenientes de mercado nacional como del extranjero, y la función del valor agregado publicados por el Instituto Nacional de Estadística y Geografía (INEGI) que representan el universo de la industria manufacturera mexicana en su totalidad. Estructuralmente, el trabajo se divide en dos secciones. En la primera se describe la industria manufacturera y maquiladora de exportación, partiendo del supuesto de que el crecimiento económico se puede explicar por medio de un análisis descriptivo de tipo vertical, lo que permite aproximarnos al status por sub-industria manufacturera y maquiladora de exportación. Para ello se utilizó la media de cada variable económica y por sub-rama, a través de los cuales se establece la relación entre sí de los datos económicos y haciendo posible determinar el grado de importancia de los datos. En la segunda sección para evaluar el grado estratégico que la industria exportadora ofrece en relación con el encadenamiento de la industria nacional, se obtuvieron datos estadísticos sobre las empresas manufactureras de exportación, recabados durante el periodo comprendido de junio de 2007 a diciembre de 2014 recabados por INEGI, consistiendo en 90 observaciones mensuales por cada rama manufacturera con los cuales podemos realizar una primera aproximación mediante un regresión lineal. Para poder analizar a partir de la nueva metodología sobre la IMMEX que se propone en este trabajo, procederemos primero a explicar los componentes más importantes del mismo. Los ingresos brutos de la industria manufacturera de exportación, son el monto en pesos por las remuneraciones que obtuvieron los establecimientos dentro del programa de fomento IMMEX, cobrado por el servicio de maquila y ventas de productos elaborados por insumos, bienes y servicios de nacionales y extranjeros, y como otros ingresos provenientes del mercado local y foráneo. Con lo que tenemos:

Figura 1: Ingresos Brutos



Fuente: Elaboración Propia

La regresión del crecimiento de los ingresos brutos totales, busca medir la correlación, lo que determina, es la fuerza de asociación de las variables. La información estadística mensual del Programa de la Industria Manufacturera, Maquiladora y de Servicios de Exportación, brinda datos con los cuales construimos la ecuación de regresión para el crecimiento de los ingresos brutos. Lo que se realizó mediante una relación estadística, es determinar su dependencia con el extranjero y el grado que aporta la industria local a la IMMEX, como una palanca económica estratégica hacia encadenar la manufacturera local mexicana. De este modo tenemos:

Fórmula 1:

$$IB = \frac{IB_i - IB_{i-1}}{IB_{i-1}}$$

Así, el crecimiento económico al exterior es resultado de la variación de los Ingresos Brutos Mensuales (IB) que son la adición de los ingresos provenientes del extranjero (IPE) y los ingresos provenientes del mercado nacional (IPN). El valor agregado a las exportaciones (VAE) es por lo tanto, la variación de Insumos Nacionales (IN), el Consumo de Bienes y Servicios en el mercado nacional (CBS), las

Remuneraciones al Personal (RP) y los Insumos Importados (IM) con respecto a la variable dependiente (IB). Tenemos la siguiente función:

Fórmula 2:

$$IB = f(IPN_i, IPE_i, IN_i, IM_i, CBS_i, RP_i)$$

RESULTADOS

Los ingresos brutos totales mostraron una absoluta concentración casi oligopólica en un pequeño grupo de las sub-ramas manufactureras. La fabricación de equipo de transporte representa el 40% del total de los ingresos brutos de la IMMEX, seguida por las industrias metálicas básicas (10%), la industria química (8%), la industria alimentaria (8%), la fabricación de accesorios, aparatos eléctricos y equipo de generación de energía eléctrica (5%), la industria del plástico y del hule (4%), la fabricación de equipo de computación, comunicación, medición y de otros equipos (4%), la fabricación de productos metálicos (4%) y la industria de bebidas y tabaco (4%) y las demás ramas manufactureras (anexo 1). La tabla 1 nos brinda un panorama sobre la proporción de los ingresos provenientes del mercado nacional, los ingresos provenientes del mercado extranjero, las remuneraciones pagadas al personal ocupado, los insumos importados y los insumos nacionales, y el consumo servicios del mercado nacional con proporción a los ingresos brutos. Primeramente, las industrias de alimento, de bebidas y tabaco, del papel como las industrias metálicas básicas sus ingresos dependen en gran medida del mercado local, más no es el caso de aquella que tiene una mayor contribución al ingreso bruto de toda la industria IMMEX, como es la fabricación de equipo de transporte.

Tabla 1: Principales Variables En Proporción a Sus Ingresos Brutos

Por sub-ramas de manufacturas.	IPN	IPE	RP	IM	IN	CBS
Industria alimentaria	81.91%	18.09%	6.28%	12.99%	40.80%	9.89%
Industria de bebidas y tabaco	70.00%	30.00%	3.14%	16.44%	26.29%	12.76%
Fabricación de insumos textiles y acabado de textiles	58.23%	41.77%	8.52%	36.04%	26.37%	18.36%
Fabricación de productos textiles	48.32%	51.68%	18.50%	51.46%	32.02%	24.38%
Fabricación de prendas de vestir	23.40%	76.60%	23.40%	89.42%	20.17%	30.22%
Curtido de cuero y piel, y fabricación de sus productos	23.89%	76.11%	13.51%	64.33%	31.55%	16.22%
Industria de la madera	57.87%	42.13%	13.68%	23.51%	39.48%	15.37%
Industria del papel	73.40%	26.60%	8.75%	41.38%	31.38%	17.16%
Impresión e industrias conexas	45.10%	54.90%	22.27%	111.92%	20.85%	33.27%
Industria química	61.70%	38.30%	4.26%	32.43%	34.49%	12.35%
Industria del plástico y del hule	50.51%	49.49%	10.23%	51.08%	28.75%	23.89%
Fabric. de productos a base de minerales no metálicos	54.31%	45.69%	9.26%	18.10%	22.93%	28.23%
Industrias metálicas básicas	71.46%	28.54%	2.74%	12.50%	26.19%	6.80%
Fabricación de productos metálicos	55.46%	44.54%	8.07%	47.18%	25.76%	16.58%
Fabricación de maquinaria y equipo	24.52%	75.48%	7.92%	82.76%	25.37%	15.30%
Fabricación de equipo de computación, comunicación, medición y de otros equipos	9.17%	90.83%	20.92%	514.17%	9.34%	24.19%
Fabricación de accesorios, aparatos eléctricos y equipo de generación de energía eléctrica	40.33%	59.67%	8.92%	94.39%	38.67%	16.17%
Fabricación de equipo de transporte	24.33%	75.67%	4.19%	58.36%	21.36%	8.89%
Fabricación de muebles, colchones y persianas	27.42%	72.58%	18.40%	94.19%	20.90%	20.57%
Otras industrias	15.02%	84.98%	25.41%	202.34%	10.84%	20.89%
Total de la Industria Manufacturera de Exportación	42.81%	57.19%	6.61%	68.34%	25.85%	12.56%

Fuente: Elaboración propia. Con base en los datos de INEGI de la Estadística Integral del Programa de la Industria Manufacturera, Maquiladora y de Servicios de Exportación.

En términos generales la Industria manufacturera de exportación muestra una dependencia por insumos importados, denotando la debilidad de la industria nacional hacia integrar las exigencias tecnológicas, I+D y de innovación exigidas actualmente (Palacios, 2013). Sin embargo, los resultados mostraron a sectores con una fuerte proporción de las importaciones sobre los ingresos brutos, la regla de oro es que estos sectores están en procesos de inversión o porque simplemente la demanda interna de bienes esta aumentado y debe ser cubierta con insumos de importación. Estos sectores son la fabricación de equipo de

computación, comunicación, medición y de otros equipos, fabricación de prendas de vestir, fabricación de maquinaria y equipo, impresión e industrias conexas, fabricación de muebles, colchones y persianas, y otras industrias. Los resultados empíricos de la función (formula 2) que se obtuvieron por cada subdivisión de las industrias manufactureras que integran a la IMMEX, nos determina en cuanto varía la variable dependiente o endógena cuando la independiente o exógena varía en una unidad, de las principales industrias que explican a la industria manufacturera de exportación que representan el 70% de los ingresos brutos. Tenemos, a la ecuación de regresión de la industria del transporte que nos explica que cuando los ingresos brutos aumentan en una unidad, los ingresos provenientes del mercado nacional aumentan en 0.25015636 unidades, los ingresos por mercado extranjero 0.74905781 unidades, siendo estos últimos los que explican por su fuerte coeficiente la dependencia hacia estos, las remuneraciones al personal ocupado presentaron variaciones positivas de 0.00255642 unidades, las importaciones de 0.00017755 unidades y no en cambio los insumos nacionales y consumo de bienes y servicio nacionales, mostraron coeficientes negativos de 0.00013825 y 0.00187771 unidades, respectivamente. De estos últimos coeficientes, sólo las remuneraciones tienen un coeficiente que influye relativamente dentro de la estrategia empresarial de crecimiento porcentual por una unidad de ingreso bruto.

Tabla 2: Regresión Lineal Por Sub-Ramas de la Industria Manufacturera de Exportación

	Industria Alimentaria	Industria de Bebidas y Tabaco	Fabricación de Insumos Textiles y Acabados de Textiles	Fabricación de Productos Textiles	Fabricación de Prendas de Vestir	Curtido de Cuero y Piel, y Fabricación de Sus Productos	Industria de la Madera	Industria del Papel	Impresión y Industrias Conexas	Industria Química
Estadísticas de la regresión										
Coefficiente de correlación múltiple	0.999902622	0.997930355	0.998744	0.99588479	0.99878296	0.99764641	0.99392397	0.99967087	0.990630066	0.99900517
Coefficiente de determinación R ²	0.999805253	0.995864994	0.99748958	0.99178652	0.99756741	0.995298359	0.98788487	0.99934185	0.981347927	0.99801134
R ² ajustado	0.999791175	0.995566078	0.99730811	0.99119278	0.99739156	0.994958481	0.98700908	0.99929427	0.979999584	0.99786758
Error típico	0.00065899	0.006835849	0.00450851	0.00861689	0.00366975	0.006884668	0.00924149	0.0015838	0.015334308	0.00293459
Observaciones	90	90	90	90	90	90	90	90	90	90
Ecuación de la regresión	Coefficientes	Coefficientes	Coefficientes	Coefficientes	Coefficientes	Coefficientes	Coefficientes	Coefficientes	Coefficientes	Coefficientes
Intercepción	-0.000285626	-0.002760265	-0.0015222	-0.00182956	-0.00100195	-0.00226625	-0.00264767	-0.00045775	-0.004336066	-0.00129818
IPN	0.822992883	0.734373156	0.57295386	0.49290767	0.23463294	0.244151459	0.5554234	0.72044848	0.434837567	0.63414198
IPE	0.179042708	0.269403098	0.38871572	0.46616758	0.7695341	0.755369316	0.41586776	0.26919254	0.493147683	0.37825978
RP	0.000598708	-0.00384784	-0.0024372	-0.00796148	-0.00093324	-0.00322231	0.0248887	0.00390759	0.021535031	0.00629432
IM	-0.000718913	0.001251379	0.00469407	0.00323763	0.00385124	0.006775185	0.00047705	0.00801931	0.007064422	-0.00097511
IN	0.001433387	0.007943049	0.01014265	-0.00389967	0.00473857	-0.00399462	0.00034015	0.00114901	-0.00773086	0.0015796
CBS	-0.001981738	0.021086676	0.02754958	-0.01042806	-0.01772529	0.000324189	0.00934336	-0.00424295	0.004830648	-0.00821446

Fuente: Elaboración propia.

Tabla 2: Regresión Lineal Por Sub-Ramas de la Industria Manufacturera de Exportación (Continuación)

	Industria del plástico y hule	Fabricación de productos a base de minerales no metálicos	Industrias metálicas básicas	Fabricación de productos metálicos	Fabricación de maquinaria y equipo	Fabricación de equipo de computación, comunicación, medición y de otros equipos	Fabricación de accesorios, aparatos eléctricos y equipo de generación de energía eléctrica	Fabricación de equipo de transporte	Fabricación de muebles, colchones y persianas	Otras industrias
Estadísticas de la regresión										
Coefficiente de correlación múltiple	0.999911233	0.998890509	0.99732411	0.99926425	0.99856094	0.998329697	0.99849794	0.999972428	0.99236367	0.99933861
Coefficiente de determinación R ²	0.999822474	0.997782249	0.99465537	0.99852904	0.99712394	0.996662184	0.99699815	0.99994484	0.98478567	0.99867765
R ² ajustado	0.99980964	0.99762193	0.99426902	0.99842271	0.99691604	0.996420897	0.99678114	0.999940859	0.98368583	0.99858206
Error típico	0.001094713	0.00294095	0.00438579	0.00249024	0.00383725	0.003639053	0.00345065	0.00087395	0.01076608	0.00255113
Observaciones	90	90	90	90	90	90	90	90	90	90
Ecuación de la regresión	Coeficientes									
Intercepción	-0.0005221516	-	-	-	-	-	-	-	-	-0.00132551
IPN	0.5013581187	0.00073789	0.00134698	0.00092387	0.00109967	0.00054126	0.00091189	0.00048405	0.00390351	
IPE	0.4966120428	0.53761206	0.70116629	0.5417877	0.23899341	0.09775209	0.38619728	0.25015636	0.26288737	0.1420146
RP	-0.00034558401	0.45246424	0.29445076	0.46087506	0.74433388	0.90629827	0.60508325	0.74905781	0.70768022	0.84291789
IM	0.002026237	0.00536388	0.00952555	-	0.00412567	-	0.00884737	0.00255642	0.01725415	0.00613936
IN	0.010402657	-	-	-	0.00235864	0.00014141	-	0.00017755	0.00736672	0.01553598
CBS	-0.00109062806	0.00667344	0.00060788	0.00389311	0.00213370	-	0.00819153	-	0.00119849	-0.00722571
	-0.0008542751	0.00234034	0.00892897	-	0.00461909	-	0.01345737	-	0.00013825	0.03669377
	-	-	0.00335752	0.01254019	0.0052268	-	0.01376319	-	0.00952374	
	-	0.00323588	0.00473397	-	0.00588929	-	0.00187771	3		

Fuente: Elaboración propia.

El significado del término independiente o intercepción, es que cuando el ingreso tiene un crecimiento de cero por ciento existe una disminución en la erogación autónoma de 0.00048405 unidades porcentuales aunque esta interpretación carece de sentido económico ya que sin ingresos no puede existir gasto, sino existe un endeudamiento paralelo o un decrecimiento por la dependencia hacia al mercado externo. Las industrias metálicas básicas reflejan su dependencia por los IPN (0.70116629 unidades), IPE tienen una débil fuerza con respecto a los anteriores (0.29445076 unidades), las remuneraciones al personal, los insumos nacionales y el consumo de bienes y servicios presentaron una relación positiva creciente y no en cambio la variación de las importaciones. La industria química, tuvo una ecuación de la regresión semejante, únicamente teniendo como diferencia una variación negativa tanto IM como el CBS. Por su parte, la industria alimentaria tiene un comportamiento idéntico a la industria química. Fabricación de accesorios, aparatos eléctricos y equipo de generación de energía eléctrica presento una ecuación muy diferente a la de fabricación de equipo de transporte, esto a razón de la variación negativa en los insumos importados y la variación positiva en insumos provenientes del mercado nacional reflejaron datos

contradictorios a aquellas ramas manufactureras que presentaban una fuerte dependencia por los ingresos provenientes del extranjero (véase tabla 2).

CONCLUSIONES

A través de la regresión lineal hemos estudiado de forma funcional la relación de las variables independientes que explican el comportamiento de las industrias mediante la variación o crecimiento en una unidad porcentual en los ingresos brutos y la fuerza en los coeficientes y su orientación (positiva o negativa) que experimentan cada industria maquiladora y manufacturera de exportación mexicana. Una primera conclusión es existencia en la mayoría de las industrias que componen IMMEX, una tendencia a disminuir la participación de insumos importados. Lo anterior puede ser resultado de la debilidad estructural del tejido industrial mexicano por la dependencia de ingresos provenientes de su mercado local. Por otra parte, existe una clara estructura oligopólica en la composición industrial manufacturera de exportación, evidenciada primordialmente en el pequeño grupo de sectores productivos que explican el desempeño exportador mexicano como es la fabricación de equipos de transporte, y su débil vinculación con el contenido nacional demostrado por la variación negativa a incorporar insumos nacionales con respecto a los de origen extranjero, y la relación negativa en los consumos de bienes y servicios locales, únicamente, favoreciendo las remuneraciones al personal ocupado. Esto denota la ventaja revelada que ofrece la IMMEX de una orientación hacia el uso intensivo del trabajo pero no hacia el desarrollo tecnológico. Dejando pendiente aún en la agenda de una economía abierta como la mexicana, la necesidad de dinamizar su tejido industrial nacional hacia un mayor encadenamiento con paralelismo industrial externo (Gutiérrez & Palacios, 2015).

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Por sub-ramas de manufacturas.	Ingresos	%	Ingresos provenientes del mercado nacional	Ingresos provenientes del mercado extranjero	Remuneraciones pagadas al personal ocupado	Insumos importados	Insumos nacionales	Consumo o servicios en el mercado nacional
Industria alimentaria	16877649	8%	13824053	3053595	1060025	2192712	6885951	1668434
Industria de bebidas y tabaco	8418834	4%	5893147	2525687	263999	1384036	2212971	1074275
Fabricación de insumos textiles y acabado de textiles	2557176	1%	1488932	1068244	217982	921652	674428	469546
Fabricación de productos textiles	578118	0%	279329	298789	106957	297508	185121	140954
Fabricación de prendas de vestir	2518086	1%	589173	1928913	589148	2251612	507796	760915
Curtido de cuero y piel, y fabricación de sus productos	1007946	0%	240773	767173	136192	648395	318017	163464
Industria de la madera	338239	0%	195727	142511	46269	79525	133546	51981
Industria del papel	3004084	1%	2204927	799157	262941	1242994	942781	515374
Impresión e industrias conexas	327863	0%	147870	179993	73012	366942	68343	109086
Industria química	17447414	8%	10765045	6682369	743248	5658066	6018426	2154684
Industria del plástico y del hule	8875009	4%	4482743	4392266	907936	4533499	2551377	2120448
Fabricación de productos a base de minerales no metálicos	3878993	2%	2106554	1772439	359314	701923	889323	1094612
Industrias metálicas básicas	21882165	10%	15636136	6246028	599853	2735329	5730752	1487567
Fabricación de productos metálicos	8479106	4%	4702174	3776932	684570	4000452	2184096	1405880
Fabricación de maquinaria y equipo	7288411	3%	1787226	5501185	576974	6031885	1849085	1114837
Fabricación de equipo de computación, comunicación, medición y de otros equipos	8536514	4%	782613	7753901	1785955	43892513	796924	2064605
Fabricación de accesorios, aparatos eléctricos y equipo de generación de energía eléctrica	11120899	5%	4485487	6635413	991867	10497090	4300978	1798339
Fabricación de equipo de transporte	85089154	40%	20704146	64385009	3561537	49657715	18173296	7565961
Fabricación de muebles, colchones y persianas	905089	0%	248199	656890	166506	852510	189144	186220
Otras industrias	3713449	2%	557626	3155823	943685	7513884	402690	775670
Total	212844198	100%	91121880	121722318	14077971	145460241	55015046	26722853

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Anexo1. Industria manufacturera, maquiladora y de servicios de exportación (IMMEX)

Promedio Mensual (Miles de pesos)

Fuente: Elaboración propia. Con base en los datos de INEGI de la Estadística Integral del Programa de la Industria Manufacturera, Maquiladora y de Servicios de Exportación.

Cifras: A partir de 2007/07 a 2014/12.

LA CONTABILIDAD DESDE LAS CIENCIAS DE LA COMPLEJIDAD UNA MIRADA A LOS SISTEMAS ABIERTOS DE COMPLEJIDAD CRECIENTE

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RESUMEN

Dado las realidades de contexto en la contabilidad desde su práctica organizacional, se hace necesario concebir fenómenos y situaciones propios de esta disciplina que se conciben como sistemas abiertos. Por lo tanto, se busca reconocer el dinamismo y la fuerte interacción que tienen todos y cada uno de los elementos de las empresas con la disciplina contable, permitiendo así un acercamiento desde las ciencias de la complejidad, a los fenómenos que se develan como complejos.

PALABRAS CLAVES: Contabilidad, Ciencias de la Complejidad, Sistemas Abiertos y Organización

THE ACCOUNTING FROM THE SCIENCES OF THE COMPLEXITY A LOOK TO THE OPEN SYSTEMS OF INCREASING COMPLEXITY

ABSTRACT

Given the realities of context in accounting from organizational practice, it is necessary to conceive phenomena and own discipline situations that are designed as open systems. Therefore, it seeks to recognize the dynamism and strong interaction with each and every one of the elements of the companies with the accounting discipline, allowing an approach from the sciences of complexity to the phenomena defined as complex.

JEL: M40, M41, O30

KEYWORDS: Accounting, Complexity Sciences, Open Systems and Organization

INTRODUCCIÓN

El objetivo del presente documento es establecer una reflexión frente a los posibles elementos que permiten determinar que la contabilidad es una ciencia que se ve sumergida en los diferentes sectores organizacionales, y que por ello se hace necesario empezar a hablar de la contabilidad como un sistema abierto en las organizaciones. Dicha reflexión tiene como eje central el abordaje y tratamiento de las consideradas ciencias de la complejidad. Se parte de considerar la contabilidad como una ciencia social, por lo tanto, dicha ciencia se encuentra sujeta a dos hechos que condicionan su desarrollo; el primero de ellos, hace referencia a las transformaciones que sufre el mundo moderno, resultantes del rápido crecimiento de la sociedad, principalmente por los constantes cambios sociales, económicos, políticos, culturales y tecnológicos. En un segundo plano, la ciencia contable se ve, en gran medida, afectada por las decisiones, estimaciones y percepciones que los sujetos hacen sobre y en la contabilidad en general; el hombre es un ser subjetivo, con la capacidad de pensar, argumentar y defender sus creencias o ideales. Por ello, la contabilidad debe abordar las realidades inciertas y subjetivas frente a las cuales se ven inmersas tanto las empresas como la sociedad, buscando un reflejo más fiel y consciente de los fenómenos organizacionales y sociales de los que se ocupa. El tratamiento de tales fenómenos, e incluso algunos otros con características como el caos, las turbulencias, la auto-organización y la ambigüedad son abordados por las ciencias de la

complejidad, las cuales desde hace tres décadas estudian y se ocupan, en general, de los fenómenos no-lineales. Dichas ciencias, presentan su mayor herramienta en los potenciales de los desarrollos matemáticos.

METODOLOGÍA

La metodología usada en este trabajo es de tipo exploratorio y cualitativo, con base en la recopilación y revisión bibliográfica de artículos académicos, por un lado del desarrollo de las ciencias de la complejidad, y por otro, del estudio de la práctica real de la contabilidad en las organizaciones. A partir de esto, se establecen como punto de análisis los sistemas abiertos frente a los cuales la contabilidad logra enmarcarse en su práctica organizacional, permitiendo así, una reflexión sobre algunos fenómenos contables que pueden ser abordados por las ciencias de la complejidad.

Ciencias de la Complejidad

Dados los cambios de contexto en la sociedad y en las organizaciones, surgen nuevos campos de estudio enmarcados por fenómenos inciertos, frente a los cuales las ciencias del conocimiento hasta ahora abordadas no han brindado a plenitud, su tratamiento. Por lo tanto, las ciencias de la complejidad permitirán un nuevo y amplio abanico de posibilidades en investigación contable. Las ciencias de la complejidad, tienen su origen a mediados del siglo XX, gran parte gracias al establecimiento del principio de incertidumbre de Heisenberg y la termodinámica del no equilibrio de Prigogine; tales planteamientos ganaron fuerza debido a los desarrollos de los sistemas computacionales ya que permitieron los cálculos complejos propios de los sistemas no lineales. Inicialmente estas ciencias se desarrollaron en lo que hoy se conoce como las ciencias exactas (matemáticas, física, química, biología, cibernética), para después pasar a abordar otras ciencias del conocimiento, como lo son las ciencias sociales (Maldonado, 2005).

Las ciencias de la complejidad, son nuevas ciencias del conocimiento, pero no porque su nombre indique complejidad, se debe entender que buscan hacer complejas las situaciones o fenómenos, sino por el contrario, buscan brindar soluciones al abordaje de aquellos fenómenos complejos frente a los cuales no ha sido posible dar respuesta. Determinar que existen fenómenos complejos, no es asumir directamente que existen fenómenos difíciles de dar solución, si no por el contrario establecer que existen fenómenos que se comportan de manera compleja; en este sentido *“lo característico de la complejidad consiste en quebrar las comprensiones disciplinares y monolíticas del conocimiento, para proponer y abarcar fenómenos transversales e interdisciplinarios”* (Maldonado C. , 2007, pág. 105) Por ende, las ciencias de la complejidad, buscan abrir nuevas rutas y mecanismos de acción para el conocimiento, abriendo las posibilidades de abordar nuevos campos de investigación para las disciplinas del mundo moderno, entendiendo que, *“las ciencias de la complejidad son ciencia de posibilidades y de futuro, y no ya simplemente ciencia de lo real y lo actual”* (Maldonado, 2005, pág. 39) Dichas ciencias son fundadas en problemas de frontera y no en ciencias disciplinares; son ciencias basadas en experimentos, modelaciones y simulaciones; *“con las ciencias de la complejidad se trata, evidentemente, de un avance de la ciencia, un progreso del conocimiento humano”* (Maldonado & Gómez, 2011, pág. 43); principalmente son ciencias del conocimiento que nacen y se fortalecen a partir de las rupturas del conocimiento, es decir, aquellos límites frente a los cuales no ha sido posible brindar solución.

Pensar en términos de las ciencias de la complejidad significa trabajar con la ausencia de sistemas jerárquicos, con la afirmación de la ausencia de un control central rígido, en fenómenos y procesos en paralelo, atendiendo permanentemente a las sorpresas, las novedades y las emergencias que tienen o que pueden tener lugar (Maldonado & Gómez, 2011, pág. 46) De esta manera, considerar que las ciencias de la complejidad son una *revolución científica* no debe estar dado por una visión creativa, imaginaria o futurista; hablar de ellas es aventurarse en un nuevo campo de investigación caracterizado por el estudio de fenómenos no lineales, donde aspectos como la incertidumbre y la vaguedad de los fenómenos pueden ser tratados de forma más satisfactoria, ya que como afirma el filósofo y científico Thomas Kuhn: O también,

si estoy en lo cierto respecto a que cada revolución científica modifica la perspectiva histórica de la comunidad que la experimenta, entonces ese cambio de perspectiva deberá afectar la estructura de los libros de texto y las publicaciones de investigación posteriores a dicha revolución (Kuhn, 1962, pág. 14).

En este orden de ideas, las ciencias de la complejidad han puesto sobre escena un nuevo campo de desarrollo científico, en el cual investigadores y nuevos documentos nace día a día. Maldonado hace una clasificación de las ciencias de la complejidad en siete campos, a saber: la termodinámica del no equilibrio, la teoría del caos, la teoría de las catástrofes, la geometría fractal, la vida artificial, la ciencia de redes y las lógicas no clásicas, encontrando en las últimas el caso particular de la lógica difusa (Maldonado & Gómez, 2011). Los fenómenos en los cuales se enmarcan las ciencias de la complejidad, están dados por rupturas, discontinuidades, turbulencias, fluctuaciones, auto-organización, emergencia, caos, aleatoriedad, bivalencias, escalas de valor, no-linealidad, bifurcaciones, incertidumbre, inestabilidades, disipaciones, desequilibrios, irreversibilidades, transiciones entre el orden y el desorden, es decir, son fenómenos no lineales que están enmarcados por el caos (Maldonado, 2005); algunos de estos fenómenos se abordarán más adelante en relación a la disciplina contable.

En términos generales, las ciencias de la complejidad abordan el problema de la no linealidad, es decir, se ocupan de aquellos fenómenos que rompen con el paradigma del determinismo; la relación causa y efecto de los fenómenos. Por lo tanto, el efecto final de un fenómeno puede tener diversas causas. Dicho de otra manera, no toda ocurrencia de un evento tendrá una consecuencia determinada, pues dicha consecuencia pudo haber sido generada por medio de diversos eventos, teniendo así, fenómenos no lineales. Dichos fenómenos son propios de lo que Von Bertalanffy reconoce como sistemas abiertos; es decir, en las ciencias de la complejidad no existen los sistemas cerrados o aislados, ya que todos son sistemas abiertos que necesitan principalmente de tres elementos a saber: la información, la materia y la energía; dichos elementos se encuentran en el entorno del sistema, por ello, no es posible concebir que existan sistemas cerrados en las ciencias de la complejidad (Maldonado & Gómez, 2011).

Dichos sistemas abiertos, más específicamente, de complejidad creciente, se denominan como tal, debido al entramado de relaciones que surgen de la interacción del sistema con el contexto o ambiente al cual pertenece, presentando así fenómenos propios caracterizados por la autoorganización, la sinergia y las emergencias. Los sistemas complejos son, en rigor, fenómenos, sistemas o comportamientos de complejidad creciente- en toda la línea de la palabra; así, por ejemplo, como complejidad informacional o algorítmica, complejidad computacional o termodinámica, en fin, complejidad dinámica o cognitiva, se trata siempre, en cada caso, de complejidad creciente (Maldonado & Gómez, 2011, pág. 39). De esta manera, las ciencias de la complejidad permitirán un amplio espectro de posibilidades frente a los comportamientos de una situación o fenómeno determinado. Dicho de otra manera, *“las ciencias de la complejidad no tienen una única respuesta. Este es el primero de los rasgos que las caracterizan: aportan una pluralidad de respuestas. Y sin embargo, cualquier respuesta no vale, y no todas las respuestas son equivalentes”* (Maldonado & Gómez, 2011, pág. 48). Otro aspecto importante a mencionar sobre las ciencias de la complejidad, es: *“Las ciencias de la complejidad no son ciencias del control”* (Maldonado & Gómez, 2011, pág. 21), ya que no pretenden controlar los fenómenos, sino por el contrario abordarlos para comprenderlos. En este sentido, Maldonado afirma:

Las ciencias de la complejidad forman parte de ese grupo reciente de investigaciones que han puesto de manifiesto que hay una clase de sistemas que no se pueden controlar, bajo el riesgo de que si se controla, sencillamente se las elimina físicamente (2009, pág. 13). En síntesis, las ciencias de la complejidad plantean cómo a partir de la entropía(desorden) de algunos fenómenos, de la vaguedad, de la incertidumbre y del caos mismo, surge la necesidad de un nuevo conocimiento que permita trabajar dichos aspectos en las diversas ciencias y disciplinas del mundo moderno, es decir: *“Cualquiera que sea el orden existente, este siempre, inevitablemente se romperá para, a partir del desequilibrio constituir un equilibrio de mayor complejidad”* (Maldonado & Gómez, 2011, pág. 28).

La Complejidad En las Ciencias Sociales

Para entender la relación entre las ciencias de la complejidad y las ciencias sociales, es necesario abordar el origen de las primeras; como se mencionó anteriormente las ciencias de la complejidad tienen sus inicios en las ciencias exactas; sin embargo, el estudio del ser humano establece que las ciencias sociales son más complejas que las ciencias exactas (Maldonado, 2008), precisamente por su comportamiento no lineal generalizado. En las ciencias sociales existen tres dimensiones, a saber: los sistemas sociales naturales, los sistemas sociales humanos y los sistemas sociales artificiales. Los primeros sistemas estudian las ciencias de la ecología, la biología, la astrofísica, la cosmología, es decir, estudia campos en relación con el medio externo. Los segundos sistemas, como su nombre lo indica estudia ciencias que abordan la relación de los contextos o entornos con el ser humano; y finalmente, los sistemas sociales artificiales, los cuales abordan las ciencias de la información, como la computación, la cibernética, la robótica, entre otras (Maldonado, 2009).

Sin embargo, estos tres sistemas sociales no pueden ser entendidos como sistemas individuales, ya que conforman un solo sistema: el sistema social, donde su distinción corresponde a una diferenciación de tipo epistémica o metodológica. Tales sistemas se caracterizan por presentar auto-organización y sinergia, ya que al trabajar en conjunto, logran desarrollar una fuerte interacción, permitiendo que los fenómenos a tratar sean de complejidad creciente. (Maldonado, 2009) El reconocimiento de que existen fenómenos con complejidad creciente, subyace en establecer que los sistemas complejos no permanecen detenidos en el tiempo, estáticos, intactos y permanentes; sino por el contrario, sistemas que son variables, dinámicos, transformables e inestables. Lo anterior, supone que un sistema complejo no puede ser entendido como la sumatoria de sus partes, ya que constantemente cambian, transfiriendo sorpresas y emergencias, creando un proceso de evolución creciente (Maldonado & Gómez, 2011).

Lo anterior permite que los fenómenos sean los que verdaderamente interesen a las ciencias de la complejidad; en este sentido: *“el tipo de fenómenos, sistemas y comportamientos que interesan y que son constitutivos de las ciencias de la complejidad son aquellos que se caracterizan por ser de complejidad creciente”* (Maldonado, 2008, pág. 158). De esta manera, los sistemas sociales deben ser concebidos dentro del estudio de cualquier fenómeno social, comprendiendo la complejidad inherente dada por instrumentos, herramientas, lenguajes, técnicas y enfoques cargados propiamente de fenómenos de complejidad creciente, entendiendo que: *“las ciencias sociales son de una envergadura y una arquitectura compleja bastante mayor y magnífica que la de las ciencias naturales y positivas”* (Maldonado, 2008, pág. 154).

La Contabilidad Como Ciencia Social

Seguir entendiendo la contabilidad como una técnica para la captación de registros económicos y financieros en términos monetarios, es una idea bastante limitada; gracias a los rápidos cambios que presenta la sociedad, se hace necesario entender la contabilidad no solo como la elaboración de información financiera para la futura toma de decisiones en un ente económico, sino como una ciencia social, con diversos campos de acción, dejando de estar encaminada únicamente hacia fines económicos y financieros. En este sentido, si la contabilidad es una ciencia social, y se desliga de una concepción netamente técnica de la misma; entonces esta deberá abordar fenómenos inciertos y subjetivos presentes en la realidad social y organizacional, a partir de las dimensiones de los sistemas sociales mencionados anteriormente. De esta manera la contabilidad debe abordar fenómenos o situaciones desde la sinergia de los tres sistemas sociales a saber: los naturales, los humanos y los artificiales. En primera instancia, la contabilidad debe abordar elementos propios de los sistemas sociales naturales, en temas como la valoración y medición de la riqueza natural y la biodiversidad misma del planeta, es decir contabilidad ambiental. (Gómez, 2003) En segundo lugar, la contabilidad puede brindar campos de investigación a través de los sistemas sociales humanos a través de la medición del desempeño de la gerencia, del desempeño social de la empresa y de sus reportes

de desempeño social. Dichos sistemas sociales humanos permiten tratar los fenómenos en relación al sujeto, la sociedad y el contexto, es decir, abordar el recurso humano en el entorno económico de las empresas. (Gómez, 2003) Finalmente la contabilidad en relación a los sistemas sociales artificiales, permite abordar los sistemas contables tradicionales, como también los nuevos aportes computacionales de la disciplina, reflejados en los programas informáticos como lo son los software contables. El propósito de establecer tales relaciones, no es indicar que las técnicas contables hasta ahora conocidas, son insuficientes en la práctica de la contabilidad, sino por el contrario, ofrecer nuevas rutas de acción para el tratamiento de fenómenos cargados de incertidumbre y subjetividad en el desarrollo teórico y práctico de la contabilidad; en ese sentido:

Esta perspectiva de complejidad no implica una obsolescencia de los conceptos utilizados en Contabilidad que funcionan bajo una lógica mecanicista. Es claro que si existen fenómenos que pueden ser explicados y estudiados mediante los principios de causalidad, reductibilidad y determinismo, estos fenómenos no harán parte del objeto de estudio de la contabilidad como ciencia de la complejidad, sino de la contabilidad como ciencia clásica (Pardo & Angela, 2012, págs. 25-26).

Es decir, esta nueva mirada de la contabilidad desde las ciencias de la complejidad abre un nuevo espectro de estudio para estudiantes, profesionales y académicos de la contabilidad entorno al tratamiento de fenómenos alejados de determinismo. Por lo tanto, retomando el concepto de sistemas abierto, es decir, aquellos sistemas que no se pueden abordar de manera aislada y cerrada a su entorno; dentro de los cuales, se hace evidente la interactividad y el dinamismo que presentan con el entorno, estableciendo que no existen límites definidos en el mismo. (García, 2008). Se realiza un primer acercamiento a la contabilidad como un sistema abierto propio de las organizaciones; Aunque, la contabilidad en la realidad de las empresas es una herramienta para todos los directivos, para controlar, regular y en cierta medida predecir un futuro. Las organizaciones deben concebirse como el entramado de múltiples relaciones dadas por cada uno de los departamentos organizacionales. Las áreas de administración, producción, recursos humanos, solo por mencionar las más importantes; generan en sí mismas y en las organizaciones dinamismo e interacción, tanto internamente como con el entorno.

Dicho de otra manera, y como se mencionó anteriormente todos los sistemas que se estudian en las ciencias de la complejidad son sistemas abiertos que se caracterizan por tener una fuerte relación con el medio y con el entorno. En este sentido, la contabilidad es un sistema abierto, en relación a su práctica organizacional, porque no está sujeta exclusivamente a única área o a un único departamento en la organización. Es decir, la contabilidad debe y tiene que estar en cada uno de los aspectos organizacionales de la empresa; teniendo así fuerte relación con el personal, los socios, los clientes, los proveedores, los asesores, los directivos y todos aquellos sujetos que se vean involucrados en su desarrollo. Sin embargo, no se puede hablar solamente de la contabilidad como un sistema abierto, a su vez, las organizaciones también lo son, en relación a su constante actualizando con el entorno, con los cambios tecnológicos, con las políticas nacionales, con las tendencias del mercado, con la oferta y la demanda del sistema económico y con las preferencias de los usuarios frente a los productos o servicios ofertados.

La segunda característica aquí presentada que se enmarca por ser un fenómeno de complejidad creciente, es la conectividad; el considerar a la contabilidad en las organizaciones como un sistema abierto, conduce a estudiar la conectividad de la misma. Es decir, el abordar la contabilidad con un sistema abierto, permite que todos los departamentos o grupos con los cuales esta interactúe presenten conectividad, teniendo así causas y acciones que tengan posibles consecuencias en cada uno de los subsistemas con los cuales la contabilidad interactúe. En tercera instancia, la contabilidad como un sistema abierto complejo presenta bifurcaciones en su desarrollo organizacional, en la medida que todo sistema presenta desequilibrios, inestabilidades y perturbaciones, dichos fenómenos no se producen de una sola y única manera, por lo tanto se bifurcan al brindar una variedad pluralidad de situaciones.

Finalmente, una última característica que permite concebir la contabilidad desde las ciencias de la complejidad es la no linealidad; cuando los sistemas, fenómenos o comportamientos presentan circunstancias ante las cuales los efectos no son proporcionales a sus causas, se dice que corresponde a rasgos de no linealidad. Lo anterior implica que el fenómeno abordado presenta sensibilidad frente a las condiciones iniciales y por lo tanto, debe ser contemplado ante un espacio de posibilidades. Al interior de las organizaciones un sin número de fenómenos o comportamientos se develan como no lineales, impredecibles y ante todo, una consecuencia casi inmediata de esta propiedad, incontrolables. El comportamiento del consumidor, las ventas, el índice de precios en la bolsa de valores entre otros, y en general las decisiones tomadas por los agentes, son ejemplos de fenómenos no lineales. La lista de propiedades o rasgos que hacen comprender las organizaciones como sistemas complejos y en donde se presentan fenómenos y comportamientos complejos debe ser notablemente ampliada y profundizada. Los tintes hasta aquí expuestos desean poner de manifiesto que el camino es ampliamente fructífero e inmensamente vasto y ha de servir como preámbulo a la idea de comenzar a pensar desde la contabilidad y las finanzas en un cambio de paradigma; claramente la organización en sí mismas no son un sistema que se trate por departamentos ni que deban propender al equilibrio, deben ser comprendidas como sistemas de complejidad creciente.

CONCLUSIONES

Intentar abordar el desarrollo práctico de la contabilidad desde las ciencias de la complejidad no es una idea futurista; estamos en una realidad cambiante caracterizada por la incertidumbre del porvenir y se hace necesario realizar cambios rápidos que ayuden y soporten el estudio de fenómenos inciertos en el desarrollo de la contabilidad. Establecer una relación entre las ciencias de la complejidad y la contabilidad es reflexionar sobre una nueva perspectiva de pensamiento contable, ampliando los enfoques interdisciplinarios del saber contable tradicional, como también permitiendo abrir campos de estudio a fenómenos no lineales, y lanzarnos a un contexto lleno de incertidumbre y vaguedad. De esta manera, es necesario ampliar la visión sobre el tratamiento de tales fenómenos en la disciplina contable, no solo con el énfasis de concebir a la disciplina contable como el acumulado de técnicas financieras, sino como ciencia social, que necesita de otras disciplinas para avanzar en su desarrollo contable. Es decir, la contabilidad presenta fenómenos que pueden ser abordados por las ciencias de la complejidad; fenómenos enmarcados por la no linealidad, las emergencias, las bifurcaciones y los sistemas abiertos. En la misma línea, se hace necesario enfatizar en que las ciencias de la complejidad no son ciencias de control, ya que esto rompería con sus bases sobre el estudio de sistemas abiertos; son ciencias que buscan comprender los fenómenos de la realidad antes que controlarlos.

Por lo tanto, se hace necesario empezar a hablar de la contabilidad como un sistema abierto en las organizaciones, que puede ser abordado por las ciencias de la complejidad para dar un tratamiento más fiel a su realidad contextual. Así, la contabilidad se verá involucrada un proceso interdisciplinar, con nuevos tratamientos y herramientas que posibiliten su desarrollo en la práctica organizacional. Sin embargo, este documento solo abordó unos pocos fenómenos complejos en la realidad contextual de la contabilidad, por ello, queda abierta la posibilidad de relacionar la contabilidad con otros fenómenos complejos de las ciencias de la complejidad, para intentar ayudar y perfeccionar los fenómenos que la disciplina contable presenta. Finalmente, se recomienda ampliar los campos de acción de la contabilidad por medio de la interdisciplinariedad, para visualizar a la contabilidad como una herramienta que puede y debe estar abierta a nuevas formas de conocimiento contable. Una responsabilidad que deben asumir estudiantes, docentes y académicos de la contabilidad, el cual debe estar en la constante búsqueda del saber, para un mejor desarrollo de la disciplina a través de mecanismos de acción como lo es la investigación contable.

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BIOGRAFIA

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ANÁLISIS DE ESTADOS FINANCIEROS BÁSICOS PARA LA PRESENTACIÓN DE UN PROYECTO DE INVERSIÓN PARA LAS PEQUEÑAS Y MEDIANAS EMPRESAS COMERCIALES EN MÉXICO

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RESUMEN

La importancia que se tiene en los proyectos de inversión es el análisis que constituye la técnica matemática-financiera y analítica, a través de la cual se determinan los beneficios o pérdidas, en donde uno de sus objetivos es obtener resultados que apoyen la toma de decisiones de inversión. Una de las etapas es el análisis financiero donde se determina la viabilidad del proyecto en el aspecto financiero, donde se muestran los tres estados financieros básicos, como es el balance general que le permitirá conocer la situación financiera de la organización, así como el estado de resultado que muestra la utilidad o pérdida del ejercicio y el flujo del efectivo que muestra las entradas y salidas de dinero, el resultado es un sobrante o faltante de dinero para saber en qué momento se requiere el financiamiento o inversión para utilizar óptimamente sus recursos financieros, el cual puede ser de utilidad para elaborar políticas y estrategias en las organizaciones. Este estudio repercute de manera directa a la estructura financiera de las pequeñas y medianas empresas, al igual con dicho análisis se puede resolver muchas dudas financieras, para la adecuada toma de decisiones de los empresarios inversionistas.

PALABRAS CLAVES: Finanzas, Proyectos, Empresas, Inversión

ABSTRAC

The emphasis is on investment projects is the mathematical analysis is the financial and analytical technique, through which the profits or losses are determined, where one of his goals is to obtain results that support decision making investment. One of the stages is the financial analysis where feasibility is determined on the financial side, where the three basic financial statements are shown, as is the balance sheet that will let you know the financial position of the organization as well as the state of result showing the profit or loss for the period and cash flow shows the inputs and outputs of money, the result is a surplus or shortage of money to know when financing or investment to optimally use their financial resources required, which can be useful for developing policies and strategies in organizations. This study has a direct impact on the financial structure of SMEs, as such analysis can solve many financial questions, for appropriate decision-making of investors entrepreneurs.

KEYWORDS: Finance, Projects, Companies, Investment

INTRODUCCIÓN

La contabilidad y el análisis financiero son un instrumento fundamental para tomar decisiones, emprender algunas acciones, en ocasiones vitales para el crecimiento y continuidad de las empresas. La realidad es que la mayoría de las pequeñas y medianas empresas del ramo comercial de un municipio en Colima, México no utilizan la contabilidad y el análisis financiero, para analizar y diagnosticar el presente del negocio y modelar su futuro. Utilizarla, exige realizar una serie de operaciones, manuales o mecánicas, pero

siempre siguiendo determinadas reglas que constituyen las bases para proporcionar información directiva. Esto aporta una base metódica y sistemática que se traduce en prácticas de negocio probadas. (Morales,1995). Uno de los aspectos importantes en un proyecto de inversión es la etapa del estudio financiero, en la cual la mayoría de empresas en México pertenecen más a micro y pequeñas empresas, que en su gran totalidad desaparecen a los dos años de vida ya que no realizaron un estudio de la viabilidad financiera de su empresa y no cuentan con números reales por no hacer un registro contable adecuadamente y es por esto que la investigación trata de orientar al inversionista que debe conocer los estados financieros básicos como es el balance general, estado de resultado y flujo del efectivo respectivamente (Palomec, 1995).

Al respecto Westers Field, (2006), menciona que el Balance General es un medio conveniente de organizar y resumir lo que posee una empresa (sus activos), lo que adeuda una empresa (sus pasivos), la diferencia entre los dos (el capital de la empresa) en un punto determinado en el tiempo. Wester field, (2006) hace mención que también se deben conocer y aplicar los Estado de Resultados, que miden el desempeño durante cierto periodo, por lo común un trimestre o un año. La ecuación del estado de resultados es: Ingresos – gastos = beneficios (utilidades). El mismo autor recomienda hacer uso del Flujo de Efectivo, el cual, en este punto, ya se está preparado para hablar de lo que tal vez es una de las partes más importantes de la información financiera que se puede entresacar del estado financiero: el flujo de efectivo. Por flujo de efectivo simplemente se quiere expresar la diferencia entre el número de unidades monetarias que entro y el número que salió. En esta investigación se pretende conocer el uso y conocimiento del análisis financiero en las pequeñas y medianas empresas de un municipio de Colima y aportar definiciones básicas de estos, así como sencillas maneras de interpretarlos para una mejor toma de decisiones en este tipo de empresas (Rodríguez, 2001). Las normas de información financiera (NIF) de México, determinan la estructura de los estados financieros básicos como es el Balance General, Estado de Resultados y el Flujo del Efectivo, el cual debe aplicarse a todas las organizaciones de acuerdo a las normas contables y determinan una mejor toma de decisiones financieras para los inversionistas y el financiamiento que necesitan para fortalecer su estructura financiera.

El balance según las NIF mencionan que es el estado financiero de una empresa el cual nos muestra contablemente los activos, pasivos y el capital en un momento determinado, así mismo el estado de resultados muestra detalladamente los ingresos, costos, gastos y el beneficio o pérdida que ha generado la empresa durante un periodo de tiempo. El flujo del efectivo sirve para conocer la cantidad de dinero que requiere el negocio para operar durante un periodo determinado y el resultado del es un sobrante o faltante de dinero por el cual tomaremos decisiones de inversión o financiamiento.

Planteamiento del Problema

Una de las dificultades de las pequeñas y medianas empresas en México. es que no realizan sus estados financieros básicos de acuerdo a las Normas de Información Financiera, como son el balance general ,estado de resultado y el flujo de efectivo, por el cual no cuentan con información financiera básica para determinar su estructura financiera y tomar las mejores decisiones para sus financiamiento, endeudamiento o apalancamiento financiero y operativo para sus nuevas inversiones y reorganización , es por esto que la mayoría de ellas no cuenta con un capital de trabajo básico para seguir subsistiendo en el mercado y de acuerdo a la información de otras investigaciones estas empresas duran por lo regular dos años de vida (Stoner,1996). Los problemas se incrementan a medida de que la mayoría de emprendedores desconocen que con base a los estados financieros básicos pueden planear los resultados de su organización para mejor toma de decisiones y así mejorar su liquidez y rentabilidad. El objetivo general de este trabajo es elaborar una investigación y análisis de los estados financieros básicos para los proyectos de inversión para las pymes comerciales en un municipio de Colima en México

Los objetivos específicos son:

Que los inversionistas, gerentes o dueños de las pymes conozcan el balance general, estado de resultados y flujo del efectivo para un proyecto de inversión.

Identificar los estados financieros básicos para la mejor toma de decisiones de inversión o financiamiento de las pequeñas y medianas empresas del ramo comercial. Surgen varios planteamientos de los análisis de estados financieros básicos para la presentación de un proyecto de inversión para las pequeñas y medianas empresas de acuerdo a las NIF del 2014, donde se muestran los estados financieros básicos para toda organización. Por lo tanto se presentan las siguientes preguntas de investigación:

¿Conocen los inversionistas, gerentes o dueños de pymes, los principales estados financieros básicos?

¿Son utilizados los estados financieros básicos, para el crecimiento de sus negocios y la toma de decisiones financieras?

¿Qué tipo de problema evitarían o controlarían al saber interpretar los estados financieros básicos?

HIPÓTESIS

El conocimiento e interpretación de los estados financieros básicos, representa el poder evitar en gran parte los problemas financieros que se presentan en las empresas, tales como: falta de liquidez, recuperación de cartera, rotación de inventarios, márgenes bajos, entre otros, y por consiguiente el crecimiento sostenido y ordenado de las mismas. Cabe señalar que este tipo de problema en gran parte es derivado del desconocimiento y uso de esta información por parte de los inversionistas, gerentes, empresarios o dueños de las pymes para la toma de decisiones respectivamente.

A mayor conocimiento del balance general se tomaran mejores decisiones de los inversionistas de las pymes.

A mayor conocimiento del estado de resultado se tomaran mejores decisiones de los inversionistas de las pymes.

A mayor conocimiento del flujo del efectivo se tomaran mejores decisiones de los inversionistas de las pymes.

Justificación

La presente investigación se justifica al realizarla, ya que la mayoría de las pymes en Colima, no cuentan con los registros financieros para la mejor toma de decisiones. Aunque en nuestro país no existen cifras definitivas respecto al número de pequeñas y medianas empresas, ni a otros datos estadísticos, su participación en el producto nacional, en la generación y mantenimiento de empleos es muy importante en la economía mexicana. Además no existe un patrón definido de la razón por la que tantas empresas triunfan o fracasan, una de las causas más comunes es la incompetencia o falta de experiencia de los administradores. Frecuentemente, muchas decisiones surgen de una corazonada más que de un conocimiento significativo del negocio, de sus características, o de la información financiera del mismo que pudiera servir para la toma de decisiones. Además, también es frecuente que los propietarios se sientan con los conocimientos suficientes en todas las áreas del negocio rechacen cualquier insinuación de asesoría o apoyo, por parte de entes nacionales o regionales que tienen competencia en la materia. Sin embargo de nada sirve contar con excelentes registros y estados financieros, si no se entienden las cifras ahí plasmadas, aún peor, si no se sabe qué hacer con ellas. Ningún procedimiento, por más brillante que sea, tendrá éxito sin bases para su aplicación práctica. Por lo que es importante que los inversionistas, dueños o gerentes de pequeñas y medianas empresas conozcan los estados financieros básicos, así como su rápida y sencilla interpretación para una mejor toma de decisiones. Por último, el reto que tienen los estados financieros, es lograr que la contabilidad ayude a sincronizar y contar con información importante, que brinde la orientación adecuada

a los inversionistas, dueños o gerentes de Pymes para una mejor toma de decisiones. El presente trabajo de investigación servirá de material de información para los pequeños y medianos empresarios del ramo comercial de Municipio de Tecomán, Colima, ya que explica de manera clara el uso de los estados financieros básicos como lo muestran las Normas de Información Financiera para la mejor toma de decisiones de los inversionistas, gerentes y dueños de estas organizaciones.

METODOLOGÍA DE LA INVESTIGACIÓN

Asti Vera, (2005) menciona que “La metodología es parte del análisis y de los métodos de investigación.” Es decir debe considerarse como el estudio del método que ofrece una mejor comprensión de ciertos caminos que ha probado su utilidad en la práctica de la investigación, como objeto de evitar obstáculos que entorpezcan el trabajo científico. Por tanto puede definirse como: “la descripción, el análisis y la valoración crítica de los métodos de investigación”. La metodología a desarrollarse, será documental con enfoque cualitativo de tipo exploratorio, ya que se analizarán libros, revistas fiscales, Leyes, Códigos, Diario Oficial de la Federación, Reglamentos, Minutas, Jurisprudencias y páginas de internet Oficiales y en general cualquier medio que proporcione información del tema a desarrollar y aplicación de cuestionarios. Con la información y resultados obtenidos se podrá hacer una aplicación de forma inmediata en el área que se investiga.

Como lo mencionan Hernández, Fernández y Baptista, (2010) en la mayoría de los estudios con enfoque cualitativo no se prueban hipótesis, estas se generan durante el proceso y van refinándose conforme se recaban más datos o son un resultado de estudio. Asimismo este enfoque se basa en métodos de recolección de datos no estandarizados ya que no se efectúa una medición numérica por lo cual el análisis no es estadístico, dicha recolección consiste en obtener las perspectivas y puntos de vista de los participantes. Los estudios con enfoque cualitativo, además utilizan técnicas para recolectar datos como la observación no estructurada, entrevistas abiertas, revisión de documentos, discusión en grupo, por ello este tipo de estudios se fundamentan en una perspectiva interpretativa centrada en el entendimiento del significado de las acciones de los seres vivos, principalmente los humanos. Por tal motivo estos estudios postulan que la realidad se define a través de las interpretaciones de los participantes en la investigación respecto de sus propias realidades, siendo estas las fuentes de datos (Hernández et al,2010). Estos mismos autores mencionan que los estudios exploratorios se realizan cuando el objetivo es examinar un tema o problema de investigación poco estudiado, del cual se tienen muchas dudas o no se ha abordado antes, es decir, cuando la revisión de la literatura reveló que tan sólo hay guías no investigadas e ideas vagamente relacionadas con el problema de estudio o bien, si se desea indagar sobre temas y áreas desde nuevas perspectivas.

Diseño de la Muestra

Se considerarán las siguientes características para las empresas que serán analizadas:

Estar ubicadas en el Estado de Colima, Col.

Tener de 11 a 30 empleados como máximo para las pequeñas empresas y de 31 a 100 empleados para las medianas empresas.

Tener una permanencia de más de 2 años.

Ser del giro comercial.

El universo de las pequeñas y medianas empresas comerciales de Colima, Col., a partir del padrón de la Cámara Nacional de Comercio y Servicios de Colima (CANACO) o el Sistema de Información Empresarial Mexicano (SIEM), Instituto Nacional de Estadística Geografía e Informática INEGI, Instituto Mexicano de Seguro Social IMSS, así como el padrón de licencias Municipales. Se determinará una muestra probabilística. Para determinar la muestra con base a los datos, de las instituciones que cuentan con los registros correspondientes de las pequeñas y medianas empresas del ramo comercial que se determinaron

para realizar la investigación. Hernández Sampieri et al, (2010) considera que lo primero debe definirse es sobre qué o quienes se recolectan datos, es correspondiente a precisar la unidad de análisis. Las unidades de análisis pueden ser personas, organizaciones, objetos, comunidades, eventos, etc... dependiendo de la investigación. La población debe delimitarse. Una población en su conjunto de todas las unidades de análisis que concuerdan con una serie de especificaciones. Definida la unidad de análisis, se procede a delimitar la población. La calidad de un trabajo de investigación estriba en delimitar claramente a la población. De acuerdo a lo anteriormente descrito, se delimitó la muestra a solo en un municipio de Colima a pequeñas y medianas empresas del ramo comercial. Con un total de 2,266 empresas pequeñas y 189 medianas, aplicando la fórmula de muestreo nos daría la muestra a trabajar de 329 pequeñas empresas y 127 medianas empresas del ramo comercial. Para el cálculo del tamaño de la muestra se determinó de la siguiente manera:

$$\frac{N * (\alpha_e * 0,5)^2}{1 + (e^2 * (N - 1))}$$

Cálculo del Tamaño de una Muestra En Empresas Pequeñas	
Error	5.0%
Tamaño Población	2,266
Nivel De Confianza	95%
Tamaño De La Muestra	329
Cálculo Del Tamaño De Una Muestra Empresa Mediana	
Error	5.0%
Tamaño Población	189
Nivel De Confianza	95%
Tamaño De La Muestra	127

Se aplicó esta fórmula para determinar la muestra del estudio

Municipio	Pequeñas	Medianas
Colima	3,399	364
Villa de Álvarez	1,473	128
Tecomán	2,266	189
Manzanillo	2,908	182
TOTAL	10,046	863

Establecemos la metodología de la investigación para integrar las diferentes aristas del estudio, cuestionarios y selección de la muestra, a partir del universo seleccionado. Se establecen los parámetros para la investigación de campo, a partir del cuestionario piloto que permite reajustar y dirigir de mejor modo la investigación. Por último, la integración de los elementos para diseñar el modelo de los estados financieros básicos para el uso de estos instrumentos para la mejor toma de decisiones de inversión y financiamiento, fortaleciendo su estructura financiera de las pequeñas y medianas empresas del ramo comercial del municipio de Tecomán, Colima.

RESULTADOS

Una vez aplicados los cuestionarios a inversionistas, administradores y gerentes propietarios de las pequeñas y medianas empresas del ramo comercial del municipio de Tecomán, Colima. Se pueden mostrar los resultados obtenidos de acuerdo a los análisis estadísticos correspondientes, la descripción de los mismos, como las variables que integraron a esta investigación, así lo muestran los siguientes resultados

obtenidos. Se les preguntó si conocen los principios financieros, contestando un porcentaje de 80% que si conocen los principales estados financiero de su empresa y el 20 % no los conocen. La siguiente pregunta que se les formuló fue si realizan estados financieros. Como resultado el 70% contestó que no realizan los estados financieros básicos por lo cual no tienen la base para la toma de una buena decisión financiera. El porcentaje de los dueños de las pymes que conocen el balance general para un proyecto de inversión fue que el 70% si lo conocen y el 30% no. Esto les sirve de gran apoyo puesto que es un informe financiero contable que refleja la situación de una empresa en un momento determinado.

La siguiente pregunta fue si los dueños de las pymes conocen el estado de resultados para un proyecto de inversión, lo cual el 70% contesto que sí y el 30% que no lo conoce. Es de suma importancia conocer el estado de resultados ya que muestra ordenada y detalladamente la forma de cómo se obtuvo el resultado del ejercicio durante un periodo determinado.

La pregunta relacionada sobre el flujo de estados financieros, nos muestra que el 80% si conoce el flujo de efectivo y el 20% no. Es de suma importancia el flujo de efectivo para un proyecto de inversión ya que es útil porque suministra a los usuarios de los estados financieros las bases para evaluar la capacidad que tiene la empresa para generar efectivo y equivalentes al efectivo, así como sus necesidades de liquidez. Para tomar decisiones económicas, aunque el 30% de las pymes desconoce su importancia y su elaboración. La mayor parte (85%) de dueños de las empresas al tener conocimiento de su balance podrán hacer una buena o mejor inversión ya que conocen lo que tienen y así realizar una mejor estimación o planeación de sus proyectos. El 15% no lo conoce. La mayoría de los inversionistas (85) sí están de acuerdo en que al tener un mayor conocimiento de los estados de resultados tendrá una mejor decisión en la inversión de sus negocios. Aunque el 15% no lo están. La mayoría de los inversionistas (90%) sí están de acuerdo en que al tener un mayor conocimiento del flujo de efectivo tendrá una mejor decisión en la inversión de sus negocios. El 10% no.

CONCLUSIONES

Es indiscutible que el análisis financiero es una herramienta que permite conocer cuál es la situación financiera en la que se encuentra una empresa de una forma clara y completa ya que se puede obtener un sin fin de información que se puede obtener cuando los estados financieros se encuentran bien analizados. El análisis de los estados financieros es de suma importancia ya que se concentra en la toma de decisiones para la adecuada administración de la entidad. Puesto que este estudio repercute de manera directa en la estructura financiera de la empresa, al igual con dicho análisis se pueden resolver muchas dudas financieras, para la adecuada toma de decisiones de los directivos de las pequeñas y medianas empresas comerciales. Como resultado de la presente investigación y dando respuesta a la mismas se llegó a la conclusión que una de las dificultades de las pequeñas y medianas empresas en Tecomán, Colima conocen los principales estados financieros básicos pero no los llevan a cabo, por lo cual en su mayoría y representando un 70 % no tienen una base para la toma de decisiones financiera. Es importante que para efectuar el análisis se utilicen estados financieros de acuerdo a las Normas de Información Financiera, para evitar problemas o controlar la estabilidad financiera, tomar malas decisiones, y así evitar en gran parte los problemas financieros que se presentan en las empresas, tales como: falta de liquidez, recuperación de cartera, rotación de inventarios, márgenes bajos, entre otros. Dando continuidad a la hipótesis resultando esta positiva en su totalidad con un rango del 85% a 90 % se puede concluir que al realizar estado financiero básico de acuerdo a las normas de información financiera una organización puede tomar decisiones correctas para lograr llegar a tener una estructura financiera fuerte, lo cual es indicativo de su buena administración y de sus buenas decisiones con lo cual se contribuye a aumentar la utilidad de la empresa.

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DISCREPANCIA FISCAL RELACIONADA AL PAGO CORRECTO DE LOS IMPUESTOS PARA LOS PEQUEÑOS PRODUCTORES AGRÍCOLAS DEL MUNICIPIO DE TECOMÁN COLIMA MÉXICO

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RESUMEN

La discrepancia fiscal puede conceptualizarse como el supuesto en el cual las erogaciones efectuadas por una persona física en un ejercicio fiscal son superiores a sus ingresos declarados; en tanto, si no se acredita el origen de sus operaciones financieras, se presumirá que esa diferencia constituye un ingreso omitido, bajo la presunción que existe una modificación positiva en el patrimonio del contribuyente. Mucho se ha comentado últimamente sobre las modificaciones fiscales que se realizaron a partir del 1 de enero de 2015. Por ello, es importante revisar la herramienta de fiscalización contenida en la ley del impuesto sobre la renta (LISR), relativa a la discrepancia fiscal, ahora que las autoridades cuentan con herramientas tecnológicas como las que han venido proporcionando las Instituciones del Sistema Financiero, especialmente durante el tiempo que estuvo vigente la Ley del Impuesto a los Depósitos en Efectivo (2008 a 2013), para hacerse llegar de información, las cuales permitirán facilitar su fiscalización, resultando con esto un incremento de las personas físicas de ser revisados por la autoridad. En consecuencia, resulta indispensable que las personas físicas lleven un control de sus ingresos y erogaciones,

PALABRAS CLAVES: Discrepancia, Impuestos, Agricultores,

ABSTRAC

The tax wedge can be conceptualized as the case in which the expenditures made by a natural person for a fiscal year are higher than their declared income; whereas, if the source of your financial transactions is not credited, it is presumed that this difference is an omitted income, under the assumption that there is a positive change in the taxpayer's assets. Much has been said lately about the tax changes that took place from January 1, 2015. Therefore, it is important to review the audit tool contained in the law of income tax (ITL) on the tax wedge, Now that the authorities have technological tools such as have been providing the Financial Institutions, especially during the time that was in effect the Tax Act on Cash Deposits (2008-2013), to be delivered information, which They allow easy control, resulting with it an increase of individuals being reviewed by the authority, It is therefore essential that individuals take control of your income and expenses,

KEYWORDS: Discrepancy, Taxes, Farmers

INTRODUCCIÓN

Es cada vez más común encontrarnos con casos de personas que “no son contribuyentes” pero que están recibiendo una invitación por parte del Sistema de Administración Tributaria (SAT) indicando que realizaron depósitos en el banco sin estar inscritos o estando en suspensión de actividades. Las personas físicas del régimen de actividad empresarial que comercializan frutas y verduras al público en general al mayoreo y menudeo, perciben ingresos en efectivo en grandes cantidades, las cuales ante la falta de cultura

para declarar correctamente sus ingresos, utilizan ese dinero para adquirir bienes con dinero producto de la evasión de impuestos, lo que las lleva a incurrir en la Discrepancia Fiscal. (Lagarda, 2011). Este trabajo de investigación describe el planteamiento del problema mostrando los antecedentes de discrepancia fiscal, el desarrollo sustentable, régimen de actividad empresarial, profesional y sus obligaciones especificando el análisis y consecuencias mencionando los resultados y conclusiones de la discrepancia fiscal.

Debido a la importancia de este tema, en esta investigación se analiza el procedimiento que tiene la autoridad para ejercer y notificar a los contribuyentes y a los que no lo son; las medidas de control que cuentan para verificar si existe discrepancia fiscal también se indican los medios que tienen estos últimos para aclararla, se muestran los principales Agricultores especificados por entidades federativas, la problemática de la defraudación fiscal y la especificación de conceptos como es evasión, enajenación, actividades preponderantes, facturas, créditos fiscales, la obligación de contribuir y la recaudación en México, tanto la necesidad de llevar un control extra fiscal de las finanzas personales y las consecuencias que pueden enfrentarse cuando no es posible demostrar el origen de la discrepancia fiscal. Relacionados con sus ingresos y egresos.

Planteamiento del Problema

Esta investigación busca hacer una aportación al contribuyente sustentado en las leyes fiscales, así como en Código Fiscal de la Federación respecto a la Discrepancia Fiscal, dándole una solución a su problema así como las consecuencias si no se corrige las operaciones relacionadas a su actividad en ingresos como egresos. En México el 55 por ciento de los 3.4 millones de productores registrados producen para autoconsumo, y sólo 45 por ciento cuenta con excedentes para comercializar, además 70 por ciento de las unidades de producción agrícola están en manos del sector social y el restante 30 por ciento pertenece al sector privado (Esquer, 2014) La determinación presuntiva de ingresos, corresponde al contribuyente la carga de probar que los depósitos en sus cuentas bancarias no son ingresos por los que deba pagar contribuciones.

La obligatoriedad en el pago de contribuciones se encuentra constituida en el artículo 31 fracción IV de la constitución política de los estados unidos mexicanos el cual establece la obligación para los ciudadanos de contribuir para los gastos públicos, sean de la federación, como del distrito federal, del estado o del municipio en que residan, de la manera proporcional y equitativa que dispongan las leyes. En el artículo 59 fracción III del código fiscal de la federación se desprende que para la comprobación de los ingresos las autoridades fiscales determinaron que los depósitos en la cuenta bancaria del contribuyente que no correspondan a registros de su contabilidad que esté obligado a llevar, son ingresos y valor de actos o actividades por los que deben pagar contribuciones (Villarreal, 2006) Menciona que es Discrepancia Fiscal cuando, “las autoridades tienen elementos o conocen de hechos que evidencien o hagan presumir una posible discrepancia entre los ingresos declarados por una persona y los gastos, adquisiciones de bienes o depósitos en inversiones financieras realizadas por ésta”.

La discrepancia fiscal así como la estimativa de ingresos tendrá mayor relevancia para aquellas personas que no puedan demostrar y documentar sus operaciones y todo se lo dejan a la fidelidad o infidelidad de su memoria, por eso es indispensable establecer algún sistema que permita identificar las operaciones celebradas. Uno de los problemas que se presenta con la discrepancia fiscal es que la persona física “cumple” con las obligaciones que le imponen las diversas leyes fiscales y en algunas le obligan a cumplir con el mínimo de requisitos, por ejemplo no llevar contabilidad, ni contabilidad simplificada, entonces para las autoridades fiscales, la figura de la discrepancia fiscal toma relevancia, ya que solamente aquellas personas físicas que han establecido ciertos controles a sus operaciones no tendrán problema alguno para identificar dichas operaciones en el caso de que la autoridad les aplique este método de fiscalización La Discrepancia Fiscal.

El plazo que tiene la autoridad fiscal para el ejercicio de sus facultades de comprobación como regla general es la de cinco años pudiendo en ciertos casos llegar hasta diez años. Por lo anterior se desea llegar a las personas físicas y enseñarles como lleven una contabilidad de manera formal en la medida de la posibilidades, si no es posible de manera simplificada, caso contrario por lo menos tener un control del origen de sus recursos y depósitos en las cuentas bancarias, así como de sus erogaciones a través de registros especiales o papeles de trabajo, también establecer un archivo de documentación.

Objetivo General

Conocer cómo se origina la Discrepancia Fiscal de los contribuyentes en sus registros contables de ingresos y egresos para que puedan llevar un mejor control dedicados a la enajenación de sus productos, evitar riesgos innecesarios ante una presuntiva por parte de las autoridades y, en su caso, contar con elementos que permitan ayudar a salir de problemas fiscales.

Objetivo Específico

Conocer las maneras de evitar la discrepancia fiscal. Identificar las consecuencias de no declarar correctamente los ingresos por la enajenación de sus productos. Contar con una investigación que muestre al contribuyente para que puedan registrar debidamente sus operaciones financieras, además podrá así conservar su patrimonio evitando sanciones por incumplimientos fiscales.

Describir las obligaciones fiscales para el contribuyente en las diferentes leyes fiscales a que es sujeto.

Pregunta de Investigación

Mediante la discrepancia fiscal nos lleva a cuestionar lo siguiente: ¿Cómo es que las personas físicas productoras de frutas que enajenan al mayoreo y menudeo pueden incurrir en la discrepancia fiscal? ¿Cuáles son las sanciones por discrepancia fiscal para quienes tributan en el régimen de actividades empresarial y profesional?

Justificación

Al tener la necesidad de saber sobre el sector agrícola de como tributar en este régimen y que la mayoría de la población que trabaja en este rubro desconoce las obligaciones que lleva al dedicarse a esta actividad se realiza este trabajo llamado “Investigación de la discrepancia fiscal relacionada al pago correcto de los impuestos de los pequeños agricultores del municipio de Tecmán, Colima.” De acuerdo con el Diccionario de la Real Academia Española se define como “Individuo de la especie humana”, mismo que no es definido de forma clara. (Carrasco, 2008), la define como “todo aquel que es capaz de ejercer derechos y contraer obligaciones. Las personas pueden ser físicas o morales”. Un individuo con capacidad para contraer obligaciones y ejercer derechos donde existen varios regímenes de acuerdo con la actividad y el monto de los ingresos. (SAT, 2010)

METODOLOGÍA DE LA INVESTIGACIÓN

“La metodología es parte del análisis y de los métodos de investigación.” Es decir debe considerarse como el estudio del método que ofrece una mejor comprensión de ciertos caminos que ha probado su utilidad en la práctica de la investigación, como objeto de evitar obstáculos que entorpezcan el trabajo científico. Por tanto puede definirse como: “la descripción, el análisis y la valoración crítica de los métodos de investigación” (Asti Vera, 2005). La metodología a desarrollarse, será documental con enfoque cualitativo de tipo exploratorio, ya que se analizarán libros que contengan ISBN, revistas fiscales que contengan ISSN, Leyes, Códigos, Diario Oficial de la Federación, Reglamentos, Minutas, Jurisprudencias y páginas de internet Oficiales y en general cualquier medio que proporcione información del tema a desarrollar. Con la

información y resultados obtenidos se podrá hacer una aplicación de forma inmediata en el área que se investiga.

Como lo mencionan (Hernández, Fernández, & Baptista, 2010) en la mayoría de los estudios con enfoque cualitativo no se prueban hipótesis, estas se generan durante el proceso y van refinándose conforme se recaban más datos o son un resultado de estudio. Asimismo este enfoque se basa en métodos de recolección de datos no estandarizados ya que no se efectúa una medición numérica por lo cual el análisis no es estadístico, dicha recolección consiste en obtener las perspectivas y puntos de vista de los participantes. De acuerdo con los anteriores autores, los estudios exploratorios se realizan cuando el objetivo es examinar un tema o problema de investigación poco estudiado, del cual se tienen muchas dudas o no se ha abordado antes, es decir, cuando la revisión de la literatura reveló que tan sólo hay guías no investigadas e ideas vagamente relacionadas con el problema de estudio o bien, si se desea indagar sobre temas y áreas desde nuevas perspectivas. Para este trabajo de investigación se considerarán las herramientas metodológicas necesarias para llegar a un resultado del estudio requerido para la discrepancia fiscal en los diferentes medios antes mencionados, para así dar validez y sustento al contribuyente y corregir su situación fiscal.

Diseño de la Muestra

Con el paso del tiempo la base de contribuyentes en México ha ido aumentando, tal es el caso que a Junio 2014 de acuerdo con datos del Servicio de Administración Tributaria, el total de contribuyentes inscritos en el Registro Federal de Contribuyentes estaba conformado por 37.53 millones registros activos de los cuales 23, 866,000 son asalariados, 12, 205,000 personas físicas y 1, 459,000 personas morales. (SAT, 2012) De acuerdo con datos del Servicio de Administración Tributaria, oficina Colima al 24 de Julio de 2014, el padrón de contribuyentes en el Estado es de 244,910, de los cuales 16% representan las actividades económicas de Agricultura, Ganadería, Silvicultura y Pesca, 19% para la actividad de comercio, 65% para Transporte, Gobierno y Otros Servicios.

RESULTADOS

Es importante aclarar en esta investigación los riesgos que los agricultores desconocen al no tener registros contables y los hechos que se pudieran generar por configurarse una discrepancia fiscal y es probable que se pueda afrontar un delito de defraudación fiscal, en los términos del Art. 109 del CFF. Artículo 109 CFF. Será sancionado con las mismas penas del delito de defraudación fiscal, quien: Consigne en las declaraciones que presente para los efectos fiscales, deducciones falsas o ingresos acumulables menores a los realmente obtenidos o determinados conforme a las leyes. En la misma forma será sancionada aquella persona física que perciba dividendos, honorarios o en general preste un servicio personal independiente o esté dedicada a actividades empresariales, cuando realice en un ejercicio fiscal erogaciones superiores a los ingresos declarados en el propio ejercicio y no compruebe a la autoridad fiscal el origen de la discrepancia en los plazos y conforme al procedimiento establecido en la Ley del Impuesto sobre la Renta. Procedimiento Que Debe De Seguir La Autoridad Fiscal Cuando Las Personas Físicas Se Les Acusa De Discrepancia Fiscal. La autoridad fiscal deberá: Notificar al contribuyente el monto de las erogaciones detectadas, la información que se utilizó para conocerlas, el medio por el cual se obtuvo y la discrepancia resultante. Notificarán al contribuyente que cuenta con 20 días para informar a las autoridades fiscales origen de los recursos con que efectuó las erogaciones detectadas y ofrezca, en su caso las pruebas para acreditar que los recursos no son ingresos gravados. Las autoridades podrán, por una sola vez, requerirle información o documentación adicional. Si la autoridad comprueba discrepancia se entenderá que es ingreso gravado y se formulara la liquidación de impuesto a cargo que corresponda. Notificado el oficio, la persona física contará con un plazo de 20 días para realizar lo siguiente: Informar por escrito a las autoridades fiscales, el origen o fuente de procedencia de los recursos con que efectuó las erogaciones detectadas.

Ofrecer pruebas que considere idóneas para acreditar que los recursos no constituyen ingresos que debieron pagar impuestos. En caso que la persona física no logre desvirtuar el monto de la discrepancia o alguna porción de esta, la misma se presumirá ingreso sujeto al pago de impuesto. Es importante señalar que una persona física, al final del año de calendario, pudiera tener un monto de sus erogaciones excede al monto de sus ingresos declarados, sin que lo anterior conlleve a un supuesto de pago de impuestos. Tal es el caso, recibir un préstamo, herencia, legado y/o préstamo. Con el cual se podrán realizar depósitos en cuentas bancarias o pagar tarjetas de crédito, para ello lo más importante es tener como comprobar el origen financiero del productor. Es importante que como asesores de los contribuyentes informemos a nuestros clientes de la responsabilidad que implica llevar en forma ordenada sus finanzas personales, ya que de no hacerlo podría generarse una situación de discrepancia fiscal, sin que su origen sea la omisión de ingresos, con las consecuentes sanciones previstas por la ley. Es recomendable que, en forma anual, se lleve a cabo un ejercicio para medir el riesgo de cada persona y verificar si esta se encuentra ante una posible discrepancia fiscal; es decir, obtener la documentación e información necesaria para sustentar su origen, con el fin de que evitar contingencias.

CONCLUSIONES

En los últimos años, las autoridades fiscales han dirigido la fiscalización, con mayor intensidad, hacia las personas físicas, vinculando la información entre las operaciones realizadas por estas personas y las empresas. Son diversos los conceptos vinculantes, por ejemplo: préstamos, pago de intereses, dividendos distribuidos, aportaciones de capital y en general, cualquier tipo de contraprestación. Además, existen diversas fuentes por medio de las cuales las autoridades obtienen información para detectar los ingresos percibidos por personas físicas. De igual forma, mediante el programa de fiscalización para la detección de depósitos realizados en efectivo las autoridades fiscales han identificado diversos ingresos no declarados por los contribuyentes, actualmente todas las personas físicas, inscritas o no, en el Registro Federal de Contribuyentes, estamos en la mira permanente de las autoridades fiscales, quien conocen absolutamente todos nuestros movimientos a través de sus mecanismos de información; tal es el caso de los reportes que proporcionan las entidades financieras, las declaraciones presentadas por los notarios, las diversas declaraciones informativas a las que están sujetas las personas morales, los comprobantes fiscales digitales, etcétera. Por lo que cualquier irregularidad es detectada, con el enorme peligro de que dicha irregularidad se convierta en un delito fiscal, como lo prevé el Código Fiscal de la Federación mexicana. Si bien es cierto que la discrepancia fiscal puede presentarse como un signo de riqueza de las personas que no han declarado la totalidad de los ingresos que perciben, también puede producirse por falta de soporte y control adecuado de la procedencia de los ingresos y movimientos financieros que realiza, generando repercusiones económicas importantes y poniendo en riesgo su patrimonio.

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ANÁLISIS DE FACTORES DETERMINANTES PARA LA INTERNACIONALIZACIÓN DE LA MIPYME MEXICANA

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RESUMEN

Las Micro Pequeñas y Medianas Empresas mexicanas, tienen el reto de encontrar la manera de incrementar sus ingresos y rentabilidad en el actual entorno globalizado, una de las opciones más viable para lograrlo es la internacionalización. Cual sea la vía de internacionalización, existen ciertos factores que afectan el desempeño de estas organizaciones en este proceso. Por ello, en el presente estudio, se llevará a cabo un análisis comparativo de algunos indicadores relevantes en este ámbito, como lo son el Índice de Percepción a la Corrupción y el Índice de Libertad Económica; buscando obtener el impacto y la influencia que estas variables tienen en cuanto a la internacionalización de la MIPYME mexicana.

PALABRAS CLAVE: Mipyme, Internacionalización, Correlación

ANALYSIS OF FACTORS DETERMINANTS FOR MEXICAN INTERNATIONALIZATION OF MSMES

ABSTRACT

Mexican Micro Small and Medium Enterprises are challenged to find ways to increase revenue and profitability in today's globalized environment, one of the most feasible ways to achieve this is the internationalization options. Whatever the path of internationalization, there are a certain factors that affect the performance of these organizations in this process. Therefore, in the study, we conducted a comparative analysis of some indicators in this relevant area: such as Perception Corruption Index and the Index of Economic Freedom ; seeking to find the impact and Influence of these variables concerning the internationalization of Mexican MSMEs .

JEL: F14, F11, F15, F53

KEYWORDS: MSMEs, Internationalization , Correlation

INTRODUCCIÓN

La globalización económica ya no es una teoría, o un posible camino de la economía y el mercado, sino un hecho concreto que está cambiando por completo las estrategias económicas de todas las naciones (Mateus & Brasset, 2004). En los últimos años se ha observado el establecimiento de bloques económicos, a través de los cuales varias naciones establecen acuerdos regionales que les permiten unir esfuerzos para obtener el máximo beneficio de su intercambio comercial (Jiménez Martínez , 2007). México no ha sido la excepción pues, desde la firma del Tratado de Libre Comercio de América del Norte, ha buscado eliminar gradualmente casi todas las barreras arancelarias y cuotas al comercio entre países, abriendo su mercado al exterior para que sus empresas formen parte del competitivo mercado global.

Las empresas mexicanas, conformadas en su mayoría por Micro Pequeñas y Medianas Empresas (en adelante MIPYME), tienen el reto de encontrar la manera de incrementar sus ingresos y por ende su rentabilidad en un entorno globalizado, donde una de las opciones más viables es la internacionalización. Ésta va desde la simple exportación hasta modelos de inversión extranjera directa, desembocando así en una preocupación creciente en la ciencia económica acerca de los procesos de internacionalización de las empresas (Escolano & Belso, 2003) debido a que las MIPYME's que deseen incorporarse activamente en el mercado global deberán determinar cuál es el mejor camino a seguir para su internacionalización y de qué forma deberán adquirir las competencias administrativas necesarias para recorrerlo (Jimenez Gomez , 2007). Con el objetivo de acercar a México y sus empresas hacia la internacionalización, el gobierno se ha encargado de celebrar 10 Tratados de Libre Comercio con 45 países, 30 Acuerdos para la Promoción y Protección Recíproca de las Inversiones y 9 Acuerdos de Alcances Limitados. Sin embargo, a pesar de los constantes esfuerzos plasmados en firmas de tratados y acuerdos las MIPYME's mexicanas carecen de impacto en cuanto al flujo comercial internacional que se ejerce en el país.

Por todo lo anterior, en la presente investigación se desarrollará un análisis de correlación basado en las MIPYMES Mexicanas buscando obtener el impacto y la influencia que las variables “Índice de Libertad” y “Corrupción” tienen en cuanto a su internacionalización. De esta manera, el documento se compone de tres partes. En el primer segmento se asistirá a la definición de los conceptos principales en los que habrá de enmarcarse la investigación, enunciando brevemente las opciones teóricas para abordar la internacionalización de la MIPYME y las variables de estudio como factores determinantes. En un segundo apartado, se describirá la herramienta estadística utilizada metodológicamente para la correlación de variables. La tercera parte de este trabajo comprende el análisis de los resultados encontrados. Finalmente, se presentaran las conclusiones pertinentes, así como limitaciones y recomendaciones para el apoyo a la internacionalización de la MIPYME mexicana a partir de los factores analizados.

REVISIÓN LITERARIA

En México como en la gran mayoría de los países del mundo, las MIPYME's forman parte primordial de la economía, recayendo en ellas cuestiones imperantes para la estabilidad macroeconómica como la generación de empleos, el producto interno bruto (PIB), entre otros.

Tabla 1: Empresas Mexicanas y Su Distribución

Empresas	Nº de Empresas	% Del Total de Empresas	% De Generación de Empleos	% de Aportación Al PIB
Micro	4,877,070	94.8	45.6	15.5
Pequeña	214,956	4.18	23.8	14.5
Mediana	42,415	.82	9.1	22
Grande	9,615	0.2	21.5	48
Total	5,144,056	100	100	100

Elaboración propia en base a censo económico 2009, INEGI

La tabla #1 nos muestra la importancia de la MIPYME en México, las cuales representan el 99.8% del total de las unidades económicas registradas en el país, y que generan más del 78% de empleos y, en su conjunto, la aportación al PIB es poco mayor al 50%. No obstante, a pesar de la gran importancia que estas mantienen en la economía mexicana, la relación de aportación al PIB respecto a la cantidad de unidades económicas encontradas en el mercado es baja, demostrando así la poca productividad de su mano de obra, bajos ingresos y su poca o nula disposición a la reinversión productiva. Dado lo anterior la internacionalización de estas empresas se vuelve un reto. Así lo demuestra la poca considerable participación en los procesos de exportación e importación que presentan estas empresas.

Tabla 2: Empresas Mexicanas Exportadoras E Importadoras Según SIEM

Empresas Que Exportan		Empresas Que Importan	
Si	No	Si	No
5,337	620,537	13,369	612,505

Elaboración propia en base a Sistema de Información Empresarial Mexicano

Según el Sistema de Información Empresarial Mexicano (SIEM), conformado por empresas registradas en alguna cámara empresarial, la relación de la MIPYME mexicana con el exterior es mínima, siendo un 0.86% las empresas que exportan y un 2.18% las que llevan a cabo procesos de importación. Con base a los resultados, como parte aguas de la investigación, la MIPYME's no han logrado consolidarse como pilar del desarrollo del país hacia el exterior. Por ello, en los siguientes apartados se analizarán algunos factores que pueden incidir positiva o negativamente en la internacionalización de las MIPYME's. Teoría Internacionalización Por el contexto actual basado en una apertura e integración económica, un mercado local abarrotado, con creciente competencia y fallas de mercado se orilla en mayor medida a las MIPYMES a internacionalizarse, buscando mayores niveles de rentabilidad y eficiencia en ciertas actividades. Para Buckley y Casson (1976) la Internacionalización se define como un mecanismo alternativo al mercado para gestionar actividades de valor a través de las fronteras nacionales y que para que las empresas se impliquen en inversiones directas en el extranjero tienen que darse dos condiciones: (a) que existan ventajas de localizar las actividades en el exterior y (b) que el organizar estas actividades dentro de la empresa resulte más eficiente que venderlas o cederlas a empresas del país extranjero en cuestión. Todo esto incluyendo expresiones de la internacionalización que van desde la importación hasta la formación de alianzas estratégicas transfronterizas de diferente naturaleza (Hernandez & Hernandez, 2013).

Debido a que el paso de la internacionalización es complejo, son varios los enfoques que explican y justifican dicho proceso, por parte de las empresas, incluyendo las MIPYMES. Tratando de dar respuesta a la incógnita de porque las empresas se internacionalizan, Dunning (1980) sugiere que la empresa elige explotar sus ventajas competitivas en el exterior mediante la inversión directa, lo cual implica convertirse en una empresa multinacional cuando cumpla con las siguientes condiciones: (a) ventajas propias como son las derivadas de la posesión de activos intangibles. (b) ventajas de internacionalización de sus procesos. (c) ventajas de localización geográfica. A la empresa que posee dichas ventajas le será más conveniente explotarla por si misma que venderlas o alquilarlas a otras empresas y así internalizarlas a través de su cadena de valor (Jiménez Martínez , 2007).

Por su parte, Johanson y Wiedersheim – Paul (1975) y Johanson y Vahlne (1990), de la Universidad de Uppsala, mencionan que la internacionalización de las empresas es un proceso gradual y que este se lleva a cabo conforme se va conociendo en mayor medida el mercado potencial a ingresar. Evidentemente, sea cual sea la decisión para internacionalizarse, o la vía para hacerlo, existen ciertos factores que afectan el desempeño de las MIPYME's e inhiben su capacidad de competir eficientemente en este proceso. Los costos de transacción, la ubicación geográfica, la reglamentación, la competencia o la falta de capital humano especializado, entre otros, son algunos de estos factores. En el presente estudio, se llevará a cabo un análisis comparativo de algunos indicadores relevantes en el ámbito de la internacionalización, como lo son el Índice de Percepción a la Corrupción y el Índice de Libertad Económica.

METODOLOGÍA

Siendo la exportación la vía más sencilla y accesible para internacionalizarse, en la presente investigación se realizará un estudio comparativo de su evolución frente a dos indicadores que, a juicio personal, pueden explicar tanto la falta de inclusión de las MIPYME's en los procesos de internacionalización como el impacto de dicho proceso sobre la toma de decisiones: la corrupción y la libertad económica. Por un lado, el Índice de Percepción de la Corrupción (IPC) indica el nivel de corrupción percibido en el sector público

y su impacto en la vida comercial, según lo determinado por las evaluaciones de expertos y encuestas de opinión empresarial. Actualmente, el análisis es realizado a 177 países alrededor del mundo, arrojando puntuaciones que oscilan de 0 a 100, donde 0 determina una economía totalmente corrupta y 100 una economía sin corrupción. Todo lo anterior, con la finalidad de entender sus costos, sobre todo, en el crecimiento económico de naciones en desarrollo y en las perspectivas de mercados emergentes. (Jaime , Avendaño, & García , 2012)

Por otro lado, la Libertad Económica en el Índice Mundial mide el grado en que las políticas e instituciones de las economías son de apoyo de la libertad económica. Los pilares angulares de la libertad económica son la elección personal, el intercambio voluntario, la libertad para competir, y la seguridad de la propiedad privada. Una serie de variables se utilizan para la construcción de un índice global que mide el grado de libertad económica en cinco grandes áreas: tamaño del gobierno; estructura jurídica y garantía de los derechos de propiedad; el acceso a una moneda sana; Libertad de comercio internacional; y la regulación del crédito, el trabajo y los negocios. Abarcando así 10 libertades en total representando los derechos de propiedad a la iniciativa empresarial en 186 países. Este índice sus resultados oscilan entre 10 y 0; donde una calificación más alta indica un mayor grado de libertad económica. El Índice muestra que la variable más importante para el sostenimiento de la riqueza de las naciones, así como el medio más efectivo para eliminar la pobreza, es la libertad económica. (Miller, Kim, & Holmes, 2014) Para analizar el impacto de dichos indicadores sobre las exportaciones, y por consecuencia la participación de las MIPYME's mexicanas en los procesos de internacionalización, se utilizará el coeficiente de correlación lineal de Pearson, el cual indica el grado de relación entre las variables "X" y "Y", independientemente de las escalas en que éstas se hayan medido, definiendo su dirección por el signo. El valor de dicho signo puede ir de -1.00 a +1.00. Su fórmula es:

$$r = \frac{N\sum xy - \sum x \sum y}{\sqrt{[N \sum x^2 - (\sum x)^2][N \sum y^2 - (\sum y)^2]}}$$

Dónde:

r = Coeficiente de correlación de Pearson.

$\sum xy$ = sumatoria de los productos de ambas variables.

$\sum x$ = sumatoria de los valores de la variable independiente.

$\sum y$ = sumatoria de los valores de la variable dependiente.

$\sum x^2$ = sumatoria de los valores al cuadrado de la variable independiente.

$\sum y^2$ = sumatoria de los valores al cuadrado de la variable dependiente.

N = tamaño de la muestra en función de parejas

Así mismo se analizara las exportaciones mexicanas comparadas con las del resto del mundo; para ellos se empleara una herramienta que indique el indicador relativo a la participación del comercio nacional en los intercambios mundiales:

Tabla 3: Formulas Para la Obtención de Indicador Relativo a la Participación del Comercio Nacional En los Intercambios Mundiales

Exportaciones País / Exportaciones Mundo	Apertura Medida Por Exportaciones
$(\text{Exportaciones País} + \text{Importaciones País}) / (\text{Exportaciones Mundo} + \text{Importaciones Mundo})$	Apertura por el peso de los intercambios locales en el comercio mundial.

Fuente: Elaboración propia basada en (Torres, 2013)

RESULTADOS

Tras la aplicación de la herramienta de correlación analizada a través de los índices antes mencionados y las exportaciones mexicanas, se obtuvo la siguiente información.

Tabla 4: Exportaciones Mexicanas, Exportaciones Mundiales e Apertura Media de Exportaciones

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
ME	17965	17084	17292	17765	20156	22983	26576	28895	30834	24453	13538	36515	38678
X	8.1	1.3	3.7	3.2	7.9	4.6	7.4	9.8	6	3.7		0.2	8.1
MU	79483	78773	80925	94403	11473	13024	14975	17443	20006	16042	19127	22623	22801
	20	0	70	70	430	190	410	350	060	680	680	420	000
AE	2.39	2.37	2.28	1.98	1.88	1.87	1.88	1.78	1.69	1.64	1.73	1.71	1.78

Fuente: Elaboración propia con base a Stats APEC

En la tabla #4 se ven reflejadas las exportaciones mexicanas, así como las exportaciones totales de las operaciones realizadas en el mundo, así mismo la apertura media de exportaciones nos indica la el porcentaje de participación de las exportaciones nacionales respecto a las mundiales expresado en porcentaje; donde en la mayoría del análisis oscilo entre 2.39% e 1.64% de participación mínima.

Tabla 5: Presentación de Indicadores Relativos a la Participación del Comercio Nacional En los Intercambios Mundiales

Año	Apertura Medida Por Exportaciones	Índice de Libertad Económica	Índice de Percepción de la Corrupción
2000	2.390026	6.44	3.3
2001	2.373785	6.31	3.7
2002	2.284425	6.68	3.6
2003	1.989607	6.73	3.6
2004	1.886091	6.76	3.6
2005	1.875159	6.83	3.5
2006	1.884627	6.87	3.3
2007	1.786446	6.79	3.5
2008	1.693939	6.72	3.6
2009	1.642902	6.61	3.3
2010	1.738677	6.71	3.1
2011	1.715445	6.72	3
2012	1.786345	6.75	n.p.
2013	1.803799	n.p.	n.p.

Elaboración propia en base a Stats APEC

La tabla #5 nos muestra la situación de la economía mexicana en relación a indicadores relativos a la participación del comercio nacional en los intercambios mundiales. Como lo es el índice de apertura medida por las exportaciones el cual nos expresa la relación de las exportaciones mexicanas con las del resto del mundo, donde también se observa un índice de libertad económico que oscila entre 6.7 y 6.8 en su mayoría según la línea del tiempo. De igual manera el índice de percepción de la corrupción nos muestra un indicador que oscila entre los 3.7 y 3.5, sin embargo en los últimos años este indicador ha llegado alcanzar los 3 puntos lo que indica una economía corrupta.

Tabla 6: Correlación de Indicadores de Desempeño Económico Exterior de México, Conforme al Período de Análisis 2000-2012

Indicador	Correlación con Exportaciones
Índice de Libertad Económica	-0.65346
Índice de Percepción de la Corrupción	0.372277

Fuente: Elaboración propia en base a (Torres, 2013)

La tabla #4 muestra la herramienta utilizada para el análisis de correlación entre los índices de libertad económica e índice de percepción de la corrupción con las exportaciones.

En la primer variable se muestra una correlación negativa lo que indica que a medida que el índice de libertad Económica aumentaba acercándose más a 10 la economía se vuelve más libre mientras que las exportaciones se contraen; esto se puede explicar a través de una mayor apertura comercial derivadas de políticas e instituciones trayendo como consecuencia un mayor acceso a las importaciones llevando así a mermar la producción nacional de exportación. De igual manera esta desaceleración de las exportaciones mexicanas se puede explicar debido a la falta de integración de las MIPYMES a la cadena de valor internacional.

Para el análisis del índice de Percepción e la corrupción se encontró una relación positiva; lo que nos refleja que a medida que el índice se acerca a 0 volviéndose una economía más corrupta las exportaciones disminuyen; esto se puede explicar debido a la falta de transparencia en los procesos o bien el aumento del costo de ciertos tramites que llegan a impactar directamente el precio del producto volviéndolo menos competitivo para salir al mercado internacional.

CONCLUSIÓN

La MIPYME mexicana está inmersa en un contexto globalizado el cual es inevitable, con un mercado local cada vez más competitivo y abarrotado la opción para aumentar sus ingresos y rentabilidad sin duda es la internacionalización; si bien este proceso es determinado por distintos factores. A partir de la presente investigación se comprueba que la libertad económica tiene un impacto importante en cuanto a las exportaciones mexicanas pues a medida que el país se vuelve más libre referente a políticas e instituciones las exportaciones del país disminuyen; por otra parte la percepción de la corrupción tiene una correlación positiva respecto a la exportaciones mexicanas, por lo tanto a medida que la economía es menos corrupta las exportaciones aumentan. Lo anterior concluye en un avance significativo en el estudio de la internacionalización de la MIPYME pues comprueba que la falta de inclusión de la MIPYME en estos procesos está ligada a la toma de decisión basadas en la corrupción y la libertad económica. El reto para estas instituciones es grande pero no imposible, con la correcta orientación, apoyo de políticas públicas orientadas a la promoción y fomento de su internacionalización el abanico de oportunidades se abre.

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CÁLCULO DE LA DEMANDA FUTURA: PRONÓSTICOS Y LA IMPLEMENTACIÓN DE CONTENEDORES RETORNABLES EN SCHNEIDER ELECTRIC

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RESUMEN

En este caso de estudio se muestra como el cálculo de las proyecciones de la demanda, usando métodos de pronósticos eficientes que se adapten a las necesidades de la empresa, pueden ayudar a Schneider Industrial Tlaxcala S. A. (SITSA) a reducir la cantidad de paros de línea por desabasto de materiales o el sobre inventario que se puede generar por el cálculo erróneo de pronósticos, tratando de reducir el desabastecimiento de materiales. A su vez se analiza el uso de contenedores retornables para implementar una estrategia verde, impactando directamente al precio de los productos suministrados por el proveedor piloto a SITSA, ayudando a cumplir el compromiso de Schneider de consolidarse como una empresa verde que opera dentro de México. Esta prueba piloto se desarrollará con el proveedor Tecnostamp Triulzi de México (TTM) y se plantea obtener una reducción del 25% en los paros de líneas de producción de LA & Millennium, así como un incremento del 97.5% al 99% en el nivel de servicio de entrega a cliente y beneficios económicos, logrando un ahorro potencial anual de \$5,000 USD por la reducción del inventario en almacén y de \$16,000 USD por la implementación de los contenedores retornables entre ambas partes.

PALABRAS CLAVES: DMAIC, Estrategia Verde, Pronósticos, Tamaño De Lote, Tiempo Ciclo

CALCULATION OF FUTURE DEMAND: FORECASTS AND THE IMPLEMENTATION OF RETURNABLE CONTAINERS IN SCHNEIDER ELECTRIC

ABSTRACT

In this case study it is shown how the calculation of demand projections using methods of efficient forecasts that suit the needs of the company, can help Schneider Industrial Tlaxcala SA (SITSA) to reduce the amount of downtime line for a shortage of materials or on inventory material that can be generated for the incorrect forecast calculation, trying to reduce the shortage of materials. In the meantime, the use of returnable containers is analyzed to implement a green strategy; this will directly impact the price of the products supplied by the pilot SITSA supplier, helping to fulfill the commitment of Schneider to establish itself as a green company operating in Mexico. This pilot test will be developed with the supplier Tecnostamp Triulzi Mexico (TTM) and it is expected to obtain a 25% reduction in downtime production lines for LA & Millennium, as well as an increase of 97.5% to 99% in the customer delivery service level and economic benefits, achieving potential annual savings of \$5,000 USD for the inventory warehouse reduction and \$16,000 USD for the implementation of returnable containers between both sides.

JEL: C10, C60, D20, E23

KEYWORDS: DMAIC, Green Strategy, Forecast, Lot Size, Cycle Time

INTRODUCCIÓN

Hablar de Schneider Electric planta Tlaxcala (SITSA) es hablar de la aplicación de la filosofía de la manufactura esbelta “Lean Manufacturing” siendo la mejor empresa del corporativo a nivel mundial con el puntaje máximo en el Sistema de Producción Schneider (SPS) en la auditoría del año 2015 (<http://dimensionx.com.mx/MagazineDigitalDesktop/Manufactura/octubre2014/>, consultado el 13 de febrero de 2015) y (Open Up Schneider Electric, 2014). El 95% de su producción se envía a Estados Unidos, convirtiéndose SITSA en la mayor exportadora del grupo dentro de México. Hoy en día la gestión de las organizaciones está empujando a las empresas a generar proyectos en las diferentes áreas que la componen para generar productividad, buscando ser más competitivo en este mundo globalizado. Pero incluyendo actualmente una visión ecologista donde se tengan menores repercusiones hacia el medio ambiente. Dos de los rubros que se considera en la auditoría del SPS son comprobar la veracidad de los pronósticos generados para los proveedores terceros y el consolidarse como empresa verde, éste es el motivo del desarrollo de esta investigación.

REVISIÓN DE LA LITERATURA

Existen muchas empresas que día a día pierden liderazgo y competitividad en el mercado, debido a que cuentan con organizaciones deficientes u obsoletas que lastran su rentabilidad y a la vez causan un impacto negativo al desarrollo interno de la empresa así como al desarrollo y motivación de las personas que la conforman (Fernández, 2010). Este panorama comprueba que es cierto que en los últimos años del último siglo la frase de mejorar la práctica de la dirección de las empresas significa hacerla más científica. Y no solo a eso nos referimos a que las empresas únicamente busquen la ganancia en todos los aspectos, sino que también buscan la mejora continua de sus procesos para hacerlos más lean o esbeltos y sobre todo, para hacer que la gestión de la organización logre el objetivo buscado. Dentro de las áreas de mejora está el área de logística. En los últimos 20 años el alcance de la logística se ha expandido más allá de la actividad del transporte, considerando actualmente los costos, suministros de servicios, equilibrio entre transporte e inventarios, tecnología y manejo de información (Arena, 2013). Se hace referencia al inventario como los bienes tangibles con los que se cuenta para vender o realizar actividades productivas, formando parte del activo corriente considerando al costo de adquisición la mercancía que se tiene almacenada (Reza *et al.* 2011).

Las empresas necesitan el almacenamiento y el manejo de materiales como parte del sistema de logística debido a que ninguna empresa puede coordinar entre la oferta y la demanda que la producción responda inmediatamente y la transportación sea perfectamente confiable, es debido a esto que las empresas usan los inventarios para mejorar la coordinación y bajar los costos generales (Ballou, 2004). Otro concepto importante para el desarrollo de este trabajo es el de Logística Inversa, la cual abarca el conjunto de actividades logísticas de recogida, desmontaje y desmembramiento de productos ya usados o sus componentes, así como de materiales de distinto tipo y naturaleza con el objeto de maximizar el aprovechamiento de su valor, en sentido amplio de uso sostenible, y en último caso, su destrucción (Cabeza, 2012). El presente trabajo se desarrolla con el apoyo del uso de la metodología DMAIC (*Definir, Medir, Analizar, Mejorar, Controlar*) para poder detectar áreas de mejora y determinar los mejores procesos de solución.

METODOLOGÍA

Actualmente se tienen 190 proveedores de materias primas en Schneider Electric Planta Tlaxcala. Un problema que está afectando el cumplimiento de la producción en las líneas de ensamble es el

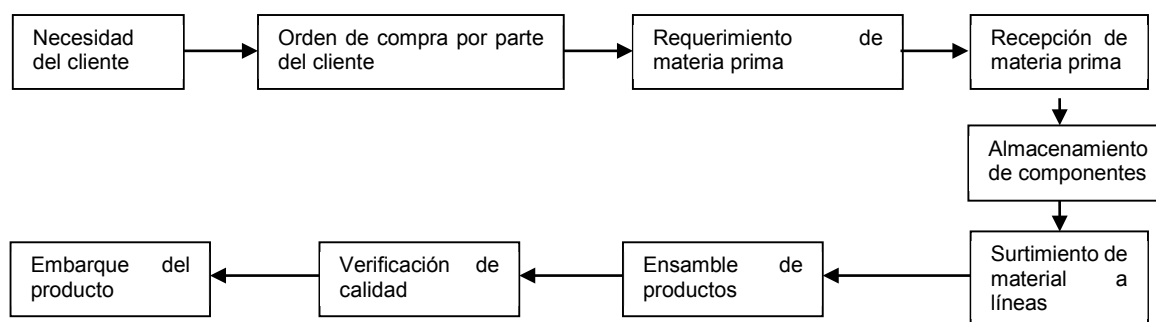
desabastecimiento de las materias primas por la falta de un método de pronósticos que se pueda compartir con los proveedores de todos los números de parte productivos, pero sobre todo, que se adecue a las necesidades de la empresa. Por lo tanto, esta falta de pronóstico ocasiona retrasos en la entrega de los productos a los clientes finales, dando como resultado que los clientes busquen otras opciones de compra con la competencia. Por otra parte, los proveedores de materia prima que surten material a SITSA se encuentran en Estados Unidos, Canadá, Francia, Polonia, China, Taiwán, Hong Kong y dentro de la República Mexicana. De estos proveedores un 70% surten el material en cajas de cartón, las cuales son desechadas después de que el material se surte a la línea de producción. Esto representa un gasto que tiene la empresa, impactando directamente en los precios acordados con los proveedores sobre los productos comprados pues está incluido en el precio de las piezas el costo con el empaque del producto. Estas cajas de cartón, separadores, bolsas, etc., no están siendo reutilizadas o vendidas a precios menores para obtener una recuperación de este gasto. Para el análisis de este problema planteado que sucede dentro de SITSA usaremos estructura de la metodología DMAIC desarrollada por W. Edwards Deming durante los años 50's, el cual es un método estadístico y analítico en donde se busca reducir los defectos encontrando la causa raíz de los mismos, eliminándolos y llevándolos a la mejora continua (Misra, 2008). Empezaremos con la primera fase planteada por Deming:

Definir

La razón principal de estudio del problema organizacional planteado, es cumplir con los requerimientos de los clientes pues sin los clientes no existe el mercado o la necesidad, la cual se deba satisfacer. El alcance del proyecto es poder cumplir con estas necesidades buscando encontrar el método más acertado para la generación de pronósticos que se pueda compartir con los proveedores de materia prima de SITSA, implementando al mismo tiempo el uso de contenedores retornables para la generación de ahorros y la reducción de los desechos generados por SITSA con el proveedor piloto.

Como proveedor piloto del proyecto se seleccionó al proveedor Tecnostamp Triulzi México (TTM) en el estado de Querétaro. La razón por la cual se seleccionó a este proveedor es porque provee productos de alto volumen que suministra para las líneas de más alto consumo e impacto. Además ha sido proveedor de SITSA por más de 10 años, por lo cual conoce las necesidades del negocio al estar encaminado a los mismos objetivos. Otro de los factores, por el que fue seleccionado es por la cercanía geográfica que existe entre las empresas en cuestión.

Figura 1: Diagrama de Flujo de Proceso

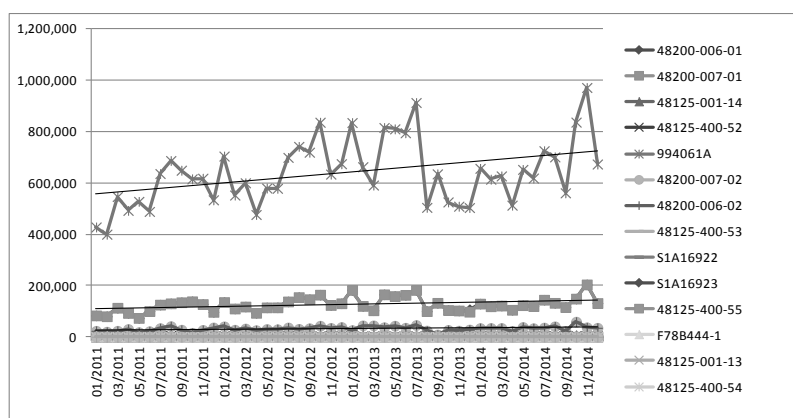


En esta figura se observa el proceso en forma general de requisición y uso de materiales para producción. En donde empieza con la necesidad del cliente de un producto, para la cual el departamento de marketing comparte la demanda de clientes, se transmite la información a planeación de la producción y compras para poder colocar las ordenes de materia prima, después se recibe el material, se suministrado a la línea de producción para ser ensamblado, inspeccionado y embarcado.

Medir

TTM actualmente tiene 16 números de parte dados de alta que suministra a SITSA, los moldes que fabrican estos números de parte son propiedad de Schneider Electric. Estos 16 números de parte tienen un comportamiento diferente en cuanto a consumos pues la demanda de los productos es diferente para cada uno de los meses. La empresa cuenta con información de demanda de los últimos 48 meses, del periodo de Enero de 2011 a Diciembre de 2014 usando el ERP (Enterprise Resource Planning) de SAP empresa que por sus siglas en alemán significan Sistemas, Aplicaciones y Productos; la cual comercializa aplicaciones de software para soluciones integradas de negocios y es el software utilizado por SITSA. Estos 16 productos que suministra TTM a SITSA son usados en un 80% en las líneas de producción de Breakers.

Figura 2: Comportamiento de la Demanda Productos TTM



En la figura 2 podemos ver en forma general el comportamiento de los consumos reales de los 16 productos suministrados por TTM a SITSA en el periodo de 4 años (Enero 2011 a Diciembre 2014), se puede observar cómo hay variación en la mayoría de los productos pues se usan en diferentes líneas de ensambles y la cantidad usada en cada uno de los productos varía dependiendo el tipo de producto.

El material actualmente es surtido en diferentes cajas estándar dependiendo del tamaño de la pieza, y se programan recolecciones periódicas los días lunes, miércoles y viernes exceptuando los días festivos. La cantidad de tarimas semanalmente no rebasa las 12 tarimas por embarque, para el embarque de material entre ambas plantas SITSA envía a recolectar material con un transportista tercero, por lo cual el Incoterm (Términos internacionales de comercio) utilizado es el EXW que en sus siglas en inglés significa Ex Works, en dónde el proveedor pone la mercancía a disposición del comprador en sus propias instalaciones. Todos los gastos a partir de ese momento son por cuenta del comprador.

El tipo de tarimas en que se suministra el material de TTM a SITSA hace que su manejo dentro de la planta por parte de los montacargas sea de una manera muy sencilla y que cumpla con los estándares del almacén dentro de Planta Tlaxcala por sus dimensiones estándar de 48" X 40". También deben cumplir con el tratamiento térmico necesario para evitar que se pueda generar un problema bacteriano que contamine a otras tarimas o a los productos, poniendo en riesgo la calidad del producto final. Otro factor importante para el suministro de materiales a considerar es la distancia que existe entre la planta de Querétaro y la de Tlaxcala que es de 375 KM, dando un tiempo aproximado de recorrido promedio de 4 a 5 horas, dependiendo del tráfico. Como se menciona anteriormente las recolecciones se programan tres veces a la semana a las 4:00 pm para poder garantizar que el material esté en tiempo y forma en SITSA. Grupo Sercomex es la empresa que provee SITSA el servicio de transportación a los proveedores nacionales que se encuentran en la zona centro del país, principalmente recolecta material con los proveedores que se encuentran en DF, Estado de México y Querétaro.

Analizar

Se comienza partiendo por la primera necesidad de la empresa que es el mal cálculo de pronósticos que ha ocasionado paros de líneas, por lo cual se aplica la metodología ABC para la clasificación de productos considerando su valor y demanda. La clasificación ABC, basada en la Ley de Pareto, resulta muy útil para la toma de decisiones sobre la ubicación de los productos del almacén (Urzelai, 2006). En esta clasificación se analizan la demanda anual de cada número de parte contra el valor total de cada uno.

Tabla 1: Análisis Abc

Material	Costo	Lt	Demanda Anual	Valor Total	Porcentaje de Valor Total	Porcentaje Acumulado	Clas. Abc
48200-006-01	\$ 0.267	4	1,514,644	\$ 404,447	18.55%	18.55%	A
48200-007-01	\$ 0.267	4	1,512,281	\$ 403,779	18.52%	37.06%	
48125-001-14	\$ 5.897	4	64,488	\$ 380,289	17.44%	54.50%	
48125-400-52	\$ 5.450	4	44,189	\$ 240,830	11.04%	65.55%	
994061A	\$ 0.030	4	7,668,608	\$ 230,058	10.55%	76.10%	B
48200-007-02	\$ 0.519	4	384,179	\$ 199,388	9.14%	85.24%	
48200-006-02	\$ 0.519	4	384,179	\$ 199,388	9.14%	94.39%	
48125-400-53	\$ 5.250	4	20,044	\$ 105,233	4.83%	99.21%	
S1A16922	\$ 0.330	4	24,540	\$ 8,098	0.37%	99.58%	C
S1A16923	\$ 0.450	4	6,397	\$ 2,879	0.13%	99.72%	
48125-400-55	\$ 5.576	11	496	\$ 2,766	0.13%	99.84%	
F78B444-1	\$ 0.099	27	17,534	\$ 1,741	0.08%	99.92%	
48125-001-13	\$ 18.680	28	50	\$ 934	0.04%	99.97%	
48125-400-54	\$ 7.073	28	57	\$ 401	0.02%	99.98%	
F78B444-2	\$ 0.348	27	871	\$ 303	0.01%	100.00%	
F78B444-3	\$ 0.248	27	206	\$ 51	0.00%	100.00%	
TOTALES				\$ 2,180,585	100.00%		

En la Tabla 1, se puede observar el costo de cada número de parte, en donde los productos para la línea de LA son los más caros por su tamaño pues involucran el uso de más materia prima. También se encuentra el lead time en días hábiles que tiene el proveedor para el envío de materiales a Tlaxcala, así como también el acumulado de consumo anual junto con los porcentajes individuales que representan cada una de las cantidades con respecto al total.

Después de la separación que comenta Pareto del 80% sobre el 20% analizaremos los pronósticos y el cálculo de los contenedores retornables para 8 números de parte clasificados como A y B, resultado del análisis ABC. Estos 8 números de parte son utilizados en las líneas de producción de Millennium y LA, por lo cual se consideró también el grupo de familias de productos incluyendo el número de parte 48125-400-53. La demanda de los 8 productos de alto volumen tiene un patrón regular con tendencia creciente pues es menor la desviación estándar al promedio. El promedio de los consumos de los números de parte 48200-006-01 y 007-01 así como los números de parte 48200-006-02 y 007-02 son iguales pues su consumo en la línea de producción de Millennium es igual, una pieza es la izquierda y la otra es la derecha. Como ya se había mencionado la empresa está muy interesada en conocer el método adecuado para la generación de pronósticos, es por eso que se analizará y plantearán los consumos para los próximos 12 meses de cada número de parte es por eso que con la ayuda del software estadístico Minitab y con la información histórica de 48 meses previos analizamos los métodos de Promedio Móvil, Suavización exponencial simple, Suavización exponencial doble (Holt) y el Método Winters.

Con estos resultados, tenemos una combinación de métodos que se pueden adaptar a las necesidades de SITSA para la generación de pronósticos más acertados y reales que ayuden a la empresa y a TTM a que se eliminen o reduzcan los paros de línea por falta de materiales. El nivel de servicio de TTM en relación a la entrega de material en tiempo para SITSA va en relación al nivel de servicio de las líneas que provee. SITSA tiene como objetivo que el nivel de servicio de sus líneas de producción sea del 99%, mientras que el nivel de servicio actual con relación a entregas de TTM es de 97.5%. Con el cálculo más real de los pronósticos TTM podrá llegar a lograr mejorar ese 1.5% y llegar a cumplir el nivel requerido por la empresa.

Tabla 2: MAD Y MSD Por Método de Pronóstico

Pronóstico	Promedio Móvil		Suavización Exponencial Simple		Suavización Exponencial Doble		Método Winters	
	MAD	MSD	MAD	MSD	MAD	MSD	MAD	MSD
MATERIAL								
48125-001-14	571	557,559	627	570,266	669	642,129	721	903,303
48125-400-52	450	327,949	511	361,432	540	199,611	593	596,040
48125-400-53	206	62,820	192	49,086	201	55,412	207	64,540
48200-006-01	24,004	1,046,873,049	22,542	897,751,531	25,032	1,040,009,624	22,335	890,249,442
48200-006-02	8,419	121,319,794	7,803	108,493,541	8,679	124,841,306	9,250	139,866,640
48200-007-01	24,004	1,046,873,049	22,542	897,751,531	25,032	1,040,009,624	22,335	890,249,442
48200-007-02	8,419	121,319,794	7,803	108,493,541	8,679	124,841,306	9,250	139,866,640
994061A	119,122	25,374,500,000	113,028	21,725,600,000	125,331	25,818,700,000	112,343	23,460,200,000

La tabla 2 nos muestra los resultados del MAD (Error absoluto de la media) y del MSD (Error cuadrático de la media) para cada número de parte y para cada método, en el cual utilizaremos el menor de los resultados de los métodos pues el error del pronóstico nos muestra la diferencia entre el valor real y el pronosticado del periodo correspondiente.

Tabla 3: Pronóstico Para los 12 Meses de 2015 Para TTM

MATER	01/1	02/1	03/1	04/1	05/1	06/1	07/1	08/1	09/1	10/1	11/1	12/1
48125-001-14	5,737	5,737	5,737	5,737	5,737	5,737	5,737	5,737	5,737	5,737	5,737	5,737
48125-400-52	4,028	4,028	4,028	4,028	4,028	4,028	4,028	4,028	4,028	4,028	4,028	4,028
48125-400-53	1,505	1,505	1,505	1,505	1,505	1,505	1,505	1,505	1,505	1,505	1,505	1,505
48200-006-01	127,390	118,832	147,682	131,247	122,394	152,064	135,103	125,955	156,447	138,960	129,51	160,82
48200-006-02	37,396	37,396	37,396	37,396	37,396	37,396	37,396	37,396	37,396	37,396	37,396	37,396
48200-007-01	127,390	118,832	147,682	131,247	122,394	152,064	135,103	125,955	156,447	138,960	129,51	160,82
48200-007-02	37,396	37,396	37,396	37,396	37,396	37,396	37,396	37,396	37,396	37,396	37,396	37,396
994061 ^a	686,577	621,196	783,967	717,873	649,087	818,647	749,168	676,979	853,328	780,463	704,87	888,00

En la tabla 3, con la ayuda del software Minitab y tomando el menor error estadístico de los métodos utilizados en la tabla 2 se genera el pronóstico propuesto para ser utilizado por TTM para la planeación de la producción y envío de materiales a SITSA. Este pronóstico es para los 12 meses del año 2015.

Con el análisis de los requerimientos solicitados para los próximos 12 meses procedemos al análisis para la implementación de contenedores retornables para los productos de alto volumen del proveedor piloto TTM con SITSA.

Tabla 4: Consumos y Tamaños de Lote Después de Cálculo de Pronósticos

Número de Parte	Línea	Amu	Adu	Ayu	Tamaño de Lote Actual
48125-001-14	LA	5,737	273	68,844	350
48125-400-52	LA	4,028	192	48,332	288
48125-400-53	LA	1,505	72	18,058	288
48200-006-01	MILLENNIUM	137,202	6,533	1,646,420	5,400
48200-006-02	MILLENNIUM	37,396	1,781	448,748	5,400
48200-007-01	MILLENNIUM	137,202	6,533	1,646,420	5,400
48200-007-02	MILLENNIUM	37,396	1,781	448,748	5,400
994061 ^a	MILLENNIUM	744,180	35,437	8,930,164	44,000

En la tabla 4 se tiene la lista de número de partes con su consumo mensual promedio (AMU=Average monthly usage), consumo diario promedio (ADU= Average daily usage) y consumo anual promedio (AYU= Average yearly usage), junto con el tamaño de lote actual, cabe mencionar que el consumo diario se estableció en la división del consumo mensual entre 21 días laborales por mes.

Existen 4 tipos de cartón que se utiliza para cada uno de estos 8 productos de alto volumen que son surtidos por TTM, unos productos además de utilizar cajas usan separadores, estos se usan para que no exista fricción entre las piezas y se generen problemas de calidad. El monto anual que gasta por los separadores y cajas de cartón es de \$26,373.60 USD. La propuesta del contenedor retornable hará que exista una primera inversión para la compra de los contenedores. Es por esto que cumpliendo con los requerimientos de la empresa y de ergonomía, se procede al estudio de qué tipo de contenedor es el

apropiado para la sustitución de las cajas de cartón para los ahorros que se están buscando dentro de este proyecto, para lo cual se cotiza con diferentes proveedores nacionales y se propone el uso de el contenedor 520020-4 de la empresa Europlast con capacidad de 16 kilogramos y con un promedio de vida de 10 años. El costo de cada contenedor es de \$5.47 uds.

De acuerdo al tamaño de contenedor propuesto cambiarán las cantidades que se pueden ingresar dentro de los contenedores, por lo cual con el apoyo del departamento de mejora continua se realizó un análisis para saber la nueva cantidad que se puede almacenar en las cajas del contenedor retornable. Además de el aspecto ergonómico, determinando que el peso de los contenedores no excedan a los 16 kg. Se deberá de calcular los nuevos tamaños de lote y piezas que caben por caja.

Tabla 5: Análisis de Empaque Con Contenedor

Número de Parte	Adu	Piezas Por Caja Retornable
48125-001-14	273	7
48125-400-52	192	7
48125-400-53	72	7
48200-006-01	6,533	240
48200-006-02	1,781	240
48200-007-01	6,533	240
48200-007-02	1,781	240
994061 ^a	35,437	11000

Esta cantidad de piezas mostrada en la Tabla 5, es el resultado de un estudio realizado por el equipo de manufactura con el contenedor propuesto para analizar la cantidad de piezas que caben dentro de este contenedor, cumpliendo con las características de calidad para evitar el daño de las piezas.

Procediendo con el análisis, como resultado de la reducción de la variación podemos usar métodos de inventarios determinísticos. En este estudio se utilizó el método EOQ o tamaño de lote óptimo para el cálculo de los niveles de inventario adecuado. El costo de ordenar proporcionado por la empresa es de \$0.65 usd y el costo de mantener inventario es de \$0.90 usd. Sustituyendo los valores tenemos los resultados de tamaño de lote redondeados propuestos para cada número de parte.

Tabla 6: Cálculo de EOQ

Material	D	S	H	Eoq	Tamaño de Lote Propuesto
48125-001-14	68,844	\$ 0.65	\$ 0.90	315	315
48125-400-52	48,332	\$ 0.65	\$ 0.90	264	259
48125-400-53	18,058	\$ 0.65	\$ 0.90	162	161
48200-006-01	1,646,420	\$ 0.65	\$ 0.90	1,542	1,439
48200-006-02	448,748	\$ 0.65	\$ 0.90	805	720
48200-007-01	1,646,420	\$ 0.65	\$ 0.90	1,542	1,439
48200-007-02	448,748	\$ 0.65	\$ 0.90	805	720
994061 ^a	8,930,164	\$ 0.65	\$ 0.90	3,592	44,000

Con este tamaño de lote propuesto mostrado en la tabla 6 se puede generar el cálculo de contenedores necesarios para abastecer a las líneas de producción. Este tamaño de lote es el propuesto para SITSA pues calcula y toma en cuenta los costos de ordenar y de mantener inventario.

Como se mencionó anteriormente los costos de los contenedores necesitan una inversión, es por eso que en la Tabla 12 se analiza de acuerdo al safety stock y el nuevo cálculo de Kanban, la cantidad de contenedores necesarios en la cual se debe hacer una inversión inicial de \$6,531 usd.

Tabla 7: Cálculo de Contenedores a Comprar

Número de Parte	Nuevo Tamaño Lote	Cajas Por Lote	Safety Stock	Punto de Reorden	Kb Propuesto	Total Contenedores
48125-001-14	315	45	546	1,639	7	312
48125-400-52	259	37	384	1,151	6	219
48125-400-53	161	23	143	430	4	82
48200-006-01	1,439	6	13,067	39,200	36	218
48200-006-02	720	3	3,561	10,684	20	59
48200-007-01	1,439	6	13,067	39,200	36	218
48200-007-02	720	3	3,561	10,684	20	59
994061 ^a	44,000	4	70,874	212,623	6	26
Total						1,193
contenedores						
Inversión única						\$ 6,531

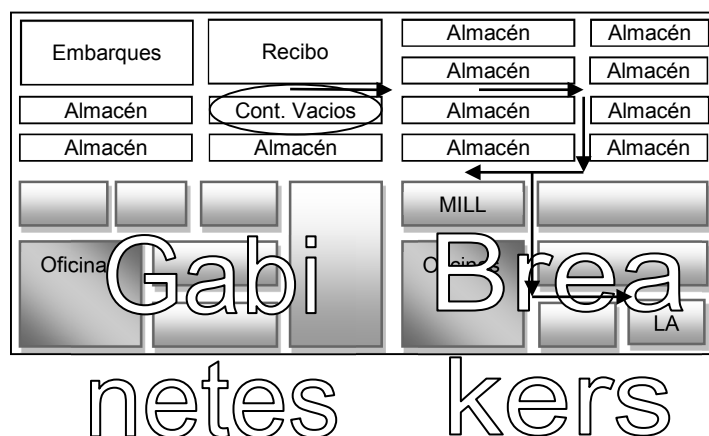
En la tabla 7 se muestra el nuevo tamaño de lote para cada número de parte y la cantidad total de contenedores. Mediante el cálculo del safety stock y del punto de reorden se estima tener el inventario cubierto por 2 semanas, en este aspecto los contenedores estarán con el proveedor, en tránsito y en las líneas de producción. La inversión inicial será única y la vida del contenedor dependerá de su uso.

El ahorro por el manejo de inventarios se verá impactado pues los tamaños de lote se redujeron y el inventario estará en constante movimiento tanto con el proveedor como en SITSA. Se estima un ahorro potencial de acuerdo información proporcionada por el departamento de mejora continua de \$5,000 usd por el manejo de inventarios y por el surtimiento de materiales en los contenedores directo a línea.

Mejorar

Como parte del proceso de mejora continua dentro de la compañía se pretende optimizar el proceso de distribución de los números de parte actualmente propuestos para el uso de contenedores retornables. Esto cambiará la distribución de los materiales a las líneas de producción.

Figura 3: Diagrama Propuesto de Movimiento de Contenedores



En el diagrama de la figura 3 se puede observar una propuesta para la ubicación de racks para los contenedores vacíos para que sean colocados y enviados con el proveedor para que nuevamente sean abastecidos y entregados en Tlaxcala con material productivo.

Como parte de este proceso de mejora se buscará la ruta en la cual se reduzca el tiempo para la entrega de material de TTM a Tlaxcala, en la cual también existe un ajuste de precios por la nueva recolección de contenedores retornables que iniciará en SITSA y terminará en TTM analizado previamente en la etapa de Analizar.

Controlar

En esta última etapa de la metodología DMAIC se encuentra la fase de controlar. En la que se propone a la empresa la integración de la propuesta del cálculo de pronósticos y el manejo de los contenedores retornables en su Sistema de Gestión Integral, en el cual se deberá generar un instructivo o procedimiento que se adecue a las necesidades de la empresa para cumplir con lo planteado en los puntos de Medir, Analizar y Mejorar del proceso de DMAIC.

RESULTADOS

Todo análisis de estudio da como resultado mejoras potenciales aplicables para las compañías que realizan dicho estudio. El resultado principal en el análisis de pronósticos, es que SITSA usando el método de promedios que está utilizando para la generación de pronósticos enviados a TTM puede incurrir en faltantes de materiales, retrasos y sobre todo afectando las líneas de producción. Mediante el análisis de los métodos de pronósticos se puede observar que el método de suavización exponencial, promedios y Winter ayudará a tener pronósticos más confiables que puedan evitar estos problemas antes mencionados. Con la implementación de los contenedores retornables se obtendrán de igual forma muchos beneficios, entre ellos están: la reducción de tamaños de lote para las bases y cubiertas de la línea LA, así como para las ámpulas de Millennium; reducción de inventarios en SITSA;

Al ser SITSA una empresa preocupada con el medio ambiente ayudará en la reducción de desperdicios ocasionados por el desperdicio de cartón. Los ahorros potenciales anuales a partir del segundo año de \$16,499 usd después de la inversión inicial de \$6,531 usd en contenedores y el ajuste al precio de las recolecciones del circuito Tlaxcala-Querétaro-Tlaxcala una vez a la semana, lo que nos da un ahorro el primer año por \$9,875 usd. Con el espacio que se estará ahorrando en almacenamiento y en las líneas de producción por la propuesta del cambio de lotes, se tiene un ahorro estimado de \$5,000 uds anuales por el manejo del inventario tanto en línea como en almacén. Estos resultados dan la pauta y la posibilidad a la implementación de este tipo de proyectos no sólo en los productos de TTM sino también en los demás proveedores de Schneider Electric Planta Tlaxcala, convirtiéndola en un ejemplo y pilar en el SPS (Sistema de Producción Schneider). Analizando la implementación de una estrategia verde que ayude en el ahorro de costos de los empaques de los productos de compra. Como proveedor piloto para la implementación de contenedores retornables se ha seleccionado a Tecnostamp Triulzi Planta Querétaro (TTM) por el alto volumen de consumo de sus productos, tamaño de productos y por la cercanía a la Planta de Schneider Electric Tlaxcala, con el propósito de poder extender el alcance del proyecto a otros proveedores nacionales.

CONCLUSIONES

Generar unos pronósticos confiables para los proveedores de SITSA generará un panorama con menos variación, ya sea para evitar paros de línea, para la utilización de la capacidad de los moldes con los proveedores y para la adecuada compra de materias primas. Esto generará para SITSA usar sólo la cantidad justa de almacenamiento con la que se alcance un buen equilibrio económico entre los costos de almacenamiento, producción y de transporte. Mejorando con esto, la disponibilidad adecuada del material en las líneas de producción, evitando el desabasto, y cumpliendo en consecuencia con los requerimientos de los clientes finales. La implementación de contenedores retornables dará como resultado beneficios como la reducción del costo de los productos, la entrega de material directo a la línea de producción sin necesidad de algún tipo de traspaleo y también se dará seguimiento al compromiso de la empresa de ser una compañía verde reduciendo el impacto del desperdicio generado por el empaque desechado. Como trabajo futuro se propone a Schneider Electric la implementación de este tipo de proyectos no únicamente con el proveedor piloto, sino que la misma metodología sea aplicada a más proveedores.

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EL PAPEL DE LAS FINANZAS PUBLICAS EN EL DESARROLLO REGIONAL

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RESUMEN

En este artículo se pretende precisar la importancia de las finanzas municipales –del municipio como órgano de gobierno en contacto directo con los habitantes- para propiciar el desarrollo regional. Se ubica en un enfoque de desarrollo de “abajo hacia arriba” (enfoque descentralizado) como la forma de participar del municipio hacia el desarrollo regional; y considerando al municipio como promotor del desarrollo. Se eligió el ejercicio 2011 del municipio de Morelia, Michoacán para analizar las variables de crecimiento de ingreso y egreso, autonomía financiera, dependencia de recursos, gasto administrativo, inversión municipal, endeudamiento y presión fiscal. Los resultados muestran que los municipios requieren de muchos más recursos para poder cumplir con sus funciones y se concluyó que para lograr el desarrollo del país se debe enfocar en el desarrollo de los municipios.

PALABRAS CLAVES: Desarrollo Regional, Municipio, Finanzas Públicas

THE ROLE OF PUBLIC FINANCES IN THE REGIONAL DEVELOPMENT

ABSTRACT

This article aims to precise the importance of the municipal finance -the municipality as an organ of government in direct contact with the inhabitants - to promote regional development. It is located in a development approach of "bottom up" (decentralized approach) as the way to participate of the municipality to the regional development; and considering the municipality as a promoter of development. I choose the year 2011 of the municipality of Morelia, Michoacán to analyze the variables of income growth and discharge, financial autonomy, dependence on resources, administrative expenditure, municipal investment, debt and fiscal pressure. The results show that the municipalities require many more resources to be able to carry out its functions and it was concluded that to achieve the development of the country should focus on the development of the municipalities.

JEL:O10, H71, G28

KEYWORDS: Regional Development, Municipalities, Public Finance

INTRODUCCION

Los recursos que disponen los municipios para hacer frente a sus necesidades de atención de los ciudadanos, son muy escasos en comparación a sus requerimientos, cada día existe más dependencia de las participaciones federales del Ramo 28 y 33 de los Estados y de los municipios, si los municipios solamente invirtieran sus presupuestos en mantener la administración de su ayuntamiento, se convertiría en gasto y no se generaría inversión que produzca desarrollo, lo que vendría en detrimento de las haciendas públicas. Las responsabilidades constitucionales del municipio lo ubican como el ente promotor del desarrollo, cumple con funciones primordiales para el bienestar de los habitantes de las localidades. Esta investigación se divide en cuatro secciones. En la primera se revisa la literatura para sustentar el argumento de que las

finanzas públicas juegan un papel importante en el desarrollo regional. En la siguiente sección se define la metodología utilizada para el análisis de las variables; en la tercera sección se refieren los resultados y finalmente las conclusiones.

REVISION DE LITERATURA

En el desarrollo de este trabajo se analizaron diferentes fuentes bibliográficas y se optaron por los conceptos de García y Sánchez (2001), quien identifican una serie de procesos que potencian la posibilidad de generar iniciativas de desarrollo siguiendo el enfoque “de abajo hacia arriba” (enfoque descentralizado), así como las aportaciones de Ziccardi (2002) que enfatiza que las obligaciones que la constitución enmarca en su artículo 115 encierran una dimensión regional del desarrollo; además de que identifica obstáculos para que los gobiernos municipales puedan cumplir literalmente con sus funciones y sugiere-entre otras acciones- la necesidad de mejorar el manejo de las finanzas municipales.

METODOLOGIA

Para el desarrollo de la investigación se emplea una metodología descriptiva, es decir, se realiza una caracterización del evento de estudio dentro del contexto particular; se analizaron las siguientes variables que determinan el comportamiento de las finanzas públicas en el municipio:

Crecimiento ingreso y egreso Dentro de las características del federalismo se enfatiza que cada nivel de gobierno debe tener los recursos económicos suficientes para cubrir las necesidades de gasto y que cada ámbito de gobierno debe de ser autónomo en sus competencias y tener autoridad en el espacio territorial que le corresponde. Un reto importante es reconocer la esencia del federalismo, es decir, que el poder y la responsabilidad deban de ser asumidos por la menor unidad de gobierno que sea competente para afrontar las situaciones que se presenten.

Los ayuntamiento deben decidir como cobrar y organizar la recaudación de los ingresos y por otro lado, cómo gastar el presupuesto público que es su responsabilidad, todos los municipios tienen una imperante tarea en la obtención de los ingresos, porque de ellos dependerá la rapidez y eficacia para resolver los problemas de su territorio; las finanzas municipales se conforman por ingresos propios (Impuestos, Derechos, Contribuciones de Mejoras y Aprovechamientos) y extraordinarios (transferencias y participaciones) así como por gasto corriente y por gasto de inversión.

Por otro lado el gasto público total que se conforma por todas aquellas erogaciones que la entidad municipal realiza para alcanzar el cumplimiento de sus fines, tanto para adquirir bienes como para producirlos, para proporcionar servicios públicos, realizar obras de infraestructura, financiar los gastos de su administración y promover el desarrollo integral de su comunidad; se clasifica en Gasto corriente o administrativo y Gasto de inversión u obra pública y fomento.

La relación entre el ingreso y el gasto municipal, es de gran importancia dado que si el municipio tiene un superávit, es decir, que los ingresos son mayores a los gastos, significaría que están quedando recursos sin utilizar, y se consideraría un déficit si el ingreso fuese menor que el gasto, teniendo que recurrir a generar un municipio con deuda a particulares y/o a instituciones de crédito, y consecuentemente se produciría un gasto financiero. Así mismo, las finanzas municipales pueden tener una sanidad financiera si hablamos de que el ingreso es igual al gasto, situación difícil de lograr en la actualidad, debido a que las necesidades son superiores, con respecto a los ingresos, en la mayor parte de los municipio. Esta situación si bien es cierto representa una estabilidad económica, no necesariamente es la más idónea para los municipios, dependerá de las condiciones y situaciones particulares de cada uno.

$$\text{Crecimiento} = \frac{\text{Ingresos totales}}{\text{Gastos totales}} \quad (1)$$

Autonomía financiera El hecho de que los recursos propios sean limitados para dotar a la población de los servicios básicos de calidad, obliga a los gobiernos municipales a requerir cada día más de las participaciones de los gobiernos estatales y federales lo que genera que los municipios no posean la suficiente autonomía financiera como para emprender proyectos que no tengan que vincularse con la autoridad estatal o federal. Por lo tanto, se produce una limitante, debido a que el municipio como nivel de gobierno más cercano a la ciudadanía que requiere de los servicios, tiene la posibilidad de identificar los proyectos que son prioritarios para la sociedad.

Los gobiernos municipales tradicionalmente han carecido de fuentes suficientes de financiamiento. Las facultades fiscales más importantes se encuentran concentradas en el gobierno federal, quien además cuenta con las fuentes de ingreso más elásticas y estables. A partir de los años ochenta empieza a funcionar el Sistema Nacional de Coordinación Fiscal (SNCF) que proporcionó a estados y municipios la oportunidad de beneficiarse por primera vez de la recaudación fiscal federal total. El componente más importante del nuevo sistema fue su Fondo General de Participaciones y el fondo de Fomento Municipal (Ramo 28), a estos recursos se les conoce como “Participaciones” y son transferencias no etiquetadas que los gobiernos locales pueden utilizar libremente, lo que los convierte en una de las principales fuentes de ingreso de los municipios. El municipio incrementa con las participaciones y las transferencias sus ingresos, sin embargo, se le limita su maniobra en cuanto al gasto, pues es la utilización de los recursos transferidos del Ramo 33, como hemos dicho está regulada por la federación, de ahí el hecho que el municipio no tiene una autonomía financiera total ni en el ingreso, ni en el gasto. La autonomía financiera se mide:

$$\text{Autonomía Financiera} = \frac{\text{Ingresos propios} + \text{Participaciones} + \text{Fondo de fomento municipal}}{\text{Transferencias}} \quad (2)$$

Dependencia de Recursos Los municipios tienen una fuerte dependencia financiera respecto de las transferencias federales, generada por los incrementos de las participaciones y de las aportaciones, y por los mecanismos de distribución, que no incentivan la recaudación de ingresos locales y que contribuyen muy poco a impulsar el desarrollo regional. La reforma hacendaria de 2007, fomenta la recaudación local y el buen desempeño económico de las entidades federativas, al distribuir sus participaciones considerando en un 60% el crecimiento económico que registra el estado, medido a partir de la variación del PIB de un año a otro; el 30% en función del esfuerzo recaudatorio estatal en los últimos tres años sobre los impuestos y derechos locales y, por último el 10% al peso relativo de la recaudación local respecto al total nacional. Sin embargo, esta reforma que considera el esfuerzo recaudatorio, solamente se quedó a nivel de la federación a los estados, no así a los municipios, de ahí que los municipios no tengan entre sus prioridades la de incrementar la recaudación de sus ingresos, lo que genera una alta dependencia de las transferencias federales para cubrir el gasto local, esta situación se complica aún más por el hecho de que gran parte de las participaciones federales que reciben los municipios la destinan al pago de su gasto corriente. Lo anterior no representaría un problema a no ser por el hecho de que las participaciones son recursos que varían según el comportamiento mensual que tenga la recaudación federal, es decir, los municipios no tienen la certeza de cuánto es el monto que van a recibir a lo largo de un ejercicio fiscal por dicho concepto, sólo tienen conocimiento de las cifras estimadas que publican al inicio del año la federación y las entidades federativas, así como informes trimestrales de los recursos entregados en función de la recaudación efectiva.

$$\text{Dependencia} = \frac{\text{Ingresos propios}}{\text{Ingresos federales}} \quad (3)$$

Gasto administrativo La elevada proporción de gasto administrativo implica baja disponibilidad de recursos para otros fines, como podría ser mayor inversión para obra pública o fomento. Este comportamiento puede deberse a que durante algunos años hubo rezago administrativo importante y que se han destinado recursos importantes a mejorar el aparato administrativo mediante más personal, más calificado, mejor pagado, así como un mejoramiento integral en las áreas de mantenimiento en la operación de servicios municipales. Sin embargo, por otra parte se puede argumentar que dicha expansión del gasto administrativo puede derivarse de un crecimiento excesivo de las plantillas de personal, al grado de burocratizar las administraciones municipales y de generar falta de rigor y racionalidad en el gasto, provocando aparatos administrativos municipales más grandes, aunque no necesariamente más eficientes y eficaces.

$$\text{Gasto administrativo} = \frac{\text{Gasto corriente}}{\text{Gasto total}} \quad (4)$$

Inversión municipal Los ingresos que recaudan los municipios, así como las participaciones y transferencias, conforman los ingresos totales, mismos que resultan pocos, con respecto a los gastos, aunado a que gran parte del gasto del municipios está conformado por el gasto de operación, lo que se traduce en una reducida cantidad de recursos destinados a la inversión municipal, propiamente a las obras y acciones que generan derrama económica, y en consecuencia desarrollo, si bien es cierto parte de los recursos, específicamente los denominados transferencias, se destinan a obra pública, parte también se destina a gasto corriente y de financiamiento del municipio, por lo que los ayuntamientos recurren a convenios con el estado y la federación, con la finalidad de poder acrecentar la infraestructura que se traducirá en un mejor nivel de vida de los miembros de la comunidad, por ejemplo, con la aportación de la federación los programa de Rescate de Espacios Públicos, el de Infraestructura Física Educativa –o espacios educativos, o el programa Habitat así como el programa de Obras Convenidas.

$$\text{Inversión municipal} = \frac{\text{Gasto en inversión}}{\text{Gasto total}} \quad (5)$$

Endeudamiento Dada su limitada capacidad para generar recursos propios que puedan emplear de acuerdo con las necesidades de desarrollo de su comunidad, los municipios deben recurrir a otras fuentes de financiamiento, entre ellas el endeudamiento, sin embargo, es también muy reducida ya que la ley señala que los municipios requieren del consentimiento del congreso estatal para poder contraer empréstitos y no pueden hacerlo en moneda extranjera. Actualmente los municipios tienen una gran dificultad de acceso de los municipios al crédito de la banca comercial y de desarrollo y en algunas ocasiones se recurre a otras instituciones crediticias, menos seguras, lo que produce situaciones de inestabilidad en los recursos municipales y la posibilidad de emitir bonos para obtener recursos es muy limitadas, debido a que los requisitos para acceder a esta fuente de financiamiento, principalmente se refieren al nivel de ingresos

$$\text{fiscales, que muy pocos municipios pudieran alcanzar. } \text{Endeudamiento} = \frac{\text{Deuda}}{\text{Ingresos propios}} \quad (6)$$

Presión fiscal Se refiere a la relación entre los ingresos propios y el número de habitantes de la población, es decir cuanto de los ingresos es aportado por cada uno de los habitantes, sin embargo existe una característica muy marcada en los municipios de México y es que son muy heterogéneos, ya que existen estados grandes y despoblados con muy pocos municipios y estados con una gran cantidad de municipios;

así mismo poseen características económicas, políticas y sociales que difieren unos de otros; por lo que existe una discrepancia en esta variable, debido a que los ingresos propios están en función del valor catastral y cada uno de los municipios tiene diferencia en su valuación, dependiendo de su uso, su tipo de construcción, su ubicación, etc.; y en lo referente al número de habitantes que requerirán de las funciones y los servicios del municipio, como ya se menciono existen características muy diferentes.

$$\text{Presión fiscal} = \frac{\text{Ingreso propio}}{\text{Nº de habitantes}} \quad (7)$$

RESULTADOS

Los resultados obtenidos reflejan que el municipio de Morelia, Michoacán, la capital del estado es un estado que tuvo para el ejercicio 2011 un superávit en su ejercicio del presupuesto, es decir tuvo más ingresos que egresos, por lo que dadas las necesidades de los habitantes se requiere mayor dinamismo en la aplicación de recursos, para tener mejores resultados; además que por tener una buena recaudación principalmente del impuesto predial, mantiene autonomía con respecto a la Federación su resultado es de 1.37, sin embargo si tiene una dependencia de recursos del 54%, es de sus ingresos totales, poco más del cincuenta por ciento proviene de la Federación, resultado importante si se compara con la dependencia que tiene el propio estado de Michoacán. Otro de los resultados importantes y que reflejan un buen desempeño es su inversión municipal que es del 54% del gasto y el gasto administrativo es del 27%; sin embargo parte de sus recursos provienen del endeudamiento que no genera mayor problema debido a que tienen una buena capacidad de pago. Por último el resultado de la presión fiscal es de 861.47 pesos que aporta cada ciudadano al ingreso del municipio, al año, refleja una buena aportación por parte de los ciudadanos que reciben beneficios del municipio.

CONCLUSIONES

A manera de conclusiones es importante mencionar que los municipios hoy trabajan con una alta dependencia de la federación, por lo que para poder general un desarrollo participativo de municipios y el estado se requiere generar políticas de incentivar la recaudación y aprovechar las tecnologías para cumplir con dicha función, pues hoy en día aún existen municipios que trabajan de forma manual, además de que con el interés de la transparencia se podrán tener mejores resultados en un corto plazo.

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ESTUDIO EMPÍRICO DE LAS ESTRATEGIAS COMERCIALES UTILIZADAS EN CENTROS DE AUTOSERVICIO UBICADOS EN TULA, HIDALGO, MÉXICO

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RESUMEN

La presente investigación empírica estudia el impacto comparativo entre las estrategias que han implementado las tiendas de autoservicio Soriana y Bodega Aurrera, sucursal Tula, en cada una de las 4 C's (consumidor, costo, conveniencia y comunicación) de mercadotecnia y la productividad del servicio, para atraer a los clientes de su región. Así, como también la influencia que algunos factores socio-demográficos influyen sobre el hábito de consumo de dicha población. Para el análisis estadístico, se utilizó el paquete SPSS y los resultados que se obtuvieron revelan los efectos esperados por cada una de ellas.

PALABRAS CLAVE: Estrategias, Consumidor, Costo, Conveniencia, Comunicación, y Productividad

EMPIRICAL STUDY OF TRADING STRATEGIES USED IN SELF-SERVICE CENTER LOCATED IN TULA, HIDALGO, MEXICO

ABSTRACT

This empirical research examines the comparative impact between the strategies implemented stores Soriana supermarket and Bodega Aurrera, branch Tula, in each of the 4 P's (price, product, promotion and place) marketing and service productivity, to attract customers in your region. Thus, as also the influence that some socio-demographic factors influence the consumption habits of the population. For statistical analysis, was used SPSS and results obtained reveal effects expected for each one of them.

JEL: M1, M3

KEYWORDS: Strategies, Consumer, Cost, Convenience, Communication, and Productivity.

INTRODUCCIÓN

La mercadotecnia es el proceso social y administrativo por el que los grupos e individuos satisfacen sus necesidades al crear e intercambiar bienes y servicios, ha tenido un efecto considerable en la vida del ser humano, ya que influye considerablemente en la costumbre, hábitos, formas, estilos de vida de los compradores de productos y/o servicios y en su forma laboral. Por eso las organizaciones empresariales, ya sean cadenas o no, impactan fuertemente a través de la mercadotecnia para que eleven sus ventas. Utilizan en sus estrategias, prácticas diversas de venta y servicio para alcanzar sus metas propuestas. Tan es así, que se ven obligadas cuando la situación lo amerite al contratar los servicios de empresas especializadas en el ramo.

Por lo anterior descrito y con la intención de lograr el objetivo propuesto en este trabajo de investigación, el cual consiste en conocer y comparar las estrategias que han implementado las tiendas de autoservicio Soriana y Bodega Aurrera en cada una de las 4 c's de la mercadotecnia, influyen en la preferencia de los clientes, así como la ventaja competitiva y productividad que exista entre las mismas.

REVISIÓN LITERARIA

Kotler y Armstrong (2006) definen las 4 P's de la mercadotecnia al producto, precio, plaza y promoción, y están diseñadas para intervenir en la toma de decisiones de los clientes o consumidores. Cada componente de las 4 P's puede inferir en el comportamiento de los consumidores de diversas formas, ya que son parte de las herramientas de marketing que se utiliza en las empresas para alcanzar los objetivos de mercado. Para que una tienda pueda comercializar sus productos, es necesario que diseñe una mezcla exitosa de marketing, a través de un producto adecuado, que se venda a un precio razonable, y en el lugar correcto, utilizando una promoción acertada. Kotler y Armstrong (2006) definen un producto como cualquier cosa que se puede ofertar a un mercado determinado para la atención, la adquisición, el consumo o el uso que permita satisfacer una inquietud o cubrir una necesidad. Así mismo definen a un producto como el producto comprado por el consumidor final para su consumo personal.

Por otra parte, los consumidores compran los productos con regular frecuencia, que puede ser con una planificación metódica, y a través de la comparación de las marcas en función de su estética, costo, calidad y diseño. Para Ferrel (2005), el producto es el núcleo de la estrategia de marketing mix en el que los minoristas pueden ofrecer a los clientes o consumidores experiencias para contrastar los productos de la competencia.

No obstante, del mismo modo, tiene que ver con lo que significa el producto al consumidor. Cuando se dice del producto, éste se puede referir a varias características de calidad, diseño, marca, tamaños, etc. Diversos atributos de los productos de una empresa, conteniendo el nombre de la marca, la novedad, la complejidad, la calidad y el funcionamiento, pueden afectar el comportamiento del consumidor.

Cuando se analiza un producto por parte de los consumidores en los lugares de venta, como pueden ser una tienda o centro comercial, pueden llegar a comprarlo, por aspectos o características que influyan en la toma de decisión de compra. Tales aspectos pueden ser: el aspecto físico del producto, así como también el etiquetado, envasado, y su información que pueden ocasionar una dominancia en el gusto y decisión final de los consumidores. Para Mooy y Henry (2002), el factor de motivación se define como "la excitación dirigida al tratamiento de la información relacionada con la marca de fábrica".

Antecedentes

Durante muchos años, en la Ciudad de Tula, Hgo., existían comercios pequeños y medianos, a los cuales los habitantes de este lugar y sus alrededores, acudían a realizar sus compras de primera necesidad. La atención del cliente o comprador era personal y se generaban tiempos de espera demasiados largos y el costo de los productos variaba considerablemente entre las diferentes tiendas. Además, los negocios carecían de estacionamiento vehicular particular, donde al principio no era problema estacionarse por la poca afluencia de transporte. Los comerciantes, obtenían grandes utilidades por tener prácticamente cautivos a los clientes.

Con el paso del tiempo, llegó a la Ciudad de Tula, una sucursal de la cadena de tiendas de autoservicio llamada Bodega Aurrera. Esta tienda, causó novedad en la población, ya que un alto porcentaje de compradores convencionales, se dirigieran a ella como su tienda preferida, debido a que ellos mismos podían seleccionar y cuantificar los productos a comprar, pasando a segundo término en caso de que lo

hubiera, el costo de la mercancía. También un factor muy importante, fue el estacionamiento con capacidad suficiente para alojar a todos los clientes. Y por mucho tiempo, dominó el mercado de esta región.

Años después, llegó a la ciudad, otra sucursal de cadenas de tienda de autoservicio, llamada Soriana. Cuando se inauguró la tienda de autoservicio Soriana sucursal Tula, por la novedad de ser otra opción de tienda, tuvo un impacto muy fuerte en la decisión de compra de los ciudadanos de la región de Tula, Hgo. Esto afectó muy fuerte por varios días en las ventas de la tienda de autoservicio de Bodega Aurrera, y los trabajadores estaban temerosos, porque se pensaba que podría haber despedido de ellos, situación que les preocupó demasiado. En palabras de los empleados, el gerente de Tienda, estaba en una situación similar, ya que le habían indicado que le daban un tiempo determinado para que cumpliera con un mínimo de ventas, de lo contrario podría haber problemas mayores.

Por su parte, en los primeros días de venta de la tienda de Autoservicio Soriana, las instalaciones de la tienda al igual que el estacionamiento vehicular, se encontraban completamente llenos, que la capacidad de ambos fue rebasada por mucho. En las líneas de las cajas de pago, los clientes hacían filas muy grandes y el tiempo de espera era demasiado grande que hacía que se cansaran y desearan. También por su lado, el personal de caja, trabajaba mucho y con la mejor intención de atender a los clientes, pero no como tenían la rapidez suficiente, empezaron a presentar evidencias de estrés y agotamiento físico, y baja calidad de atención. En el caso del estacionamiento, se generaron varios de “cuellos de botella” al querer entrar y después al querer salir, ocasionando un verdadero congestionamiento vehicular.

Problema

Aurrera, han buscado la forma de atraer la preferencia de los compradores a sus tiendas, con una estrategia basada principalmente en las ofertas de precios, sin considerar las 4 C's. Es claro el observar que aparentemente, Bodega Aurrera domina el mercado de la región de Tula. Como consecuencia, los negocios que giran alrededor de Soriana, tienen pocos clientes y ventas bajas. La situación que se vive en la Plaza Comercial de Soriana, preocupa enormemente a todos los dueños de los locales e inclusive a la gerencia de la tienda de autoservicio. Las estrategias de marketing que se han puesto en marcha, no han dado resultado hasta la fecha, por lo que se pretende realizar una investigación que permita encontrar las razones comparativas entre las dos tiendas de autoservicio que hace que los clientes vayan a una tienda y a la otra no. De esta forma, nace la pregunta de investigación ¿qué efecto han tenido las estrategias de Marketing que han implementado Soriana y Aurrera en la población de Tula y sus alrededores?

Justificación

Muchas veces los negocios, comercios y empresas, piensan solo en ellos al elaborar sus estrategias de venta, pero no toman en cuenta al comprador o clientes y que es la razón de su existencia. El cliente es fundamental para la vida de las empresas, puesto que la decisión que tomen ellos, hará que un negocio permanezca en el mercado, con diferentes niveles de crecimiento, decrecimiento o permanezca igual. Por esta razón, las actividades dirigidas a obtener información de los consumidores, es de suma importancia y relevancia, no solo en el costo del producto, sino en todo lo implícito que gira alrededor de él y la zona del lugar. Las herramientas de mercado, influyen de forma importante en la toma de decisiones de compra, basadas en diversos factores como el costo del producto, el producto, la demanda, las ventas, los servicios de la plaza, la competencia, las ofertas y promociones, etc.

Cada día las empresas, buscan cubrir sus expectativas de venta y de crecimiento, con investigaciones más amplias en las estrategias de venta para asegurar el pronóstico del mundo cambiante de los consumidores y de las generaciones futuras. En la toma de decisión de los clientes, existen diversos factores que de forma secundaria determinan que vayan o no a un lugar determinado, tales como los factores socio-demográficos, el sexo, el grado de escolaridad, el poder adquisitivo, el domicilio, el estado civil, entre otros. De igual

forma las estrategias de las 4 c's, influyen en el consumidor en cuanto a los hábitos de compra. Por esta razón, la investigación tomará en cuenta a las variables antes mencionadas que determinan la toma de decisiones de los clientes en la elección de la plaza y del producto. Para ello, se realizara la investigación en Aurrera y en Soriana, tomando una muestra aleatoria de clientes, de días, de horarios, edades, sexo, estado civil, que sirvan para determinar cuáles variables influyen más en el consumidor y proponer estrategias que apoyen el índice de consumo.

Objetivos

Objetivo General- Conocer si las estrategias que han implementado las tiendas de autoservicio Aurrera y Soriana, sucursal Tula, en cada una de las 4 C's de la mercadotecnia, han influido en el comportamiento de los consumidores de Tula y sus alrededores, que les den ventajas competitivas entre ellas y puedan tomar decisiones que les permita mejorar la afluencia de clientes a su tienda de autoservicio.

Objetivos específicos

Conocer si las variables de tipo socio-demográficas ingreso, lugar de residencia, escolaridad y sexo, lugar de residencia, han tenido influencia en el comportamiento de consumo de clientes de las tiendas de autoservicio Soriana y Bodega Aurrera, para que ambas tiendas realicen sus estrategias que les permitan mayor competitividad.

Saber si las estrategias de precio que utilizan las tiendas de Soriana y Bodega Aurrera son para atraer a los clientes de la región de Tula que origine su presencia y motive la compra.

Conocer si las estrategias de producto que utilizan las tiendas de Soriana y Bodega Aurrera son para atraer a los clientes de la región de Tula que origine su presencia y motive la compra.

Saber si las estrategias de plaza que utilizan las tiendas de Soriana y Bodega Aurrera son para atraer a los clientes de la región de Tula que origine su presencia y motive la compra.

Conocer si las estrategias de promoción que utilizan las tiendas de Soriana y Bodega Aurrera son para atraer a los clientes de la región de Tula que origine su presencia y motive la compra.

Realizar con la información adquirida, las estrategias mercadológicas que deben aplicar las tiendas de autoservicio Soriana y Bodega Aurrera para aumentar el número de clientes.

Hipótesis

H1: Los factores socio demográficos tales como sexo, lugar de residencia, ingreso mensual familiar y escolaridad de los padres mantienen una relación significativa con el índice del hábito del consumo de los consumidores de Tula, Hgo.

H2: La estrategia de precio mantiene una relación significativa con el índice del hábito del consumo de los consumidores de Tula, Hgo.

H3: La estrategia de plaza mantiene una relación significativa con el índice del hábito del consumo de los consumidores de Tula, Hgo.

H4: La estrategia de promoción mantiene una relación significativa con el índice del hábito del consumo de los consumidores de Tula, Hgo.

H5: La estrategia de producto mantiene una relación significativa con el índice del hábito del consumo de los consumidores de Tula, Hgo.

Alcance De La Investigación

Esta investigación es de tipo aplicada, porque trata de analizar una situación determinada en particular. También podemos considerarla que es de tipo cuantitativa, porque se cuenta con hipótesis, las que son contrastadas. Por otra parte, también se considera que es de tipo transversal, ya que recaba la información en un solo momento (junio de 2014). Esta investigación no incurre en la forma experimental, debido a que no se manipulan las variables sociodemográficas, ni se tiene la intención de que exista alguna tendencia convenencial. Por otra parte, también podemos considerarla como de tipo correlacional, ya que intenta calcular medir la relación que se presenta entre el hábito del consumo (variable dependiente) y las variables que forman la mezcla de Mercadotecnia denominadas las 4 c's (variables independientes).

METODOLOGÍA

En esta investigación, se considera que es de tipo aplicada, porque pretende analizar un caso en particular. Es de tipo cuantitativa dado que tiene hipótesis, la cual será contrastada. También es de tipo correlacional en porque se intenta medir la relación entre el hábito del consumo (variable dependiente) y las variables que forman la mezcla de las denominadas las 4 c's (variables independientes); es de diseño transversal puesto que se recolectan los datos en un sólo momento y no intenta analizar dicho fenómeno a lo largo del tiempo; así mismo se considera no experimental, ya que no se pretende manipular las variables independientes (sexo, lugar de residencia, ingreso mensual familiar y escolaridad de los padres).

Se busca a través de un modelo de regresión lineal conocer el nivel de influencia que existe entre diversos factores socio-demográficos que dentro de la literatura previa se considera a este tipo de variables las siguientes: sexo, escolaridad, lugar de residencia, ingreso mensual familiar. Aunado a estas se agregan las variables referentes a las estrategias de la mezcla de mercadotecnia, para finalizar con el contraste del Índice de Hábito de Consumo de los habitantes de Tula, Hgo.

Esta investigación está basada en investigaciones previas y considerando las características de esta investigación se determinó como variable dependiente el Índice de Hábito de Consumo de los consumidores del centro de Tula, y por otra parte a los que no son de ese lugar, es decir, de los de fuera de la zona urbana de Tula. El índice de Hábito de consumo es con respecto al centro comercial de Aurrera, ubicada en el centro de la ciudad mencionada. La descripción de las variables se puede ver en la tabla 1.

Instrumento utilizado

Para realizar la investigación en la obtención de la información proporcionada en los consumidores, se ocupó la metodología que indican Munusamy y Wong (2008), debido a que este instrumento cumple con las pruebas de confiabilidad y validez sugeridas en la teoría y fueron testadas por la prueba Alfa de Cronbach, con un valor superior al 80%. El cuestionario trabajado estuvo integrado por 21 preguntas con una escala que iba del 1 al 10 en donde el encuestado tenía que decidir que tanto impacto tenía cada cuestionamiento en sus hábitos de consumo, considerando las 4 c's de la mercadotecnia que son costo, cliente, conveniencia y comunicación.

El cuestionario está formado con cuatro preguntas socio-demográficas, las cuales son las siguientes: sexo, lugar de residencia, ingreso mensual familiar y escolaridad de los padres. También por otra parte, Se trataron los siguientes aspectos: 4 relativos a la estrategia de precios, 6 al producto, 8 a la plaza y 4 a la promoción.

Tabla 1. Descripción de variables utilizadas en el estudio

Variable	Descripción	Medida
Índice de hábito de consumo	Dependiente	Es el resultado del total máximo de puntos del total de la muestra.
Sexo	Independiente	Dicotómica ya que cuando es uno significa que es hombre y cuando es cero es mujer.
Lugar de residencia	Independiente	Catórica ya que cuando es uno significa que el encuestado es de Pachuca, cuando es dos que es del Estado de Hidalgo y tres cuando es de fuera del estado.
Índice de hábito de consumo	Dependiente	Es el resultado del total máximo de puntos del total de la muestra.
Sexo	Independiente	Dicotómica ya que cuando es uno significa que es hombre y cuando es cero es mujer.
Lugar de residencia	Independiente	Catórica ya que cuando es uno significa que el encuestado es de Pachuca, cuando es dos que es del Estado de Hidalgo y tres cuando es de fuera del estado.
Índice de hábito de consumo	Dependiente	Es el resultado del total máximo de puntos del total de la muestra.
Sexo	Independiente	Dicotómica ya que cuando es uno significa que es hombre y cuando es cero es mujer.
Lugar de residencia	Independiente	Catórica ya que cuando es uno significa que el encuestado es de Pachuca, cuando es dos que es del Estado de Hidalgo y tres cuando es de fuera del estado.

Muestra

En la investigación realizada, se contó con la participación de 376 consumidores, los cuales provenían del centro de Tula y sus alrededores. Esta muestra se realizó en un solo día con la intención de contar con la información conveniente en la investigación, ésta se aplicó a personas mayores de 18 años. Los resultados obtenidos en la aplicación del instrumento en los compradores, se muestran en la tabla 2.

Tabla 2: Muestra de consumidores de tiendas de autoservicio estudiadas

GENERO/LUGAR	TULA	ALREDEDOR DE TULA	TOTAL
Hombres	91	58	149
Mujeres	144	83	227
Total	235	141	376

En la tabla se describe la muestra de consumidores de tiendas de autoservicio estudiadas en la región de Tula, Hidalgo en el año 2014.

Instrumento utilizado

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una escala que iba del 1 al 10 en donde el encuestado tenía que decidir que tanto impacto tenía cada cuestionamiento en sus hábitos de consumo, considerando las 4 c's de la mercadotecnia que son costo, cliente, conveniencia y comunicación.

El cuestionario está formado con cuatro preguntas socio-demográficas, las cuales son las siguientes: sexo, lugar de residencia, ingreso mensual familiar y escolaridad de los padres. También por otra parte, Se trataron los siguientes aspectos: 4 relativos a la estrategia de precios, 6 al producto, 8 a la plaza y 4 a la promoción.

RESULTADOS

Primeramente en el análisis de la información estadística, se estudió que los datos procesados presentaran una distribución normal por medio del Test de Kolmogorov-Smirnov y se procedió a la aplicación de las técnicas multivariantes con la intención de conocer e identificar los factores que influyen en el índice del hábito de los consumidores de la zona urbana de Tula, así como los de fuera de misma zona. Se procedió en la aplicación del modelo de regresión lineal que agrupa las estrategias de costo, conveniencia y comunicación, así como las variables socio-demográficas: sexo, lugar de residencia, ingreso mensual familiar y escolaridad.

Una vez terminado el procesamiento de la información, se ha logrado obtener información muy valiosa e importante, la que permitirá a quien corresponda tomar las decisiones necesarias para poder aumentar el número de consumidores al centro comercial Soriana de la Ciudad de Tula, Hidalgo. Este análisis radicó en que se utilizaron como base las variables socio demográficas y se relacionaron con las estrategias que ha realizado Aurrera Tula respecto a las 4 c's de la mercadotecnia para acreditar su centro comercial. En el estudio, se muestra que los hombres son más susceptibles al costo del producto, a las estrategias de costo, a las estrategias de conveniencia con respecto a las mujeres.

Por el contrario, en las mujeres, el impacto fue mayor en la estrategia de comunicación, que los hombres. En el caso del lugar de residencia, las estrategias de costo, de cliente y conveniencia impactaron más en los consumidores de fuera de la zona urbana que de los de Tula.

Por otra parte, en cuanto a los consumidores con nivel mayor de ingresos, les impactaron más las estrategias de costo, cliente y conveniencia.

Debe señalarse que resultan variables significativas a un nivel de confianza del 99% las estrategias de costo, conveniencia y comunicación. Así mismo con respecto a las variables socio-demográficas tales como el ingreso mensual familiar y la escolaridad de los consumidores se muestra un nivel de confianza del 95%.

CONCLUSIONES

La presente investigación se enfocó en conocer el impacto que determinados factores socio-demográficos tienen sobre los hábitos de compra en los centros comerciales de Soriana y Aurrera, ambas ubicadas en la Ciudad de Tula, Hgo., en particular se analizaron el sexo, el lugar de residencia, la escolaridad de los consumidores, así como el ingreso económico.

También se analizaron las estrategias que los centros comerciales aplican en la mercadotecnia con la intención de poder realizar recomendaciones a ambas tiendas, en especial a Soriana para que le permita tener mayor captación del mercado en estudio.

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LOS RESTAURANTES DE COMIDA MEXICANA EN NAVOJOA, SONORA, MÉXICO Y LAS NORMAS DE SALUD

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RESUMEN

En la actualidad se tiene el gran problema de que algunos restaurantes aún no se apegan o lo hacen parcialmente a los requisitos y lineamientos de la Secretaría de Salubridad y por lo tanto los consumidores se ven involucrados en graves enfermedades que ponen en riesgo su salud e incluso hasta la vida propia, en consecuencia muchos de estos restaurantes se han clausurado, en base a ello se ha decidido investigar si el restaurante en Navojoa, Sonora, México, cumplen con los requerimientos expedidos por la secretaria de salud.

PALABRAS CLAVE: Secretaría De Salud, Enfermedades, Salud De Las Personas

RESTAURANTS IN NAVOJOA, SONORA, MEXICO MEXICAN AND HEALTH STANDARDS

In this paper, we evaluate the Health standards compliance and restaurant closures in Sonora Mexico

INTRODUCCIÓN

Actualmente la salud de las personas mexicanas se ven afectadas por distintas enfermedades causadas por virus, incluso epidemias producidas por bacterias y esto se le debe a la mala higiene al elaborar alimentos en los restaurantes, por eso, la importancia de practicar la higiene al elaborar alimentos en restaurantes y la necesidad de acatar los requerimientos expedidos por la Secretaria de Salud. La presente investigación tuvo como objetivo, conocer si los restaurantes de comida mexicana cumplen con el reglamento de la Secretaría de Salud.

En la actualidad las enfermedades causadas por bacterias han aumentado en los últimos años, de allí la importancia del tema elegido: “Los restaurante de Comida mexicana en Navojoa, Sonora, México y las Normas de salud”, además, se ha escogido este tema porque la salud de las personas es muy importante y por lo cual no se debe poner en riesgo por malos hábitos en la elaboración de alimentos. Por eso la pregunta principal fue la siguiente ¿Cuál es la importancia que los restaurantes de comida mexicana cumplan con el reglamento de la secretaria de Salud ?

MARCO TEÓRICO

Para entender claramente el tema se explicaran algunos conceptos y factores que facilitaran la comprensión del porque la higiene es de vital importancia en la elaboración de los alimentos y el porqué es importante acatar los reglamentos de la secretaria de salud
Aspectos generales de la higiene

¿Qué es higiene?

La higiene es el conjunto de conocimientos y técnicas que aplican los individuos para el control de los factores que ejercen o pueden ejercer efectos nocivos sobre su salud.

¿Por qué la importancia de la manipulación de alimentos?

Básicamente porque los alimentos al no ser manipulados, procesados, o almacenados bajo ciertas medidas de higiene, son una fuente muy importante de enfermedades las cuales estaríamos transmitiendo tanto a clientes como trabajadores.

Enfermedades transmitidas por alimentos

Algunas de las principales enfermedades transmitidas por alimentos son las siguientes: Cólera, Salmonella, Hepatitis.

Cólera: El cólera es una enfermedad aguda, diarreica, provocada por la bacteria *Vibrio cholerae*, la cual se manifiesta como una infección intestinal.

Salmonella: Salmonella es un género de bacterias que pertenece a la familia Enterobacteriaceae, formado por bacilos gramnegativos, anaerobios facultativos, con flagelos peritricos Son bacterias móviles que producen ácido sulfhídrico (H₂S). Emplean glucosa por poseer una enzima especializada, pero no lactosa, y no producen ureasa. No tienen metabolismo fermentativo.

Es un agente productor de zoonosis de distribución universal. Se transmite por contacto directo o contaminación cruzada durante la manipulación o en el proceso de alimentos.

Hepatitis: La hepatitis es una afección o enfermedad inflamatoria que afecta al hígado. Su causa puede ser infecciosa (viral, bacteriana, etc.)

Tipos de contaminación:

Física: se refiere a la presencia de cualquier materia física en algún alimento por ejemplo, un cabello, plástico, papel etc....

Química: Se refiere a la presencia de algún productos químico en algún alimento, por ejemplo se puede dar una contaminación química cuando usemos algún químico para la limpieza de mesas y equipo de trabajo y esto no son utilizados en la porciones especificadas por el proveedor, otra causa de contaminación química es cuando alguna persona que manipula alimentos usa esmaltes en las uñas y esta se desprende y caí en el alimento, se provoca una contaminación química por el esmalte es un producto hecho a base de químicos

Biológica: Se refiere principalmente a la contaminación de productos que por su naturaleza ya vienen contaminados, ejemplo de ellos son las frutas y verduras cuando esto productos son regado con aguas sucios o no potables, al igual que productos de carne como aves, res, cerdo o mariscos los cuales en ocasiones ya presentan alguna enfermedad de naturaleza.

Contaminación Cruzada: Este tipo de contaminación se da básicamente cuando los productos no son manipulados o almacenados de manera adecuada, ejemplo de esta contaminación es cuando utilizamos un mismo cuchillo para cortar productos crudos y después sin desinfectarlo lo utilizamos para cortar productos cocidos o listos para su consumo, de igual modo se da esta contaminación cuando no almacenamos los productos de manera adecuada, es decir cuando por ejemplo en un refrigerador almacenamos un productos crudo en la parte superior y un productos cocido en la parte inferior si llegara a sufrir descongelamiento del producto crudo podría contaminar al productos cocido.

Se ha estado insistiendo en cumplir con los requerimientos de la secretaría de salud, debido a lo relevante que son estos reglamentos a continuación se hablara de ello con el fin de conocer los aspectos legales en higiene según la secretaría de salud:

Marco legal de la higiene

¿Qué es la secretaría de salud?

Misión- Elevar la calidad de vida de los habitantes de México procurando la salud en todos sus ámbitos como principal motor del desarrollo físico, psicológico y social de los individuos, conjuntando los esfuerzos de las Instituciones públicas y privadas.

Visión -Lograr indicadores de salud a los niveles de los países de primer mundo incrementando la esperanza de vida de cada mexicano, abatiendo la mortalidad asociada con la pobreza y la ignorancia, desarrollando programas y tecnología médica de punta.

Objetivo y campo de aplicación de la norma NOM-093-SSA1-1994 Prácticas de Higiene y Sanidad en la preparación de alimentos que se ofrecen en establecimientos fijos

Esta Norma Oficial Mexicana establece las disposiciones sanitarias que deben cumplirse en la preparación de alimentos que se ofrecen en establecimientos fijos con el fin de proporcionar alimentos inocuos al consumidor.

Esta Norma Oficial Mexicana es de observancia obligatoria en el territorio nacional para las personas físicas o morales que se dedican a la preparación de alimentos.

Requerimientos

A través de la norma NOM-093-SSA1-1994 Prácticas de Higiene y Sanidad en la preparación de alimentos que se ofrecen en establecimientos fijos, la cual es regulada por la secretaría de salud nos habla acerca de los aspectos que se evalúan, algunos de esos aspectos son los siguientes:

Recepción SI NO

Área de recepción:

Recepción de alimentos:

Almacenamiento

Verificación de empaque:

Verificación de las características organolépticas:

Productos frescos de origen animal y vegetal

Cámara de refrigeración:

Refrigerador:

Cámara de congelación:
Congeladores o neveras:
Almacén de secos:
Abarrotes:
Almacenamiento de detergentes e insecticidas:
Área de cocina
Manipulación de alimentos:
Equipo y utensilios:

METODOLOGIA

Los restaurante de Comida mexicana en Navojoa, Sonora, México y las Normas de salud, es un tema se escogió por la importancia que tiene para las personas que les gusta la comida fuera de casa, posteriormente se seleccionó el objeto de estudio el cual se optó por los restaurante debido a que se dedica a la preparación y venta de comida mexicana. La investigación es exploratoria, con un diseño no experimental.

Unidad del análisis, población y muestra: Para el estudio fue necesario aplicar un cuestionario con 15 reactivos considerados los necesarios para recabar la información requerida. Para ello se determinó que la unidad de análisis son los Restaurantes de Navojoa, con una población de 14 negocios y se encuestaron a todas.

Los métodos utilizados para obtener información fueron:
Una entrevista a un gerente de operaciones de restaurante
Una observación dentro de todas las áreas del restaurante
Aplicación de un cuestionario a una muestra de 14 restaurantes.

RESULTADOS

Una vez que ya se conoce lo importante que es la higiene en la preparación de alimentos, algunos tipos de enfermedades transmitidas por alimentos, así como los diferentes tipos de contaminación y normas que regulan estos aspectos relacionados a higiene, se considera lo siguiente:

Sin lugar a duda otro de los factores que ayuda a procesar alimentos sanos, es precisamente el aseo personal de todos los empleados.

Con lo cual la mayoría de las personas cumplen con baño diario, cabello recogido, uso de malla y gorro, uñas cortas y sin esmalte, no usan joyas, uniforme limpio, algunas personas del sexo masculino su aspecto se ve un poco más descuidado que el de las mujeres.

Se observó platicar sin cubre boca a meseros cuando fueros por los platillos para llevarlos a la mesa de servicio.

El objetivo que tiene tanto el aseo personal así como el uso completo de todo el uniforme es principalmente garantizar que la persona esté en condiciones higiénicas de procesar alimentos, que no vaya a provocar una contaminación física o química con el uso de joyas o esmaltes.

Cabe destacar que el 70% de las familias acostumbran con regularidad comer en Restaurantes, y el resto lo hace ocasionalmente. El 40% lo hace por el sabor, otro 40% lo hace por higiene y al resto le es indiferente.

Para el 50% los meseros deben tener buena imagen, porque son el primer contacto con los clientes. El 70% es más importante la higiene y para el 30% el servicio.

CONCLUSIONES Y RECOMENDACIONES

La higiene se refiere al conjunto de prácticas y comportamientos orientados a mantener unas condiciones de limpieza y aseo que favorezcan la salud de las personas. La buena o mala higiene incide de manera directa en la salud de las personas. Son muchas las enfermedades relacionadas con las malas prácticas de higiene. Por ejemplo: la diarrea, las enfermedades gastrointestinales, la conjuntivitis, las infecciones de la piel, la pediculosis, la gripa, etc. Higiene en los alimentos Según la Organización Mundial de la Salud (OMS), la higiene alimentaria comprende todas las medidas necesarias para garantizar la inocuidad sanitaria de los alimentos, manteniendo a la vez el resto de cualidades que les son propias, con especial atención al contenido nutricional. La preparación de los alimentos tiene que seguir ciertas reglas de preparación para que no sufran ninguna contaminación.

El distintivo "H" se creó con el propósito fundamental de disminuir la incidencia de enfermedades transmitidas por los alimentos en turistas nacionales y extranjeros y mejorar la imagen de México a nivel mundial con respecto a la seguridad alimentaria, desde 1990, se implementó en México, un programa Nacional de Manejo Higiénico de Alimentos, Distintivo "H", para todos los establecimientos fijos de alimentos y bebidas.

El Distintivo "H" es un reconocimiento que otorgan la Secretaría de Turismo y la Secretaría de Salud, a aquellos establecimientos fijos de alimentos y bebidas: (restaurantes en general, restaurantes de hoteles, cafeterías, fondas etc.), por cumplir con los estándares de higiene que marca la Norma Mexicana NMX-F605 NORMEX 2004.

Se afirma que los Restaurantes de Navojoa, no se cumplen en su totalidad las Normas Sanitaria contempladas en la Secretaría de Salud.

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BIOGRAFÍA

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DISEÑO DE ESTRATEGIAS COMPETITIVAS PARA LA COMERCIALIZACIÓN DE ARTESANÍAS Y ARTÍCULOS DE DECORACIÓN DE LAS COMUNIDADES INDÍGENAS PERTENECIENTES A LA ORGANIZACIÓN ZONAL INDÍGENA DEL PUTUMAYO- OZIP

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RESUMEN

Uno de los principales problemas que afrontan las poblaciones indígenas en Colombia es la explotación de sus recursos por parte de terceros, ya que ellos no cuentan con las herramientas necesarias para lograr ser competitivos en el mercado. El objetivo del estudio buscó diseñar estrategias competitivas para la comercialización de artesanías y artículos de decoración de las comunidades indígenas pertenecientes a la Organización Zonal Indígena del Putumayo - OZIP, cuyo fin es permitirles obtener unos beneficios sociales y económicos, haciendo un uso adecuado de los recursos de la biodiversidad como principal material para realizar sus artesanías y artículos de decoración y de esta manera incursionar en el mercado del biocomercio.

PALABRAS CLAVES: Estrategias competitivas, comunidades indígenas, biodiversidad

DESIGN STRATEGIES FOR COMPETITIVE MARKETING OF CRAFTS AND DECORATIVE OF INDIGENOUS COMMUNITIES OUTSIDE THE INDIGENOUS ORGANIZATION OF ZONAL PUTUMAYO – OZIP

ABSTRACT

One of the main problems facing Indigenous Peoples in Colombia is the Exploitation of Their Resources For parte Third , since they do not have the necessary tools to achieve para v To be competitive in the market. The aim of the study sought to design competitive strategies for the marketing of crafts and decorations of indigenous communities belonging to the Zonal Indigenous Organization of Putumayo - OZIP, designed to enable them to achieve a social and economic benefits, making appropriate use of resources biodiversity as the main material for its handicrafts and decorative items and thus enter the market of bio.

JEL: M2

KEYWORDS: Competitive Strategies, indigenous communities, biodiversity

INTRODUCCIÓN

En el contexto nacional colombiano, las comunidades indígenas se han caracterizado por ser comunidades que cuidan del ambiente, los ecosistemas, los recursos naturales y la biodiversidad. Se observa en las comunidades indígenas de manera generalizada, una explotación medida y cautelosa de la biodiversidad

existente en su hábitat. Sin embargo, las tendencias de mercado evidencian, la oportunidad de explorar no solo la biodiversidad, sino los conocimientos culturales de las diferentes etnias indígenas a nivel mundial, con un alto valor en el diseño de joyas, al usar simbologías, colores y diseños específicos a las comunidades étnicas de los diferentes países y regiones del mundo. En ese sentido, se abre una oportunidad de negocios con un gran potencial, que han identificado grandes marcas reconocidas e inversionistas que buscan emprendimientos innovadores con un alto valor agregado. Sin embargo, no solo es responsabilidad de las propias comunidades indígenas proteger sus conocimientos y asegurar la apropiación de los recursos que puedan generarse fundamentados en su cultura, sino al estado y las entidades que hacen parte de este, en la construcción de un país activo, innovador e incluyente, que disminuya las diferencias y busque la igualdad. La importancia de implementar herramientas, procesos y metodologías que giren en torno a la búsqueda y mejoramiento del bienestar de las comunidades indígenas, es una de las causas que cimienta esta investigación. Ésta se fundamenta en dos partes, de un lado, la necesidad de capacitar a las comunidades indígenas pertenecientes a la Organización Zonal Indígena del Putumayo - OZIP, para que sean ellas quienes saquen los mayores provechos en la elaboración y comercialización de sus artesanías y artículos de decoración, y de otro lado, la inclusión en el mercado del biocomercio, que pretende de manera sostenible comercializar productos derivados a partir de recursos naturales pero preservando su existencia.

Pero, ¿de qué manera se relacionan estos dos parámetros? Primero, cuando se habla sobre los productos que realizan los indígenas lo hacen utilizando recursos que ellos mismos extraen del medio, sólo que éstos deben aprender que cuando potencializan esas habilidades pueden cuidar y preservar su medio natural. Segundo, cuando ellos fabrican dichos productos lo pueden realizar bajo estamentos legales y ambientales que generen valor a sus productos y utilizando a la vez estrategias innovadoras que permitan caracterizar sus bienes bajo criterios de calidad y competitividad.

Figura 1: Mujeres elaborando productos artesanales



Fuente: Archivo de la autora. (2014)

Para alcanzar este objetivo, se partió de la capacitación de las Comunidades Indígenas pertenecientes a la Organización Zonal Indígena del Putumayo – OZIP, en estrategias competitivas que brinden valor a lo que realizan artesanalmente. De esta manera, se expone que el enfoque investigativo es importante gracias a que se puede contribuir socialmente en algo que en Colombia se está perdiendo, y es la identidad cultural que los indígenas poseen y el aprovechamiento de sus recursos y habilidades en pro de su propio beneficio.

REVISIÓN DE LA LITERATURA

Las poblaciones indígenas de Colombia, a lo largo de la historia han sido objeto de exclusión social, política y económica, lo que ha conllevado a que sean explotados por parte de entidades que se han apropiado de sus conocimientos y prácticas. Este fenómeno ha hecho que las comunidades indígenas de Colombia, se

encuentren en situación de vulnerabilidad debido a que no cuentan con las herramientas y estrategias para potenciar su desarrollo económico.

Las comunidades indígenas pertenecientes a la OZIP – (La Organización Zonal Indígena del Putumayo - OZIP, conformada por representantes de los pueblos indígenas, fue creada y funcionan desde el año 1986, representa los intereses y requerimientos de los pueblos indígenas y sus comunidades afiliadas. Los pueblos indígenas que hacen parte de la OZIP, son Awa, Camentsa, Coreguaje, Embera, Inga, Kichwa, Kofan, Murui, Nasa, Pasto, Siona, y Yanacona y se encuentran asentados en las localidades de Mocoa, Puerto Guzmán, Villa Garzón, Puerto Caicedo, Puerto Asís, Orito, Puerto Leguízamo y Sibundoy, con una población aproximada de 32.689 indígenas, organizada en 128 Cabildos y Resguardos. (Organización Zonal Indígena del Putumayo. 2012)), se ven afectadas por esta problemática, y pese a los cambios sociales, políticos, religiosos, tecnológicos, han logrado conservar su cultura. Las principales características de estas comunidades es que se dedican a la elaboración y comercialización de artesanías y artículos de decoración cuyos materiales son la madera, semillas y chaquiras (Sarta, collar, brazaletes hechos con cuentas, abalorios, conchas, etc., usado como adorno. (Real Academia Española)). Pero el desconocimiento de los factores que influyen en la demanda de productos en el mercado ha hecho que ellos tengan que depender de otras personas para comercializar sus artesanías y artículos de decoración, además que éstas enfrentan día a día el conflicto social del departamento del Putumayo, lo que los ha llevado a tener que desplazarse hacia otros lugares donde tienen que buscar una base de sostenimiento para poder sobrevivir.

Partiendo de esta problemática es necesario que las comunidades capacitadas utilicen los conocimientos de su cultura, para crear valor agregado a sus productos y sean más competitivos. Además, es importante resaltar que dentro de la ley 21 de 1991 de Nivel Nacional, artículo 23 está enmarcado lo siguiente:

1. Las artesanías, las industrias rurales y comunitarias y las actividades tradicionales y relacionadas con la economía de subsistencia de los pueblos interesados, como la caza, la pesca, la caza con trampas y la recolección, deberán reconocerse como factores importantes del mantenimiento de su cultura y de su autosuficiencia y desarrollo económicos. Con la participación de esos pueblos, y siempre que haya lugar, los gobiernos deberán velar porque se fortalezcan y fomenten dichas actividades.
2. A petición de los pueblos interesados, deberá facilitárseles, cuando sea posible, una asistencia técnica y financiera apropiada que tenga en cuenta las técnicas tradicionales y las características culturales de esos pueblos y la importancia de un desarrollo sostenido y equitativo.

Es por eso que se hace necesario que desde la academia se diseñe estrategias competitivas para la elaboración y comercialización de artesanías y artículos de decoración que les permita generar valor, aprovechando la biodiversidad y la cultura de la comunidad, y puedan ser parte del mercado del biocomercio, sin perder sus tradiciones, ya que este tiene como fin conservar la biodiversidad y comercializarla de manera sostenible, teniendo en cuenta dentro de sus principios la distribución equitativa de los beneficios que se reciban de esta actividad.

El biocomercio según la Conferencia de las Naciones Unidas sobre Comercio y Desarrollo- UNCTAD debe entenderse como el “conjunto de actividades de recolección, producción, procesamiento y comercialización de bienes y servicios derivados de la biodiversidad nativa, bajo criterios de sostenibilidad ambiental, social y económica”. A partir de lo anterior, es este conjunto de actividades el que fundamenta la importancia de definir estrategias para que las comunidades pertenecientes a la Organización Zonal Indígena del Putumayo - OZIP, adquieran herramientas y procedimientos para potenciar sus habilidades en la creación de artesanías y artículos de decoración tomando como materia prima los recursos que les ofrece la naturaleza. La idea central de este enfoque es que esta población pueda elaborar dichos productos y los comercialice con un valor agregado con el fin de que sean competitivos e innovadores en el mercado.

Dicho desarrollo de estrategias sólo se puede lograr a través de la interacción e integración de actividades que capaciten a la población identificando los potenciales que ellos mismos han adquirido gracias a su trabajo manual, artesanal y cultural. El concepto de capacitación en este caso adquiere un sentido procedimental enfocado a un estudio e identificación del mercado. Partiendo de ello, se debe establecer cuáles serían las estrategias competitivas que se pueden implementar con dicha comunidad y lograr así que su capacidad de trabajo les permita formar parte de un mercado sostenible, sin que se abuse de ellos o de su identidad cultural.

METODOLOGÍA

Para el desarrollo de esta investigación se tomó como muestra un grupo de mujeres pertenecientes a las siguientes comunidades Pastos, Inga, Siona y Camentsa. Estas comunidades hacen parte de la parte la Organización Zonal Indígena del Putumayo – OZIP. Se trabajó con estas mujeres, porque ellas venían desarrollando un proceso de capacitación en el Servicio Nacional de Aprendizaje, Colombia (SENA), con el objetivo de mejorar el proceso de elaboración de las artesanías y artículos de decoración de sus comunidades, y una vez terminado este proceso consolidar una asociación que comercialice sus productos. Debido a esto, ellas son la población objetivo para capacitar en estrategias de competición, y una vez capacitadas ellas serán las encargadas de difundir el conocimiento entre su comunidad.

RESULTADOS

Una de las estrategias competitivas que se formuló fue “Estrategia de Marketing” ya que las comunidades indígenas como se había expresado antes, son explotadas por terceros sin que se les reconozca su valor y utilidad generada por el trabajo y los productos que realizan. De ahí la importancia de formar a estas comunidades indígenas en el proceso de generación de valor de sus artesanías y de la definición de una buena estrategia de marketing. Así, utilizar estrategias de marketing enfocadas en generar valor para los consumidores de este tipo de productos radica en la necesidad de buscar tres pilares fundamentales: 1° Determinar el segmento para ofrecer las artesanías, 2° ¿qué valor comunicar? y 3° ¿cómo comunicar ese valor que los indígenas esperan ofrecer a sus consumidores?, radicado principalmente en la cultura y valores autóctonos de su región.

Figura 2. Jornada de Capacitación en Marketing



Fuente: Archivo de la autora. (2014)

De esta manera la importancia de esta estrategia mencionada radica principalmente en:

Generación de valor: utilizando la simbología de cada comunidad, imprimiendo un sello cultural y un valor autóctono, hechos por manos indígenas. Cada producto artesanal que es adquirido por una persona se lleva consigo el recuerdo y distinción de un miembro más de Colombia, donde la diversidad es reconocida y legalizada por los estamentos gubernamentales.

Definición de una marca, distinción y publicidad atractiva: Gracias a que las comunidades indígenas pueden imprimir su distinción cultural en cada uno de sus accesorios con un emblema que puede ser reconocido en el mercado.

Definir los posibles canales de distribución que les permita llegar a más personas y a mercados extranjeros, de tal manera que sus productos sean más apreciados y no sean explotados por terceros.

CONCLUSIONES

Gracias a la capacitación e insumos que las Comunidades Indígenas pueden recibir, como también del desarrollo de esas habilidades competitivas, se puede decir que estas comunidades tendrán a su favor la capacidad de aprovechar sus talentos y herramientas, lo cual les brindará a futuro un desarrollo sostenible reflejado en el bienestar de cada uno de sus integrantes, como también de gestionar una independencia de aquellas personas o entidades que siempre buscan intereses personales dejando a la comunidad indígena fuera de un margen de participación social y comercial.

El desarrollo de proyectos sociales enfocados a transmitir los conocimientos que se adquieren en la academia es de suma importancia para las comunidades que no pueden acceder a estos, por lo tanto el desconocimiento de las estrategias empresariales los sitúa en desventaja en el mercado actual, donde cada día todo es más dinámico y es necesario obtener herramientas necesarias para competir con los productos o servicios producidos y de esta manera asegurar la rentabilidad del negocio.

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DISEÑO DE UN MODELO QUE UTILIZA LA INTELIGENCIA ARTIFICIAL COMO ESTRATEGIA TECNOLÓGICA PARA LA EFECTIVIDAD DOCENTE

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RESUMEN

Mejorar la efectividad docente permite tener una calidad educativa, que se ve reflejada en el aprovechamiento de los estudiantes. En este artículo se diseñó un modelo que utiliza la inteligencia artificial mediante un algoritmo genético como estrategia tecnológica para la actividad docente; esto es, a través de la optimización que permita disminuir el tiempo posible invertido en cursos de capacitación para aumentar la efectividad. Para lograr el diseño, primeramente se identificaron las variables involucradas en la efectividad de la práctica docente, posteriormente se realizó un análisis estadístico para conocer la importancia y la relación que existe entre dichas variables. La información fue almacenada en una base de datos relacional en SQL Server 2008.

PALABRAS CLAVE: Estrategia tecnológica, Inteligencia artificial, Algoritmo genético, Efectividad docente, Optimización.

DESIGN OF A MODEL THAT USES ARTIFICIAL INTELLIGENCE AS TECHNOLOGIC STRATEGY FOR TEACHING EFFECTIVENESS

ABSTRACT

Improvement in teaching effectiveness allows to have an education quality which is reflected in the students' achievement. In this article, a model that uses Artificial Intelligence thru a genetic algorithm as technologic strategy for teaching effectiveness was designed; this is, through the optimization that allows to decrease the invested possible time in training courses to increase the effectiveness. To achieve the design, first, teaching practice effectiveness' involved variables were identified, then, an statistical analysis was made to know the importance and relation among such variables. The information was stored in MS SQL Server 2008 relational database

JEL: I21, I25

KEYWORDS: Technology strategy, Artificial intelligence, Genetic algorithm, Teacher effectiveness, Optimization.

INTRODUCCIÓN

Cada organización tendrá requerimientos tecnológicos particulares y por tanto, una estrategia tecnológica específica, dependiendo del tipo de servicio o bien que produzca, de su disponibilidad de mano de obra, de las calificaciones de la misma, de la abundancia de las materias primas y el tipo de ventajas competitivas que busca obtener: disminuir sus costes, diferenciar su producto o lograr mejores métodos de organización (Martínez, 2006).

La estrategia tecnológica, es decir, la utilización de la tecnología para obtener una ventaja sostenible sobre los competidores no puede quedar aparcada en los niveles inferiores de decisión, sino que debe integrarse en la estrategia global (Escorsa & Valls, 2003).

Tomando en cuenta lo anterior, es importante considerar una estrategia tecnológica que mediante el uso de la tecnología de forma consistente, permita mejorar y apoyar a los docentes en mejora del proceso educativo.

En este trabajo se consideró utilizar la inteligencia artificial mediante un algoritmo genético como estrategia tecnológica, ya que dicho algoritmo permite la optimización, y lo que se pretende es disminuir el tiempo invertido en cursos de capacitación aumentado así la efectividad del docente.

REVISIÓN LITERARIA

Carrión (2007) define a la inteligencia artificial como una tecnología utilizada para la resolución de problemas complejos, ayudando a la toma de decisiones. Aunque la gestión del conocimiento es un campo de estudio reciente, durante mucho tiempo se ha intentado utilizar la tecnología para capturar y manipular el conocimiento humano.

Los algoritmos genéticos son una rama de la Inteligencia artificial. Muñoz (2010) en su libro comenta que la evolución biológica se puede contemplar como un proceso de optimización cuyo objetivo es mejorar la capacidad de un organismo o sistema para sobrevivir en ambientes competitivos que cambian dinámicamente. Al hablar de evolución es importante identificar el área en la que se puede definir.

Es posible contemplar el proceso de la evolución natural como un algoritmo abstracto que se puede implementar en un ordenador para crear nuevos artefactos o mejorar las propiedades de los artefactos existentes. La computación evolutiva representa de varias formas los tres grandes procesos de la teoría de la evolución natural (Muñoz, 2010):

- 1) La existencia de una población de individuos que se reproducen siguiendo el proceso de la herencia.
- 2) La adaptación al ambiente cambia al variar las diferentes propiedades de los individuos.
- 3) La selección natural mediante la cual los mejores individuos, es decir, los mejor adaptados son los que sobreviven.

Además Muñoz en su libro explica cómo las soluciones de ciertos problemas reales se pueden representar mediante un vector N-dimensional, que es llamado cromosoma, formado por variables binarias, enteras o reales, una cadena, o cualquier otra estructura, que constituye un individuo de la población, es decir, un punto del espacio de soluciones. Si las variables son binarias el espacio de soluciones tiene 2^N soluciones posibles. Cada una de las características del vector de representación juega el papel de un gen. Así, un cromosoma es una secuencia ordenada de genes.

De acuerdo a lo anterior, es posible hacer uso de la inteligencia artificial mediante un algoritmo genético como estrategia tecnológica, aplicándola en el ámbito educativo, a través de la capacidad y habilidad del docente para obtener mejoras mediante su categorización a partir de una acción, es decir; de su efectividad.

La estrategia tecnológica se refiere a la manera en que las organizaciones seleccionan, asimilan, adaptan, mejoran y diseñan la tecnología. Toda estrategia tecnológica será exitosa en la medida en que sea consistente y esté vinculada con cada una de las etapas dentro del proceso productivo de una organización (Martínez, 2006).

En cuanto a la efectividad docente se consideró la referencia de diversos autores.

Dunkin (1997), afirma que la efectividad docente es una cuestión referida a la capacidad del mismo para lograr los efectos deseados sobre los estudiantes.

Patiño (2012) comenta en los hallazgos de su investigación que la construcción del concepto de docencia efectiva se hizo principalmente a través de la identificación de diversas características, entre las que sobresalen el dominio de la materia, la actualización permanente, el interés porque los alumnos aprendan, la capacidad de empatía y sensibilidad para captar sus intereses y motivaciones, la habilidad para comunicarse efectivamente, la humildad para reconocer las propias deficiencias y el trato justo, imparcial y democrático.

Además Patiño en su artículo concluye que los docentes efectivos asignan un papel central a las buenas preguntas, es decir, aquellas que son capaces de disparar procesos de pensamiento crítico.

Por su parte, Patiño en su artículo concluye que los docentes efectivos se esfuerzan por establecer vínculos personales con los alumnos para construir el espacio colectivo de “nosotros”. Se destacan por un interés muy marcado en lograr establecer una conexión emocional con sus alumnos, básicamente a través de la generación de un clima de confianza en el aula.

Es necesario abarcar, en alguna medida, las contribuciones que ofrece la tecnología en los procesos de enseñanza y aprendizaje para poder ahondar en los criterios seguidos en la revisión de la calidad educativa de dichos procesos en relación con los efectos de la tecnología (Barbera, y otros, 2008).

METODOLOGÍA

Primeramente se tomaron las referencias bibliográficas de diversos autores, además de realizar análisis de modelos estratégicos para identificar las principales características de los docentes efectivos.

Una vez hecho lo anterior, se logró identificar 10 variables o características principales involucradas en la efectividad docente, las cuales se mencionan a continuación: conocimiento de la(s) materia(s) que se imparte, estrategias de planificación y programación, cumplimiento de objetivos y metas de la institución, manejo de técnicas didácticas, aspectos de evaluación de los estudiantes, actitud personal del docente, técnicas de control y estímulo, manejo de conflictos, aplicación de Tecnologías de Información y Comunicación y relación con el entorno.

Cada una de las variables anteriores, está formada por sus propias variables dependientes, dando un total de 83 variables dependientes.

Con la finalidad de obtener un soporte coherente para la realización del modelo, para la justificación de las variables se realizaron análisis estadísticos usando el software IBM SPSS 21.0, aplicando diversos estadígrafos tales como: análisis de confiabilidad, análisis de normalidad y determinación de variables significativa, entre otros.

Como medida de consistencia interna que válida las correlaciones de los ítems que intervienen en este proceso, se ha utilizado la prueba alpha de cronbach, obteniendo el resultado siguiente: Alpha cronbach: 0.859 valor aceptable.

En la búsqueda de resultados que permitan la selección de variables significativas y de su comportamiento, para conocer cuales apoyan de manera considerable al fenómeno de estudio se lleva a cabo el análisis: cálculo del Teorema Central de Límite (media de medias), obteniendo la media general de cada una de las

83 variables, se calculó la desviación estándar de estas medias y posteriormente se determinaron los límites superior e inferior de normalidad para (\pm) una sigma, tal como se observa en la tabla 1.

Tabla 1: Medida de medias y valores

Media de medias	Valor
Media	2.593
Desviación estándar de las medias	0.45
Límite superior de normalidad	3.043
Límite inferior de normalidad	2.144

Esta tabla muestra los datos obtenidos mediante la medida de medias.

De las 83 variables dependientes con este análisis resultaron 14 variables significativas que están ubicadas por encima del límite superior de normalidad ($ls=3.043$), 38 variables se encuentran dentro de normalidad y 10 bajo el límite inferior ($li=2.144$).

De acuerdo a lo anterior, en seguida se presenta la información relacionada con las variables que fueron identificadas por encima del límite superior de normalidad.

Tabla 2: Variables por encima del límite superior de normalidad

No. variable	Media	Descripción
1	3.500	Esforzarse por dominar su materia
5	3.625	Asistir a talleres para actualización
7	3.500	Relacionar los contenidos y conocimientos adquiridos con su vida cotidiana
12	3.500	Diseñar la asignatura seleccionando los resultados de aprendizaje, las tareas y la evaluación para que funcionen de manera armoniosa
19	3.625	Formular objetivos de sus programas en términos de conocimientos, destrezas, cultura de aprendizaje
20	3.625	Actualizar contenidos de acuerdo con los acontecimientos científicos, culturales y educativos del contexto social
28	3.625	Explicar a los alumnos los objetivos que se pretenden para esa clase
34	3.375	Establecer reglas y condiciones en el proceso de evaluación
43	3.625	Mantener una interacción colaborativa con los estudiantes
53	3.500	Encargar tareas graduadas en su dificultad y profundidad a medida que los alumnos van avanzando en el curso
56	3.375	Mantener el interés de sus estudiantes
68	3.125	Controlar los comportamientos disruptivos
74	3.375	Usar de forma extendida y pertinente de las TIC como herramientas de enseñanza y aprendizaje
75	3.625	Utilizar con eficiencia las TIC en el aula

La tabla muestra la media y la descripción de las variables que fueron encontradas por encima del límite superior de normalidad.

Las variables que quedaron por debajo de límite inferior resultaron sin relación directa, se muestran a en la tabla 3.

Tabla 3: Variables por debajo del límite inferior de normalidad

No. variable	Media	Descripción
35	2.125	Fomentar el feedback para comprobar que asimilan los conocimientos
36	2.125	Realizar evaluaciones para acreditar una buena formación de sus estudiantes
37	2.125	Acumular información o datos con el fin de disponer información suficiente para una evaluación efectiva
40	2.125	Tomar decisiones oportunas para la recuperación de los estudiantes
41	2.125	Tener conocimiento individual de los estudiantes
42	2.125	Ser capaz de conseguir que los alumnos sean críticos con los contenidos que aprenden
54	2.125	Solicitar a los alumnos tareas con demandas cognitivas diferenciada
59	2.125	Construir un clima más participativo
60	2.000	Promover la creatividad del alumno
81	2.125	Informar a los alumnos de actividades programadas en la región relacionadas con los contenidos de la materia

La tabla muestra la media y la descripción de las variables que se encontraron por debajo del límite inferior de normalidad.

Por otro lado, el resto de las variables fueron normales o estandarizadas de acuerdo a este análisis, ubicadas entre los límites (\pm) una sigma.

Otro análisis estadístico utilizado para el estudio de las variables identificadas, es el discriminante.

El uso del análisis discriminante es aplicable a la búsqueda de una doble finalidad: primero la clasificatoria, a partir de variables dependientes cuantitativas, lo cual permite clasificar los argumentos ya indicados en grupos preponderantes establecidos por variables dependientes y segundo la finalidad confirmatoria del análisis discriminante ofrece para los grupos constituidos identificar lo específico para cada uno de ellos una mayor certidumbre en la asignación de argumentos. En esta finalidad también clasificatoria va implícita la parte descriptiva utilizada que identifica las variables que más y mejor discriminan y caracterizan a los grupos (Flavián, et al. 1994). Al realizar este análisis, se conocieron datos importantes de las variables o características identificadas en la efectividad docente, dichos resultados o datos se muestran detalladamente a continuación.

Tabla 4: Resultados del análisis discriminante

Dimensión	Alfa de Cronbach	Varianza contabilizada		
		Total (autovalor)	Inercia	% de varianza
1	.990	46.233	.557	55.702
2	.973	25.757	.310	31.032
3	.956	17.862	.215	21.520
Total		89.851	1.083	
Media	0.978	29.950	.361	36.085

La tabla muestra los resultados del análisis discriminante.

La dimensión 1 no aporta valores. Para la dimensión 2 que contabiliza el 31.032% de explicación se agrupan las variables como se indica en la tabla 5.

Tabla 5: Medidas discriminantes (dimensión 2)

VARIANZA TOTAL CONTABILIZADA					
31.032%					
Se considera una varianza >0.6					
Variable Dependiente			Variable Independiente		
		Varianza			
1	IEDM	.609	1	0CMI	
7	1RCC	.609	1	0CMI	
11	2PAF	.642	2	0EPP	
12	2DAS	.609	2	0EPP	
24	4AMC	0.642	4	0MTD	
27	4PEM	0.642	4	0MTD	
29	4JRC	0.642	4	0MTD	
34	5ERC	0.768	5	0AEE	
53	7ETG	0.609	7	0TCE	
57	7CHO	0.675	7	0TCE	
68	8CCD	0.785	8	0MCA	
74	9UFE	.675	9	0TIC	
77	10RTE	.605	10	0REC	

La tabla muestra los valores de varianza obtenidos para la dimensión 2.

Para la dimensión 3 que contabiliza el 21.52% de explicación, se agrupan las siguientes variables:

La conclusión del análisis discriminante de acuerdo a las dimensiones 2 y 3 (varianza explicada de 52.55%) indica que existe una clasificación coherente que confirma lo encontrado con el Teorema Central de Límite en cuanto a la preponderancia de las variables dependientes indicadas como significativas y la caracterización de los grupos preponderantes establecidos por las variables dependientes, así como la

identificación de las variables independientes que más y mejor discriminan y caracterizan el fenómeno estudiado.

En cuanto a la correlación de Pearson se interpretaron los valores de correlación entre las variables significativas obtenidas en las pruebas anteriores, los cuales se muestran en la tabla 5.

Tabla 6: Medidas discriminantes (dimensión 3)

VARIABLES TOTAL CONTABILIZADA		
21.52%		
Se considera una varianza >0.6		
Variable Dependiente	Varianza	Variable Independiente
59 7CCP	0.655	7 0TCE
68 8CCD	0.681	8 0MCA
66 8GAC	0.715	8 0MCA
78 10CTE	0.715	10 0REC
54 7 SAT	0.734	7 0TCE
45 6TDO	0.738	6 0APD
47 6CFO	0.738	6 0APD
49 6PAS	0.738	6 0APD
52 7RVA	0.738	7 0TCE
55 7FAA	0.738	7 0TCE
56 7MIE	0.918	7 0TCE

La tabla muestra los valores de varianza obtenidos para la dimensión 3.

Tabla 7: Correlación de Pearson

	VAR1	VAR5	VAR7	VAR12	VAR19	VAR20	VAR28	VAR34	VAR43	VAR53	VAR56	VAR68	VAR74	VAR75	VAR76
VAR1	1	0.77	1.00	1.00	0.77	0.77	0.77	0.90	0.77	1.00	0.15	0.83	0.90	0.77	0.54
VAR5	0.77	1	0.77	0.77	1.00	0.47	1.00	0.79	1.00	0.77	0.34	0.58	0.42	1.00	0.42
VAR7	1.00	0.77	1	1.00	0.77	0.77	0.77	0.90	0.77	1.00	0.15	0.83	0.90	0.77	0.54
VAR12	1.00	0.77	1.00	1	0.77	0.77	0.77	0.90	0.77	1.00	0.15	0.83	0.90	0.77	0.54
VAR19	0.77	1.00	0.77	0.77	1	0.47	1.00	0.79	1.00	0.77	0.34	0.58	0.42	1.00	0.42
VAR20	0.77	0.47	0.77	0.77	0.47	1	0.47	0.42	0.47	0.77	-0.26	0.34	0.79	0.47	0.05
VAR28	0.77	1.00	0.77	0.77	1.00	0.47	1	0.79	1.00	0.77	0.34	0.58	0.42	1.00	0.12
VAR34	0.90	0.79	0.90	0.90	0.79	0.42	0.79	1	0.79	0.90	0.39	0.96	0.74	0.79	0.74
VAR43	0.77	1.00	0.77	0.77	1.00	0.47	1.00	0.79	1	0.77	10.34	0.58	0.42	1.00	0.42
VAR53	1.00	0.77	1.00	1.00	0.77	0.77	0.77	0.90	0.77	1	0.15	0.83	0.90	0.77	0.54
VAR56	0.15	0.34	0.15	0.15	0.34	-0.26	0.34	0.39	0.34	0.15	1	0.36	-0.03	0.34	0.18
VAR68	0.83	0.58	0.83	0.83	0.58	0.34	0.58	0.96	0.58	0.83	0.36	1	0.79	0.58	0.79
VAR74	0.90	0.42	0.90	0.90	0.42	0.79	0.42	0.74	0.42	0.90	-0.03	0.79	1	0.42	0.48
VAR75	0.77	1.00	0.77	0.77	1.00	0.47	1.00	0.79	1.00	0.77	0.34	0.58	0.42	1	0.42
VAR76	0.54	0.42	0.54	0.54	0.42	0.05	0.42	0.74	0.42	0.54	0.18	0.79	0.48	0.42	1

La tabla muestra los valores de la correlación de Pearson.

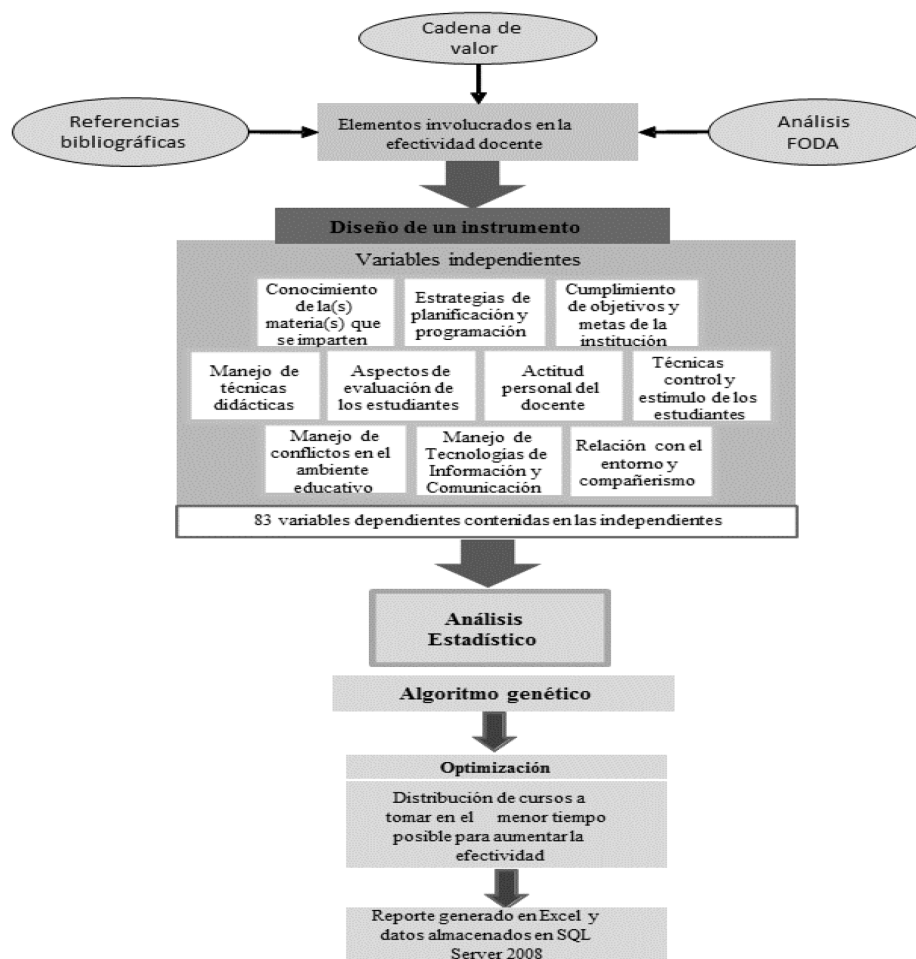
Una vez realizado el análisis de las variables identificadas mediante los análisis estadísticos anteriores, los resultados obtenidos fueron almacenados en una base de datos relacional en SQL Server 2008.

Posteriormente, se realizó la abstracción correspondiente de la situación a resolver para la creación de un algoritmo genético como parte de la Inteligencia Artificial para ser utilizado como estrategia tecnológica.

RESULTADOS

Una vez obtenidos los resultados de los análisis estadísticos antes detallados y la estructura de un algoritmo genético básico, fue posible el diseño de un modelo que utiliza la inteligencia artificial como estrategia tecnológica para la efectividad docente.

Figura 1: Modelo propuesto



Esta figura muestra el modelo propuesto, indicando las variables establecidas de la efectividad.

Como se puede observar, para encontrar los elementos o características de la efectividad docente, se utilizaron modelos estratégicos y referencias bibliográficas.

El instrumento de la efectividad docente, tal como se observa en la figura 1, comprende diez variables independientes, cada una de estas tienen a su vez variables dependientes, dando un total de ochenta y tres variables dependientes.

En este modelo se muestra la importancia que tiene el análisis estadístico realizado para conocer la importancia de las variables y la relación que existe entre las mismas. Dicha información se utilizó para realizar la abstracción de la situación a resolver al diseño del algoritmo genético. Los tipos de cursos propuestos a los docentes para lograr su efectividad, son analizados de acuerdo al comportamiento de las variables en la estadística.

Con el modelo anterior se está utilizando las herramientas tecnológicas que ofrece la inteligencia artificial mediante los algoritmos genéticos, logrando la optimización a través de la distribución de los cursos que deben tomar los docentes para aumentar su efectividad en el menor tiempo posible.

CONCLUSIONES

En este artículo se muestra cómo se obtuvieron las características o variables involucradas en la efectividad docente.

Los resultados obtenidos mediante los análisis estratégicos permitieron obtener información más detallada de las variables, conociendo su importancia y su comportamiento en el caso de estudio.

La información anterior que fue almacenada en una base de datos relacional podrá ser actualizada cuando sea necesario, considerando la situación actual de las instituciones educativas.

El modelo diseñado utiliza la inteligencia artificial mediante un algoritmo genético como estrategia tecnológica. Dicho algoritmo muestra como resultado la optimización mediante la distribución de los tipos de cursos necesarios que deben tomar los docentes para aumentar su efectividad en el menor tiempo posible.

Una vez finalizado el modelo, es posible concluir que hacer uso de la inteligencia artificial como una estrategia tecnológica ofrece resultados favorables no solamente en el ámbito educativo, sino para cualquier tipo de organización, independiente del giro principal de la misma.

En el caso de utilizar a los algoritmos genéticos como rama de la inteligencia artificial, permite solucionar problemas donde es necesaria la optimización de algún recurso.

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RESPONSABILIDADES Y SANCIONES DE LOS FUNCIONARIOS PÚBLICOS EN MÉXICO

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RESUMEN

El presente estudio busca contribuir al esclarecimiento de la participación ciudadana en la transparencia y rendición de cuentas en la función pública, con la finalidad de conocer Responsabilidades y sanciones de los funcionarios públicos en México, por ello es que el estudio tiene como pregunta guía, ¿Cuáles son las responsabilidades y sanciones de los funcionarios públicos en el manejo de la transparencia y rendición de cuentas en México? y tuvo como objetivo conocer las responsabilidades y sanciones de los funcionarios públicos en el manejo de la transparencia y rendición de cuentas México. Si bien es cierto la participación ciudadana está reglamentada esta no se cumple por los motivos que sean, por eso el objetivo general de este estudio es precisamente analizar el cumplimiento de la reglamentación de las responsabilidades y las sanciones de los funcionarios públicos, en la transparencia y rendición en los municipios.

Palabras Clave: Transparencia y rendición de cuentas, funcionario público, responsabilidad y sanciones.

RESPONSIBILITIES AND SANCTIONS OF THE OFFICIALS IN MEXICO

This paper analysis citizen participation in public administration transparency compliance.

JEL: M00

KEYWORDS; Transparency, Public Administracion

INTRODUCCION

La presente investigación nos mostrara el panorama actual en el estado de Sonora, analizando las verdaderas funciones y aptitudes del actuar de los contralores como pieza fundamental en el ejercicio del derecho a la información. Calificando y comparando las legislaciones de forma global y detalladamente en tema de las sanciones en sus fracciones correspondientes de cada Ley Estatal.

Estableciendo parámetros que nos permitan no solo valorar la información pública básica con la que cumplen los sujetos obligados y la información proporcionada a través de las solicitudes de información. De la misma manera con la información proporcionada en los sitios de internet que en la actualidad violan los más elementales principios de usabilidad para los ciudadanos teniendo faltas como; no se indica cuando un archivo es en PDF, la interacción de los servicios de solicitudes son deficientes, los buscadores no funcionan, etc. Estos elementos mencionados no son tomados en cuenta para el establecimiento de sanciones a los funcionarios públicos. Por consecuencia no existe el cumplimiento necesario para que exista una sinergia coherente entre los ciudadanos y gobierno en materia de transparencia y rendición de cuentas, por lo cual en el presente estudio retomaremos todos estos elementos para tener parámetros en los

procedimientos de sanciones a los servidores públicos y de la misma manera razonar las funciones que permitan revalorar el actuar de los contralores para llegar a una buena labor en la aplicación de la Ley de Acceso a la Información Pública del Estado de Sonora.

REVISION LITERARIA

La rendición de cuentas en México sigue en un proceso largo y tedioso, ya que los cargos muchas de las veces están ocupados por personas que no cumplen el perfil adecuado para realizar las funciones que les deriven sus puestos; prueba de ello en el estado de Sonora, existen muchas dependencias que al frente se encuentran personas no aptas en sus funciones; teniendo la atribución de sancionar incumplimientos por parte de los funcionarios; que ese es el punto de partida del verdadero ejercicio al derecho de la información; ya que los funcionarios si en realidad les acataran esas sanciones no existiría la falta de transparencia en ellos y la adoptarían como un valor moral y no como una obligación más.

Los perfiles y aptitudes adecuadas en los puestos públicos, logran un crecimiento económico, social y cultural que será desde los municipios, Estados y el País en sí.

Uno de los retos que tiene México es con respecto a las responsabilidades y sanciones. En el artículo 61 de la ley que es objeto de análisis, se establece la responsabilidad de los servidores públicos por el incumplimiento de las obligaciones establecidas en esta Ley, así como por la omisión de la publicación o actualización de la información, el suministro de la información pública solicitada o en la respuesta a los solicitantes, así como la de los informes que se deban presentar ante el Instituto, de igual manera la omisión o la atención a las solicitudes de acceso a la información en contravención a las disposiciones de la Ley.

Así mismo la falsificación o el daño, sustracción, extravío, alteración, negación, ocultamiento o destrucción dolosa de datos, archivos, registros y demás información que posean los sujetos obligados. También al no proporcionar la información cuya entrega haya sido ordenada por el Instituto, no declarar la inexistencia de información cuando ésta exista total o parcialmente en los archivos del sujeto obligado, denegar intencionalmente información no clasificada como reservada o confidencial conforme a esta Ley, así como clasificarla con dolo o mala fe.

Igualmente el titular de la unidad administrativa que suministre a la unidad de enlace para su entrega, información clasificada como reservada o confidencial conforme a lo que dispone la Ley del Estado será responsable y sancionado por el incumplimiento.

Cuando el servidor público cree, modifique, destruya o transmita información confidencial en contravención a los principios establecidos en esta Ley, intimide o inhiba a los solicitantes de información a consecuencia del ejercicio del derecho de acceso a la información pública también será responsable.

De igual manera, la omisión de desclasificar la información como reservada cuando los motivos que dieron origen ya no subsistan y no cumplir con las resoluciones emitidas por el Instituto.

Algunos de los supuestos antes mencionados, serán considerados como graves para efectos de su sanción administrativa.

Posteriormente en la ley se establece que las infracciones a las que hicimos referencia anteriormente o cualquiera otra derivada del incumplimiento de las obligaciones establecidas en la Ley, será sancionada en los términos de la Ley de Responsabilidades de los Servidores Públicos del Estado y los Municipios, siendo independientes de las del orden civil o penal que procedan, así como los procedimientos para el resarcimiento del daño ocasionado por el sujeto obligado.

El marco legal que tenemos en nuestro estado en materia de acceso a la información es bueno, ya que fue reconocido a nivel nacional, por ejemplo por hacer sujetos obligados a partidos políticos, a sindicatos y a toda aquella entidad que reciba recursos públicos.

Una de las principales causas de la opacidad del país es que no se cuenta con un Sistema legal donde existan verdaderas consecuencias institucionales, la corrupción ha sido uno de los factores que socavan la competitividad del país, como lo marca IMCO el día 2 de septiembre del 2014 en la publicación del Índice de Competitividad Global (ICG).

Mientras no existan consecuencias institucionales, no será posible superar este obstáculo que impone enormes costos y que dificulta el desarrollo económico del país.

METODOLOGIA

La presente investigación, “Responsabilidades y Sanciones de los funcionarios públicos en México”, se refiere a una investigación cuantitativa y exploratoria (Hernández Sampieri Roberto, 2014) ya que utiliza la recolección y el análisis de datos para constatar preguntas de investigación y probar hipótesis establecidas previamente, y confía en la medición numérica, el conteo y frecuentemente en el uso de la estadística para establecer con exactitud patrones de comportamiento en una población. Se partió de una pregunta central, siendo esta, ¿Cuáles son las responsabilidades y sanciones de los funcionarios públicos en el manejo de la transparencia y rendición de cuentas en México? y tuvo como objetivo conocer las responsabilidades y sanciones de los funcionarios públicos en el manejo de la transparencia y rendición de cuentas México.

Todos estos elementos son de vital importancia para el buen cumplimiento de la Ley de Acceso a la Información Pública en el Estado de Sonora y los demás estados sin embargo hay que resaltar un punto muy importante y primordial que son los procedimientos de las sanciones por el no cumplimiento a la Ley de Acceso a la Información. Ante ello es necesario conocer los contenidos específicos (fracciones) que nos aluden a dichos procedimientos, para de esta manera identificar deficiencias y áreas de oportunidad en el acatamiento de las obligaciones que se derivan por consecuencia de la LAIPES.

RESULTADOS

El derecho de acceso a la información es el resultado de intercambio de documentos que nos muestran el actuar diario de los funcionarios públicos y que nos permite localizar si los recursos públicos se están utilizando correctamente, sin embargo el actuar de los funcionarios se rige a través de leyes que los obligan a cumplir con sus funciones y no solo sino también a proporcionar a los ciudadanos la información que es generada a través de esas funciones; el no cumplir genera desacuerdos, desconfianza entre sociedad y gobierno entre muchas otras cosas más, es por eso la necesidad de que sean realmente sancionados por no cumplir con las atribuciones en materia de transparencia y rendición de cuentas.

Para darnos una visión de cómo está México en cada una de sus entidades federativas, haremos un recorrido de su marco normativo con referencia a sus sanciones, identificaremos los estados del país que realmente atienden las necesidades de los ciudadanos, cuando se presenta el incumplimiento de los sujetos obligados dentro del procedimiento de las solicitudes de información, partiendo de 7 incumplimientos y/o violaciones primordiales en el ejercicio del derecho a la información:

1. Estados en los cuales está estipulado como violación o incumplimiento el no actualizar la información de oficio en los portales de internet, existen 20 estados que lo estipulan; Aguascalientes, Baja California, Chiapas, Chihuahua, Coahuila, Colima, Durango, Estado de México, Guanajuato, Guerrero, Jalisco, Michoacán de Ocampo, Morelos, Nayarit, Nuevo León, San Luis Potosí, Sinaloa, Zacatecas, Veracruz, Tlaxcala y Tamaulipas

2. En este rubro se encuentra el incumplimiento de Estados que dentro de sus leyes está estipulado como incumplimiento el no entregar la información, cuando exista un proceso de solicitud, solo 8 estados lo estipulan; Querétaro, Quintana Roo, Sonora, Tabasco, Tamaulipas, Tlaxcala, Veracruz y Zacatecas.
3. Entregar información cuando su carácter es de reservada o confidencial, solo 10 estados lo contemplan en sus leyes, Chiapas, Chihuahua, Coahuila, Quintana Roo, San Luis Potosí, Sonora, Tabasco, Tamaulipas, Veracruz y Zacatecas.
4. Los estados que contemplan como una falta la alteración de información, sustracción y ocultación de información pública son Baja California, Baja California Sur, Chihuahua, Coahuila, Oaxaca, Puebla, Quintana Roo, Sonora, Tabasco, Tamaulipas, Veracruz y Zacatecas.
5. Realizar el tratamiento de datos personales en contra de lo dispuesto por la ley lo retoman los estados de Aguascalientes, Chihuahua, Coahuila, Colima, Puebla, San Luis Potosí, Tabasco, Tamaulipas, Tlaxcala, Veracruz.
6. No proporcionar los informes que se tiene el deber de entregar al instituto solo el estado de Aguascalientes lo estipula en su Ley.
7. Negar o limitar el derecho de acceso a la información cuando no aplique como sustento de dicha negativa el carácter de reserva o confidencialidad a la información solicitada, en los estados de Aguascalientes, Baja California Sur, Coahuila, Puebla, Sonora, Tabasco, Tlaxcala, Veracruz, Zacatecas.

Uno de los obstáculos principales es que dentro de las leyes solo demarca las violaciones remitiendo las sanciones a las leyes de responsabilidades aplicables para cada Estado, siento así 14 estados que lo estipulan de esta manera dentro de sus legislaciones, considero que uno de los impedimentos para la aplicación de sanciones es delegar la facultad de sancionar directamente a el órgano de control o jefes superiores en el nivel jerárquico, ya que muchas de las veces en las que se incurre en una violación en materia de transparencia no se le da la importancia que verdaderamente se tiene, y entre tantos quehaceres de los funcionarios al frente de las dependencias desechan este tipo de casos.

CONCLUSIONES

Al analizar el panorama de las legislaciones a través de la investigación, se concluye lo siguiente: Se comprueba la hipótesis planteada en la presente investigación, ya que dentro de los resultados obtenidos planteamos 7 aspectos fundamentales; si dichos aspectos no están considerandos dentro de las leyes estatales como una verdadera violación; estamos en retroceso de un verdadero modelo de transparencia y rendición de cuentas, de la misma manera impactan en el desarrollo social.

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Considero que uno de los impedimentos para la aplicación de sanciones es delegar la facultad de sancionar directamente a el órgano de control o jefes superiores en el nivel jerárquico, ya que muchas de las veces en las que se incurre en una violación en materia de transparencia no se le da la importancia que verdaderamente se tiene, y entre tantos quehaceres de los funcionarios al frente de las dependencias desechan este tipo de casos. Partiendo que 12 estados manejan este tipo de procesos para aplicar las sanciones.

Retomando las competencias de las autoridades para aplicar sanciones, cabe resaltar que los estados de Chihuahua, Veracruz y Tabasco dentro de sus leyes está facultado el consejo o pleno del órgano de transparencia aplique las sanciones, esto es importante y es un avance en la materia ya que el hecho de que un órgano especializado en la materia sancione da hincapié a que se tóme la verdadera importancia de la violación o incumplimiento.

Para el desarrollo social y económico así mismo para la implementación de un modelo de transparencia es necesario la publicación de la información de oficio que demarcan las leyes, por lo cual en la presente investigación se encuentra que en 21 Estados está considerada como una violación o incumplimientos de ley el no publicar la información en los portales de internet, esto nos conlleva a un gran avance para la verdadera rendición de cuentas.

Un impedimento importante dentro de la materia y que están estipulados dentro de las leyes estatales y sus lineamiento es el de proporcionar en tiempo y forma los informes a los institutos competentes, y solo Aguascalientes lo remota dentro de sus incumplimientos, cuando es un aspecto primordial y de monitoreo para los órganos de transparencia y los ciudadanos.

Ante la necesidad de generar una cultura de transparencia en nuestro país en función al cumplimiento de los diferentes Estados en función de sus legislaciones estatales, podremos enlistar las siguientes propuestas basadas en la investigación concluida, la cual el principal rubro es la aplicación de las sanciones por incumplimiento y/o violación en materia de transparencia.

Establecer como órgano facultado para aplicar las sanciones las comisiones e institutos que fungen como órganos garantes en los diferentes estados de nuestro país.

Crear un modelo único para todos los estados que regule las sanciones, de esta manera serán considerados todos los aspectos importantes en función de incumplimientos.

Si adoptamos solo estas dos recomendaciones, daremos hincapié a desarrollar un verdadero cambio y obligaríamos a los funcionarios públicos a que cumplan con sus obligaciones en materia de transparencia, así mismo a incorporarlo en las actividades diarias.

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MASLOW EN LA REALIDAD EMPRESARIAL, CASO “CASA AHUED” EN XALAPA, VERACRUZ, MÉXICO.

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RESUMEN

Fundador de la psicología humanista, considerado uno de los psicólogos estadounidenses más sobresalientes durante la segunda mitad del siglo XX, y uno de los psicólogos con mayor citación en la literatura de la administración, es Abraham Maslow (1908-1970). Postula en su famosa obra de la teoría motivacional, conocida como “Jerarquía de necesidades de Maslow”, que existe una predisposición directa de la conducta humana hacia la procuración de la salud mental, lo cual es expresado como procesos continuos de “auto-actualización” y de “auto-realización”. En su propuesta realizada A Theory of Human Motivation, en el año de 1943, señala que conforme a la satisfacción de las necesidades más básicas, las cuales de manera gráfica se integran en la base de una pirámide, y que tienen que ver con las fisiológicas, el individuo va desarrollando necesidades y deseos cada vez más elevados de manera gradual y sucesiva. Por su parte, la administración ha centrado sus intereses en éstas postulaciones para buscar su aplicación en el campo motivacional de lo laboral. En el supuesto de concluir que un empleado motivado, será eficiente y eficaz, ya que estará libre de necesidades no satisfechas que pudieran hacerlo fracasar en las actividades que le son encomendadas.

PALABRAS CLAVE: Motivación. Necesidades. Trabajo. Teorías. Conducta

MASLOW BUSINESS IN FACT, IF "CASA AHUED" IN XALAPA, VERACRUZ, MEXICO

ABSTRACT

Founder of humanistic psychology, considered one of the most outstanding American psychologists during the second half of the twentieth century, and one of the greatest psychologists in the literature citation management is Abraham Maslow (1908-1970). Postulates in his famous work of motivational theory, known as "Hierarchy of Needs Maslow," there is a direct disposition of human behavior towards the administration of mental health, which is expressed as a continuous process of "self-actualization" and "self-realization". In its proposal on A Theory of Human Motivation in 1943, notes that according to the satisfaction of basic needs, which graphically integrated into the base of a pyramid, and that deal with physiological The individual needs and develops progressively higher desires gradually and successively. Meanwhile, the administration has focused its interests in these applications to find their application in the field of the motivational work. In the course of concluding that motivated an employee, will be efficient and effective, as it will be free of unmet needs that might make it fail in the activities that are assigned.

JEL: M1, M10, M12

KEYWORDS: Motivation. Needs. Work. Theories. Behavior.

INTRODUCCIÓN

La teoría motivacional propuesta por Abraham Maslow, y reflejada en la tabla de jerarquización de necesidades, ha dejado mucho campo para su continua investigación y búsqueda de elementos que puedan confirmar, refutar, criticar o aportar nuevos elementos a la misma, por lo cual dentro del presente trabajo de investigación se busca comprobar la manera funcional de atención de necesidades dentro de los procesos motivacionales y de dirección gerencial en la empresa Casa Ahued, en la Ciudad de Xalapa, Veracruz, presentando en primera instancia una breve pero concisa revisión de la literatura, para después describir el proceso metodológico que se siguió para la obtención de datos relacionados a la importancia de las necesidades para los empleados, y el estado motivacional de los mismos, lo cual nos lleva a obtener unos resultados que permitirán proporcionar conclusiones fundadas para conocer la correlación de lo mencionado por Maslow y la acciones que deberá de tomar la empresa para desarrollar aquellos programas motivacionales apegados a la realidad del estado en el que se encuentran los empleados.

REVISIÓN LITERARIA

Abraham Harold Maslow (1908-1970) es uno de los autores más citados en la literatura de apoyo a la administración. Se le cita, lo mismo en el área de los recursos humanos, que en los temas de la dirección y de la mercadotecnia. A Maslow se le tiene como uno de los psicólogos estadounidenses más sobresalientes de la segunda mitad del siglo XX y es uno de los fundadores de la llamada psicología humanista, corriente que postula la existencia de una predisposición directriz de la conducta humana hacia la procuración de la salud mental, expresada como procesos continuos de «auto actualización» y de «autorrealización». La postura teórica de Maslow bien podría colocarse como una suerte de tercera fuerza o tercer camino entre los paradigmas conductista y psicoanalista. Los trabajos ulteriores de Maslow —centrados en la psicología transpersonal (Lajoie y Shapiro, 1992: 91) y de la que Maslow es uno de sus pioneros— abren nuevas ventanas al estudio del comportamiento humano. Junto con Stanislav Grof (1931), Maslow propone la transformación eco-espiritual del hombre para ahondar en su conciencia y avanzar hacia una sociedad capaz de hacer evolucionar su propia cultura en el resguardo de la naturaleza. Para muchos, el desarrollo de esta psico espiritualidad bien viene a constituirse en una cuarta fuerza, la que vendría a cumplir los fines para los cuales fue creada la psicología.

Empero, para la administración tradicional, el trabajo de Maslow más citado —e incluso el más reverenciado— es su famosa teoría motivacional, inspirada en una jerarquía de necesidades reconocida como la Jerarquía de Maslow, la cual se representa por medio de una pirámide que incluye las necesidades humanas que constituyen la piedra angular del comportamiento humano. Tales necesidades transitan desde las físicas o fisiológicas —comunes a las especies del mundo animal— hasta las necesidades superiores, tales como las agrupadas en las necesidades de autorrealización integral, lo cual incluye el crecimiento espiritual. La famosa jerarquía de necesidades de Maslow fue propuesta en *A Theory of Human Motivation*, en 1943 y en ella, el autor postula que, conforme las necesidades del piso más bajo de la pirámide —las fisiológicas— se satisfacen, los individuos desarrollan necesidades y deseos más elevados en forma gradual y sucesiva.

A menudo, la escala de necesidades de Maslow se describe como una escala piramidal en cinco niveles. Los cuatro primeros suelen ser reconocidos como niveles de necesidades de déficit —«D-needs»— y al nivel último, el quinto, le denominó nivel superior de autorrealización, motivación o crecimiento, asociadas a las necesidades del ser: las being needs, o «B-needs». Para Maslow, la diferencia entre ambas radica en que mientras las «D-needs» pueden ser satisfechas, las «B-needs» constituyen una fuerza-motor continua. Esto es, las «D-needs» suelen ser cubiertas a plenitud; las últimas constituyen una suerte de resorte vivo y continuo. En este sentido, Maslow sostiene que las necesidades de autorrealización —motivación de crecimiento— o del ser, solo ocupan nuestra atención cuando se han satisfecho las necesidades inferiores

de la jerarquía. Así, las necesidades superiores son más bien fuerzas-motor que impulsan el constante crecimiento dando lugar a una dinámica siempre ascendente dentro de la jerarquía. Existen, no obstante, fuerzas regresivas que empujan las necesidades prepotentes hacia abajo en la jerarquía.

De lo anteriormente citado, como parte del trabajo y postulación de Maslow, se realizan tres críticas, bajo la perspectiva de la metodología y la ciencia. En primer lugar, para muchos críticos de Maslow, conceptos tales como autorrealización no dejan de ser vagos y poco científicos. Por esta razón, operativizar los conceptos maslowianos es complicado, sobre todo en el campo de las investigaciones cuantitativas y positivistas. En este sentido, no pueden tenerse a la vista evidencias empíricas que den cuenta, por ejemplo, de un sujeto autorrealizado. Algunos investigadores, como Wabha y Bridwell (1976), en una revisión extensa utilizando la teoría de Maslow, encontraron escasas evidencias de que este orden de necesidades de Maslow fuese así, o de que existiera jerarquía alguna. Sin embargo algunos eventos científicos demostraron el pleno interés del ser humano por auto-actualizarse y tender a un nivel más alto de satisfacción. Un segundo cuestionamiento que se le hace a la teoría de Maslow, concierne a su soporte metodológico, pues el propio autor indica que habló con un número reducido de personas, que él consideraba autorrealizadas, y que de esas conversaciones llegó a conclusiones acerca de lo que es la auto-actualización. También hizo observaciones sobre la vida, escritos y hechos de personajes históricos —desde Abraham Lincoln hasta Albert Einstein, pasando por Mahatma Gandhi— y de ellas obtuvo también conclusiones sobre las B-needs y su impacto en los procesos motivacionales del crecimiento. Estos procedimientos metodológicos son carentes de científicidad a diversos investigadores y críticos de Maslow; por lo que se encuentra como una defensa a dichas críticas al trabajo de Maslow es que él consideró siempre que su trabajo debía ser la base de futuras investigaciones y esperaba que otros investigadores fueran más rigurosos. Es en éste sentido que se considera no dar paso a la duda del carácter científico de los trabajos realizados por Maslow —el padre del humanismo en los Estados Unidos—, pues toda su vida fue un psicólogo conductista de fuertes convicciones fisiológicas. Dejando un legado a los futuros investigadores, y en su momento busco refrescar el panorama conductual de su tiempo —permeado por el frío conductismo y el estereotipado psicoanálisis— contribuyendo de ésta manera, incluir en la psicología de su tiempo “lo mejor del ser humano”. La tercera crítica más difícil de contraatacar, es que Maslow pusiera tanta limitación en la auto-actualización. Por su parte Kurt Goldstein (1934) y Carl Rogers (2000), utilizaron una frase para referirse a lo que todo ser viviente hace: tratar de crecer, a ser más, a satisfacer su destino biológico. Maslow lo redujo a solo el dos por ciento de lo que la especie humana logra. Y mientras que Rogers defendía que los bebés son el mejor ejemplo de auto-actualización humana, Maslow lo consideraba como algo que solo se alcanza en los jóvenes y eso, raramente.

Un punto de crítica hacia la teoría en cuestión, de Maslow, es, que éste se ocupa de la atención de nuestras necesidades básicas, antes de que la auto-actualización entre en escena. Y sin embargo, se pueden encontrar muchos ejemplos de personas que exhiben aspectos propios de la auto-actualización y que han estado lejos de haber tenido sus necesidades básicas llenas. Muchos de nuestros mejores artistas y autores, por ejemplo, sufrieron de pobreza, mala crianza, neurosis, psicosis y depresión. Si pensamos en Galileo, que defendía ideas de las que se retraería bajo el yugo de la Inquisición de la Iglesia Católica, o en Rembrandt, que apenas podía dejar comida en una mesa, o Toulouse Lautrec, cuyo cuerpo le atormentaba, o van Gogh quien, además de pobre, “no estaba muy bien de la cabeza”, podemos ver en ellos casos que contradicen los postulados de Maslow. Es evidente que estas personas estaban en algún estado de la auto-actualización.

Como muchas otras “evidencias empíricas”, contra las conclusiones de Maslow, se tiene el trabajo creativo —emanado de las B-needs— de los prisioneros judíos en los campos alemanes de concentración; destacando el trabajo de Víctor Frankl —El Hombre en búsqueda de sentido—, quien desarrolló su terapia en uno de esos campos.

Unas palabras finales sobre la psicología humanista, y sobre la mayoría de los desarrollos en el campo de la psicología en general, es que ésta tiene que ver con lo humano; esto es, lo que atañe a las personas, a

personas reales en vidas reales y poco o nada que ver con modelos informáticos, análisis estadísticos, comportamientos en ratas, puntuaciones de tests y laboratorios.

La factibilidad de la teoría de Abraham Maslow en la administración, se torna pertinente, al considerar el tema de la motivación —del latín «motus», movido; y «motio», movimiento— siendo central en la mercadotecnia, la dirección, el liderazgo y en los sistemas de compensaciones para estimular el desempeño del personal de una empresa. Si bien las diferentes teorías explican las formas en cómo las personas se ven impelidas a actuar, no existen, sin embargo, formas únicas de motivar a todas las personas, en un mismo lugar y en todo tiempo. El consenso entre psicólogos apunta que la motivación tiene que ver con los estímulos que mueven a las personas a realizar determinadas acciones y a persistir en ellas hasta la culminación de una tarea. En este sentido, la motivación se compagina con la voluntad, el interés, el ardor, los bríos, el carácter, el arresto y la determinación.

Las teorías emanadas desde la psicología sostienen que la motivación es un proceso y todas ellas tratan de explicar cómo se origina y cuáles son sus efectos en la conducta observable. Empero, a los administradores les interesa un tipo especial de motivación, la motivación laboral. La tesis consensada entre los tratadistas y psicólogos —clínicos y organizacionales— es que la motivación conlleva a una persona a actuar hacia de un determinado modo para satisfacer sus necesidades, creando o aumentando así el impulso o resorte necesario para ejecutar la acción, o bien para que deje de hacerla. Un sujeto motivado hacia la tarea —el trabajo o el desempeño— es un individuo apartado de la recreación, la holganza, la indiferencia, la dejadez o la desidia, o bien, simplemente apartado de otras áreas de su vida que no inciden en el lugar y momento de realización de su trabajo.

Abraham Maslow propuso una teoría general de la motivación y la personalidad que ha sido vista como ideal para su aplicación en el campo de la gerencia; la realidad es que Maslow estuvo más ocupado en formular una psicología humanista que enriqueciera las visiones tradicionales del comportamiento, visto desde el conductismo y desde el psicoanálisis, que en proponer una nueva manera de hacer que las personas fueran más productivas en la industria y en las empresas. Muchos de los enfoques de la administración —hay que admitirlo— no llegaron a ella desde la propia administración, sino desde la psicología, la sociología, la economía, la antropología y la ingeniería industrial. Por ello, no existe una ciencia administrativa, sino más bien, lo que existen son ciencias de la administración. Mucho menos puede postularse que la administración sea, ella misma, una ciencia. Sin embargo, los administradores pretender ser científicos —siempre que el trabajo ejecutivo se los permita— y ello les inclina a conocer y aplicar lo que puedan de las ciencias que apoyan el quehacer gerencial.

METODOLOGÍA

En esta investigación se propone que la Teoría de la Jerarquía de las Necesidades de Maslow, constituye una explicación exitosa del proceso de la motivación; además de lo cual, en su parte empírica, se busca demostrar que en la práctica administrativa —ya en la dirección o en el diseño de programas de compensación al personal— sus preceptos, si bien explicativos, nos permiten hacer uso de los mismos de una manera articulable para la construcción de programas de compensación.

Objetivo de la investigación

Identificar la forma en cómo la jerarquía de necesidades, según Maslow, determina correlacionalmente la motivación y el desempeño de los trabajadores de la empresa Casa Ahued, de la ciudad de Xalapa, Veracruz.

Justificación

La Teoría de Maslow no fue construida con rigor científico. El propio autor indica que, para formularla, seleccionó un grupo de personas cercanas a él, las que consideró auto actualizadas —autorrealizadas— y a las que entrevistó respecto de sus experiencias motivacionales. Incluso, comenta que revisó la vida y obra de personajes de la historia como Lincoln, Mahatma Gandhi o Albert Einstein, cuyos ejemplos de vida le permitieron apoyar los fundamentos de su jerarquía.

Esta investigación se hace para:

1. Comprobar las formas en cómo funciona la jerarquía de atención de necesidades, en los procesos motivacionales y de dirección gerencial en una empresa de la ciudad de Xalapa, Veracruz.
2. Proporcionar elementos para comprender mejor la realidad explicada por la propia teoría.
3. Enriquecer la práctica de los gerentes en su papel de directores y motivadores del personal a su cargo.

Para la recolección de los datos, se diseñó un instrumento tipo encuesta, aplicado a una muestra de la empresa casa Ahued, siendo 17 empleados los que la componen, ya que se tomo a una de las ocho sucursales que componen a la empresa ya indicada, la cual se encuentra ubicada en la avenida Clavijero, de la Ciudad de Xalapa, Veracruz. El instrumento fue construido de acuerdo a la siguiente tabla como se muestra a continuación, considerando recopilar información relacionada a cada una de las jerarquías de necesidades mencionadas por Maslow.

Tabla 1: Categorización de Ítems

Ítems	Jerarquía de atención de necesidades de Maslow	
2, 6, 7, 8, 9, 10, 13, 18, 22, 24	Moralidad, creatividad, espontaneidad, falta de prejuicios, aceptación de hechos, resolución de problemas.	autorrealización
2, 5, 10, 15, 17, 18, 19, 20, 23, 24	Auto reconocimiento, confianza, respeto, éxito.	Reconocimiento
2, 4, 9, 16, 17	Amistad, afecto, intimidad sexual.	Afiliación
2, 3, 8, 12, 14, 16, 21, 25	Seguridad física, de empleo, de recursos, moral, familiar, de salud, de propiedad privada.	Seguridad
1,2, 7, 11, 16	Respiración, alimentación, sexo, descanso, homeostasis.	Fisiológicas

La tabla número 1, describe la manera en como quedaron ubicados los ítems del instrumento de recolección de datos de acuerdo a las categorías de la jerarquía de necesidades de Maslow, comenzando con el último nivel en la primera línea y terminando con la primera de las necesidades en la quinta fila de la tabla anterior, prefigurando a la representación en el triangulo de las necesidades según la teoría que se estudia.

Se procedió a realizar una base de datos, después de lo cual se construyeron cuadros de frecuencia y graficas de barras, para su análisis de frecuencias respectivo.

El tipo de investigación que se realizó fue cuantitativa, no experimental, transversal, en el considerando de que se analizaran de manera estadística datos numéricos, no existe manipulación de los datos obtenidos de manera intencional, ni asignación al azar, y la recolección de los datos, se realizó en un solo momento (Hernández Sampieri y otros, 2008)

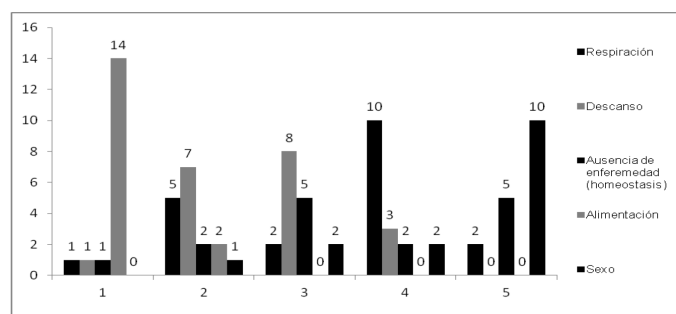
RESULTADOS

Los resultados se distribuyen en tres fases de análisis, en la primera se encuentran cuatro gráficas que representan el orden de importancia de las necesidades que según los empleados deben de tener satisfechas para lograr ser eficientes y eficaces al realizar su tarea encomendada; la segunda fase representa una comparación entre dos tipos de necesidades, seleccionando la mas importante entre ellas, principalmente

entre la ultima necesidad según Maswel con el resto de ellas, es decir la autorrealización con respecto a las demás; y por último, se representa gráficamente el estado motivacional en el que se encuentran los empleados de acuerdo a las necesidades satisfechas que según ellos respondieron que se sienten.

Primera fase

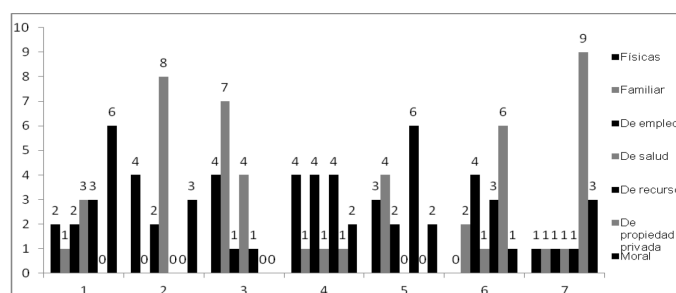
Figura 1: Nivel de importancia de necesidades fisiológicas, del 1ª nivel de la jerarquía de necesidades de Maslow, que deben de tener satisfechas para estar motivado en tu desempeño laboral. (Donde 1 es mas importante y 5 menos importante)



El orden de aparición de cada barra es como se identifica su referencia según la columna de etiqueta que aparece al lado derecho, (ejemplo con selección 1 de orden de importancia, 1 respiración, 1 descanso, 1 ausencia de enfermedad, 14 alimentación y 0 sexo)

En la figura número 1, se observa que según el deber ser, de los empeados con respecto a las necesidades fisiológicas, en orden de importancia, mencionaron que en primer lugar deben de tener atendida la necesidad de alimentación, con una frecuencia de 14 de ellos que seleccionaron con la opción número 1, en segundo lugar consideraron que debe de estar satisfecha la necesidad del descansos con una frecuencia de siete que fueron los que eligieron como primera necesidad en segundo orden de importancia, en tercer orden de importancia despues del descanso con mayor frecuencia, pero ya mencionada por mayoría de menciones en primer orden de importancia, se encuentra la ausencia de enfermedades, en orden numero cuatro de importancia, se la dan a la respiración y finalmente como ultimo orden de importancia que según deben de tener atendida dicha necesidad se encuentra el sexo.

Figura 2: Nivel de importancia de necesidades de seguridad, del 2ª nivel de la jerarquía de necesidades de Maslow, que deben de ser satisfechas para estar motivado en tu desempeño laboral. (Donde 1 es mas importante y 7 menos importante)

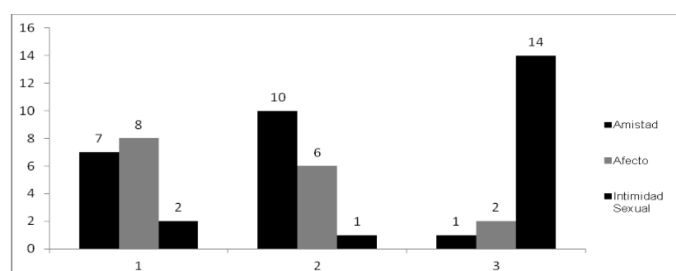


El orden de aparición de cada barra es como se identifica su referencia según la columna de etiqueta que aparece al lado derecho, (ejemplo con selección 1 de orden de importancia, se tiene con 2 de frecuencia a las necesidades físicas, con 1 de frecuencia a las necesidades familiares, 2 de empleo, 3 de salud, 3 de recursos, 0 de propiedad privada y 6 de moralidad)

Para el segundo nivel de atencion de necesidades, la cual tiene que ver con la seguridad, los encuestados respondieron, de acuerdo a la figura 2 que, en primer lugar deben de tener atendido para efectuar adecuadamente sus labores, aspectos que tienen que ver con lo moral, en segundo lugar con una frecuencia

de 8 concordaron que la seguridad de salud es un elemento que deben de tener atendida en ese orden de importancia, en tercer lugar de importancia 7 respondieron que la seguridad de lo familiar deben de tener atendida, en cuarto lugar de orden de importancia resaltaron en una misma frecuencia aspectos de seguridad físicas, de empleo y de recursos, sin embargo, como quinto elemento en orden de importancia que consideraron deben de tener atendido predominó el aspecto relacionado con los recursos, así como en sexto orden de importancia y quedando en ultimo orden de importancia aspectos de seguridad con respecto a propiedad privada.

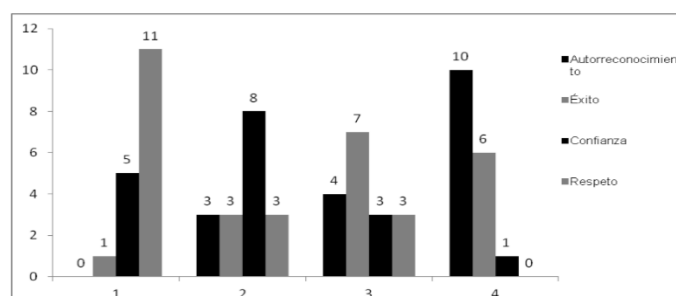
Figura 3: Nivel de importancia de necesidades de afiliación, del 3^a nivel de la jerarquía de necesidades de Maslow, que deben de ser satisfechas para estar motivado en tu desempeño laboral. (Donde 1 es mas importante y 3 menos importante)



El orden de aparición de cada barra es como se identifica su referencia según la columna de etiqueta que aparece al lado derecho, (ejemplo con selección 1 de orden de importancia, 7 amistad, 8 afecto y 2 intimidad sexual)

Para el tercer nivel según el triangulo de necesidades de Maslow, se observa en la figura anterior que, en primer lugar de orden de importancia con 8 de frecuencia se encuentran los aspectos de afecto, que tienen que ver con la necesidad de afiliación; en segundo orden de importancia concordaron diez de los encuestados que deben de ser atendidos aspectos de amistad; y por último aspectos de intimidad sexual, los cuales contribuirán a desarrollarse eficiente y eficazmente en sus tareas respectivas.

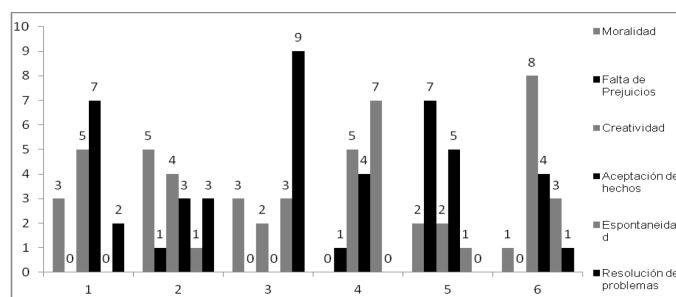
Figura 4: Nivel de importancia de necesidades de reconocimiento del 4^a nivel de la jerarquía de necesidades de Maslow, que deben de ser satisfechas para estar motivado en tu desempeño laboral. (Donde 1 es mas importante y 4 menos importante)



El orden de aparición de cada barra es como se identifica su referencia según la columna de etiqueta que aparece al lado derecho, (ejemplo con selección 1 de orden de importancia, 0 autorreconocimiento, 1 éxito, 5 confianza y 11 respeto)

En la figura número 4, se logró observar que en primer orden de importancia, de elementos que tienen que ver con el cuarto nivel de gerarquía de necesidades de Maslow, relacionado con el reconococimiento, con mayor frecuencia en primer orden de importancia está el respeto, en segundo orden de importancia está la confianza, el tercer orden de importancia seleccionaron a el éxito y por último al autorreconocimiento con 10 de frecuencia.

Figura 5: Nivel de importancia de necesidades de autorrealización, del 5^a nivel de la jerarquía de necesidades de Maslow, que deben de ser satisfechas para estar motivado en tu desempeño laboral. (Donde 1 es mas importante y 6 menos importante)

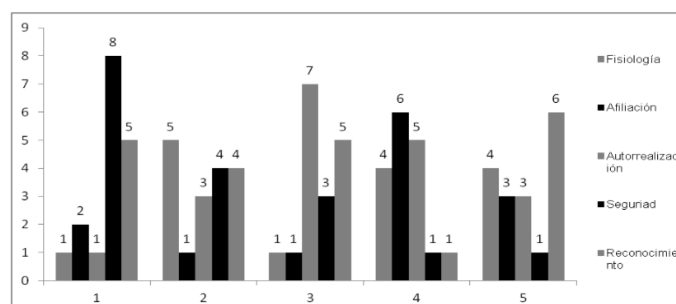


El orden de aparición de cada barra es como se identifica su referencia según la columna de etiqueta que aparece al lado derecho, (ejemplo con selección 1 de orden de importancia, 3 moralidad, 0 falta de prejuicios, 5 creatividad, 7 aceptación de hechos, 0 espontaneidad y 2 resolución de problemas)

Para el último, nivel de la jerarquía de Maslow, en la figura 5 relacionado con la autorrealización, se encontró que en primer orden de importancia de aspecto que deben de tener atendido es la aceptación de hechos con 7 de frecuencia según los encuestados, en segundo orden de importancia se encuentra la falta de prejuicios con respecto a su persona, lo cual les permitirá trabajar adecuadamente, en tercer orden de importancia se observa que a la resolución de problemas, en cuarto orden de importancia de elemento a tener satisfecho dentro de la jerarquía que se comenta tiene que ver con la espontaneidad, en quinto orden de importancia la falta de prejuicios y por último la creatividad.

Segunda Fase

Figura 6: Nivel de importancia de jerarquía de necesidades según Maslow que deben de ser satisfechas para estar motivado en tu desempeño laboral. (Donde 1 es mas importante y 5 menos importante)



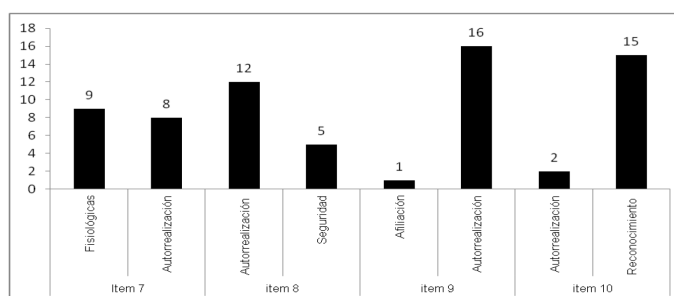
El orden de aparición de cada barra es como se identifica su referencia según la columna de etiqueta que aparece al lado derecho, (ejemplo con selección 1 de orden de importancia, 1 fisiológicas, 2 afiliación, 1 autorrealización, 8 seguridad y 5 reconocimiento)

Para la figura 6, que tiene que ver con la jerarquías propiamente propuestas por Maslow, en orden de importancia, los encuestados concluyeron de acuerdo a sus respuestas que en primer orden de importancia la necesidad que debe de ser atendida debe de ser la de seguridad, en segundo lugar la necesidades fisiológicas, en tercer lugar las de autorrealización, en cuarto lugar las necesidades de afiliación y por último las necesidades de reconocimiento, haciendo un comparativo del orden según la propuesta del autor de referencia, son las fisiológicas, las de seguridad, las de afiliación, las de reconocimiento y finalmente las de autorrealización, en ese orden de importancia, variando con relación a lo mencionado por los entrevistados

Jerarquía según encuestados	VS	Jerarquía según A. Maslow
Reconocimiento		autorrealización
Afiliación		Reconocimiento
autorrealización		Afiliación
Fisiológicas		Seguridad
Seguridad		Fisiológicas

Observando algunas diferencias, en el supuesto de las nuevas situaciones que la sociedad vive, esperando en primer lugar sentirse seguros en aspectos laborales, de salud, físicos, salud, entre otros, para después en segundo lugar satisfacer necesidades de carácter fisiológicas, resaltando que la autorrealización la esperan en tercer lugar antes del reconocimiento como ultimo grado de importancia a atender, así como los aspectos de afiliación que lo dejan como antepenúltimo grado de importancia, suponiendo que aspectos de amistad, compañerismo son dejados para que en conjunto pueda darse el reconocimiento después de haberse autorrealizado, atendido necesidades fisiológicas y de seguridad.

Figura 7: Nivel de importancia comparativo entre el quinto y el resto de los niveles de jerarquía de necesidades según Maslow, según debe de estar satisfecho para lograr una motivación adecuada en el desempeño laboral.



Cada sección de item muestra el mas importante seleccionado por los encuestados, entre cada par de necesidades básicas según se compara.

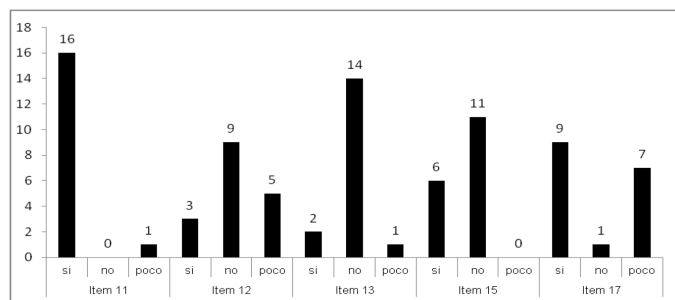
En la figura 7, se presenta un comparativo entre el último nivel de acuerdo a la jerarquie de Maslow y el resto de ellas, en donde los encuestados deberían de seleccionar cual de ellas debía ser atendida antes, para lograr un adecuado desempeño en sus labores, concluyendo de lo observado que entre la autorrealización y las fisiologicas, las fisiologicas son las que predominan en orden de importancia, en éste orden de ideas, de entre la autorrealización y las necesidades de seguridad, predomina las de autorrealización; de entre las necesidades de afiliación y autorrealización, ellos consideran mas importante las de autorrealización y por último de entre la autorrealización y el reconocimiento, consideran de mayor importancias las necesidades de reconocimiento; en éste sentido se puede observar que las necesidades de mayor importancia que sobresalen son las fisiologicas, las de autorrealización y las de reconocimiento, dejando en última instancia las de seguridad y por último las de filiación.

Tercera Fase

En la figura 8, se muestra el grado de satisfacción de las necesidades de acuerdo a los ítemes que se muestran, considerando para el ítem 11 la necesidad fisiológica, para el ítem 12 la necesidad de seguridad, para el ítem 13 la necesidad de autorrealización, para el ítem 15 la necesidad de reconocimiento y para el ítem 17 la necesidad de afiliación, abarcando de ésta manera cada una de las necesidades según Maslow, a partir de lo cual, se podrá tener una fotografía de la mitad de la atención de las mismas en los empleados encuestados, resultando que en la atención de las necesidades de tipo fisiológicas, 16 se sienten satisfechos y uno no respondió, para las necesidades de seguridad, se logró observar que es una necesidad no satisfecha y que será necesario prestar atención a ésta por parte de quienes la dirigen para eficientar en los diversos procesos que se realizan al interior de la misma; para las necesidades de autorrealización, se observa que tampoco se encuentra satisfecha en los empleados encuestados, señalando signos de alarma los cuales deben de ser atendidos de manera urgente; para las necesidades de reconocimiento, los empleados en su mayoría

no se sienten satisfechos con esta necesidad; y finalmente para las necesidades de afiliación, se observa que un poco mas del 50% de los empleados notan satisfecha ésta necesidad y un poco mas del 40% consideran menianamente satisfechos, encontrando que uno señala que no está satisfecha ésta necesidad.

Figura 8: Estado motivacional de los empleados de acuerdo a los niveles de jerarquía según Maslow.



Item 11: Nivel de satisfacción de necesidades fisiológicas, Item 12: Nivel de satisfacción de necesidades de seguridad, Item 13: Nivel de satisfacción de necesidades de autorrealización, Item 15: Nivel de satisfacción de necesidad de reconocimiento, e Item 17: Nivel de satisfacción de necesidades de afiliación.

CONCLUSIONES

Por lo tanto, puede concluirse, que de acuerdo a los resultados obtenidos, y respecto a los objetivos planteados, se comprueba que la forma en cómo funciona la jerarquía de atención de necesidades, en los procesos motivacionales y de dirección gerencial de la empresa Casa Ahued, no son los mas adecuados, ya que de acuerdo a la figura número 8, se pudo observar como en una fotografía el nivel de atención de necesidades de los empleados encuestados, los cuales a no tener satisfechas sus necesidades básicas, puede redundar en un desempeño no adecuado de sus funciones. Por otro lado, a partir de lo anterior, se pudieron encontrar nuevos elementos que pudieran servir para ampliar la investigación, en el sentido de cómo la jerarquía de Maslow según su propuesta cambia el orden de acuerdo a la sociedad en la cual se vive en México, pudiendo anteponerse la necesidad de seguridad antes de las fisiológicas, según lo observado en la figura número 6. Por lo tanto, existe una tarea urgente que atender por parte de los directivos de la empresa Casa Ahued, para atender los focos rojos que ya han quedado establecido de acuerdo al estado motivacional en que se encuentran los trabajadores encuestados, sin particularizar a algunos, lo cual se sugiere dar atención de manera general, evitando lastimar susceptibilidades y señalizando a alguno en particular, todo en beneficio tanto de los trabajadores como de los resultados de la empresa misma, encaminándola hacia el éxito continuo.

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BIOGRAFÍA

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RENDRUS: EJEMPLO DE UNA RED INSTITUCIONAL

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RESUMEN

El objetivo de la presente investigación es evaluar la gestión del conocimiento y la colaboración que se produce en la red de productores comunitarios en México (RENDRUS), con el fin de verificar la utilidad del talento y la experiencia compartida entre ellos mediante la identificación de sus fortalezas, debilidades, oportunidades y amenazas (FODA) de sus organizaciones; así como para establecer el impacto de su participación en la red en el desarrollo económico de sus comunidades. Una muestra de 50 organizaciones se han considerado, de los cuales, 34 han estado participando en eventos nacionales RENDRUS. Adicionalmente se presenta, un FODA relacionado a la RENDRUS, teniendo en cuenta las siguientes medidas con el fin de mejorar su desempeño y resultados: 1.ª: aclarar los criterios de selección de las empresas; acción 2: establecer un plan de vigilancia que permita proporcionar formación y asesoramiento para la obtención de apoyo financiero, acción 3: desarrollar un plan de trabajo y las etapas de seguimiento y evaluación para las empresas participantes, la acción 4: generación de categorías para agrupar empresas en la misma industria al evaluarlas en los eventos y competencias, acción 5: generar una base de datos para documentar el antes y después de la implementación del plan de trabajo y mejora los resultados comparativos; y la acción 6: desarrollar un directorio de asesores en las áreas de contabilidad, administrativos y de exportación que de apoyo y orientación para la implementación de planes de trabajo y mejora.

PALABRAS CLAVE: Red empresarial, transferencia de conocimiento, mejores prácticas, análisis FODA.

RENDRUS AS AN EXAMPLE OF AN INSTITUTIONAL NETWORK

ABSTRACT

The objective of this research is to evaluate knowledge management and collaboration that occurs between RENDRUS community producers network in Mexico, in order to verify how is useful is the talent and experience shared between them by identifying their strengths, weaknesses, opportunities and threats (SWOT) and by establish the impact of their participation in RENDRUS on the economic development of their communities. A sample of 50 organizations have been considered, of which, 34 have been participating at RENDRUS national events. Adittional to the the producers SWOT, a Rendrus Network SWOT has been developed, considering the following actions in order to improve its performance and results: Action 1: clarify the selection of participating companies by criteria of public knowledge; action 2: establish a monitoring plan that allows providing training and advice for obtaining financial support, action 3: develop a work plan and monitoring and evaluation stages for participating companies, action 4: generation of categories to consider companies in the same industry to be evaluated in events and competitions, action 5: generate a database to document the before and after implementation of the work plan and improves comparative results; and action 6: develop a directory of advisers in administrative, accounting areas, and export that will support and guidance for the implementation of work plans and improvement.

JEL: M110, M140, M210

KEYWORDS: Networking, knowledge trasnfer, improvement, SWOT analysis.

INTRODUCCIÓN

La Red Nacional de Desarrollo Rural Sustentable (RENDRUS), busca generar una sinergia entre aquellos empresarios rurales que han logrado desarrollar proyectos exitosos para ser ejemplo de otros dirigentes, promoviendo así la difusión del conocimiento y el intercambio de experiencias para proyectarlos entre los diferentes grupos de interés como inversionistas, compradores, instancias de gobierno, organizaciones locales, institutos de investigación, entre otros.

Estudios realizados por el Colegio de Postgraduados en Ciencias Agrícolas (COLPOS) permitieron observar la existencia, en la práctica, de Redes Sociales con diferentes funciones como el financiamiento, la sinergia a nivel local, el intercambio y la difusión de información, las relaciones de mercado, capacitación, entre otras. Es por esto, que la SAGARPA decidió impulsar foros de intercambio, para evitar que la dispersión de las Redes Sociales, provocara un desaprovechamiento del conocimiento y las relaciones que pueden potenciarse a través de RENDRUS.

REVISIÓN DE LITERATURA

Freel (2000) afirma que las empresas exitosas son aquellas que establecen una amplia variedad de relaciones con organizaciones que les permiten obtener conocimiento y experiencia, señalando que preferentemente dichos vínculos contribuyen a una integración vertical de la cadena de valor.

Hansen (1995) establece que el ingrediente esencial para la construcción de una eficiente red empresarial son las relaciones sociales, y que los dirigentes pueden realizar mejor su trabajo al enfocarse en el proceso de obtención de recursos escasos. Este proceso inicia con el reconocimiento de los activos que la organización posee, para posteriormente establecer sus deficiencias y necesidades e identificar aquellas redes que poseen dichos recursos, y finalmente proceder a la incorporación de dichos elementos escasos en la estructura y procesos de la organización.

METODOLOGÍA

El objetivo de la presente investigación es evaluar la gestión del conocimiento y la colaboración que se presenta entre los productores participantes de la RENDRUS para verificar el aprovechamiento del talento y la experiencia compartida entre ellos mediante la determinación de sus fortalezas, oportunidades, debilidades y amenazas (FODA), así como establecer el impacto de la participación de los productores rurales en la RENDRUS, en el desarrollo económico propio y el de sus comunidades.

Para realizar el análisis mencionado, se tomó una muestra de 50 organizaciones, de las cuales 34 han sido participantes en los eventos de RENDRUS, para conocer sus opiniones respecto a los impactos que los foros han tenido en sus negocios.

RESULTADOS

Los resultados se muestran a continuación:

El análisis anterior permitió identificar aquellas afirmaciones recurrentes para determinar las fortalezas, debilidades, oportunidades y amenazas de los participantes de la red RENDRUS, y proceder a la elaboración de un análisis FODA mediante el cual puedan visualizarse alternativas estratégicas que permitan tener una mayor trascendencia en los productores rurales participantes. Freel (2000) al respecto señala que si bien es cierto, las empresas innovadoras deben estar al tanto de los cambios del entorno, es la administración eficiente de sus capacidades internas la que marca la diferencia.

Tabla 1: Análisis FODA Empresas Participantes en la Red RENDRUS

FORTALEZAS	DEBILIDADES
<ol style="list-style-type: none"> 1. Esencialmente procesos orgánicos, artesanales sin conservadores o edulcorantes. 2. Capacidad para adecuar el proceso productivo. 3. Entusiasmo y capacidad para organizar a los miembros de la comunidad. 4. Empresa familiar con roles definidos. 5. Obtención de insumos en la región. 	<ol style="list-style-type: none"> 1. Concentración de las actividades de dirección en el propietario. 2. Deficiente imagen del producto y empaque. 3. Dificultades para la presentación de garantías para la obtención de préstamos. 4. Nivel educativo de los trabajadores y de la comunidad en general. 5. Carencia de conocimientos administrativos y contables.
OPORTUNIDADES	AMENAZAS
<ol style="list-style-type: none"> 1. Propietarios con actitud innovadora y creativa. 2. Oportunidad de exportación. 3. Vinculación con instituciones educativas. 4. Diversificación concéntrica del producto. 5. Venta por volumen y/o vía internet. 	<ol style="list-style-type: none"> 1. Carente capacidad productiva instalada. 2. Deficiencia en las actividades de logística (transportación) y comercialización. 3. Desconocimiento para el cálculo de costos y precios. 4. Necesidad de asesoría para la obtención de certificaciones. 5. Carente práctica en el desarrollo de actividades de mercadeo y comunicación.

Fuente: Elaboración propia.

Considerando la evaluación de la red Rendrus a partir de las entrevistas realizadas con las 34 organizaciones participantes, se establece el siguiente cuadro que muestra sus fortalezas, debilidades, oportunidades y amenazas.

Tabla 2: Análisis FODA de las actividades de la Red RENDRUS

RENDRUS	FORTALEZAS	DEBILIDADES
	<p>Aprender de las experiencias de otros participantes.</p> <p>Permite conocer otros proyectos de inversión.</p> <p>Facilita el identificar las etapas del ciclo de vida de las organizaciones participantes.</p> <p>Los eventos sirven de vínculo entre las organizaciones y SAGARPA.</p> <p>Aprendizaje de acciones estratégicas con baja inversión.</p>	<p>La mecánica para la elección de las organizaciones participantes no está claramente definida.</p> <p>El ejercicio de evaluación no considera empresas de una misma industria.</p> <p>No existe un seguimiento con base en el desempeño de los participantes.</p> <p>El ejercicio no propicia el incremento de la participación de mercado.</p> <p>Carencia de apoyos y estímulos para las organizaciones ganadoras.</p>
OPORTUNIDADES	Acción 1: Establecer vínculos entre las organizaciones participantes para la integración de cadenas de valor y servicios de proveeduría.	Acción 1: Clarificar el proceso de selección de las empresas participantes, mediante criterios del conocimiento público.
Los participantes desean obtener capacitación.		
Gestionar apoyos en instancias gubernamentales.		
Gestionar accesos a fuentes de financiamiento.	Acción 2: Establecer un plan de seguimiento que permita brindar capacitación y asesoría para la obtención de apoyos financieros.	Acción 2: Desarrollar un plan de trabajo y etapas de evaluación y seguimiento para las empresas participantes.
Estimular la participación de productores rurales con prácticas exitosas.		
Propiciar la integración de cadenas de valor y servicios de proveeduría.		
AMENAZAS	Acción 1: Presentación de resultados comparativos una vez concluido planes de trabajo y mejora para los participantes.	Acción 1: Generación de categorías que considere empresas de una misma industria para ser evaluadas en los eventos y concursos.
Desinterés por los productores de participar nuevamente en las reuniones.		
Desprestigio de la red por participantes inconformes con el sistema de evaluación y premios.	Acción 2: Generación de una base de datos que documente los resultados comparativos previos y posteriores a la ejecución del plan de trabajo y mejora.	Acción 2: Desarrollar un directorio de asesores en las áreas administrativas, contables, y de exportación, que sirva de apoyo y orientación para la implementación de los planes de trabajo y mejora.
Desaprovechamiento de fondos de apoyo económico.		
Desmotivación al competir microempresarios con organizaciones ya consolidadas.		
Se carece de una base de datos actualizada de los participantes y memorias de los eventos.		

Cabe señalar que la SAGARPA ha detectado algunas de las deficiencias y oportunidades antes expuestas, y en el año 2013 ha redefinido a RENDRUS a partir de su visión: “Fortalecer y consolidar las micro, pequeña o medianas agro-empresas, que formen parte de la RENDRUS”. Ahora, el objetivo de RENDRUS es integrar en cadenas productivas y de valor a las agro-empresas por medio de un modelo de trabajo multidisciplinario, para lo cual ha establecido los siguientes indicadores:

Número de empresas diagnosticadas.

Número de beneficiarios de la estrategia.

Así mismo, se utilizarán indicadores de impacto que reflejen:

Número de agro-empresas fortalecidas y consolidadas.

Agro-empresas vinculadas con alianzas estratégicas.

Sin embargo, estos indicadores se vinculan con aspectos cuantitativos, más que cualitativos, que midan la eficiencia de las acciones de mejora implementadas.

ANÁLISIS COMPARATIVO: RED RENDRUS VERSUS OTRAS REDES

Una red puede tener diferentes propósitos como compartir información, interrelacionarse con otras personas, descubrir información, integrar información descubierta, acceder a ideas innovadora, integrarse creando nuevos negocios, colaborar con los integrantes de la red, entre otros. Las personas que se involucran en una red, deben definir exactamente que desean obtener de ella, que patrones y niveles de conectividad deben seguir, y evaluar si son los mejores para lograr sus metas, las redes les deben ayudar a reconocer oportunidades o desafíos y a coordinar respuestas apropiadas a los cambios del entorno. Aún en los casos de emprendimiento Ripollés y Blesa (2006) nos señalan que “los emprendedores deben estar conscientes de que su participación en las redes sociales, lejos de ser una pérdida de tiempo, constituye una fuente de recursos valiosos para el desarrollo de nuevas oportunidades de negocios, que a su vez se traducen en el crecimiento de sus empresas”.

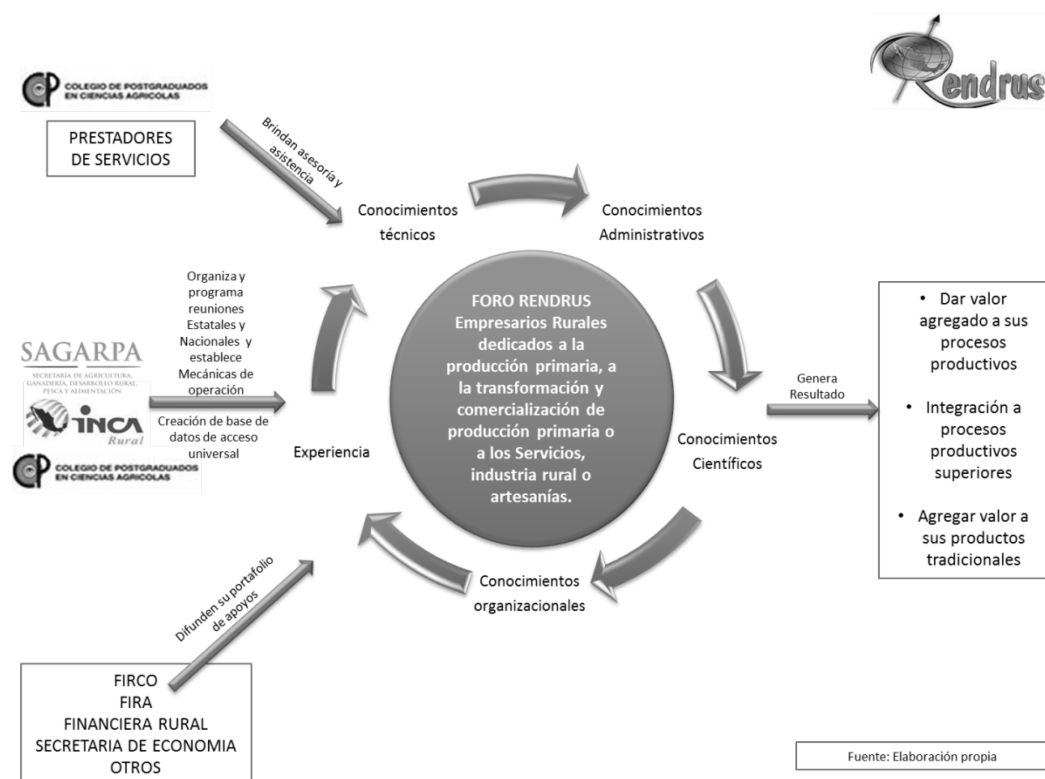
Iniciemos por describir el ciclo anual de la Red Nacional de Desarrollo Rural Sustentable (RENDRUS), el cual inicia a través de una convocatoria abierta realizada en cada entidad federativa, en donde se invita a los empresarios rurales a participar en la Reunión Estatal de Intercambio de Experiencias Exitosas. Ellos no deberán haber participado en los últimos tres años en alguna reunión nacional, y tendrán que registrar el proyecto en las ventanillas establecidas por la entidad federativa, así como entregar la Presentación del proyecto en formato power point.

Durante el evento estatal celebrado en cada entidad federativa, los propios productores participantes seleccionaran los 6 mejores proyectos para que formen parte de la Memoria Anual de la RENDRUS, de los cuales los 2 mejores representaran a su entidad en el evento nacional. Evento en donde los propios productores a través de su calificación vertida en la cédula de evaluación de cada uno de los proyectos, seleccionaran los 3 mejores a nivel nacional.

Con la finalidad de que los proyectos seleccionados como los mejores, puedan contar con la calidad requerida se recomienda que cada mesa de trabajo cuente con un experto en la materia, este experto podrá ser de alguna universidad, centro de investigación u otra instancia relacionada con el sector. Su función principal será calificar a las empresas participantes en su mesa y entregar al coordinador del evento la evaluación final de cada una de las organizaciones participantes.

La evaluación de los productores, se analizaran de manera conjunta con la emitida por el experto, buscando de esta manera que exista una mayor calidad en la selección de los proyectos ganadores.

El siguiente diagrama permite visualizar el funcionamiento de RENDRUS.



Sin embargo, la creación de redes, es una estrategia que resulta de una cooperación o coalición de empresas en función de un objetivo común, en la que cada participante mantiene independencia jurídica y gerencial, pero en la que se buscará el beneficio para todos los miembros involucrados en la red. Gulati et al (2011) señalan que los elementos de una red que explican el eficiente desempeño de una organización son tres: el alcance, que tan diversa es la red y hasta que distancia permite establecer conectividad; riqueza, esto es que tan valiosos son los recursos que una red ofrece; y receptividad, que cantidad de mecanismos o canales brinda la red para establecer comunicación.

Así los productores rurales y los propietarios y dirigentes de agro negocios en México, han generado e integrado redes alternas a RENDRUS. El objetivo del presente apartado es establecer las ventajas de las redes que presentan 7 organizaciones de los Estados de Guanajuato, Michoacán, Puebla y Veracruz, y que nunca han participado dentro de la red RENDRUS, y que corresponden a:

Puebla: Miacocina: Empresa que surge en 1997, dedicada a la venta de chipotles en vinagre gracias a una receta de la abuela de uno de los propietarios. Esta organización surge ante la necesidad de la propietaria, Licenciada en Turismo Norma, de obtener una fuente ingresos, ya que su esposo se había quedado sin trabajo.

Veracruz: Toritos La Chata: Empresa registrada como Pequeño Contribuyente, dedicada a la venta de cerveza y la bebida denominada Torito. Su propietario es Licenciado en Administración de Empresas y funge como el actual Presidente de la Asociación de Restauranteros del Estado de Veracruz. La organización surge como la primera cantina de raya en el pueblo de la ciudad de boca del río en 1925. Sus principales mecanismos de penetración y desarrollo de mercado son muestras gastronómicas en Europa en restaurantes en Francia y España, así como en los Estados Unidos de América, además de la vinculación de

la bebida “Torito” con las fiestas de la comunidad de Santa Ana. La organización cuenta con el distintivo M (Moderniza).

Michoacán: Huertas de Aguacates Loma Teñida y Ario de Rosales. Miembro de la Asociación de Productores y Empacadores Exportadores de Aguacate de Michoacán, A.C. (APEAM, A.C.)

APEAM es fundada en 1997, esta asociación de productores y exportadores de aguacate está organizada por municipios por más de 6,800 productores y 34 emparadoras exportadoras certificadas tanto por las autoridades mexicanas como de los Estados Unidos de América. Las Huertas Loma Teñida y Ario de Rosales se encuentran registradas en dicha agrupación, ya deben estar certificadas para poder vender el fruto con calidad de exportación, cumpliendo las normas mexicanas y del Departamento de Agricultura de los Estados Unidos de América (USDA), por lo que cada propietario de una Huerta contrata agrónomos para que les brinden asesoría en cuanto al manejo del fruto, como gremio celebran juntas de sanidad vegetal, y monitorean los insecticidas permitidos. APEAM exporta los aguacates a Estados Unidos, Canadá y Japón.

Guanajuato: Grupo NU3: La organización fue fundada por el señor Guadalupe García Valladolid en el año de 1951, siendo su principal giro las granjas de cerdo, para después continuar con el negocio el Sr. Enrique García Árciga en el año 1978. Ubicado en la comunidad de Santa Ana Pacueco, Municipio de Pénjamo, Guanajuato, Grupo NU3, se distingue como una organización diversificada a partir de su producto principal que es el cerdo, por lo que completa la cadena de valor con la producción de semillas, agroquímicos, alimento para vacas y cerdos; carnicerías, rastro, alimento y tiendas para mascotas, servicios financieros mediante una SOFOM. Sus productos se venden en tiendas de autoservicio del grupo Wal-Mart y en comercios al detalle en los Estados de Michoacán, Jalisco y Guanajuato.

Michoacán: Los Ángeles Plastics: Organización con 60 empleados que surge en el año 2008, dedicada a procesar el plástico a partir de polipropileno (PET). El PET llega en pacas de los diferentes Estados de la República Mexicana, para una vez convertido en plástico ser exportado a los Estados Unidos de América y China a través del Puerto de Lázaro Cárdenas.

Michoacán: Artesano de Juguete Tradicional de la comunidad de Paracho: Martín Homero Romero es Artesano de juguete tradicional de la comunidad de Paracho, quien fabrica trompos, yoyos y pirinolas, quien ha ganado concursos de la Casa de las Artesanías del Estado de Michoacán. Los artesanos se han agrupado en la Unión de Artesanos de Michoacán (UNIAMICH) que maneja el Gobierno del Estado, pero la comercialización no se ha sido grupal, sino de manera individual, por lo que son dependientes de los precios que les fija la Casa de las Artesanías o los dirigentes de las tiendas a las que venden individualmente.

CONCLUSIONES

A continuación se presenta un cuadro que muestra las ventajas de la Red RENDRUS en comparación con las redes de las 7 organizaciones antes descritas.

Cabe señalar que un elemento muy importante en las redes es la flexibilidad, ya que las empresas pueden conectarse o desconectarse a las mismas, de acuerdo a sus necesidades de aprendizaje e innovación. Por lo que un empresario permanecerá en una red, siempre y cuando ella le permita obtener un beneficio para su organización, y este es el reto a que la red RENDRUS se enfrenta, es decir, el brindar un servicio que sobrepase el de un concurso. Al respecto Huggins (2000) afirma que para que exista un intercambio y proceso de interacción valioso en una red, debe prevalecer una relación de confianza y un deseo de pertenencia, basado en elementos formales y la mecánica de los grupos informales.

RED	VENTAJAS
Red RENDRUS	<ol style="list-style-type: none"> 1. Facilita aprender de las experiencias de otros participantes. 2. Permite conocer otros proyectos de inversión. 3. Facilita el identificar las etapas del ciclo de vida de las organizaciones participantes. 4. Los eventos sirven de vínculo entre las organizaciones y SAGARPA.
Otras REDES	<ol style="list-style-type: none"> 1. Transferencia del conocimiento, habilidades y oficio de una generación a otra (herencia familiar). 2. Generación de planes de negocios e innovaciones en procesos productivos a través del vínculo con Universidades y Centros de Investigación. 3. Capacidad de incrementar el poder de negociación en los procesos de compra-venta por volumen. 4. Obtención de capacitación y asesoría tanto de instituciones privadas, como gubernamentales. 5. Vínculos con medios de comunicación: radio y televisión. 6. Participación en Cámaras de Comercio y Asociaciones Gremiales. 7. Capacidad para la obtención de financiamiento mediante la banca privada y de desarrollo. 8. Fortalecimiento en la integración de cadenas de valor y unidades de negocio concéntricas. 9. Vínculos con organismos certificadores. 10. Integración de actividades de logística y comercialización. 11. Participación y organización de ferias, exposiciones y concursos.

Fuente: Elaboración propia.

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METODOLOGÍA PARA LA MEDICIÓN DEL POTENCIAL ECOTURÍSTICO EN LOS OASIS SUDCALIFORNIANOS DE MÉXICO

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RESUMEN

Este trabajo tiene origen con estudios anteriores realizados dentro de los trabajos del Proyecto “Opciones productivas con aprovechamiento sustentable del agua para las comunidades rurales de los 5 municipios sudcalifornianos con principales puntos de oasis”; proyecto que dio inicio en el año de 2011 cuando se decide dar comienzo al Proyecto Estratégico de Desarrollo Sustentable: Oasis Sudcalifornianos, promovido por el Gobierno del Estado de Baja California Sur. El presente trabajo se enfoca en el análisis de 8 oasis de los más de 171 que se encuentran en B.C.S. (Breceda, et. al. 2010) , para el caso de estudio estos son los oasis determinados: Oasis de San Ignacio y Oasis Mulegé (Municipio Mulegé), Oasis San Javier (Municipio Loreto), Oasis La Purísima, Oasis San Isidro, Oasis de San José y San Miguel de Comondú (Municipio Comondú) y en el Municipio de Los Cabos el Oasis El Chorro. Para el análisis de las localidades asentadas en torno a estos Oasis se he dividido el trabajo en dos vertientes, la primera en relación al análisis de las variables endógenas naturales de las mismas determinando así su potencialidad, y por otro lado, un breve análisis de las variables exógenas, haciendo uso de la información a través de una herramienta similar al Modelo WEF se determinará cuáles de estos sitios cuentan con las características que los hagan competitivos en cuanto al desarrollo de negocios de ecoturismo se refiere.

PALABRAS CLAVE: Ecoturismo, Competitividad, Potencial, Negocios, Oasis.

METHODOLOGY FOR THE MEASUREMENT OF ECOTOURISM POTENTIAL IN THE BAJA CALIFORNIA SUR OASIS OF MEXICO

ABSTRACT

This work originated with previous studies in the work of the Project "productive options to sustainable use of water for rural communities of the 5 sudcalifornianos Municipalities main points oasis"; project that began in the year 2011 when it was decided to begin the Strategic Sustainable Development Project: Oasis Baja California Sur, promoted by the Government of Baja California Sur. This paper focuses on the analysis of 8 oasis of over 171 that are in BCS For the case study here are the specific oasis: Oasis of San Ignacio and Oasis Mulege (Mulege municipality) Oasis San Javier (Municipio Loreto), Oasis La Purísima, San Isidro Oasis, Oasis of San Jose and San Miguel de Comondú (Municipality Comondú) and the municipality of Los Cabos Oasis El Chorro. For analysis of settled villages around these Oasis have split the work in two ways, first in relation to the analysis of natural endogenous variables of the same thus determining its potential, and on the other hand, a brief analysis of the exogenous variables, using the information through a similar tool Model WEF will determine which of these sites have features that make them competitive in the development of ecotourism businesses are concerned.

JEL: O180, L830, M21, O210, Q570.

KEYWORDS: Ecotourism, Competitiveness, Potential, Business, Oasis.

INTRODUCCIÓN

Para iniciar nuestro estudio es necesario comprender como se conforma el sector terciario en México, el cual corresponde a todas aquellas actividades que no se dedican a la producción de bienes materiales propiamente, excluye las labores de campo, la extracción de minerales y todas las ramas de la industria. Este sector terciario es conocido también como sector de servicios cuyas características fundamentales es que sus productos sean efímeros, ya que sólo duran el tiempo de la transacción, son intangibles o inmateriales y en esencia no pueden ser almacenados (Atlantida, Cordoba y Ordoñez, 2006). El tema de la competitividad visto desde la perspectiva del negocio, en la actividad turística no se ha visto desprotegida de ser incluida como una rama de la economía con un intenso dinamismo, de forma tal, que para el año 2013 generó 1,197 miles de millones de dólares a nivel global y en México dejó una derrama de 13.9 miles de millones de dólares, lo que le represento al país una variación porcentual del 9.5% con respecto al año anterior.

En el caso de México en lo que respecta a la percepción de turistas esta fue de 2,599.5 miles de personas en lo que va del 2015 contra 2,274.4 miles de personas registradas durante todo 2014; en lo que a derrama de divisas se refiere en 2014 estas fueron por \$1,389.1 Millones de dólares y en lo que va de este año estas alcanzan un \$1,583.8 Millones de dólares.

De acuerdo al Barómetro del Turismo Mundial México ocupa el Décimo Quinto puesto en lo que a llegadas de turistas se refiere, siendo superado por países como Francia, E.E.U.U., España, China, Italia, Turquía, Alemania, Reino Unido, Rusia, Tailandia, Malasya, Hong Kong, Austria y Ucrania. (Barómetro del Turismo OMT)

En cuanto al rubro de divisas por turismo internacional México ocupa el Vigésimo tercer lugar superado por casi las mismas naciones que lo superan en afluencia, en cuanto al gasto del turismo internacional decae al vigésimo noveno sitio superándolo países americanos como Brasil.

Con base a lo antes mencionado el desarrollo del turismo de naturaleza ha demostrado un notorio crecimiento a nivel mundial (Eagles et al., 2002), lo que es visto por los gobiernos como una oportunidad para conjugar la conservación de la naturaleza con el desarrollo económico de los territorios aledaños (OMT, 2010). Lo cual hace importante implementar estrategias basadas en la correcta planificación de las actividades turísticas al interior de México que permita por un lado aprovechar las ventajas naturales que presentan algunas entidades federativas con respecto a otras, y por otro lado las ventajas competitivas que como nación se han desarrollado para facilitar la vida de los residentes de las localidades y para ser cada vez más partícipes de un mundo más globalizado e interrelacionado.

REVISIÓN DE LITERATURA

El concepto de competitividad es complejo, dado que adolece de un sentido objetivo y, además, tiene un carácter multidimensional. Por otra parte, la competitividad se puede aplicar a un amplísimo rango de entidades económicas, desde una nación, hasta un producto o servicio determinado, pasando por una región, un municipio, un sector económico, una corporación empresarial o una empresa individual (Sánchez y Fajardo, 2004).

En el concepto de competitividad se generan dos puntos de vista uno es desde el punto de vista macroeconómico: “La competitividad es el grado en el que una nación puede, bajo condiciones de mercado libres y equitativas, producir bienes y servicios que superan las pruebas de los mercados internacionales, manteniendo y aumentando, simultáneamente, los ingresos reales de sus habitantes a medio y largo plazo” (World Economic Forum, 2011:18). Y por otra parte, desde un enfoque microeconómico: “La competitividad es la capacidad de una organización pública o privada, lucrativa o no, de mantener

sistemáticamente ventajas comparativas que le permitan alcanzar, sostener y mejorar una determinada posición en el entorno socioeconómico” (Porter, 1990:83).

Hablando de la competitividad turística desde el punto de vista de (Scott y Lodge, 1985) y (Murphy et al, 2000:44:50), para estos investigadores, la competitividad de los destinos turísticos parece estar relacionada únicamente con la posición relativa de los mismos en los mercados turísticos. Sin embargo, Crouch y Ritchie consideran que la cuestión esencial de la competitividad turística es la que se relaciona con la prosperidad económica de sus habitantes. Dado que los destinos compiten principalmente por motivos económicos, intentando atraer el mayor gasto turístico posible, el análisis de la competitividad turística debería centrarse en la prosperidad económica a largo plazo, siendo éste el criterio que debe emplearse para valorar la competitividad de un destino turístico (Crouch y Ritchie, 1999).

Por lo tanto, cuando se trata de analizar la competitividad de los destinos turísticos, Crouch y Ritchie (1999) introducen la teoría de la ventaja comparativa y de la ventaja competitiva. Las ventajas comparativas vienen dadas por los factores o recursos con los que cuenta el territorio y que han posibilitado que se configure como un destino turístico. Entre ellos, cabe destacar los recursos naturales (playas, montaña, clima, etc.), las condiciones socioeconómicas (actitud población local hacia la actividad, disponibilidad de mano de obra, etc.), la regulación y políticas utilizadas para fomentar la actividad turística (fiscalidad, incentivos, subvenciones, etc.). Se trata, pues, de aquellos elementos que condicionan la situación de partida y que han constituido el núcleo del paradigma de desarrollo turístico predominante hasta el momento. Sin embargo, las ventajas competitivas son aquellas estrategias implementadas por el destino para gestionar de forma eficiente sus recursos a lo largo del tiempo. Así, el hecho de que un destino cuente con importantes ventajas comparativas no implica necesariamente que sea competitivo, si, por ejemplo, no se ha preocupado de poner en valor esos recursos, de valorar el papel que podría jugar el turismo en su desarrollo socioeconómico, etc.

En contraposición, un destino turístico con escasas ventajas comparativas puede llegar a ser altamente competitivo si conoce sus fortalezas y debilidades, si diseña un plan estratégico de aprovechamiento de sus recursos, etc. Por consiguiente, la competitividad de un destino turístico no sólo está relacionada únicamente con la cantidad de recursos que posea el mismo, sino también, y sobre todo, con la gestión eficiente de esos recursos. (Cárdenas García, 2011).

Siguiendo lo anterior se hace necesario para la población sudcaliforniana, la búsqueda de alternativas para lograr este desarrollo, por lo que en este trabajo de investigación aplicado se pretende construir una herramienta que pueda ser utilizada como primer paso para la elaboración de dicha estrategia al determinar por una parte la potencialidad de los oasis en Baja California Sur basada en las variables endógenas naturales (ventajas comparativas) y por otro lado, determinando la competitividad del destino en base a las variables exógenas y/o ventajas competitivas adquiridas o desarrolladas.

Las alternativas de desarrollo de un sector económico son determinadas por la variedad de maneras en el que se desarrollan las actividades inherentes a él, en el estado de Baja California Sur los distintos niveles de gobierno (estatal, municipal y local) se enfrentan a una problemática de tipo cuello de botella, donde se encuentran enfrascados en lo concerniente a la toma de decisiones en una incapacidad total derivado de la constante indagación por las vocaciones reales que pudiesen otorgarle identidad y certidumbre a las empresas familiares locales, en su mayoría micros y pequeñas, por tanto no es exagerado decir que en esta cuestión la actividad turística no se encuentra exenta de dicho argumento, más bien lo padece de forma severa.

Lo que no debe de perderse de vista es el hecho de que las actividades y proyectos en el sector turismo, pero sobre todos aquellos relacionados con el turismo no convencional como lo es el caso que nos ocupa (Ecoturismo), se debe hacer uso de los recursos naturales cuidando en todo momento su preservación, de

forma tal que pueda hablarse de un desarrollo económico sostenible que permita a las nuevas generaciones contar con alternativas para su inserción en el mercado laboral.

Se han desarrollado algunas metodologías bajo este propósito con miras a lograr medir por un lado la cuestión del potencial de un sitio para realizar en él mismo actividades vinculadas al sector turismo y por otro el detectar los determinantes de la competitividad turística que impactan en ese sector. Para lograr dilucidar con claridad cada aspecto que se considera importante contemplar para la elaboración de una herramienta de este tipo, a continuación de forma sucinta enlistaremos algunas de las principales aportaciones teóricas en las cuales se ha basado el desarrollo del presente trabajo como son modelo de competitividad de Porter, modelo de competitividad de Crouch-Ritchie, el modelo de competitividad de Kim y el modelo de competitividad de Dwyer-Kim

El *modelo de competitividad de Porter (1990)* establece que, dado que las empresas operan en un marco institucional y en países específicos, su posición competitiva está influenciada por el entorno del sector al que pertenecen, que generalmente se encuentra condicionado por los siguientes elementos: Condiciones de los factores productivos, condiciones de la demanda, características de los sectores vinculados, estrategia empresarial. Este modelo, que tiene un contenido más genérico, por lo que es aplicable a diferentes actividades económicas, no sólo a la actividad turística, incide en los factores microeconómicos que condicionan en la competitividad de un país o región en particular.

El *modelo de competitividad de Crouch y Ritchie (1999)* no es un modelo predictivo ni causal, sino simplemente explicativo. Los elementos de este modelo son los siguientes: Entorno competitivo (microeconómico), entorno competitivo (macroeconómico), Recursos principales y atractivos, factores y recursos complementarios, gestión del destino, determinantes de calificación. De esta forma, basándose en la distinción entre ventaja comparativa y ventaja competitiva, proponen un modelo de corte eminentemente teórico, aunque aplicable de forma específica a la actividad turística.

El *modelo de competitividad de Kim (2001)* considera cuatro fuentes de competitividad. Las fuentes primarias de competitividad están formadas por los sujetos (políticos, empleados, agentes de viajes, etc.), el entorno y los recursos (históricos, culturales y naturales). Las fuentes secundarias engloban la política turística, la planificación y la gestión del destino, las inversiones en el sector, y los impuestos y precios turísticos. Por otra parte, las infraestructuras turísticas, el sistema de alojamiento de los visitantes, el atractivo de los recursos, la publicidad y la cualificación de los recursos humanos del sector configuran lo que Kim denomina fuentes terciarias de competitividad. Finalmente, las fuentes cuaternarias de competitividad (a las que Kim considera el resultado de las tres fuentes anteriores) hacen referencia a la demanda turística, al empleo generado por el sector, al “comportamiento turístico” (tasas de crecimiento, balanza de pagos del sector, participación del sector en el PNB del país o región, etc.) y a la exportación turística. Estas últimas fuentes de competitividad son el output turístico, que se obtiene a partir de diferentes inputs (productividad del sector), por lo que las mismas son, per se, un indicador directo para la evaluación y la comparación de la competitividad.

El *modelo de competitividad de Dwyer y Kim (2003)* sigue el modelo conceptual anterior, aunque introduce algunas novedades importantes: En primer lugar, los recursos heredados y los recursos creados tienen, cada uno, su propia identidad, al igual que los factores y recursos complementarios. Estos tres factores se agrupan, a su vez, en una estructura superior, debido a que los mismos proporcionan las características que hacen que un destino turístico sea atractivo para los visitantes y las bases sobre las que se asentará una industria turística próspera. Estos tres factores configuran, por tanto, la base de la competitividad del destino turístico. Por otra parte, además de la gestión del destino, que ya consideraba el modelo anteriormente expuesto, este considera un apartado especial para las condiciones de la demanda, que incluyen tres elementos esenciales de la demanda turística, a saber: la conciencia turística, la percepción y las preferencias. De esta forma, la gestión del destino y las condiciones de la demanda forman las condiciones

locales, que pueden ejercer una influencia positiva o negativa sobre la competitividad. La competitividad del destino está influenciada por los determinantes de la competitividad anteriormente comentados, pero, a su vez, influye sobre la prosperidad socioeconómica, en el sentido de que la competitividad del destino es, en sí misma, un objetivo intermedio hacia otro objetivo mucho más importante, como es el bienestar socioeconómico de los residentes.

De esta forma, el modelo de Dwyer y Kim (2003) plantea un esquema para determinar la competitividad de un país como destino turístico, pero aplicable también a regiones, provincias, ciudades, etc. Esta investigación busca ser pionera al ofrecer una alternativa para la valoración de las potencialidades en materia de ventajas comparativas y competitivas que permitan valorar si los Oasis objeto de estudio son factibles de albergar proyectos vinculados con la actividad ecoturística, al apreciar a detalle las variables que permiten abstraer la realidad de forma más concreta que lo alcanzado hasta ahora, usando como base un método desarrollado para tal.

METODOLOGÍA

El Modelo de Calgary sirve de Modelo para el desarrollo de la siguiente propuesta para determinar por un lado el valor de las Variables Naturales que otorgan las ventajas comparativas de un lugar (en este caso los oasis), para tal fin se identifican las variables que tienen que ver de forma directa con el entorno de cada uno de los oasis que se analizan en el este estudio relacionado con la actividad ecoturística. Primeramente se evaluaron como variables internas las características generales o ventajas naturales del sitio o entorno de cada Oasis bajo los siguientes rubros y ponderación (Tabla 1):

Tabla 1. Matriz de Medición de Variables Naturales del Oasis (Valor Ponderado).

VARIABLE INTERNA	ENTORNO NATURAL (Variables Endógenas / Ventajas Comparativas)					TOTAL IVNO
	FLORA (a)	FAUNA (b)	GEOMORFOLOGÍA (c)	CLIMA (d)	AGUA (e)	VALORACIÓN
PONDERACIÓN (%)	0.20	0.30	0.20	0.10	0.20	1.0

FUENTE: Elaboración Propia.

Donde:

Flora (a). Se valoraron las especies nativas (endémicas y no endémicas) e introducidas por el hombre.

Fauna (b). Especies endémicas y aquellas que no, se tomó en cuenta si existen animales migratorios en la zona. De ser así el puntaje otorgado es mayor, esta variable esta ponderada de forma elevada ya que se considera vital para las actividades ecoturísticas vinculadas con la educación.

Geomorfología (c). Se valora mas alto si la zona cuenta con geoformas como lagos, volcanes, calderas, acantilados, cañones, escurrimientos de basalto, etc. Con menor porcentaje si el terreno es poco escarpado tendiendo a plano, esto por el tipo de actividades turísticas que se limitan de ser así.

Clima (d). La valoración más alta es enfocada a los sitios que mantienen una temperatura media entre 15° y 20° (10%), valoración media (5%) a temperaturas promedio situadas en los rangos (10°C-14°C) y (21°C-25°), y por último el valor inferior de 0 a las situadas en los rangos extremos de (9°C hacia abajo) y (26°C hacia arriba); estos segmentos se consideraron así derivado de que son las temperaturas en las que se pueden realizar las actividades de Turismo rural de forma más cómoda.

Agua (e). Se le otorga a esta variable una alta puntuación debido a que el recurso hídrico es vital para este tipo de actividades sobre todo cuando se habla de Oasis.

IVNO: Índice de las Ventajas Naturales del Oasis. Entre más cercano a 1 mayor potencial natural para el Ecoturismo.

Las distintas ponderaciones en ambas tablas e indicadores aplicados se basa en la técnica del método Delphi que se centra en el trabajo con grupos de expertos en este tipo de actividades (no solo académicos sino empresarios), así como análisis del tipo de Focus Group (con gente que práctica el ecoturismo de forma habitual), estos grupos han definido los porcentajes expresados en la Tabla 1 y los expresados en la siguiente Tabla (Tabla 2) que muestra la valoración que se otorga a cada una de las variables que representan para el presente estudio a las ventajas competitivas analizado desde lo local.

Tabla 2. Tabla de Medición de las Variables a considerar para determinar la Competitividad basada en Ventajas Competitivas de los Oasis.

INDICE	VALOR (PONDERACIÓN %)
Tecnología	0.05
Precio	0.05
Vías de Acceso	0.1
Servicios Básicos	0.1
Factor Humano	0.3
Medio Ambiente	0.2
Patrimonio Cultural	0.2
ICO	1

FUENTE: Elaboración propia.

Donde:

Tecnología. Si el poblado cuenta con CPU's, acceso a TIC's (wifi), teléfono, radio y Televisión.

Precio. Referido a los precio de Hospedaje y alimentación del poblado tomando en cuenta la Paridad del Dólar.

Vías de Acceso. Si se cuenta con vías de acceso al poblado pavimentadas, si la carretera es Federal o Estatal e importancia de la misma.

Servicios Básico. Si se cuenta con alumbrado público, luz eléctrica en casas, agua potable, Servicios Médicos.

Factor Humano. Nivel de escolaridad de la población, Cultura de la población hacia los negocios en materia de Turismo y servicios.

Medio Ambiente. Cultura de la gente respecto al cuidado del medio ambiente, si se cuenta con programas de cuidado del entorno y PET.

Patrimonio Cultural. Se refiere si cuenta con Vestigios culturales prehispánicos, de la colonia, pinturas rupestres, tradiciones propias y procesos artesanales de producción.

ICO: Índice de Competitividad del Oasis. Entre más cercano a 1 mayor ventaja competitiva presenta para el desarrollo del Ecoturismo.

Con la información que se desprende de cada Tabla se puede inferir si el Oasis cuenta con las ventajas comparativas y competitivas necesarias para desarrollar en el actividades vinculadas al Turismo Alternativo en su rubro de Ecoturismo.

El denominado índice de potencial y competitividad del oasis (IPCO) se elabora con los resultados arrojados por las tablas que miden el potencial del oasis (Ventajas Comparativas) y la competitividad (Ventajas Competitivas). La fórmula del Índice de Potencial y Competitividad del Oasis (IPCO), considera una escala de 0 a 1 considerando de forma ponderada ambos tipos de ventajas (30% y 70%) y se expresa:

$$IPCO = [(IVNO*0.30) + (ICO*0.70)]$$

Donde:

IPCO = 1 El oasis cuenta con altas posibilidades de solventar y soportar actividades de Ecoturismo.

IPCO = 0 El oasis no cuenta con altas posibilidades de solventar y soportar actividades de Ecoturismo.

Nota: La Ponderación 30% a las ventajas comparativas y 70% a las competitivas se origina del hecho de que las actividades ecoturísticas hacen uso de criterios de educación ambiental, es decir, trabaja con la comunidad, de forma que se privilegian por tanto las variables vinculadas con el sector social-comunitario en relación con lo natural.

RESULTADOS

En el presente análisis se acoge como válida la propuesta de matriz que plantea (Bote,1997) adecuándola a las condiciones que presentan los Oasis sudcalifornianos seleccionados. Misma que comprende para nuestros caso los siguientes aspectos: Flora y fauna ya que estas variables son representativas en los oasis por su cantidad de especies endémicas así como migratorias. El aspecto geomorfológico pues este determinara los circuitos que se pudieran desarrollar en dichas áreas, en cuanto a la variable clima esta es un factor importante pues determinara el potencial de las actividades para los diferentes periodos climáticos

en los Oasis por último el factor agua siendo este indispensable para la vida y por ende para la práctica de cualquier actividad. (Vease Tabla 3)

Tabla 3. Entorno Natural (Modelo Ecoturístico Ventajas Comparativas)

VARIABLE INTERNA	ENTORNO NATURAL (Variables Endógenas / Ventajas Comparativas)					IVNO
	FLORA (a)	FAUNA(b)	GEOMORFOLOGÍA (c)	CLIMA (d)	AGUA (e)	VALORACIÓ N
PONDERACIÓN (%)	0.20	0.30	0.20	0.10	0.20	1.00
Oasis San Ignacio	0.10	0.30	0.20	0.05	0.20	0.85
Oasis Mulegé	0.10	0.30	0.20	0.05	0.20	0.85
Oasis San Isidro	0.10	0.30	0.20	0.10	0.20	0.90
Oasis La Purísima	0.10	0.30	0.20	0.10	0.13	0.83
Oasis San José de Comundú	0.10	0.15	0.20	0.05	0.20	0.70
Oasis San Miguel de Comondú	0.10	0.15	0.20	0.05	0.20	0.70
Oasis San Javier	0.10	0.15	0.20	0.10	0.10	0.65
Oasis El Chorro	0.10	0.30	0.20	0.05	0.10	0.75

FUENTE: Elaboración propia.

Por lo anterior mencionado y una vez implementada dicha matriz nos arroja los siguientes resultados: Oasis San Isidro obtiene una valoración del 0.90 siendo su variable endógena más significativa la fauna de la región, geomorfología y agua obtienen un 0.20. Compartiendo un 0.10 las variables de flora y clima. A diferencia de sus seguidores los Oasis de San Ignacio y Mulegé siendo la diferencia el clima puesto que el Oasis de San Isidro pudiera ser visitado en cualquier época del año y los anteriores se debería prevenir fechas de intenso frío o calor dependiendo la estación. Oasis la Purísima con 0.83 de valoración final muestra una baja en el factor agua ya que este oasis depende del Oasis de San Isidro para su abastecimiento. Por su parte el Oasis el Chorro muestra una valoración total del 0.75 siendo su variable de más baja ponderación el clima pues manifiesta climas de muy fríos a muy calurosos. Por otro lado los Oasis de San Miguel y San José de Comundú muestran un 0.70 de su valoración total ya que muestran una baja en sus variables fauna y clima, tomando como base en la fauna las aves, el clima al igual que los Oasis de San Ignacio y Mulegé muestra climas extremos. Por último con un 0.65 de valoración total se encuentra el Oasis de San Javier con una baja en su variable agua ya que en la estación de verano muestra una baja en sus mantos acuíferos por su parte el factor clima muestra una ponderación del 0.15 pues al igual que los otros Oasis posee climas extremos dependiendo la estación del año en que estos sean visitados.

Modelo Ecoturismo Ventajas Competitivas

En el siguiente análisis de ventajas competitivas para los Oasis sudcalifornianos basándonos en el aporte que ofrece la metodología del Medidor de Competitividad (CM) que los autores Gooroochurn y Sugiyarto complementan desarrollando “un indicador sintético de competitividad, obteniendo una media ponderada de cada uno de los ocho indicadores compuestos, donde los pesos se han obtenido utilizando técnicas de análisis factorial”. Adaptada esta metodología a las características propias del ecosistema como lo son los Oasis tomando 7 de los 8 indicadores del CM, estos indicadores son: la tecnología, precio, vías de acceso, servicios básicos, factor humano, medioambiente y patrimonio cultural. (Véase Tabla 4)

Tabla 4. Ventajas Comparativas (Modelo Ecoturismo Ventajas Competitivas)

INDICE	VALOR (%)	Oasis San Ignacio	Oasis Mulegé	Oasis Javier	San Oasis La Purísima	Oasis San Isidro	Oasis Miguel Comondú	San Oasis de San José de Comondú	Oasis de El Chorro
Tecnología	0.05	0.05	0.05	0.025	0.033	0.033	0.0165	0.0165	0.0165
Precio	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05
Vías de Acceso	0.1	0.1	0.1	0.066	0.066	0.066	0.066	0.066	0.033
Servicios Básicos	0.1	0.1	0.1	0.066	0.1	0.1	0.066	0.066	0.066
Factor humano	0.3	0.198	0.198	0.198	0.198	0.198	0.099	0.099	0.099
Medioambiente	0.2	0.2	0.1	0.2	0.2	0.2	0.2	0.2	0.2
Patrimonio Cultural	0.2	0.2	0.2	0.2	0.132	0.132	0.132	0.2	0.066
ICO	1	0.898	0.798	0.805	0.779	0.779	0.6295	0.6975	0.5305

Una vez implementada la matriz modificada de Gooroochurn y Sugiyarto obtenemos que el Oasis con mayor ventajas competitivas es Oasis San Ignacio con un 0.898 siendo las variables con mayor ponderación el medio ambiente, patrimonio cultural seguidos del factor humano con un 0.198 las vías de acceso y servicios básicos obtienen un 0.1, por ultimo encontramos la tecnología y el precio con un 0.05. Por otro lado el Oasis de San Javier muestra una disminución en su ICO total siendo este de 0.805 siendo las variables más bajas la tecnología, vías de acceso y los servicios básicos oscilando de un 0.025 a un 0.066 precio se mantiene fijo así como los factores medioambientales y patrimonio cultural. Seguidamente se encuentra el Oasis de Mulegé con un ICO del 0.798 siendo su variable de menor ponderación el factor humano y la mayor el patrimonio cultural. A diferencia de sus dos seguidores La Purísima y San Isidro que muestran un mismo ICO del 0.779 siendo sus variables las mismas ya que son pueblos que se encuentran aledaños y sus ventajas competitivas son muy similares. Los 3 Oasis con menor ponderación total son Oasis el Chorro y San Miguel y San José de Comondú estando en un parámetro de 0.6975 a 0.5305 manifestando una baja en las variables de vías de acceso y patrimonio cultural en la actualidad las vías de acceso para San José y San Miguel se encuentran con mejoras en cuanto a pavimentación se refiere.

La Tabla 5 Muestra el Resultado general en términos de Potencial y Competitividad para Ecoturismo de los distintos Oasis, demostrando que los Oasis más proclives a sostener actividades vinculadas con este tipo específico de turismo alternativo son los Oasis de San Ignacio, San Isidro, Mulegé, La Purísima y San Javier en ese orden, situando el desarrollo de este tipo de actividad en la parte norte del Baja California Sur.

Tabla 5. Resultados del Indicador de Potencial y Competitividad de Oasis (IPCO).

OASIS	VENTAJAS COMPARATIVAS (IVNO)	VENTAJAS COMPETITIVAS (ICO)	IPCO
San Ignacio	0.85	0.90	0.88
Mulegé	0.85	0.80	0.81
San Javier	0.65	0.81	0.76
La Purísima	0.83	0.78	0.79
San Isidro	0.90	0.78	0.82
San José de Comondú	0.70	0.70	0.70
San Miguel de Comondú	0.70	0.63	0.65
El Chorro	0.75	0.53	0.60

FUENTE: Elaboración propia.

CONCLUSIONES

Haciendo referencia a Crouch y Ritchie (1999) quienes introducen la teoría de la ventaja comparativa y de la ventaja competitiva.

Podemos señalar que las ventajas comparativas en los Oasis Sudcalifornianos vienen dadas por los factores o recursos con los que cuenta el territorio y que hacen posible que se tomen en cuenta con un posible destino ecoturístico en el caso para este trabajo podemos descartar los recursos naturales (flora, fauna, geomorfología, agua, clima, etc.). Si bien algunos de los 8 Oasis muestran números mas favorables que otros, se puede entender que existen una serie de temas por atender para que estos puedan funcionar como un destino turístico tomando en cuenta los resultados de cada una de las variables.

Ahora bien las ventajas competitivas de los Oasis Sudcalifornianos como bien sabemos son aquellas estrategias implementadas por el destino para gestionar de forma eficiente sus recursos a lo largo del tiempo. Por lo tanto aunque un destino cuente con importantes ventajas comparativas esto no quiere decir que pueda ser competitivo, como el Caso de Oasis el chorro quien muestra una ventaja comparativa del 0.75 pero su ventaja competitiva es del 0.5305.

En contraposición, un destino turístico como el Oasis de San Javier con una escasa ventaja comparativa (0.65) puede llegar a ser altamente competitivo (0.805) si conoce sus fortalezas y debilidades, si diseña un plan estratégico de aprovechamiento de sus recursos, etc.

Por tal motivo la competitividad turística no solo se relaciona con la cantidad de recursos que pueda tener un oasis, sino también, con la buena gestión de esos recursos.

En conclusión, mientras las ventajas comparativas hacen referencia al patrimonio turístico con que puede contar un destino y se dirige a una puntual actividad turística en este caso como lo es el ecoturismo, las ventajas competitivas nacen cuando se ven aplicadas políticas de planificación, de gestión y de comercialización sobre las ventajas comparativas, y que permiten al destino ser más competitivo que otros con mayor número de recursos.

El nuevo paradigma de la competitividad busca la rentabilidad de la actividad turística a largo plazo, es decir, pretende no sólo aumentar, sino también mantener, la capacidad de obtener beneficios a lo largo del tiempo. Por tanto, rompe con la idea que ha predominado hasta el momento: maximizar los beneficios a corto plazo, sin tener en cuenta los impactos negativos de la actividad turística en el entorno. La ventaja comparativa ya no garantiza el mantenimiento de la diferenciación del destino (Sancho, 2006).

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EVALUACIÓN DEL POTENCIAL TURÍSTICO RURAL COMO LÍNEA DE ACCIÓN PARA EL DESARROLLO REGIONAL SUSTENTABLE EN LOS OASIS DE SAN ISIDRO Y LA PURÍSIMA, BAJA CALIFORNIA SUR MÉXICO

Javier Alberto Arce Meza, Universidad Autónoma de Baja California Sur
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RESUMEN

El presente trabajo de investigación nace del trabajo realizado dentro del Taller de Investigación Comercial, Aduanera y Observatorio de Negocios (TICAO) de la Universidad Autónoma de Baja California Sur el cual proviene de estudios anteriores realizados dentro de los trabajos del Proyecto “Opciones productivas con aprovechamiento sustentable del agua para las comunidades rurales de los 5 municipios sudcalifornianos con principales puntos de oasis”; este proyecto está anclado a la labor que empezó a realizarse en el año de 2011 cuando se decide dar comienzo al Proyecto Estratégico de Desarrollo Sustentable: Oasis Sudcalifornianos, promovido por el Gobierno del Estado de Baja California Sur. El presente trabajo se enfoca en el análisis de 2 oasis de los más de 171 que se encuentran en B.C.S. (Breceda, et. Al. 2010), para el caso de estudio estos son los oasis determinados: Oasis La Purísima y Oasis San Isidro, Baja California Sur. Para el análisis de las localidades asentadas en torno a estos Oasis se he dividido el trabajo en dos vertientes, la primera en relación al análisis de las variables endógenas naturales de las mismas determinando así su potencialidad, y por otro lado, un breve análisis de las variables exógenas, haciendo uso de la información a través de una herramienta similar al Modelo WEF se determinará cuáles de estos sitios cuentan con las características que los hagan competitivos en cuantos al desarrollo de negocios de turismo rural se refiere.

PALABRAS CLAVE: Turismo Rural, Competitividad, Potencial, Negocios, Oasis.

EVALUATION OF RURAL TOURISM POTENTIAL AS A LINE OF ACTION FOR REGIONAL SUSTAINABLE DEVELOPMENT IN THE OASIS OF SAN ISIDRO AND LA PURÍSIMA, BAJA CALIFORNIA SUR MEXICO

ABSTRACT

This research arises from work done within the Research Workshop Commercial, Customs and Observatory of Business (TICAO) of the Autonomous University of Baja California Sur which comes from previous studies in the work of the Project "productive options to use sustainable water for rural communities of the 5 sudcalifornianos Municipalities main points oasis "; this project is anchored to the work began to be held in the year 2011 when it was decided to begin the Strategic Sustainable Development Project: Oasis Baja California Sur, promoted by the Government of the State of Baja California Sur. This paper focuses on the analysis of 2 oasis of over 171 that are in BCS For the case study here are the specific oasis: Oasis Oasis La Purisima and San Isidro, Baja California Sur. For analysis of settled villages around these Oasis have split the work in two ways, first in relation to the analysis of natural endogenous variables of the same thus

determining its potential, and on the other hand, a brief analysis of the exogenous variables, using the information through a tool similar to Model WEF will determine which of these sites have features that make them competitive in few business development of rural tourism is concerned.

JEL: O180, L830, M21, O210.

KEYWORDS: Rural Tourism, Competitiveness, Potential, Business, Oasis.

INTRODUCCIÓN

La integración del turismo a las regiones rurales, para diversificar sus actividades productivas o hacer un uso multifuncional del espacio, se ha propuesto como estrategia para el desarrollo del sector rural en diferentes países (Fleischer y Tchetchik, 2005; Brandth y Haugen, 2011), incluido México (Sánchez y Ramírez-Valverde, 2007; SECTUR- CESTUR, 2007).

En México, el sector turismo es de gran importancia para la generación de ingresos y empleos directos e indirectos (SECTUR, 2001). Por ello, mediante el turismo rural se busca mejorar el bienestar y reducir el estado de pobreza de las familias rurales (SECTUR-CESTUR, 2007). De tal manera, que el turismo rural se convierta en una actividad importante para promover el empleo, la vitalidad y sostenibilidad de las comunidades rurales (Hall et al., 2005).

En este escenario de complejidad y continuas transformaciones se encuentran plenamente inmerso los Oasis de La Purísima y San Isidro, Baja California Sur, es por lo anteriormente mencionado de vital importancia generar una estrategia basada en una correcta planificación de las actividades turísticas al interior de México que permita por un lado aprovechar las ventajas naturales que presentan algunas entidades federativas con respecto a otras, y por otro lado las ventajas competitivas que como nación se han desarrollado para facilitar la vida de los residentes de las localidades y para ser cada vez más partícipes de un mundo más globalizado e interrelacionado.

Se realizó una revisión literaria de las metodologías y se analizaron las diversas manifestaciones del turismo en el territorio rural, se definió el término potencial turístico del territorio así como el enfoque adoptado para su análisis en este documento. Posteriormente, se presenta el análisis de los métodos y enfoques de investigación documentados para la identificación del potencial turístico en sus diferentes modalidades en el territorio rural. Se discute la generación de nuevos paradigmas y métodos de investigación acordes a la complejidad del territorio.

REVISIÓN DE LITERATURA

Potencial Turístico

La medición de la potencialidad que ofrece el territorio para la puesta en marcha, el mantenimiento o la mejora de la actividad turística, viene marcada no solo por la presencia de atractivos, sino también por la variedad y concentración territorial, su accesibilidad y otros muchos aspectos de índole geográfica.

La identificación, a través de las técnicas de tipificación y clasificación y de inventario, de los componentes del patrimonio natural, cultural o paisajístico susceptible de constituirse en atractivo turístico, constituye la primera fase en el análisis del potencial turístico de una región, necesario aunque insuficiente al momento de ponderar su valor y su potencial (Dosso y Mantero, 1997).

Asimismo, conviene considerar que el nivel de atracción turística de cualquier espacio es variable debido a la presencia de diferentes atractivos que, casi siempre, se encuentran superpuestos en el territorio, pero también evolutiva como lo demuestra el cambio experimentado por las preferencias que manifiesta la demanda.

Dicha característica implica que utilizando diferentes métodos sea difícil cuantificar qué elemento o recurso actúa como auténtico impulsor del desarrollo turístico, sobre todo cuando nos centramos en tipos de turismo alternativo, de carácter natural o cultural, donde el atractivo turístico primordial aparece más difuminado que en otras tipologías, como el turismo de sol y playa.

Desarrollo Regional

En la actualidad nadie pone en duda la necesidad de la participación de los grupos locales para la promoción del desarrollo regional sustentable (Ávila, 1998; Blauert y Zadek, 1999; Enríquez, 1996; Pretty, 1995; Primack et al., 1999). Dicha participación implica, en un sentido más amplio, la construcción y movilización de los recursos territoriales, lo cual constituye el núcleo de la orientación endógena del desarrollo. A partir de este planteamiento, es pertinente discutir diversas facetas de esta orientación y su vínculo con el diseño de políticas públicas para el Desarrollo Regional Sustentable.

El desafío que enfrentan los grupos locales para impulsar el DRS puede sintetizarse en la siguiente proposición: establecer mecanismos institucionales que propicien la articulación de sus capacidades, individuales y colectivas, en un proceso orientado por la innovación sustentable (Morales, 1998b).

Así es evidente que la necesidad de articular los ámbitos regional, nacional e internacional obedece al reconocimiento del alcance limitado de las iniciativas localizadas a nivel comunitario o microrregional. “Las iniciativas locales están de hecho recurriendo cada vez más a los actores en los niveles meso y macro para el manejo sustentable de recursos locales, para fortalecer los intentos regionales e incluso transnacionales de lograr una sustentabilidad social y ecológica” (Blauert y Zadek, 1999).

Oasis Sudcalifornianos

El agua de la lluvia se almacena en cuencas a través de una red de drenaje hidrológico, lo que permite la recarga de los acuíferos. La única manera natural que permite el afloramiento de agua, sin la necesidad de tecnología y apertura de pozos, es a través de ojos de agua y manantiales. A pesar de su característica aridez, la Península cuenta con condiciones favorables para la presencia de estas fuentes de agua, que han permitido la biodiversidad y riqueza cultural desde hace por lo menos 12 000 años. En este contexto, podemos asegurar que los manantiales y ojos de agua han sido sitios clave para el establecimiento y sustento de las poblaciones tradicionales.

Dentro del contexto de zona desértica, los habitantes de la Península son afortunados por contar con una gran cantidad de sitios, que fueron identificados por Maya, Coria y Domínguez, como oasis: un total de 184, de los cuales 171 se encuentran en el estado Sur (Maya, et. Al 1997). Algunos cuentan con agua superficial permanente y otros con agua subterránea. Aun así, por su pequeña extensión, comparada con la gran extensión de desierto que los rodea, estos espacios representan menos del 1% del total de la superficie de la Península (Maya, et. Al 1997). Sin embargo concentran una enorme diversidad de flora y fauna, además de un enorme valor histórico y cultural, siendo los únicos sitios donde la vida humana ha podido florecer.

Estos sitios tienen una enorme importancia por los servicios y funciones ecológicas, económicas y estéticas que cumplen.

En el estado de Baja California Sur existen solo cuatro oasis con extensiones mayores a 2.0 km²; La Purísima y San Isidro (2.25 km²) representan el tercero en extensión, Wurl, Martínez y Imaz, (2014).

Competitividad Turística

La competitividad es uno de los conceptos más actuales de la economía del turismo. Spence y Hazard (1998) ponen de manifiesto que la competitividad es un concepto relativo y multidimensional que puede ser asociada a cuatro visiones distintas: ventajas comparativas o competitividad vía precios, perspectiva estratégica o dirección, perspectiva histórica y socio-cultural y desarrollo de indicadores de competitividad nacional. Aplicada a los destinos turísticos, la competitividad se asocia a la capacidad de un destino para proporcionar bienes y servicios superiores en aquellos aspectos valorados por los turistas, a los ofrecidos por destinos competidores (Dwyer y Kim, 2003).

De forma más concreta el concepto de competitividad aplicado al turismo se centra en la idea expresada por Hassan de que la competitividad turística se define como la capacidad de un destino para crear e integrar productos con valor añadido que permitan sostener los recursos locales y conservar su posición de mercado respecto a sus competidores (Hassan, S.S., 2000), o bien como dirían Ritchie & Crouch es “la capacidad de un país para crear valor añadido e incrementar de esta forma el bienestar nacional mediante la gestión de ventajas y procesos, atractivos, agresividad y proximidad, integrando las relaciones entre los mismos en un modelo económico y social” (Ritchie, J. R. B., & Crouch, G. I. 2003).

Es justo en el desarrollo de ventajas competitivas donde la tendencia en cuanto a las actividades relacionadas al turismo no convencional o de masas son aún más necesarias, cito el caso de las experiencias relacionadas con actividades del así llamado turismo alternativo como es el caso del Turismo Rural, donde el crear ventajas que permitan a los habitantes de las localidades competir si bien no en igualdad de circunstancias, si por lo menos haciendo uso de los determinantes con que cuenta de manera local para atraer al turista que gusta de experiencias que el gran turismo no puede ya brindarle y que se relacionan de forma más directa con la naturaleza y el entorno social más sencillo, lejos del bullicio de las urbes, por esta razón cada vez más las experiencias en tipo de estrategias se han ido desarrollando como es el caso del Reino Unido donde el aprovechamiento de este tipo de herramientas a permitido a las localidades adaptarse y crecer, esto fortalece a la empresa familiar hace uso de los recursos de manera eficiente y sostenible pero sobre todo genera un encadenamiento productivo entre los prestadores de servicios turísticos rurales y los empresarios locales en otras ramas de la economía dispuesto a ser partícipes de la experiencia, logrando así un mejoramiento de los niveles de bienestar basados en esta vinculación de tipo productivo (Haven-Tang, C., & Jones, E. (2012).

Por lo anterior, se hace necesario para la experiencia sudcaliforniana la búsqueda de diferentes opciones para lograr este ansiado estado de las cosas, por lo que es función de este trabajo de investigación aplicado, el construir una herramienta que pueda ser utilizada como primer paso para la elaboración de dicha estrategia al determinar por una parte la potencialidad de los oasis en Baja California Sur basada en las variables endógenas naturales (ventajas comparativas) y por otro lado, determinando la competitividad del destino en base a las variables exógenas y/o ventajas competitivas adquiridas o desarrolladas.

METODOLOGÍA

La Metodología que se aplica y desarrolla a continuación utiliza conceptos de cada una de las corrientes teóricas y de aplicación citadas con antelación, emulando al Modelo de Calgary se identifican a las variables que tienen que ver de forma directa con el entorno de cada uno de los oasis que se analizan en el presente trabajo estas son las ventajas comparativas, en términos de analizar los aspectos involucrados con lo emitentemente social, cultural o variables que son desarrolladas en el entorno de forma no natural se analizaran como un segundo proceso. Primeramente se evaluaron como variables internas las características generales o ventajas naturales del sitio o entorno de cada Oasis bajo los siguientes rubros y ponderación (Tabla 1):

Tabla 1. Matriz de Medición de Variables Naturales del Oasis (Valor Ponderado).

VARIABLE INTERNA	ENTORNO NATURAL (Variables Endógenas / Ventajas Comparativas)					TOTAL IVNO
	FLORA (a)	FAUNA (b)	GEOMORFOLO GÍA (c)	CLIMA (d)	AGUA (e)	VALORACIÓN
PONDERACIÓN (%)	0.22	0.22	0.1	0.16	0.30	1.0

FUENTE: Elaboración Propia.

Donde:

Flora (a). Se valoraron las especies nativas (endémicas y no endémicas) e introducidas por el hombre.

Fauna (b). Especies endémicas y aquellas que no, se tomó en cuenta si existen animales migratorios en la zona. De ser así el puntaje otorgado es mayor.

Geomorfología (c). Se valora más alto si la zona cuenta con geoformas como lagos, volcanes, calderas, acantilados, cañones, escurrimientos de basalto, etc. Con menor porcentaje si el terreno es poco escarpado tendiendo a plano, esto por el tipo de actividades turísticas que se limitan de ser así.

Clima (d). La valoración más alta es enfocada a los sitios que mantienen una temperatura media entre 15° y 20° (16%), valoración media (8%) a temperaturas promedio situadas en los rangos (10°C-14°C) y (21°C-25°), y por último el valor inferior de 0 a las situadas en los rangos extremos de (9°C hacia abajo) y (26°C hacia arriba); estos segmentos se consideraron así derivado de que son las temperaturas en las que se pueden realizar las actividades de Turismo rural de forma más cómoda.

Agua (e). Se le otorga a esta variable la mayor puntuación debido a que el recurso hídrico es vital para este tipo de actividades sobre todo cuando se habla de Oasis.

IVNO: Índice de las Ventajas Naturales del Oasis. Entre más cercano a 1 mayor potencial natural para el Turismo rural.

Tabla 2. Tabla de Medición de las Variables a considerar para determinar la Competitividad basada en Ventajas Competitivas de los Oasis

INDICE	VALOR (PONDERACIÓN %)
Tecnología	0.1
Precio	0.05
Vías de Acceso	0.1
Servicios Básicos	0.1
Factor Humano	0.3
Medio Ambiente	0.15
Patrimonio Cultural	0.2
ICO	1

FUENTE: Elaboración propia.

Donde:

Tecnología. Si el poblado cuenta con CPU's, acceso a TIC's (wifi), teléfono, radio y Televisión.

Precio. Referido a los precios de Hospedaje y alimentación del poblado tomando en cuenta la Paridad del Dólar.

Vías de Acceso. Si se cuenta con vías de acceso al poblado pavimentadas, si la carretera es Federal o Estatal e importancia de la misma.

Servicios Básicos. Si se cuenta con alumbrado público, luz eléctrica en casas, agua potable, Servicios Médicos.

Factor Humano. Nivel de escolaridad de la población, Cultura de la población hacia los negocios en materia de Turismo y servicios.

Medio Ambiente. Cultura de la gente respecto al cuidado del medio ambiente, si se cuenta con programas de cuidado del entorno y PET.

Patrimonio Cultural. Se refiere si cuenta con Vestigios culturales prehispánicos, de la colonia, pinturas rupestres, tradiciones propias y procesos artesanales de producción.

ICO: Índice de Competitividad del Oasis. Entre más cercano a 1 mayor ventaja competitiva presenta para el desarrollo del Turismo Rural.

Las distintas ponderaciones en ambas tablas e indicadores aplicados se basa en la técnica del método Delphi que se centra en el trabajo con grupos de expertos en este tipo de actividades (no solo académicos sino empresarios), así como análisis del tipo de Focus Group (con gente que practica el turismo rural de forma habitual), estos grupos han definido los porcentajes expresados en la Tabla 1 y los expresados en la siguiente Tabla (Tabla 2) que muestra la valoración que se otorga a cada una de las variables que representan para el presente estudio a las ventajas competitivas analizado desde lo local.

Con la información que se desprende de cada Tabla se puede inferir si el Oasis cuenta con las ventajas comparativas y competitivas necesarias para desarrollar en el actividades vinculadas al Turismo Rural.

El denominado índice de potencial y competitividad del oasis (IPCO) se elabora con los resultados arrojados por las tablas que miden el potencial del oasis (Ventajas Comparativas) y la competitividad (Ventajas Competitivas). La fórmula del Índice de Potencial y Competitividad del Oasis (IPCO), considera una escala de 0 a 1 considerando de forma ponderada ambos tipos de ventajas (35% y 65%) y se expresa:

$$IPCO = [(IVNO \cdot 0.35) + (ICO \cdot 0.65)]$$

Donde:

IPCO = 1 El oasis cuenta con altas posibilidades de solventar y soportar actividades de Turismo Rural.

IPCO = 0 El oasis no cuenta con altas posibilidades de solventar y soportar actividades de Turismo Rural.

Nota: La Ponderación 35% a las ventajas comparativas y 65% a las competitivas se origina del hecho de que las actividades de turismo rural hacen mayor hincapié a las actividades con la comunidad visto desde lo rural, por lo que se privilegia las variables vinculadas con el sector social-comunitario sobre lo natural.

RESULTADOS

Ventajas comparativas

En el presente apartado se describen los resultados obtenidos de las variables internas sobre el entorno natural, los coeficientes de ponderación para las categorías de recursos naturales elegidos suman en total 1 los cuales se muestran en la (tabla 3), se ajustaron las ponderaciones establecidas con base a las características de los oasis estudiados.

Tabla 3. Matriz de Medición de Variables Internas (Naturales) de los Oasis y su Ponderación.

VARIABLE INTERNA	ENTORNO NATURAL (Variables Endógenas / Ventajas Comparativas)					IVNO
	FLORA (a)	FAUNA(b)	GEOMORFOLOGÍA (c)	CLIMA (d)	AGUA (e)	
PONDERACIÓN (%)	0.20	0.30	0.20	0.10	0.20	1.00
Oasis SAN ISIDRO	0.11	0.22	0.10	0.16	0.30	0.89
Oasis LA PURÍSIMA	0.11	0.22	0.10	0.16	0.20	0.79

FUENTE: Elaboración Propia.

El resultado obtenido al aplicar la matriz de medición de las variables internas nos dice que el oasis de San Isidro tiene mayores ventajas competitivas que el oasis de La Purísima debido a que el recurso agua se distribuye por gravedad y primero tiene que cruzar por San Isidro, lo cual hace que la disponibilidad no sea la ideal; cómo podemos observar en el resto de las variables hay una paridad y se encuentran en la media del valor máximo de cada una de ellas.

Ventajas Competitivas

Estas ponderaciones en ambos instrumentos es derivado del hecho que no todas las variables inciden de igual manera sobre el potencial y la competitividad del lugar objeto de estudio, por tanto, es basado en la opinión de pequeños grupos y a través del método Delphi y grupos de expertos en este tipo de actividades, así como análisis del tipo de Focus Group (con gente que práctica el turismo rural de forma habitual) que se han obtenido tales porcentajes y que se utilizan para la realización de este estudio, a continuación se describen en la (tabla 4); Las variables consideradas fueron 7 las cuales se describen a continuación:

1. Tecnología.- se refiere al acceso que tienen los habitantes a CPU, Internet, WI-FI, TV's, Teléfono y Radio.
2. Precio.- Se refiere al precio que tienen los servicios de alimentos y hospedaje ya que son los servicios que ofrecen los oasis al momento.
3. Vías de Acceso.- Se refiere a las vías de acceso que tienen los oasis, terrestre, aérea o la cercanía de puertos; y a su vez el estado de las mismas.
4. Servicios Básicos.- Se toma en cuenta si hay luz eléctrica, comercios, agua potable y Servicios médicos.
5. Factor Humano.- Toma en cuenta la disponibilidad de las personas hacia la cultura de los negocios y el nivel de estudios de las mismas.
6. Medio Ambiente.- Se refiere a la preparación que tienen los habitantes en cuanto a educación manejo de los recursos naturales y temas de conservación.
7. Patrimonio Cultural.- Se refiere a los vestigios prehispánicos, los procesos tradicionales que desarrolla las personas y el arte rupestre.

Tabla 4. Resultados de Ventajas Competitivas.

INDICE	VALOR (PONDERACIÓN %)	OASIS DE SAN ISIDRO	OASIS DE LA PURÍSIMA
Tecnología	0.05	0.066	0.066
Precio	0.05	0.05	0.05
Vías de Acceso	0.1	0.066	0.066
Servicios Básicos	0.1	0.1	0.1
Factor humano	0.3	0.198	0.198
Medioambiente	0.2	0.15	0.15
Patrimonio Cultural	0.2	0.132	0.132
ICO	1	0.762	0.762

FUENTE: Elaboración propia.

El resultado de la implementación de la matriz para determinar las ventajas competitivas nos arroja como resultado una paridad en ambos oasis; lo rescatable de esta paridad es que el valor que obtuvieron es de 0.762 muy cercano a 1 que es el valor ideal para cumplir con los parámetros aptos para el desarrollo de actividades de turismo rural; es importante resaltar que las variables claves para el desarrollo del turismo

rural son el factor humano y patrimonio cultural los cuales están por encima de la media, tomando en cuenta que en ambos oasis no se llevan a cabo actividades de turismo formalmente; lo cual nos dice que cumplen con los requisitos para el desarrollo de actividades turísticas.

Tabla 5. Resultados del Indicador de Potencial y Competitividad de Oasis (IPCO).

OASIS	VENTAJAS COMPARATIVAS (IVNO)	VENTAJAS COMPETITIVAS (ICO)	IPCO
La Purísima	0.79	0.76	0.77
San Isidro	0.89	0.76	0.81

FUENTE: Elaboración propia.

El resultado del Indicador de Potencial y Competitividad de Oasis (IPCO) arroja que el Oasis de San Isidro presenta mayor posibilidad para desarrollar las actividades relacionadas al turismo rural, pero el Oasis de La Purísima con un 77% de valor de indicador presenta oportunidad para el desarrollo del turismo alternativo en este rubro.

CONCLUSIONES

Tras la realización de este trabajo destacamos las siguientes conclusiones que sirven para corroborar la complementariedad entre diferentes metodologías para evaluar el potencial turístico del territorio.

Analizando los resultados de la dos matrices implementadas en este estudio nos damos cuenta que tanto el oasis de San Isidro como el de La Purísima, tiene una similitud en el potencial para el desarrollo de turismo rural; solo en las variables comparativas o internas San Isidro obtiene una mayor ponderación debido a que el recurso agua es muy abundante independientemente la época del año; y el cual es indispensable para el desarrollo de cualquier actividad en el medio rural.

El enfoque de la investigación determina la prioridad hacia la inclusión de determinadas características del territorio en el análisis de su potencial de turismo rural, para obtener los resultados fue necesario migrar a enfoques de investigación pluridisciplinarios, donde se construyan métodos mixtos para abordar las múltiples dimensiones que comprenden la complejidad del territorio rural y el fenómeno turístico. Aunado a ello, es necesario que las investigaciones partan de una conceptualización definida sobre los elementos que integran el turismo rural y el objetivo de éste, que guíen el análisis de potencial. Además, el desarrollo del turismo rural en los oasis de San Isidro y La Purísima dependerá en gran medida del paradigma, las bases teóricas, el desarrollo de políticas públicas enfocadas a las características específicas de los oasis y el desarrollo de metodologías para la creación de los mismos. Lo cual está ligado al desarrollo de espacios de reflexividad, discusión y retroalimentación en este tema, para generar proyectos turísticos lo más apegados a las necesidades reales de los diversos espacios rurales.

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GESTIÓN Y CATALOGACIÓN SISTÉMÁTICA DE VIDEOTECAS EN DOS UNIDADES ACADÉMICAS DE LA UABC

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RESUMEN

La presente investigación es un caso práctico realizado con metodología mixta integrando tareas interdisciplinarias de análisis de contenido y discurso en dos instancias académicas de la Universidad Autónoma de Baja California, la Facultad de Ciencias Sociales y Políticas y el Instituto de Investigaciones Sociales, instituciones que registraron, en formatos de video incompatibles con reproductores multimedia actuales, actividades de índole social e histórico. Actualmente es poco común encontrar hogares u oficinas con videocintas, ya que es necesario para su reproducción un aparato especializado que en la actualidad se halla con dificultad. Resulto relevante la recuperación de información, la catalogación y la gestión de videotecas. Lo primero fue la utilización de herramientas tecnológicas y enfoques de preservación aptos para el proceso de reproducción digital: luego reconstruir un inventario con descripciones de cada material sometido a dicho proceso; después se efectuó una clasificación temática, determinando criterios de ponderación y manejo con la aprobación de las instancias. No obstante, surgieron nuevos desafíos. La pregunta era ¿y la seguridad del contenido alojado virtualmente? Encontrando respuestas, en un principio se considero que solo teniendo conocimientos en programación de software se daría solución a este problema, pero en esta investigación se demuestran alternativas útiles.

PALABRAS CLAVES: colecciones de video, contenido audiovisual, recuperación multimedia.

MANAGEMENT AND MAPPING SYSTEMATIC TWO UNITS ACADEMIC LIBRARIES OF THE UABC

ABSTRACT

This research is a case study conducted with mixed methodology integrating interdisciplinary content analysis tasks and academic discourse on two instances of the Autonomous University of Baja California, the Faculty of Social and Political Sciences and the Institute for Social Research, institutions recorded video formats incompatible with existing media players, activities of social and historical nature. Currently it is uncommon to find homes or offices with videotapes, because it is necessary to reproduce a specialized apparatus that today is hard. Resulted relevant information retrieval, cataloging and management of video libraries. The first was the use of technological tools and approaches suitable for preserving digital reproduction process: then rebuild inventory descriptions of each material subjected to this process; after a thematic classification was performed by determining weighting criteria and management with the approval of the instances. However, new challenges arose. The question was content security and stayed virtually? I found answers at first think that just having knowledge of software programming solution to this problem would, but in this research prove useful alternatives.

KEYWORDS: collections of video, audio content, multimedia retrieval

JEL: O330

INTRODUCCIÓN

En la década de los años 70s y 80s, la tecnología más usada para el almacenamiento y reproducción de material multimedia, específicamente video gráfico, eran las Cintas de video en formato VHS o Cintas Betamax (Owen, 2005), las cuales podían ser posteriormente operadas por una videocasetera para reproducir contenidos audiovisuales.

Las escuelas y/o sitios culturales contaban con una “videoteca” (Sarachaga&Stern, 2011), sección de la biblioteca donde se organizaban manualmente (por título, año, clasificación) cintas de video con recopilaciones de contenido audiovisual que podía ser consultado por uso científico o de investigación.

En referencia a la generación de material video gráfico institucional, la salida de exportación final del material era una cinta S.VHS, la cual generalmente es compatible con videocaseteras reproductoras de VHS convencional.

A finales de los años 90s y 2000, comienza a evolucionar la tecnología del quehacer multimedia. Con el surgimiento de nuevos medios para almacenar y consumir información videográfica, como discos óptimos, cintas digitales y archivos electrónicos, los medios analógicos como el VHS empiezan a ser abandonados.

Pero además de evolucionar la forma de ver los videos, también evoluciona la forma de llegar a ellos, es decir, la consulta de su información.

Hoy en día se establece una diferencia no solo entre lo digital y lo análogo, sino también entre lo físico y lo que está “en el aire”. Con la tecnología móvil cada vez más presente entre los usuarios, el estudiante de hoy en día requiere tener a la mano material video gráfico prácticamente sin tener que recurrir a medios físicos.

PLANTEAMIENTO DEL PROBLEMA

A principios del siglo XXI, se dejaron de comercializar los lectores de VHS a gran escala, siendo sustituidos totalmente por nuevos formatos de almacenamiento óptimo más avanzados como el DVD. En otras palabras, el DVD se popularizaría como medio de difusión, esto gracias a las ventajas que, supone su tecnología sobre los medios magnéticos como puede ser: el menor nivel de degradación en el almacenamiento con el paso del tiempo, y hacer copias de respaldo fácilmente.

No obstante, durante el año 2000 hasta el 2005, aun se usaba la tecnología VHS como una alternativa al DVD, pero en 2007, luego de la comercialización de otros medios de grabación, el VHS dejó de comercializarse oficialmente a nivel mundial.

En la facultad de Ciencias Sociales y Políticas y el Instituto de Investigaciones Sociales de la UABC, se encuentran guardadas cintas de video en formato VHS que contienen material de relevancia histórica para ambas unidades académicas.

Como bien se sabe, actualmente es poco común encontrar hogares u oficinas con videocaseteras. Por lo tanto resulta poco rentable de parte de los usuarios alquilar para consultar las cintas en VHS debido a que primero tendrían que conseguir una videocasetera que los reproduzca.

Formulación De Pregunta De Investigación : ¿Qué conjunto de procedimientos tecnológicos permitirá tanto revertir los efectos derivados del desuso de cintas de video como prevenir el deterioro paulatino de

las mismas de tal forma que, si bien no perpetúe, si perdure la conservación del material de las dos unidades académicas y así continúe siendo consultado por los usuarios interesados?

Justificación de la Investigación -Resultaba relevante que el usuario tuviera la posibilidad de consultar el material de acuerdo a diferentes parámetros de búsqueda, como por ejemplo, etiquetas, o rótulo de fechas. Cuando se cuenta con un volumen considerable de materiales que necesitan ser organizados para una consulta, lo primordial es contar con información de primera mano.

Lanza (2012), explica que disponiendo de un volumen suficientemente representativo de videos, procederemos a la evaluación del rendimiento de las consultas y, si es preciso, a su optimización. Posteriormente se estudiará la introducción de procesos automatizados de segmentación de videos y detección de conceptos.

También es necesario ahorrarle al usuario la necesidad de conseguir videocaseteras para consultar videocintas. Si bien este proyecto de investigación no busca reemplazar el formato VHS, lo que si busca es efficientar y abreviar tiempo al usuario final al momento de requerir información histórica. Mediante el uso de tecnologías como servidores, *video-hostings* (almacenamiento de video) y cloud-storage (almacenamiento en la nube), el material y sus descriptores quedan disponibles desde cualquier dispositivo.

Así, "la utilización de documentos multimedia en todas sus formas está cada día más presente en nuestras vidas" (Lindo, 2010).

Los diferentes dispositivos móviles que se emplean hoy en día, utilizan una cuenta de Google para descargar aplicaciones, y las cuentas de correo UABC están sincronizadas con la plataforma Google. Esto permite la posibilidad de que el contenido pueda ser en algún momento alojado en servicios proporcionados por la plataforma Google. El empleo del Social Media y los Sistemas de Gestión de Contenido hacen posible lo que antes era difícil: crear contenido para compartir. El empleo del almacenamiento en nube ahorra el tener que esclavizar un servidor dedicado, que prácticamente es un ordenador más que tiene que estar encendido las 24 horas del día, los 365 días del año. Tampoco es necesario un amplio conocimiento en programación de software para el empleo de todas estas herramientas, y es esto lo atractivo del proyecto, que se aprovechan las herramientas para resolver problemas tecnológicos que derivan de la necesidad de preservación de contenidos.

Objetivos

Crear un repositorio de contenido multimedia de fácil consulta, mediante procesos de mejora en la categorización de las videotecas, disponible para usuarios (estudiantes, investigadores, profesores) de dos entidades académicas de la UABC.

Objetivos específicos

Emplear Tecnologías de la Información y la Comunicación (TICs) y enfoques aptos para el proceso de reproducción digital de videocintas.

Registrar la descripción de videocintas que hayan pasado por proceso de reproducción digital.

Categorizar videos ponderando su privacidad según Análisis de Contenido y Discurso.

Emplear una misma plataforma para alojamiento virtual y sindicación a diferentes dispositivos.

Organizar videos y descripciones mediante Gestión de Contenido (CMS) y recursos XM

MARCO TEÓRICO

En relación a las áreas transdisciplinarias (1996) como la bibliometría y el análisis del discurso (DA), se ha encontrado que obtener registros audiovisuales de acontecimientos relevantes ha resultado fundamental en instituciones que desarrollan diversas actividades como parte de sus programas académicos. Los investigadores están cada vez más interesados en trascender los medios para encontrar información relevante para sus investigaciones.

Hoy en día no se limitan a papeles o a libros, sino también en la consulta de material multimedia como videos.

El apoyo de las nuevas tecnologías de la información, en conjunto con técnicas transdisciplinarias del análisis del contenido y del discurso, es una de las formulas propuestas para la recuperación y clasificación temática de contenidos audiovisuales registrados en las décadas de los años 80s y 90s.

Preservación de la Tecnología significa conservar no sólo el material original sin el menor cambio posible, sino también las tecnologías originales empleadas para poder reproducir del material original, sin alterarlo.

En una entrevista para el documental *Side by Side* (2012), el director de fotografía Geoff Boyle comenta que nadie toma en serio el archivo, debido que todo usualmente es guardado en un disco duro, sin tomar en cuenta cualquier imprevisto que ocurra como fallas técnicas en el disco duro con el paso del tiempo, lo cual puede resultar fatal cuando el objetivo del archivo es que sea un reemplazo de la tecnología original.

El códec de captura de video más utilizado por los *softwares* de video es MPEG, cuya segunda revisión del formato (MPEG-2) es empleada en la transmisión industrial de televisión SD con la norma NTSC, y televisión HD con la norma ATSC, que acepta rangos de transmisión de video entre 3000 y 20000 kilobytes por segundo, devolviendo una señal de audio de 192 kilobytes por segundo.

Así mismo, “MPEG utiliza un sistema de compresión con pérdida, resultando un fichero de calidad reducida en imagen y sonido, aunque con posteriores revisiones del formato (MPEG-2 y MPEG-4), esta pérdida se convierte en casi indetectable para el ojo y oído humanos” (Gomez, 2003).

Uno de los métodos de compresión de video más comunes es el códec H.264, muy usado en videos FLV y MP4 reproducibles en sitios web. Pese a que el códec h.264 es clasificado como un formato de video con pérdidas, a diferencia de otros formatos como DivX o XVID, H.264 hace menos notoria la pérdida de calidad y es compatible con reproducción online en sitios web.

El códec de captura sería la calidad original del video, mientras que el códec de compresión es la calidad del video tras haber pasado por un proceso llamado Aligeramiento de Flujos.

En la indexación de los videos, deben considerarse todos los criterios de búsqueda posibles que identifiquen el material. Características como año, título, lugar, representan elementos útiles que nutrirán la base de datos.

La primera de dos herramientas para la indexación son los CMS, o Sistemas de Gestión de Contenido. A continuación los principales CMS conocidos:

Drupal -Plataforma PHP, Base de datos MySQL o PostgreSQL, y compatible con Apache, Nginx y Azure, “(...) es (...) de código abierto (...) desarrollado por (...) 630,000 + usuarios (...) bajo los términos de la Licencia Pública General de GNU (o "GPL")” (Dries).

WordPress-Plataforma PHP, Base de datos MySQL, y compatible con servidores web Apache, Nginx y Azure. "(...) es un sistema de gestión de contenido enfocado a la creación de blogs. Se distribuye bajo los términos de la Licencia Pública General de GNU (o "GPL")".

Blogger-Plataforma Google, permite Sindicación de contenidos, es compatible con jQuery, HTML5 y CSS3, Metatags.

El acceso al contenido multimedia se basa en criterios de búsqueda establecidos previamente en el XML. Creando bitácoras inteligentes donde queden administrados los videos que estarán disponibles para el usuario y generando fichas técnicas que acompañen al material video-gráfico, siendo su función importante la descripción del contenido, los ficheros XML actuarán como base de datos en el CMS que se escoja. Existen, sin embargo, otras opciones para administrar avanzadamente los ficheros XML con conocimientos en programación:

MongoDB, gestor No SQL de código abierto compatible con los entornos de programación ADO.Net, y C#.

Y eXistdb, compatible con los archivos XML y el estándar MPEG-7.

La información se administra generando un sistema de datos que contenga descripciones numéricas y nominales que representen un valor.

METODOLOGÍA

Ámbito espacial: Facultad de Ciencias Sociales y Políticas, y el Instituto de Investigaciones Sociales de la Universidad Autónoma de Baja California.

Ámbito temporal: Del año 2013 a 2014.

Tipo de investigación: Investigación Mixta: Se trabaja bajo una investigación mixta, dado que se recogen datos de carácter cuantitativo como cualitativos.

Metodología empleada: A continuación se describe la metodología a utilizarse para el desarrollo de este proyecto, empezando con la reproducción digital y terminando con el diseño del repositorio.

A lo largo de la metodología se describe cada paso para concretar las metas definidas. El primer paso es la reproducción digital, el segundo paso es la reconstrucción de un inventario, el tercero es la clasificación y ponderación de privacidad, el cuarto es el alojamiento virtual y control de acceso, el quinto y último es la gestión de contenido e indexación.

Herramientas de Reproducción digital: El primer paso consiste en el empleo de herramientas tecnológicas de reproducción y los enfoques de preservación aptos para el proceso de reproducción digital del material análogo de cintas de video.

En cuanto a herramientas tecnológicas de reproducción, a continuación se detallan las idóneas para dicha tarea:

Se seleccionó como el hardware más efectivo para captura de video Micro-dongle Hybrid Sabrent USB-HD, debido a que la captura vía coaxial del video análogo entrega imágenes más limpias que la captura vía componentes ofrecida por otros dongles similares.

Para captura de video, se utiliza el software: Nero Vision, debido a que es un software utilizado y probado con anterioridad, demostrando eficiencia en la captura de video análogo.

Como formato de captura nativa, se generan archivos con el codificador-decodificador (códec) de video y audio Moving Pictures Expert Group 2 (MPEG II).

La duración de la videocinta puede ser segmentada según la cantidad de eventos diferentes dentro de una misma videocinta.

En caso de que la videocinta contenga un evento único, ese evento pasa a ser la duración fiel de la videocinta.

Así mismo, se pondera la calidad de la captura de acuerdo a la velocidad con que se haya registrado la grabación original en la videocinta.

Diseño del repositorio

En este paso, cuyas metas concretadas se detallan de forma más extensa en el apartado de Desarrollo, consiste en emplear una misma plataforma operable tanto para el alojamiento virtual del material tras el proceso de reproducción, como para los controles de acceso desde cualquier dispositivo (ordenadores, dispositivos móviles).

En materia del diseño o edición de una página web, dado que se trata de unidades institucionales, se consideró trabajar sobre el modelo disponible en los portales correspondientes, haciendo sólo modificaciones menores a la página de inicio para que aparezca un link que conduzca a la página del repositorio de archivos multimedia.

Los videos pueden ser alojados en el servicio de alojamiento en la nube Google Drive.

Google Drive ya tiene incorporado un reproductor de archivos multimedia.

Alojar los archivos multimedia en servidores convencionales no es rentable hoy en día, ya que implica tener encendido las 24 del día un ordenador.

Desde Google Drive es posible administrar el tipo de uso que se le da al contenido según las cuentas de correo UABC, estableciendo y administrando los permisos de visita o descarga del contenido.

ANÁLISIS DE RESULTADOS

El comportamiento del proceso de reproducción digital tuvo que ponderarse según las características de cada material.

De un total de 30 videocintas de la Facultad de Ciencias Sociales y Políticas (FCSyP), 5 estaban en formato Betamax y 25 en formato VHS. De las 25 videocintas en formato VHS, se registraron 35 eventos individuales. Por ejemplo, en la videocinta no. 18 se obtuvieron 3 eventos diferentes y la duración de la videocinta fue segmentada en 3 duraciones diferentes por cada evento, de tal suerte que se obtuvieron 3 videos digitales de esa videocinta. De los 35 eventos grabados, 17 provenían de videocintas grabadas en velocidad de EP, 4 en LP y 14 en SP. De los 17 videos grabados en EP, 4 fueron transferidos a una velocidad de 3382 kilobytes por segundo en video y 192 kilobytes por segundo en audio, 4 a una velocidad de 8000 kilobytes por segundo en video y 192 kilobytes por segundo en audio, 2 vídeos a una velocidad de 4168 kilobytes por segundo en video y 192 kilobytes por segundo, y 7 videos a una velocidad de 2537 kilobytes por segundo en video y 192 kilobytes por segundo. El video más corto dura 0h:22m:20s y el más largo 3h:08m:34s.

Tabla 1. Lista de eventos en videocintas de la FCSyP grabadas en EP

#	Duración	Formato	Velocidad	Kbps	Obs	Tipo de evento	Lugar del evento	Unidad Académica	Fecha
2	0:44:30	VHS	EP	8000		Registro de eventos		FCSyP	01/01/1989
2	1:08:30	VHS	EP	8000	Tracking	Registro de eventos	Teatro Universitario	FCSyP	10/06/1988
2	1:20:28	VHS	EP	8000		Registro de eventos	Teatro Universitario	FCSyP	23/06/1989
6	0:56:05	VHS	EP	3382		Registro de eventos		FCSyP	13/05/1991
18	1:50:50	VHS	EP	4168		Conferencia	Escuela de Ciencias Sociales y Políticas	FCSyP	
18	2:19:22	VHS	EP	8000	Tracking	Conferencia	Escuela de Ciencias Sociales y Políticas	FCSyP	
18	0:36:21	VHS	EP	4168		Conferencia	Escuela de Ciencias Sociales y Políticas	FCSyP	
20	2:18:46	VHS	EP	3382		Conferencia		FCSyP	31/10/1991
20	1:00:42	VHS	EP	3382		Conferencia		FCSyP	30/10/1991
20	0:26:38	VHS	EP	3382		Conferencia		FCSyP	29/10/1991
22	0:22:20	VHS	EP	2537		Conferencia		IFE	
22	0:49:50	VHS	EP	2537		Conferencia		IFE	
24	1:46:20	VHS	EP	2537		Taller/Seminario		FCSyP	24/02/2001
24	3:08:34	VHS	EP	2537		Taller/Seminario		FCSyP	25/02/2001
30	2:02:45	VHS	EP	2537		Taller/Seminario		FCSyP	24/02/2001

Elaboración propia

De los 4 videos grabados en LP, 1 fue transferido a 5072 kilobytes por segundo, 1 fue transferido a 3382 kilobytes por segundo, 1 fue transferido a 4168 kilobytes por segundo y 1 fue transferido a 8000 kilobytes por segundo, todos con 192 kilobytes por segundo en audio.

Tabla 2. Lista de eventos en cintas de la FCSyP grabadas en LP

Participante/Nombre mencionado	Staff/Moderador/Organizadores	#	Duración	Formato	Velocidad	Kbps	Tipo de evento	Lugar del evento	Unidad Académica	Fecha
Dr. Mauricio Esparza Enríquez	Dr. Mauricio Esparza Enríquez	3	1:21:00	VHS	LP	5072	Registro de eventos	Teatro Universitario	FCSyP	01/06/1986
Prof. Luis Sánchez; Lic. Francisco Becerril (CDE del PAN);	M.C. Oscar Ortega Vélez; Lic. Juan Pablo Hernández de Anda; Francisco Rivera Dearte	7	1:14:59	VHS	LP	3382	Registro de eventos		FCSyP	08/05/1991
Lic. Felipe Bravo Mena		16	3:24:03	VHS	LP	4168	Taller/Seminario		FCSyP	19/05/1989
George B Wolf (Presidente GWA); Dr. David Chaudron (Chaudron Associates)	Armando Osorio	23	1:30:17	VHS	LP	8000	Videoconferencia		SSUITC	01/01/1995

De los 14 vídeos grabados en SP, 4 fueron transferidos a 8000 kilobytes por segundo, 3 fueron transferidos a 4168 kilobytes por segundo, 1 a 2537 kilobytes por segundo, 3 a 3382 kilobytes por segundo (2 de estos 3 vídeos eran copia de Betamax), y 1 vídeo a 5072 kilobytes por segundo.

Tabla 3. Lista de eventos en videocintas de la FCSyP grabadas en SP

Evento del video	Serie/Congreso/Marco	#	Duración	Formato	Cinta	Kbps	Tipo de evento	Unidad	Fecha
<i>Diputación Federal 2do Distrito Mexicali</i>	Debate de Candidatos	1	1:31:50	VHS	SP	4168	Registro de eventos	FCSyP	28/05/1997
<i>Partido de la Revolución Democrática (PRD)</i>	Partidos Políticos	4	0:12:56	VHS	SP	8000	Documental	FCSyP	01/01/1989
<i>Tras La Guerra, La Grieta</i>	FFMLN	13	0:49:35	VHS	SP	3382	Documental	FCSyP	01/11/1986
<i>Centroamérica: Un Volcán Desafiante</i>	FFMLN	13	0:59:40	VHS	SP	3382	Documental	FCSyP	13/12/1985
<i>Altars de Muertos</i>	XXVI Semana Cultural	14	0:14:46	VHS	SP	3382	Registro de eventos	FCSyP	02/11/1990
<i>Gobernatura de Baja California</i>	Debate de Candidatos	15	1:57:42	VHS	SP	5072	Registro de eventos	FCSyP	19/05/1995
<i>"Los Recursos Transfronterizos, México-EUA"</i>	30 Aniversario UABC	19	1:56:50	VHS	SP	4168	Conferencia	FCSyP	28/02/1987
<i>Inauguración Diplomado Comercio Exterior Aduanas</i>		21	0:14:11	VHS	SP	2536	Diplomado	FCSyP	05/10/1992
<i>Sociedad Alumnos 1993-2</i>	Toma de Protesta	22	0:31:00	VHS	SP	4168	Registro de eventos	FCSyP	
<i>Inauguración Mural Testigo FCSyP</i>		26	0:10:59	VHS	SP	8000	Registro de eventos	FCSyP	01/10/2004
<i>Diplomado "Liderazgo Para La Innovación de la Gestión Gubernamental"</i>	Presentación Libro	27	0:43:29	VHS	SP	8000	Registro de eventos	FCSyP	13/11/2003
<i>Altars de Muertos</i>	XXXVII Semana Cultural	29			SP			FCSyP	01/11/2001

Es un total de 62 videos, con una duración total de 62 horas 21 minutos con 12 segundos.

El total de videos de la Facultad de Ciencias Sociales y Políticas es de 33 videos, con una duración total de 41 horas 51 minutos con 17 segundos.

El total de vídeos del Instituto de Investigaciones Sociales es de 29 videos, con una duración total de 21 horas 29 minutos y 45 segundos.

Figura 1: Gráfica de tipo de eventos en videos



Elaboración propia

CONCLUSIONES Y RECOMENDACIONES

De acuerdo a los resultados que arrojó esta investigación, la mayoría de los videos provenían de cintas VHS. En cuanto a los enfoques de preservación para la tarea de reproducción digital, se estableció como

primer prioridad la preservación de la tecnología (en este caso, la videocasetera), y como segunda prioridad la preservación del objeto (en este caso, las cintas VHS) dando como resultado una fiel reproducción de las cintas de video.

Diferentes elementos del análisis del discurso planteados por los hermanos Kintsch (1983) nos permitieron obtener descripciones más específicas de los objetos, entre ellas, usos y costumbres. Por ejemplo, en la década de los ochenta, se acostumbraba el consumo de tabaco en cualquier espacio público, y en algunos eventos se registra este hábito entre los participantes o moderadores de los eventos. Ello también llevó a decidir ponderar la privacidad del contenido. Finalmente se estableció que estaría disponible exclusivamente a estudiantes, docentes e investigadores de la Facultad de Ciencias Sociales y Políticas, y del Instituto de Investigaciones Sociales.

Más de la mitad de los vídeos son transmisiones por televisión de un programa del canal 29 de la UABC. El resto son conferencias y otras diversas actividades.

Los vídeos pueden ser consultados por los estudiantes, profesores e investigadores previamente accediendo a su correo de UABC. De lo contrario, los vídeos re-direccionarán al usuario al Sistema Central De Autentificación UABC donde normalmente el usuario estudiante hace log-in a su cuenta UABC

CONCLUSIONES

El objetivo de la investigación fue crear un repositorio de contenido multimedia de fácil consulta, mediante procesos de mejora en la categorización de las videotecas, disponible para usuarios (estudiantes, investigadores, profesores) de dos entidades académicas de la UABC; para alcanzar este objetivo, se emplearon las herramientas tecnológicas y los enfoques de preservación aptos para el proceso de reproducción digital del material análogo de cintas de video, se reconstruyó mediante hoja de Excel un inventario de las cintas de video describiendo cada material que haya pasado por el proceso de reproducción digital.

Así mismo, los ficheros XML alimentaron la información de contenido para que los vídeos fueran debidamente organizados según las descripciones del inventario.

Se determinaron criterios de ponderación de privacidad del material en base al proceso de Análisis del Contenido y del Discurso de cada material.

Se seleccionó una misma plataforma operable tanto para el alojamiento virtual del material tras el proceso de reproducción, como para la sindicación a diferentes dispositivos (ordenadores, dispositivos móviles).

Actualmente el repositorio de videos se encuentra en fase beta.

Recomendaciones

Resulta pertinente comentar que esta investigación representa un modelo replicable. De acuerdo con mi punto de vista, “modelo replicable” es todo caso de estudio validable, en un futuro, por nuevos investigadores que decidan retomarlo. Habiendo resultado operable el proyecto, que futuras investigaciones puedan replicar el modelo para otros usuarios.

Cuando un proyecto desde el principio proyecta la factibilidad necesaria para considerarse apto de implementarse, a mi juicio, se contempla automáticamente la posibilidad de repetir el modelo en otros contextos donde sea operable.

Sin barreras entre tecnología y la recuperación multimedia, misma cada vez más demandante entre investigadores, los modelos replicables representan continuidad y seguimiento a la investigación hecha por los antecesores del investigador que retome el caso de estudio.

Dicho esto, así como esta investigación fue aplicada en la Facultad de Ciencias Sociales y Políticas y el Instituto de Investigaciones Sociales de forma satisfactoria, es casi innecesario agregar que de igual forma puede resultar un trabajo satisfactorio para otras instituciones o unidades académicas de la Universidad donde futuramente sea aplicada esta investigación con sus respectivas mejoras añadidas por nuevos colaboradores.

A continuación, algunas recomendaciones para futuros colaboradores de ésta investigación:

Es importante asegurar la existencia de varios respaldos para todo el contenido de cualquier repositorio considerado en un proyecto como éste.

Contar con suficiente espacio de almacenamiento virtual. No utilizar servidores dedicados, pues esclavizará un ordenador que esté encendido las 24 horas del día.

En caso de requerir edición los videos, ser lo más fiel posible a lo original, y no aplicar efectos de imagen en los videos capturados, excepto balance de blancos.

Procurar publicar los videos bajo la autoría institucional.

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IMPACTO DE EXPERIENCIAS TRAUMATICAS SOBRE EL DESARROLLO COGNITIVO, EMOCIONAL Y FAMILIAR EN NIÑOS Y ADOLESCENTES VICTIMAS DE VIOLENCIA EN EL MUNICIPIO DE RIOHACHA - COLOMBIA

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RESUMEN

La investigación tiene como objetivo, Determinar el impacto de experiencias traumáticas, sobre el desarrollo cognitivo, emocional y familiar en niños y adolescentes, víctimas de violencia en el Municipio de Riohacha, La Guajira- Colombia; el estudio se sustenta en teorías de autores como: Davis (2009), Blair (2003), Pichón (2005), Philips (2003). La experiencia traumática, considerado evento que amenaza el bienestar del individuo, genera consecuencias en la estructura mental y emocional, produciendo comportamientos regresivos que vulneran la capacidad del yo. La investigación es de tipo descriptiva, correlacional, no experimental. Se compararon dos grupos de acuerdo a la condición TEPT a la vivencia o no de eventos potencialmente traumáticos en medidas de desempeño emocional, cognitivo y familiar. Se concluye: que cuando se analizan las sub-escalas del CI se presentan diferencias, en la cual, los niños aumentan su vocabulario, reconocen emociones como molestias, vergüenza, depresión, afectando su desarrollo e interacción con el medio, Se nota que en estos eventos se afecta el coeficiente intelectual de los niños, donde la familia tiene la necesidad de construir cultura de dialogo, estrategias preventivas, educativas, bajo perspectivas holísticas, comprometidas con el desarrollo psicosocial de los niños.

JEL: I12

PALABRAS CLAVES: Experiencias traumáticas, desarrollo cognitivo, desarrollo emocional, desarrollo familiar, Riohacha- Colombia.

IMPACT OF TRAUMATIC EXPERIENCES ON COGNITIVE DEVELOPMENT, EMOTIONAL AND FAMILIAR IN CHILDREN AND TEENS VICTIMS OF VIOLENCE IN THE MUNICIPALITY OF RIOHACHA- COLOMBIA

ABSTRACT

This research aims to determine the impact of traumatic on cognitive development, emotional and familiar in children and teens, victims of violence in the municipality of Riohacha, La Guajira- Colombia. The study is based on theories of authors like: Davis (2009), Blair (2003), Pichón (2005), Philips (2003). The traumatic experience is a considered event that threatens the welfare of the individual, generates consequences in the mental and emotional structure, producing regressive behaviors that undermine the ability of self. The research is descriptive, correlational, not experimental. It was compared in two groups according to the condition PTSD, to the experience or event potentially traumatic, on measures of emotional, cognitive and familiar performance. It is concluded when C subscales are analyzed, exist differences in which, children increases their vocabulary, recognize emotions like discomfort, shame,

depression, Affecting their development and interaction with the environment. It shows that IQ is affected in these events of children, where the family has the need to build culture of dialogue, Preventive educational strategies under holistic perspectives, under holistic perspectives.

KEYWORDS: traumatic experiences, cognitive development, Emotional development, family development Riohacha-Colombia.

INTRODUCCION

El término trauma incluye tanto la noción de herida como la de sus efectos provocados en el organismo en su totalidad. Además el trauma se refiere a una situación específica en la biografía del paciente, quien no podía integrar este hecho en forma consciente a la experiencia vivida. Es así como la memoria traumática se constituye en un "cuerpo extraño" que se mantenía a lo largo del tiempo afectando al paciente.

También en la terminología psiquiátrica, la denominación de Trastorno por Estrés Postraumático (TEPT) en la tercera versión de la clasificación diagnóstica de la Asociación Psiquiátrica Americana (DSM-III). Desde esa fecha en adelante este cuadro clínico ha cobrado gran importancia hasta alcanzar su máxima divulgación con relación a las manifestaciones presentadas por algunas población víctimas de la primera y segunda guerra mundial y de los ataques terroristas del 11 de septiembre de 2001 a las Torres Gemelas del World Trade Center de Nueva York y al Pentágono en Washington, así como también los diferentes atentados existente en los últimos años en los diferente países del mundo.

En este sentido, el DSM-IV hace un esfuerzo para tratar de facilitar el diagnóstico del trastorno por estrés postraumático en niños y adolescentes, para lo que se añaden algunos descriptores específicos tratando de precisar mejor los síntomas en estas edades. Se subraya la necesidad de tener en cuenta los aspectos evolutivos y del desarrollo propios del niño, que determinan unas características específicas de los síntomas según la edad, pues es bien conocido que la expresión psicopatológica depende tanto de factores propios del psiquismo del niño como son su grado cognoscitivo y desarrollo afectivo, como del tipo de relación que establece con el entorno en cada momento.

La presente investigación tiene como propósito determinar el impacto de experiencias traumáticas sobre el desarrollo cognitivo, emocional y familiar en niños y adolescentes víctimas de violencia intrafamiliar y el abuso sexual en el Municipio de Riohacha, La Guajira; es decir, el hecho traumático demarca el rendimiento escolar, académico y relaciones sociales de los niños objeto de estudio y hacia el futuro a los jóvenes del futuro, para lo cual se comparó el grado de desempeño cognitivo, emocional y familiar en niños y adolescentes víctimas de traumas relacionados con violencia sexual en comparación con niños y adolescentes sin experiencias traumáticas previas

Este artículo está organizado como sigue: En la sección de revisión literatura se planean los argumentos que sustentan las experiencias traumáticas sobre el desarrollo cognitivo, emocional y familiar. Posteriormente, se presenta la metodología utilizada donde se utiliza en la primera fase la batería psicológica (WISC-R) para medir el coeficiente intelectual de los niños y adolescentes y en la segunda se empleó una encuesta para valorar la parte familiar relacionada con el grado de desempeño cognitivo y emocional que establece el nivel de déficit en la escala ejecutiva y verbal en el desarrollo cognitivo y emocional, ambos instrumentos utilizado como técnica para recolección de la información y seguidamente se presentan los resultados y las conclusiones.

REVISION DE LITERATURA

En la literatura relacionada con impacto de experiencias traumáticas sobre el desarrollo cognitivo y familiar en niños y adolescentes víctimas de violencia, se distinguen varios conceptos relacionados con la teoría

de Davis (2009), neurólogo que plantea que los síntomas que presentaban estos enfermos estaban producidos por cambios moleculares muy sutiles en el Sistema Nervioso Central (SNC). Por otro lado, la alta frecuencia de síntomas aparentemente relacionados con el corazón (taquicardia, palpitaciones, etc.) trajo consigo que la neurosis traumática se asociara durante mucho tiempo al grupo de las neurosis cardíacas.

También, afirma que la existencia de la relación entre la histeria y los traumas psicológicos se detectó a mediados del siglo XIX, sobre todo por los investigadores de la escuela francesa. Cuando “estudió en los síntomas de la histeria, incluyendo la somatización, y la existencia de traumas durante la infancia”. Observó que en 381 de los 501 pacientes que estudió había antecedentes de traumas infantiles. De hecho, el término de pseudología fantástica empezó a utilizarse para referirse a niños que habían acusado a sus padres de incesto. Se había interesado por el fenómeno de la histeria, y señaló que la experiencia de un trauma “choc nervioso” podía situar al paciente en un estado mental similar al que se consigue mediante la hipnosis. Este estado hipnoide era una condición fundamental de lo que denominó autosugestión histerotraumática.

Por otra parte, Phillips (2003) plantea que los “síntomas y la severidad de diferentes desordenes psiquiátricos pueden relacionarse diferencialmente con los procesos y con los sistemas neurales subyacentes asociados al procesamiento de la emoción. Este autor propone que los patrones específicos de anomalías estructurales y funcionales en los sistemas neurales paralelos importantes para las respuestas a estímulos emocionales y para la regulación de la conducta emocional puede asociarse a diferentes desordenes como la esquizofrenia, el trastorno bipolar, trastorno de ansiedad, trastorno de estrés posttraumático y depresivo mayor”.

Por otro lado Blair (2003) observó que “una vez que los grupos se establecían según la edad mental, las dificultades para reconocer la emoción desaparecían. Hallazgo similar resalta la importancia de controlar la edad mental, la cual fue encontrado por utilizando estímulos dinámicos para explorar el reconocimiento de la emoción en niños con el síndrome de Williams en comparación con los controles normales. Los resultados indicaron que los niños con el síndrome de Williams ejecutaron muy mal el test de reconocimiento de la emoción en comparación con los controles agrupados por edad”.

En consecuencia, según la edad mental entre los participantes con el síndrome de Williams y los controles agrupados, se relacionan con el uso de estrategias de procesamiento similares (los niños más jóvenes utilizaban el método de una porción de alimentos en el reconocimiento de los rostros y los mayores utilizaban una estrategia configuracional) lo más probable que el rendimiento en las tareas se deba al Coeficiente Intelectual (CI). Es decir, entre más elevado sea el Coeficiente Intelectual, refleja una mayor preservación en el procesamiento de configuraciones. A su vez, resaltan los componentes psicopáticos más que la agresión general, como un importante factor en las deficiencias del procesamiento de la emoción y entre estas deficiencias, se asocian a fallas en las estructuras corticales prefrontales que incluyan la corteza orbito frontal.

Asimismo, Pichón (2005) explica la teoría del vínculo, donde las personas se relacionan con los otros, creando una estructura que es particular para cada caso y momento, es un vínculo cuya relación es específica y constituida por una estructura que funciona de una determinada manera; es dinámica y en continuo movimiento, que funciona accionada o movida por factores instintivos, por motivaciones psicológicas que condicionan la conducta humana relacionados con rol status y comunicación.

METODOLOGIA

En la presente investigación se enmarca con diseño descriptivo, no experimental, ya que describe y no pretende modificar o manipular la realidad actual de las variables objeto de estudio. Por otra parte, se

empleó la observación documental para sustentar la revisión de la literatura. Luego, en la primera fase se aplicó la batería psicológica (WISC-R) que midió el coeficiente intelectual de los niños y adolescentes y en la segunda se empleó una encuesta para valorar la parte familiar relacionada con el grado de desempeño cognitivo y emocional que establece el nivel de déficit en la escala ejecutiva y verbal en el desarrollo cognitivo y emocional; determina el desempeño cognitivo en memoria expresiva de estos niños; y se analizan los riesgos de déficit en el desarrollo cognitivo emocional y familiar. Finalmente, se compararon los dos (2) grupos de acuerdo a la condición Trastorno de Estrés Postraumático a la vivencia o no de eventos potencialmente traumáticos en medidas de desempeño emocional, cognitivo y familiar.

RESULTADOS

Los resultados en este apartado, han sido calculados por la batería psicológica (WISC-R), cuya finalidad fue medir el coeficiente intelectual en escalas de inteligencia, en dos dimensiones facilitadores de las capacidades cognitivas y de desarrollo de la inteligencia (escala verbal y escala de ejecución), que se aplicó a niños y adolescentes con y sin trauma, tal como se muestra en la tabla 1.

Tabla 1. Escala de Ejecución Puntuación Natural

Escala	Niños Sin Traumas	Niños Con Traumas	Diferencias Entre Escalas	Diferencias Porcentual
Ejecución puntuación natural	111.6	80.3	31.3	38.97%

En esta tabla, se muestra la Escala de Ejecución Puntuación Natural que establece el número de niños con y sin traumas y las diferencias entre las escalas en el Municipio de Riohacha-Colombia. Fuente: Elaboración propia.

En la tabla 1, se evidencia a los niños sin traumas que presentan una escala de ejecución natural de 111.6, mientras que los niños con trauma presentan un 80.3 en la misma. El análisis diferencial entre los datos es de 31.3 entre escalas; es decir, que existen diferencias significativas entre los dos grupos objeto de estudio y al realizar conversión de la escala poblacional, la diferencia porcentual es de 38.97%. Donde se puede deducir que se ve afectada la escala de ejecución de un niño que ha pasado por un evento traumático. Los resultados anteriores coinciden con los planteamientos de Blair (2003), que el ser humano envía a su memoria los sucesos por los que va atravesando a lo largo de su vida. Sin embargo, el acontecimiento traumático nunca llega a adquirir la calidad de pasado. Continúa permaneciendo presente en la vida psíquica del individuo.

Tabla 2. Escala Verbal Puntuación Normalizada

Escala	Niños Sin Traumas	Niños Con Traumas	Diferencias Entre Escalas	Diferencias Porcentual
Verbal puntuación normalizada	70.7	36.6	34.1	93.16%

En esta tabla, se muestra la Escala Verbal Puntuación Normalizada que establece el número de niños con y sin traumas y las diferencias entre las escalas en el Municipio de Riohacha-Colombia. Fuente: Elaboración propia.

En la tabla 2, muestra que el 70.7 de los niños sin trauma tienen una puntuación normalizada en la escala verbal, mientras que el 36.6 de los niños con traumas tienen una escala de puntuación normalizada baja. El análisis diferencial entre los datos es del 34.1 entre escalas, es decir que existe una diferencia significativa y porcentual de 93.16% entre los dos grupos objeto de estudio.

También, se evidencia que muchos de estos niños se les dificultan tener expresiones verbales y emocionales de forma libre o normal. Y que a su vez, sigue afectando el coeficiente intelectual del niño cuando este ha presentado un evento de trauma. En relación con las implicaciones de la teoría, Lee KA Vaillant (1995) plantea: “Una característica sobresaliente en estos pacientes es su incapacidad para verbalizar y describir el

acontecimiento traumático”. No son capaces de explicar con detalle lo que ocurrió, aunque sí pueden explicar los sentimientos asociados al acontecimiento. Esto puede estar relacionado con el bloqueo de las estructuras cerebrales que se encargan de organizar la información que llega desde distintas vías sensoriales que se produce en el momento del trauma.

Tabla 3: Escala Puntuación Coeficiente Intelectual Normalizada

Escala	Niños Sin Traumas	Niños Con Traumas	Diferencias Escalas	Entre	Diferencias Porcentual
Puntuación normalizada	113.9	72.4	41.5		57.32%

En esta tabla, se muestra la Escala de Puntuación Coeficiente intelectual Normalizada que establece el número de niños con y sin traumas y las diferencias entre las escalas en el Municipio de Riohacha-Colombia. Fuente: Elaboración propia.

La tabla 3, evidencia el 113.9 de los niños sin trauma tienen una puntuación Coeficiente Intelectual normalizada y el 72.4 de los niños con trauma tienen una puntuación Coeficiente Intelectual normalizada. La diferencia de escala es de un 41.5 y la diferencia porcentual es de 57.32%, es decir, hay diferencia significativa donde se muestra que un evento traumático, si puede afectar el coeficiente intelectual de un niño. En consecuencia, Joseph (1995) plantea que “Después de una situación traumática la gran mayoría de las personas experimentan pensamientos intrusos”. En los días siguientes siguen reviviendo la experiencia en forma de imágenes que llegan a su mente. Estas intrusiones tienen una finalidad adaptativa, para mejorar la capacidad de supervivencia del individuo en su entorno. Para ayudar en el aprendizaje sobre situaciones peligrosas se repite el acontecimiento en el plano mental, pero esto sólo suele durar unos días luego desaparece. Sin embargo, en los individuos que desarrollan este trastorno estos se mantienen en el tiempo y se convierten en una situación crónica, mostrando un déficit en el procesamiento de la información y por consiguiente en su coeficiente intelectual.

Tabla 4. Impacto Experiencias Traumáticas, Dimensión Cognitivo Emocional

Ítems	Frecuencia Absoluta					Frecuencia Relativa				
	S*	C S*	R*	CN*	N*	S*	C S*	R*	C N*	N*
pánico		2	8				20%	80%		
cólera	4	6				40%	60%			
pesadilla	2		5	3		20%		50%	30%	
cambio de carácter	7	3				70%	30%			
temor	9	1				90%	10%			
tristeza	5	3	2			50%	30%	20%		
rabia		2	6	2			20%	60%	20%	

En esta tabla, se muestra el impacto experiencias traumáticas, dimensión cognitivo Emocional en el Municipio de Riohacha-Colombia. Fuente: Elaboración propia. *Siempre, Casi Siempre, Regularmente, Casi Nunca, Nunca

La tabla 4, muestra el Impacto que causa el trauma en el desempeño cognitivo, emocional y familiar en niños y adolescentes víctimas de traumas relacionados con violencia sexual en comparación con niños y adolescentes sin experiencias traumáticas previas en el municipio de Riohacha, mediante el pánico, cólera, pesadilla, cambio de carácter, temor, tristeza y rabia, donde se evidencia una alta tendencia en el temor con 90% y cambio de carácter el 70%. En relación con implicaciones de la teoría, Amir N (1998) plantea “Muchos enfermos refieren que algo terrible ocurrió, relatan la angustia o el terror que experimentaron, pero son incapaces de llevar a cabo un relato mínimamente estructurado del acontecimiento”.

Tabla 5. Impacto Experiencias Traumáticas, Dimensión Cognitivo Familiar.

Ítems	Frecuencia Absoluta					Frecuencia Relativa				
	S*	C S*	R*	CN*	N*	S*	C S*	R*	C N*	N*
afecto		2	5	3			20%	50%	30%	
comportamiento	8	2				80%	20%			
conducta	4	3	3			40%	30%	30%		
relación	10					100%				
educación	6	4				60%	40%			

En esta tabla, se muestra el impacto experiencias traumáticas, dimensión cognitivo Familiar en el Municipio de Riohacha-Colombia. Fuente: Elaboración propia. *Siempre, Casi Siempre, Regularmente, Casi Nunca, Nunca

La tabla 5, muestra el Impacto que causa el trauma en el desempeño cognitivo familiar en niños y adolescentes víctimas de traumas relacionados con violencia sexual en comparación con niños y adolescentes sin experiencias traumáticas previas en el municipio de Riohacha, mediante el afecto, comportamiento, conducta, relación y educación, donde se evidencia una alta tendencia en el relación con un 100% y comportamiento con un 70%. En relación con las implicaciones de la teoría, Pitman (1990) plantea: “estos enfermos tienen un sistema de percepción alterado, de manera que responden preferentemente a estímulos que recuerdan el trauma a expensas de ser incapaces de orientar su atención hacia otros estímulos del entorno”, tales como el afecto, comportamiento, conducta, relación y educación objeto de estudio.

CONCLUSIONES

En este apartado se exponen las siguientes conclusiones: Cuando se analizaron las sub-escalas del Coeficiente Intelectual, se evidencia diferencias significativas, en los grupos objeto de estudio, donde los niños aumentan su vocabulario, reconocen emociones como molestias, vergüenza, depresión, afectando su desarrollo e interacción con el medio. También, se observó que estos eventos afectan el coeficiente intelectual, las relaciones familiares, afecto y educación de los niños, donde la familia tiene la necesidad de construir cultura de dialogo, estrategias preventivas, educativas, bajo perspectivas holísticas, comprometidas con el desarrollo psicosocial de los niños.

Por otra parte, entre las escalas verbal y de ejecución hay diferencias porcentuales significativas, que evidencian la afectación que causa un hecho traumático en el desarrollo cognitivo, emocional y familiar de un niño.

En consecuencia, la valoración de un niño que ha pasado por hechos traumáticos no se puede valorar sus capacidades y habilidades de manera global, ya que por efectos del evento traumático sus capacidades y habilidades se encuentran fragmentadas; lo cual nos llevaría a una profunda reflexión y comprensión no solo del niño sino del medio y su familia.

Por otra parte, el grupo familiar donde pertenecen los niños y adolescentes víctimas de la violencia objeto de estudio, creen que estos niños casi nunca presentan un buen estado de ánimo; que casi siempre presentan constantemente dolores físicos, lo cual incide en su desempeño normal de su vida cotidiana; a la vez reconocen que casi siempre presentan ineficiencia para recordar cosas. También, manifiestan que siempre estos niños presentan distanciamiento permanente con el grupo familiar; y creen que los efectos de la violencia regularmente han incidido en su vida afectiva con el grupo familiar.

Limitaciones: Dentro de las limitaciones en la realización de la investigación hay que reconocer

RECONCIMIENTO

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LA IMPORTANCIA DEL CLIMA ORGANIZACIONAL EN LAS UNIVERSIDADES PÚBLICAS EN MÉXICO Y LA INFLUENCIA QUE TIENE EN LOS SERVICIOS QUE OTORGA A LA COMUNIDAD UNIVERSITARIA – OBJETO DE ESTUDIO: FACULTAD DE CONTADURÍA REGIÓN VERACRUZ, UNIVERSIDAD VERACRUZANA

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RESUMEN

La finalidad de este trabajo es el desarrollo de un instrumento que mida el clima organizacional en las Universidades Públicas en México. Este instrumento tiene como finalidad medir la relación que existe, entre académicos, estudiantes, administrativos, personal de apoyo, funcionarios y dirigentes gremiales. Con este instrumento se pretende analizar como objetivo de estudio a la Facultad de contaduría Región Veracruz de la Universidad Veracruzana, y así determinar cómo se encuentra el clima organizacional de la misma y si ha influido en los servicios que ofrece a la comunidad universitaria. Toda organización tiene características y propiedades similares a otras organizaciones, lo que las hacen afines pero al mismo tiempo cada una de ellas les da mayor importancia o énfasis a cada una de ellas por ello son diferentes. Consultando estudios anteriores sobre el clima organizacional en instituciones educativas como el de: Valenzuela (2003), citado por Salaida y Vela (2007), para validar un instrumento para medir el clima organizacional en instituciones educativas, destacando las fortalezas y debilidades que afectan la productividad del factor humano tomaron una muestra de 70 personas del personal administrativo y académico de la institución educativa Justo Sierra, con sede en Celaya, Guanajuato. Diseño un cuestionario de 80 preguntas de respuesta cerrada, tipo Likert, agrupadas en 10 categorías y como resultado obtuvo que en general la escala de clima laboral del Dr. Ricardo Valenzuela muestra confiabilidad y validez aceptables, sin embargo se recomienda por parte del autor continuar realizando estudios de validación con muestras más grandes de preferencia mayores a los 100 sujetos (Salaida & Vela, 2007).

Es por esto que se pretende desarrollar un instrumento que analice algunas variables de Valenzuela (2003) y otras que sean enfocadas al objeto de estudio, así como tomar una muestra de 100 sujetos mínimo debido a la recomendación anterior.

PALABRAS CLAVE: Clima organizacional, Universidad Pública, Servicios y Calidad

THE IMPORTANCE OF ORGANIZATIONAL CLIMATE AT PUBLIC UNIVERSITIES IN MEXICO AND THE INFLUENCE IT HAS ON THE SERVICES GIVEN TO THE UNIVERSITY COMMUNITY- PURPOSE OF STUDY: SCHOOL OF ACCOUNTING VERACRUZ REGION, UNIVERSIDAD VERACRUZANA

ABSTRACT

The purpose of this work is to develop an instrument to measure the organizational climate at public universities in Mexico. This instrument has the purpose to measure the relationship between academics, students, administrators, support staff, officials and business leaders. With this instrument one tries to analyze the Purpose of Study: School of Accounting Veracruz region, Universidad Veracruzana, and determine how the organizational climate it is and if it has influenced in the services offered to the university community. All organizations have similar characteristics and properties to other organizations, which makes them similar but at the same time each given greater importance or emphasis to each of them why they are different. Consulting previous studies on organizational climate in educational institutions such as: Valenzuela (2003), cited by Salaida and Candle (2007), to validate an instrument and measure organizational climate in educational institutions, highlighting the strengths and weaknesses that affect productivity the human factor, they took a sample of 70 persons of administrative and academic educational institution Justo Sierra, located in Celaya, Guanajuato. Design a questionnaire of 80 questions of closed answer, Likert, grouped in 10 categories which resulted obtained generally work environment scale of Dr. Ricardo Valenzuela shown acceptable reliability and validity; however it is recommended by the author continued studies validation with larger samples preferably greater than 100 subjects (Salaida & Vela, 2007).

That is why it seeks to develop a tool that analyze some variables of Valenzuela (2003) and others that are focused in purpose of study, and take a sample of at least 100 subjects due to previous recommendation.

JEL : I2, N3, Z130

KEYWORDS : Organizational Climate, Public Universities, Services and Quality

INTRODUCCIÓN

En las últimas décadas la calidad en los servicios que ofrecen tanto las organizaciones públicas como privadas han venido tomando mayor importancia, en las privadas por la competencia, la globalización, pero en las públicas no se han quedado atrás al contrario han seguido esta tendencia y sobretodo desarrollando indicadores de evaluación a las mismas, para venir acreditando cada uno de sus procesos y por lo tanto ganar un mayor reconocimiento y posicionamiento.

Es por esto la importancia de medir el clima organizacional, ya que como sabemos toda organización esta constituida por personas, y son esas personas las que ayudan a desarrollar y alcanzar las metas que se propone toda organización. Es por esto que consideramos que se debe de elaborar un instrumento que nos ayude a determinar como se encuentra el clima organizacional en la Facultad de Contaduría región Veracruz de la Universidad Veracruzana; y a su vez, determinar si este ha influido en los servicios que presta a los diferentes usuarios de su comunidad.

REVISIÓN LITERARIA

En la actualidad podemos encontrar mucha literatura sobre el clima organizacional, ya que desde los años 60 se ha venido desarrollando investigaciones; sobre el tema como las de Chris Argyris (1957), que implicó un clima que existió para la contratación de derecho y por Douglas Mc Gregor (1960), que presentó la idea de que la imparcialidad con que los gerentes tratan a los subordinados rindió un clima empresarial. Donde el clima organizacional se refería a la naturaleza de la relación creada entre líderes y seguidores en función de un comportamiento de los líderes.

El clima organizacional es un tema que involucra en un alto grado la psicología pues como se ha comentado de esta rama son los autores pioneros en el tema, sin dejar de mencionar que a la vez también es un tema que ayuda a solucionar problemas del ámbito administrativo dentro de las organizaciones.

El clima organizacional es un fenómeno socialmente construido, que se deriva de las interacciones individuo-grupo-condiciones de trabajo, dando como resultado un significado a las expectativas individuales y grupales (Perez de Maldonado, El clima y la satisfacción en el trabajo, como fundamentos del éxito en la empresa de principios del próximo milenio, 1997). El desarrollo de bases teóricas de la administración pública, clima organizacional, dimensiones del clima organizacional, ha permitido la comprensión y desarrollo de este tema, sin dejar de mencionar las múltiples investigaciones realizadas sobre el mismo que han sido muy útiles dentro de las organizaciones ya sean públicas o una escuela de educación superior o privadas como cualquier tipo de empresa.

Podemos mencionar un gran número de autores que se han dedicado a la investigación del clima organizacional de diferentes aspectos y cada uno de ellos resalta diferentes puntos; por lo cual nos basaremos en los autores que hayan desarrollado estudios sobre el clima organizacional aplicados en México y enfocado en instituciones educativas y sector público.

Valenzuela (2003), citado por Salaida y Vela (2007), validar un instrumento para medir el clima organizacional en instituciones educativas, destacando las fortalezas y debilidades que afectan la productividad del factor humano se tomó una muestra de 70 personas del personal administrativo y académico de la institución educativa Justo Sierra, con sede en Celaya, Guanajuato se diseñó un cuestionario de 80 preguntas de respuesta cerrada, tipo Likert, agrupadas en 10 categorías: trabajo personal, supervisión, trabajo en equipo, administración, comunicación, ambiente físico, capacitación y desarrollo, promoción y carrera, sueldos y prestaciones y orgullo de pertenencia, como resultado se obtiene que en general la escala de clima laboral del Dr. Ricardo Valenzuela muestra confiabilidad y validez aceptables, sin embargo se recomienda por parte del autor continuar realizando estudios de validación con muestras más grandes de preferencia mayores a los 100 sujetos (Salaida & Vela, 2007). Por otro lado están los estudios de clima organizacional en el sector público nacional como es el de:

Campos Farfán y Asociados, S.C. (2007), realizan un estudio para contribuir al desarrollo de las instituciones públicas, mediante la generación de un ambiente de comunicación y desarrollo organizacional en el que los servidores públicos encuentren un espacio de realización profesional y de servicio eficiente a la ciudadanía, constituida por el Instituto Nacional de Pesca, institucional adscrita a la Secretaría de Agricultura, ganadería, desarrollo rural, pesca y alimentación (SAGARPA) Se aplicaron 217 cuestionarios, los factores a medir fueron: recompensa y reconocimientos, capacitación y desarrollo, innovación y cambio, calidad y orientación al cliente, género y diversidad, comunicación, disponibilidad de recursos, calidad de vida laboral, balance trabajo-familia, colaboración y trabajo en equipo, liderazgo y participación, identidad con la dependencia, valores, enfoque a resultados y efectividad, normatividad y procesos, y la efectividad de la encuesta, la encuesta aplicada fue diseñada por Campos Farfán y asociados S.C., en base de los criterios técnicos de la Secretaría de la función pública, de acuerdo a lo que establece la Dirección General de atención a instituciones públicas en Recursos Humanos. En general consultaremos estudios que se han realizado como se mencionó anteriormente aplicados a organizaciones públicas, del sector educativo en México preferentemente, lo cual no excluye a ninguna otra investigación sobre el clima organizacional.

METODOLOGÍA

Después de haber consultado varios autores que hablan sobre el clima organizacional y como afecta la calidad en los servicios que otorgan las Universidades Públicas, se observó que era difícil medir con el mismo instrumento la relación que tiene entre académicos, estudiantes, administrativos, personal de apoyo, funcionarios y dirigentes gremiales. Ya que como sabemos los estudiantes son usuarios de esos servicios

que otorgan los demás integrantes de la facultad. Por lo cual se determinó desarrollar un instrumento que mida el clima organizacional en la facultad de contaduría región Veracruz de la Universidad Veracruzana pero desde la perspectiva de los estudiantes; ya que son los usuarios de los servicios que otorga la institución y por lo tanto pueden proporcionarnos información muy valiosa y complementaria de cómo perciben a los que laboramos en dicha institución sin importar la actividad que desempeñemos. Además en las diferentes investigaciones que se consultaron siempre se ha medido el clima organizacional desde el punto de vista de los que integran la organización (de forma interna) y no va dirigido al usuario que es el que nos puede proporcionar una mejor percepción de la calidad de los servicios que se ofertan.

INSTRUMENTO DE RECOPIACIÓN

El instrumento de recolección de datos fue un cuestionario impreso de veintiséis ítems de Clima Organizacional, el cual tiene su origen en el Plan Nacional de Desarrollo 2006-2012, donde se exhorta a las dependencias del sector público a evaluar tal concepto y proponer soluciones de mejora.

El cuestionario consta de 75 ítems, de los cuales algunos fueron tomados como ejemplo del Plan Nacional de Desarrollo mencionado anteriormente, pero la mayoría fueron creados y adaptados por los autores de la ponencia para su aplicación en la Facultad de Contaduría Región Veracruz de la Universidad Veracruzana ya que como se mencionó con anterioridad será aplicado a los estudiantes de dicha institución. La escala utilizada es tipo Likert, con cinco opciones de respuesta que son: Totalmente en desacuerdo, En desacuerdo, Neutral, De acuerdo y Totalmente de acuerdo.

Tabla 1: Dimensiones de Estudio del Cuestionario (Plan Nacional de Desarrollo 2006-2012)

Dimensiones de Estudio	Ítems
1. Calidad y orientación al estudiante	7,27,41,8,58,67,71
2. Balance estudiante-familia	40,44
3. Normatividad y procesos	12,20,16,36,35,71
4. Equidad y género	13,21,73,5
5. Austeridad y combate a la corrupción	34,30,28,57,50
6. Recompensas y reconocimiento	5,59,24,68,18,53
7. Capacitación y desarrollo	6,54,60,38,23
8. Comunicación	9,37,42
9. Disponibilidad de recursos	10,29,61,69,43,62
10. Colaboración y trabajo en equipo	11,45,46,47,63,56
11. Identidad con la institución	14,49,64,31
12. Enfoque a resultados y productividad	17,26,74,52,65
13. Innovación y cambio	25,66,70,19,39,51
14. Liderazgo y participación	48,33,32,56,22

*** En esta tabla se puede observar las 14 dimensiones que se van a desarrollar en el cuestionario y los 70 ítems que integra a cada una de ellas y como están estructuradas de manera aleatoria. Los 5 ítems restantes son los datos generales y la pregunta abierta que no se contemplan dentro de estas dimensiones.*

El instrumento es formal y estructurado, consta de tres secciones. La primera es una sección preliminar de carácter informativo, recopila datos de carácter general y descriptivo de los estudiantes tales como: Género, Lugar de procedencia, período de inscripción y Estado civil (ítems 1-4). En este apartado se describe el propósito del cuestionario y se señalan las instrucciones que deben seguir los encuestados con la finalidad de que los datos suministrados sean objetivos y veraces. La segunda parte consta de cuestionamientos sobre el clima organizacional (ítems 5-74) y la tercera es una pregunta abierta donde podrán plasmar los

estudiantes sus comentarios o sugerencias (ítem 75). Es conveniente destacar que la característica fundamental de estos ítems es que las respuestas se delimitan en la escala tipo Likert.

RESULTADOS

El resultado de esta investigación fue desarrollar el instrumento dirigido a medir el clima organizacional de la facultad de contaduría región Veracruz de la Universidad Veracruzana pero desde la perspectiva de los estudiantes.

Para recopilar la información será a través de la encuesta dirigida a una cuarta parte de la población estudiantil en nuestra facultad, de manera aleatoria, cabe mencionar que este cuestionario de 75 reactivos, presenta preguntas que describen hechos particulares de la facultad, en el cual se busca medir comportamiento, actitudes y/o características de los estudiantes adscritos a la misma y cómo perciben el clima organizacional y a su vez la calidad de su institución.

El cuestionario que es el resultado en sí de esta investigación además de la estructuración del mismo integrando en 14 dimensiones de estudio las cuales se considera son las más relevantes para medir el clima organizacional de cualquier universidad pública en México y por lo tanto a nuestro objeto de estudio (ver anexo 1).

CONCLUSIONES

Después de haber realizado una investigación documental exhaustiva podemos concluir que existen bastantes teorías que hablan sobre el clima organizacional dentro de una institución aunque el concepto en los principios toca la parte psicológica y poco a poco fue desarrollándose dentro de las organizaciones tanto públicas como privadas; de esas definiciones tuve que depurar y ver autores eran afines al objeto de estudio que se iba a desarrollar.

Cabe mencionar que debido a esta investigación se determinó elaborar un cuestionario similar en las dimensiones pero con ítems enfocadas a las personas que laboran dentro de la organización; ya que la percepción de las personas es muy diferente al estar laborando dentro de institución y también varía en la función que desarrolla dentro de la misma. Es debido a la diferencia de percepciones de las personas no pudimos conjuntar un cuestionario que abarcara a todos los que conforman la comunidad universitaria en dicha facultad.

Debido a la importancia de medir la calidad de los servicios que otorga la facultad de contaduría de la Universidad Veracruzana fue que se determinó iniciar con el cuestionario dirigido a los principales usuarios que son los estudiantes, el cual será aplicando durante este periodo y esperemos obtener buenos resultados de la muestra.

ANEXO 1

Universidad Veracruzana
Facultad de Contaduría – Región Veracruz

CUESTIONARIO

El presente cuestionario tiene la finalidad de conocer su opinión sobre el **clima organizacional** que existe en la institución donde usted estudia: **Universidad Veracruzana, Facultad de Contaduría Campus Boca del Río**. A continuación se presentan una serie de preguntas, le invito a responder con sinceridad y absoluta libertad. Sus respuestas son anónimas y se garantiza la confidencialidad de las mismas.

SECCIÓN I. DATOS GENERALES Y DESCRIPTIVOS

INSTRUCCIONES DE LLENADO: Marca con una (X) las siguientes aseveraciones:

1.- Sexo:

Masculino ()

Femenino ()

2.- Lugar de procedencia:

3.- Estado Civil

4.- ¿En qué periodo ingreso a la Universidad Veracruzana?:

Periodo (Agosto, Febrero) Año

SECCIÓN II. ENCUESTA CLIMA ORGANIZACIONAL

INSTRUCCIONES DE LLENADO: Lea cuidadosamente cada cuestionamiento califique del 1 al 5 de acuerdo a los siguientes valores:

(1)Totalmente en desacuerdo (2)En desacuerdo (3)Neutral (4)De acuerdo (5)Totalmente de acuerdo

5	En mi facultad se reconoce a los alumnos destacados.	()
6	Los conocimientos que recibo van relacionados con la experiencia educativa.	()
7	Los académicos dominan las experiencias educativas que imparten.	()
8	La relación académico – alumno se basa en la orientación y el respeto	()
9	Las actividades a desarrollar en la facultad son comunicadas de manera adecuada y oportuna.	()
10	La sala de cómputo cuenta con el equipo necesario para cubrir la demanda de estudiantes.	()
11	Mis académicos fomentan el trabajo en equipo.	()
12	El académico se apega al plan de estudios de la experiencia educativa.	()
13	En mi facultad se respetan las diferencias entre personas, ya sea por sexo, raza, nacionalidad, religión, edad, medio cultural o discapacidad.	()
14	Mi institución es el mejor lugar para estudiar.	()
15	Existen sanciones relacionadas con el hostigamiento.	()
16	Es congruente el reglamento interno con la situación actual.	()
17	Se da difusión del informe anual de los resultados de mi institución.	()
18	Mi expectativa de los conocimientos adquiridos cubre la demanda del campo laboral actual.	()
19	Los académicos manejan técnicas de enseñanza-aprendizaje actuales en la impartición de experiencias educativas.	()
20	Está a mi alcance el reglamento interno para consultarlo.	()
21	Mi facultad promueve las mismas oportunidades de participación entre hombres y mujeres.	()
22	Los académicos tienen la capacidad de solucionar un conflicto dentro del aula.	()
23	La facultad organiza congresos, diplomados, talleres, ferias y vinculación académica para mi desarrollo profesional.	()
24	La remuneración salarial va acorde con mis conocimientos adquiridos.	()
25	Consideras adecuado un cambio en tu programa educativo.	()
26	Mis académicos son objetivos en el momento de evaluar las experiencias educativas.	()
27	El servicio que nos proporciona la facultad a los estudiantes es oportuno y eficiente.	()
28	En mi facultad si veo corrupción la denuncio	()
29	El equipo tecnológico que me proporciona mi facultad es suficiente para el desarrollo de mis experiencias educativas.	()
30	Conozco mis responsabilidades como estudiante.	()
31	La misión y visión de mi facultad es congruente con lo que se vive	()
32	Los académicos promueven la participación dentro del aula generando un ambiente de confianza.	()
33	Los académicos toman en cuenta mis sugerencias y comentarios.	()
34	Mi facultad impulsa medidas preventivas de corrupción.	()
35	Identifico a mi consejero alumno y representante de carrera.	()
36	Conozco los procedimientos académicos y administrativos que debo realizar durante mi trayectoria académica.	()
37	Estoy satisfecho con los medios de comunicación internos que utiliza mi facultad tales como; periódico universo, redes sociales y tableros de aviso.	()
38	El centro de estudios de negocios que se encuentra en mi facultad fortalece y amplia mis conocimientos.	()
39	Los procedimientos académicos y administrativos que se llevan a cabo en mi facultad suelen ser actualizados periódicamente.	()
40	En mi facultad se organizan eventos de integración o actividades recreativas con la comunidad UV.	()
41	En mi facultad se aprovechan las sugerencias de los estudiantes para mejorar la calidad de los servicios.	()
42	Mis académicos comunican el programa educativo y manera de evaluar en tiempo y forma.	()
43	En mi aula las condiciones físicas (temperatura, espacio, iluminación, mobiliario, etc.) Son adecuadas.	()
44	Me apoyan en mi facultad cuando tengo un inconveniente familiar/trabajo.	()
45	Los consejos estudiantiles crean mejoras en mi trayectoria académica.	()

46	En mi aula el trabajo en equipo retroalimenta los conocimientos en mis experiencias educativas.	()
47	En mi facultad existe un adecuado ambiente de trabajo.	()
48	Los académicos son ejemplo de profesionalismo.	()
49	Me siento orgulloso de ser parte de mi facultad.	()
50	Utilizo de manera eficiente los servicios que me proporciona mi facultad, como agua, luz, aire acondicionado.	()
51	Existe apertura para aportar ideas que favorezcan a la facultad.	()
52	Los académicos promueven el desarrollo de proyectos que generen productividad en el estudiante.	()
53	Mi facultad me hace sentir que mi participación es importante para el logro de sus objetivos.	()
54	El programa de servicio social va acorde a mi perfil profesional.	()
55	Se fomenta la relación entre estudiantes de diferentes matriculas dentro del aula.	()
56	Los académicos muestran liderazgo dentro y fuera del aula.	()
57	Puedo confiar en mis compañeros de aula.	()
58	Cumples con la evaluación al docente.	()
59	Existen espacios de difusión para el reconocimiento de alumnos destacados.	()
60	Mis académicos utilizan los recursos necesarios para el desarrollo de la experiencia educativa.	()
61	Cuido y soy responsable de los recursos que mi facultad me proporciona.	()
62	Me siento seguro con las medidas de seguridad empleadas en mi facultad.	()
63	La facultad te hace partícipe de los eventos que se desarrollan tales como (conferencias, foros, talleres, eventos deportivos).	()
64	Identifico al personal que me puede ayudar cuando se presentan dudas en mi trayectoria académica.	()
65	El desarrollo de proyectos realizados dentro del aula favorece mis conocimientos.	()
66	El plan de estudios se apega a las demandas del campo laboral.	()
67	Los académicos fomentan la búsqueda de información veraz de tu experiencia educativa.	()
68	En mi facultad hay estímulos, programas o becas que ayuden al desarrollo académico.	()
69	En mi facultad las instalaciones y los servicios (accesos sanitarios, servicios generales, etc.) son adecuados.	()
70	Los administrativos reaccionan de manera positiva ante nuevas propuestas.	()
71	Los académicos cumplen en su totalidad con los horarios en las experiencias educativas.	()
72	Conozco el reglamento aplicable en mi facultad.	()
73	Actualmente en mi facultad hay trabajadores y/o estudiantes con capacidades diferentes.	()
74	El consejero alumno desarrolla programas que favorezcan tu productividad de acorde a los conocimientos adquiridos.	()

SECCIÓN III. COMENTARIOS O SUGERENCIAS

75. Describa algún comentario o sugerencia adicional.

Agradezco su tiempo y colaboración.

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FORMALIDAD O CAUTIVIDAD FISCAL MEDIANTE EL RÉGIMEN DE INCORPORACIÓN FISCAL EN MÉXICO

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RESUMEN

La presente investigación tiene como base el nuevo esquema de tributación para personas físicas con ingresos menores de dos millones de pesos que desarrollan actividades empresariales y servicios no profesionales y que actualmente fueron reubicadas al Régimen de Incorporación Fiscal (RIF). La inclusión de este régimen tiene como finalidad constituirse como punto de entrada a la formalidad a través del otorgamiento de descuentos decrecientes en el pago de impuestos durante los primeros años de participación. El objetivo de este estudio es identificar las afectaciones financieras, administrativas y fiscales que ocasiono en los microempresarios de Baja California la entrada en vigor del RIF, y conocer si los beneficios en pro de la formalidad indicados en la exposición de motivos se han cumplido. Se realizó un estudio descriptivo con información de las microempresas de Baja California. El muestreo aplicado fue el probabilístico, integrando los diferentes sectores con un nivel de confianza del 95%.

PALABRAS CLAVES: Esquema de Tributación, RIF, Microempresarios, Afectaciones

RELIABILITY OR TAX CAPTIVITY BY TAX MICROENTREPRENEURS IN MEXICO

ABSTRACT

This research is based on the new scheme of taxation for individuals earning less than two million pesos to develop business and nonprofessional services. The inclusion of this scheme aims to establish itself as an entry point to the formality through the granting of discounts decreasing taxes during the first years of participation. The aim of this study is to identify the financial, administrative and tax damages caused in Baja California by the entry the new tax for microentrepreneurs, and to know whether the benefits in favor of formality are reality or mere myth. A descriptive study with data from microentrepreneurs on Baja California. Sampling was probabilistic applied, integrating different sectors with a confidence level of 95%.

JEL: H25, K34, L25, M21

KEY WORDS: New Scheme Of Taxation, Microentrepreneurs, Negative Effects

INTRODUCCIÓN

Se recauda muy poco, los impuestos son poco progresivos, la evasión tributaria es rampante y las administraciones tributarias son muy débiles: con estos cuatro rasgos suele describirse la estructura de la tributación en los países latinoamericanos, (Corbacho, 2012).

De acuerdo con el documento "Estadísticas tributarias en América Latina 1990-2012", realizado por la OCDE, la Comisión Nacional para América Latina y el Caribe (Cepal) y el Centro Interamericano de Administraciones Tributarias (CIAT), la tasa de impuestos de México se ubica apenas por arriba de Nicaragua, donde la tasa es de 19.5 por ciento; Panamá, 18.5; Perú, 18.1; Paraguay, 17.6; Honduras, 17.5, y El Salvador, con 15.7 por ciento, según informo la Revista Milenio.

Sin duda estas estadísticas llevaron a México a emprender una de las Reformas Hacendarias más trascendentes para el país, pues como dice Corbacho, citado anteriormente, no hay reforma más importante para el crecimiento sostenible e incluyente de América Latina y el Caribe que la que tiene que producirse en los Sistemas Fiscales y Tributarios de la Región. Como parte de esta Reforma Hacendaria nace un régimen fiscal cuyos sujetos del impuesto son los microempresarios, según la Revista Forbes, *la reforma fiscal ha asestado al menos tres golpes que impactarán la forma de funcionar de las tiendas de barrio, el modelo de emprendimiento por excelencia en el país, por lo que estos pequeños negocios tienen dos opciones: adaptarse o morir.*

De acuerdo con el Directorio Estadístico Nacional de Unidades Económicas, del INEGI, en el país hay 975,760 negocios de comercialización de abarrotes al menudeo y el número podría ir en aumento cada día si se considera que abrir un negocio propio es el sueño de 56% de los mexicanos, según el Reporte Global de Emprendedores Amway. Sin embargo, la reforma fiscal que entró en vigor en enero de 2014, implica cambios que impactarán el funcionamiento de estos pequeños negocios y se traducen, en algunos casos, en la elección de adaptarse o no sobrevivir.

Es interesante notar entonces, que lo que busca México es un crecimiento y una mayor recaudación tributaria, basada en buena medida en las microempresas ya que se sabe que para este tipo de empresas es muy fácil vivir en la informalidad o bien aportar una recaudación menor a la Federación por los bajos ingresos que perciben. Al respecto Corbacho declara que las Reformas tributarias deben respetar cinco principios básicos: En primer lugar, las reformas deben incluir impuestos que favorezcan a los pobres, esto implica establecer un impuesto sobre la renta con menos exenciones, que tenga capacidad redistributiva real pero que proteja los ingresos de los hogares más pobres.

En segundo lugar, las reformas deben establecer sistemas fiscales más sencillos con bases tributarias más amplias. La mayoría de los sistemas fiscales de la región son demasiado complejos, debido a una multitud de exenciones y privilegios para ciertas actividades, sectores o grupos de contribuyentes. El resultado son impuestos que a menudo distorsionan severamente la asignación de recursos y que generan bases tributarias estrechas y frágiles. En tercer lugar, las administraciones tributarias deben fortalecerse para que todos los ciudadanos y las empresas cumplan con sus obligaciones tributarias. Reducir la elevada evasión fiscal y crear instituciones que garanticen que todos los agentes económicos y ciudadanos contribuyan con su parte al esfuerzo colectivo que es un elemento esencial de la legitimación social y, como tal, un requisito para la sostenibilidad de cualquier sistema tributario diseñado para impulsar el desarrollo.

En cuarto lugar, son necesarios acuerdos y consensos institucionales para garantizar que los gobiernos locales tengan los recursos necesarios para actuar como agentes del desarrollo. Para que la descentralización del gasto público sea sostenible, deben fortalecerse las fuentes de recursos propios de los gobiernos locales y en quinto lugar, las reformas tributarias para el desarrollo deberían crear sistemas fiscales que miren hacia el futuro. Tomando como base estos cinco principios básicos de una Reforma Hacendaria, la presente investigación analiza la importancia de los microempresarios en México, los impactos, administrativos fiscales y financieros que están sufriendo con la Nueva Reforma Hacendaria, así como su transición al nuevo régimen de Tributación.

REVISIÓN DE LA LITERATURA

Un porcentaje significativo de las empresas del país son microempresas que no rebasan en el año dos millones de pesos en sus ingresos. Estas pequeñas empresas son generadoras de una cantidad considerable de empleos tanto formales como informales, dando sustento de esa manera a muchas familias mexicanas. Por otra parte, es del conocimiento general, que estas empresas han sido tradicionalmente evasoras de impuestos por la característica de realizar operaciones casi exclusivamente para el público en general, es decir con clientes que no les exigen comprobantes fiscales para efectos de producción y acreditamiento. Por ello, y en respuesta al reclamo de los contribuyentes tradicionalmente cautivos, el Ejecutivo Federal público un decreto para la creación de la nueva ley del impuesto sobre la renta, misma que obliga a los contribuyentes microempresarios a registrarse en el régimen de incorporación fiscal y enterar su recaudación fiscal a mediano plazo.

Al respecto la Iniciativa de Ley de Ingresos de la Federación para el ejercicio fiscal de 2014 presentó un paquete económico que incluía una Iniciativa de Reforma Social y Hacendaria. Acorde con lo establecido en los ejes “México Incluyente” y “México Próspero” del Plan Nacional de Desarrollo 2013-2018. Según esta Reforma, el objetivo fundamental consiste en crear los mecanismos de inclusión y protección social para garantizar a todos los mexicanos un nivel de vida digno. Con ese fin, se realizan diversas modificaciones en materia de seguridad social y al sistema tributario. Las modificaciones al sistema tributario se orientan a generar los recursos necesarios para financiar la provisión de servicios de protección social, así como a dotar al país de un sistema fiscal más justo y más simple.

En particular, en el ámbito hacendario la Reforma que se presenta está basada en seis ejes fundamentales:

1. Fomentar el crecimiento y la estabilidad, por lo que se fortalece la capacidad financiera del Estado Mexicano;
2. Mejorar la equidad del sistema tributario, al fomentar una mayor progresividad en el pago de impuestos;
3. Facilitar el cumplimiento de las obligaciones tributarias, para reducir la carga que las personas físicas y morales enfrentan al realizar estas tareas;
4. Promover la formalidad, reduciendo las barreras de acceso y ampliando los servicios de seguridad social;
5. Fortalecer el federalismo fiscal, al incentivar la recaudación de impuestos locales y mejorar la coordinación del ejercicio del gasto, y
6. Fortalecer a Petróleos Mexicanos (PEMEX) al dotarlo de un régimen fiscal más moderno y eficiente

La citada iniciativa de Ley señala la necesidad de establecer medidas para promover la formalidad, reduciendo las barreras de acceso y ampliando los servicios de seguridad social. Reconociendo que la informalidad representa una importante barrera para el crecimiento acelerado de la productividad, uno de los ejes de la Reforma Hacendaria consiste en promover la formalidad.

Con ese fin, en la nueva Ley del ISR, se propone la inclusión de un Régimen de Incorporación Fiscal, con lo que se crea un punto de entrada para los negocios de pequeña escala al ámbito de la formalidad. El Régimen de Incorporación, en el que solamente podrán participar contribuyentes con ingresos anuales de hasta 2 millones de pesos, preparará a los negocios para el cumplimiento completo de sus obligaciones fiscales, a través del otorgamiento de descuentos decrecientes en el pago de impuestos durante los primeros años de participación. Adicionalmente, el Régimen permitirá a la autoridad contar con información para

evitar que las grandes empresas utilicen operaciones con pequeños negocios para realizar prácticas de evasión fiscal.

De forma paralela, se propone crear un Régimen de Incorporación a la Seguridad Social, por el que las personas que se registren en dicho Régimen recibirán los servicios de seguridad social con descuentos sobre las obligaciones por pago de cuotas. Adicionalmente, se ampliará la oferta de servicios de seguridad social mediante la introducción de un Seguro de Desempleo para los trabajadores formales y la creación de una pensión universal para los adultos mayores.

El Régimen de Incorporación Fiscal (RIF) es el nuevo esquema de tributación para el régimen antes conocido como pequeños contribuyentes y régimen intermedio, que entro en vigor a partir de enero de 2014. Este régimen tiene como sujetos a las personas físicas que realizan actividades empresariales y servicios no profesionales con ingresos menores de dos millones de pesos. El fundamento jurídico de este régimen se encuentra en la Ley del Impuesto Sobre la Renta en el Título IV De las Personas Físicas, Capítulo II De los Ingresos por Actividades Empresariales y Profesionales, Sección II Régimen de Incorporación Fiscal, en los artículos 111 al 113.

Según informó el Servicio de Administración Tributaria (SAT) este cambio en la legislación obedece entre otras cosas a la lucha de las Autoridades por combatir la informalidad. En México entre 2000 y 2010 el régimen de pequeños contribuyentes (Repecos) registro una evasión superior a 96%, esto basado en el Estudio de Evasión Fiscal en el Régimen de Pequeños Contribuyentes, elaborado por el Instituto Tecnológico y de Estudios Superiores de Monterrey Campus Ciudad de México unidad Centro de Estudios Estratégicos, coordinado por el Investigador Hugo Javier Fuentes Castro y su equipo, de fecha 4 de Octubre del 2011.

Tenemos entonces que la finalidad del RIF es constituirse como punto de entrada a la formalidad en el aspecto tributario y de seguridad social de los contribuyentes adscritos a este régimen. Según la Procuraduría de la Defensa del Contribuyente (Prodecon) este nuevo régimen, busca además promover un crecimiento más acelerado de la productividad teniendo como finalidad preparar a los contribuyentes para una eventual inserción en el Régimen General de tributación. Además este régimen permitira a la autoridad fiscal completar la cadena de comprobación e información fiscal, al contar con registros sobre las operaciones de los participantes con sus proveedores y clientes.

Al respecto, el presidente de la Cámara de Comercio, Servicios y Turismo en Pequeño de la Ciudad de México (Canacope), Gerardo López Becerra aseguró que aunque esta reforma hacendaria invite a los comercios informales a pasar a la formalidad, ellos no van a darse de alta para tener seguridad social perdiendo las jugosas ganancias que obtienen en la informalidad.

Tenemos entonces un régimen exclusivo para personas físicas que desarrollan actividades empresariales con poca capacidad económica y administrativa, con ingresos menores a dos millones de pesos y que permitirá incorporar a la formalidad a los contribuyentes en los siguientes 10 años, ofreciendo algunos supuestos beneficios, por lo que será necesario tener precauciones antes de entrar a este régimen y no creer todo lo que la publicidad gubernamental publica sobre el RIF, pues hasta el día de hoy, las autoridades hacendarias han prestado especial interés en mostrarle a los contribuyentes los supuestos beneficios que conlleva este nuevo régimen, esto lo han hecho mediante campañas publicitarias con frases como ser formal conviene, o programas de gobierno como crezcamos juntos.

Por lo que resulta de mucha importancia tomar en cuenta aspectos como: la mecánica del cálculo, y los beneficios otorgados por pertenecer al RIF. Con relación a la determinación del impuesto tenemos que su presentación será bimestral, y la mecánica para la determinación del impuesto resulta de disminuir a los ingresos cobrados del bimestre, las deducciones autorizadas del bimestre, los activos fijos adquiridos

durante el bimestre, los cargos y gastos diferidos del bimestre, así como la Participación de los Trabajadores en las Utilidades (PTU) pagada. El resultado será la utilidad del bimestre a la cual se le aplicara una tarifa bimestral cuya tasa máxima es del 35%.

Como estrategia para la incorporación a este nuevo régimen, las autoridades hacendarias ofrecen al contribuyente una disminución de sus impuestos, que va desde el 100% en el primer año hasta el 10% en el décimo año de incorporación.

Adicionalmente se ofrecen incentivos económicos a través de financiamientos de Nacional Financiera, apoyos a través del Instituto Nacional del Emprendedor, Capacitación por el SAT para el fomento de una cultura contributiva y educación fiscal así como facilidades para el pago de las cuotas obrero patronales del Seguro Social, la pregunta entonces es ¿en el caso de los apoyos financieros, que no son ya una medida establecida para incentivar y promover el crecimiento económico de nuestro país a través de la pequeña empresa? Y en el caso de la capacitación del SAT

¿No es esta la obligación de las autoridades hacendarias?

Además, mucho se ha dicho que el primer año los contribuyentes del RIF no pagaran impuestos, sin embargo esto solo aplicaría en el caso del IVA si las ventas se realizan con el público en general, sin embargo si el negocio emite factura con requisitos legales y el giro del contribuyente son actividades sujetas al pago del IVA, forzosamente se tendrá que trasladar este impuesto y el pago será el remanente que resulte de disminuir el iva cobrado menos el iva pagado.

Otro punto importante a considerar con relación al ISR es sobre las deducciones, pues aunque en 2014 el contribuyente no pague este impuesto, deberá registrar todas sus deducciones y solicitar factura por los gastos indispensables que realice como parte de la operatividad de su negocio. Esto es importante toda vez, que resulta común que las autoridades hacendarias busquen consistencia en la información, por lo que presumen que el comportamiento del siguiente ejercicio será similar, sin embargo en caso de no guardar relación, es muy posible que la autoridad emita una posible revisión.

Objetivos

La presente investigación tiene como objetivo general, identificar las afectaciones financieras, administrativas y fiscales que ocasionó a los microempresarios de Baja California, la entrada en vigor del RIF, y conocer si los beneficios en pro de la formalidad indicados en la exposición de motivos se han cumplido. Los objetivos específicos derivados del objetivo general de la investigación son Primero, En el ámbito administrativo, medir el incremento de recursos que se requirieron para solventar las necesidades del nuevo régimen. Segundo en el ámbito financiero, conocer si los contribuyentes requirieron de mayores recursos monetarios para inversión de equipo, pago de honorarios, papelería adicional, contratación de más personal, etc. Tercero en el ámbito fiscal, analizar si el cambio de régimen trajo consigo mayor carga tributaria para estos nuevos contribuyentes del RIF.

METODOLOGÍA

En este estudio el método utilizado para llevar a cabo la investigación fue el descriptivo longitudinal, en virtud de que se recabó información de las microempresas domiciliadas en el estado de Baja California, con relación a las afectaciones sufridas en el ámbito administrativo, financiero y fiscal por el cambio de régimen. Estas afectaciones las sufrieron los REPECOS al migrar al RIF, el Régimen intermedio al convertirse en RIF y el Régimen General a RIF. La población sujeta a estudio se compone por las microempresas establecidas en el estado de Baja California, las cuales fueron seleccionadas por medio de muestreo

probabilístico, integrando a la muestra los diferentes sectores, logrando resultados con un nivel de confianza del 95%.

En la primera fase de la investigación se recopiló y analizó, información bibliográfica relativa al tema. Posteriormente se identificaron las bases de datos de las microempresas localizadas en las ciudades de Tijuana, Mexicali y Ensenada, en el Estado de Baja California, para efectos de seleccionar las más confiables y completas. En la segunda fase, se diseñó y se aplicó el cuestionario a la muestra seleccionada. Posteriormente se capturó la información obtenida en el programa estadístico SPSS. Finalmente en la fase tercera, se realizó el análisis estadístico de la información obtenida y se obtuvo el reporte de la investigación.

RESULTADOS

De acuerdo con datos del Sistema de Información Empresarial Mexicano (SIEM), en Baja California existen actualmente 7027 microempresas, las cuales se dividen como se muestra a continuación.

Tabla 1: Microempresas en Baja California

MUNICIPIO	EMPRESAS			
	INDUSTRIA	COMERCIO	SERVICIOS	TOTAL
ENSENADA	261	0	257	518
MEXICALI	139	1,334	713	2,186
TECATE	94	35	35	164
TIJUANA	415	1,995	1,718	4,128
PLAYAS DE ROSARITO	7	4	20	31
TOTAL	916	3,368	2,743	7,027

Microempresas en Baja California por Municipio, de acuerdo con datos del Sistema de Información Empresarial Mexicano (SIEM). 24 de Marzo de 2015 Última actualización. Por lo que en función de las 7027 microempresas que existen en el Estado, se aplicaron cuestionarios en Mexicali al Comercio en 56%, 40% Servicios y un 4% de otras actividades. En Tijuana la aplicación de cuestionarios fue en un 62.7% Servicios, 36% Comercios y 1.3% otros. Finalmente en Ensenada la muestra se compuso principalmente del Sector Industria en un 65.7% y del Sector Servicios en un 34.3%. Los principales resultados obtenidos de la aplicación del cuestionario son los siguientes:

En primer lugar se les pregunto a los contribuyentes el régimen en el que estaban registrados en el año 2013, encontrándose en la ciudad de Mexicali un 62.7% de los contribuyentes encuestados en el régimen de Pequeños Contribuyentes (REPECOS), un 14.7% en el Régimen Intermedio un 9.3% en el Régimen General y un 13.3% no estaba registrado.

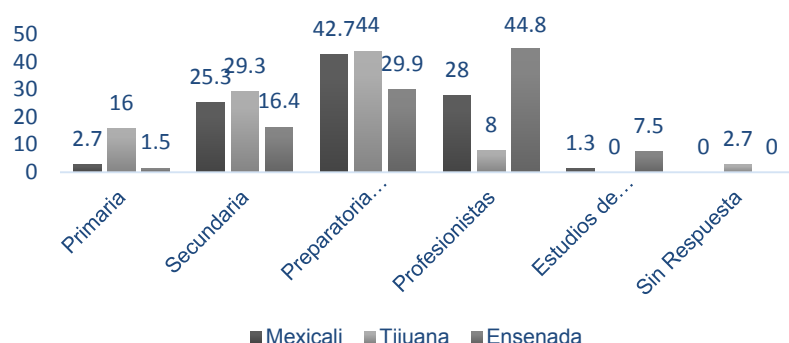
En la ciudad de Tijuana encontramos un 64% de contribuyentes registrados en REPECOS, un 14.7% en el régimen intermedio, un 8% en el régimen general y un 13.3% no estaba registrado. Mientras que en la ciudad de Ensenada un 51.5% pertenecían al régimen de REPECOS, un 30.9% al Régimen Intermedio, un 10.3% al Régimen General y un 5.9% al Régimen General. Se les pregunto a los contribuyentes encuestados si estaban satisfechos con el cambio automático de Régimen a partir de 2014, incorporándose ahora al RIF, encontrándose que tanto Mexicali, como Tijuana y Ensenada no están de acuerdo con dicho cambio en un 65.3%, 57.3% y un 72.1% respectivamente.

Adicionalmente como parte de la investigación se decidió conocer la escolaridad que tienen los microempresarios del Estado, esto en función de la importancia de esta variable, pues a mayor preparación académica, se considera que existe una mayor facilidad para el cumplimiento de sus nuevas obligaciones fiscales, como factura electrónica, presentación de declaraciones en línea y contabilidad electrónica entre

otras, como resultados según la figura que abajo se muestra, se encontró que tanto en Mexicali como en Tijuana, la mayoría de los pequeños empresarios tienen una escolaridad media o preparatoria, mientras que Ensenada se destaca como uno de los Municipios del Estado con microempresarios con escolaridad de licenciatura.

A fin de dar cumplimiento a las nuevas obligaciones fiscales del Régimen de Incorporación Fiscal, el Servicio de Administración Tributaria (SAT) que es el organismo responsable de aplicar la legislación fiscal y aduanera en nuestro país, ha diseñado las herramientas necesarias para facilitar el cumplimiento de pago de impuestos. Esta plataforma virtual permite entre otras cosas que el pequeño empresario emita facturas, capture sus ingresos y sus gastos en una plataforma virtual llamada mis cuentas y posteriormente use esa información en sus declaraciones mensuales. Al respecto la revista Forbes citada anteriormente menciona, comparado con no llevar contabilidad, el régimen de incorporación si implica mayor carga administrativa para los microempresarios. Además la Cámara de Comercio, Servicios y Turismo en Pequeño de la Ciudad de México (Canacope), declara que entre el 40 y 42% de los pequeños comerciantes son adultos mayores de más de 60 años, quienes no están familiarizados con los nuevos programas electrónicos, por ello la resistencia de unirse al RIF.

Figura 1: Escolaridad de los microempresarios en Baja California

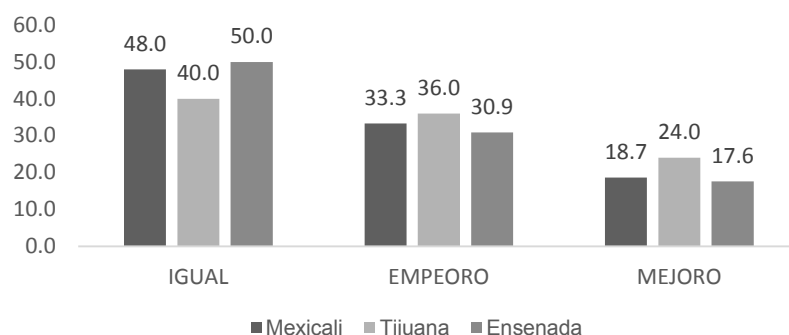


En esta figura se muestra la Escolaridad que tienen los microempresarios de los Municipios de Mexicali, Tijuana y Ensenada, en el Estado de Baja California. Este indicador es importante para conocer la relación que existe entre esta variable y la permanencia en el tiempo de los pequeños negocios. Además esta variable permite identificar el grado de estudios con el que cuentan los microempresarios del Estado para enfrentarse a los diversos cambios en la manera de elaborar su contabilidad mensual así como enfrentar todas sus nuevas obligaciones fiscales. Fuente: Elaboración propia.

Otro dato que resulta importante, es la visión que tienen los pequeños empresarios con relación al crecimiento de su negocio tomando como parámetro de crecimiento los 3 años anteriores. De sus respuestas obtenemos que la tendencia de estos pequeños negocios es a mantenerse igual, pues tanto en Mexicali, como en Tijuana y Ensenada, encontramos que un porcentaje entre el 40 y 50% de los empresarios encuestados dijo no haber sufrido un crecimiento en su empresa.

Este dato sin duda resulta de mucho interés pues según datos del Instituto Nacional de Estadística y Geografía (INEGI) publicado en la revista COEPES, las pequeñas empresas en México, constituyen el 97% del total de las empresas. Además, estas empresas, son generadoras de empleos del 79% de la población y generan ingresos equivalentes al 23% del Producto Interno Bruto (PIB), lo anterior es una clara señal de que debemos poner atención en este tipo de empresa, e identificar aquellos factores que están provocando que los microempresarios no crezcan, pues hay que recordar que son la base de la economía mexicana.

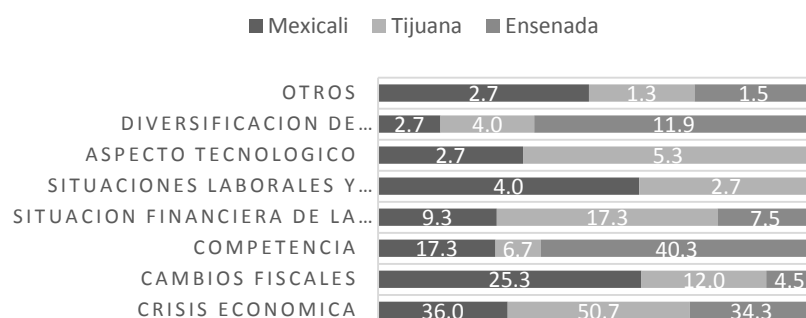
Figura 2: Crecimiento de la Empresa con relación a los 3 años anteriores en Baja California.



En esta figura se muestra el crecimiento de la Pequeña Empresa de los Municipios de Mexicali, Tijuana y Ensenada, en el Estado de Baja California. Este indicador es importante pues permite evaluar el desempeño de las empresas, tomando en cuenta la visión del empresario con relación a su negocio si este se mantuvo igual con el paso del tiempo, si empeoro o mejoró. Este tipo de estadísticas permiten identificar los posibles factores que influyen ya sea en el desarrollo del negocio o bien los factores negativos que evitan que los micronegocios se desarrollen. Fuente: Elaboración propia.

Con relación a las causas que en opinión de los microempresarios han llevado a que su negocio no tenga crecimiento en los últimos 3 años, encontramos como principales causas la crisis económica en primer lugar, en segundo lugar, encontramos los cambios fiscales y la competencia y en tercer lugar la situación financiera de la empresa, como se ilustra en la siguiente figura.

Figura 3: Factores que influyen en el Crecimiento de la Empresa en Baja California.



En esta figura se muestran ocho posibles factores que influyen en el crecimiento de la Pequeña Empresa de los Municipios de Mexicali, Tijuana y Ensenada, en el Estado de Baja California. Este indicador es importante, pues permite identificar aquellos factores externos que estancan el desarrollo de las organizaciones, de tal manera que el tener conocimiento de ellos, permite a los microempresarios tomar las medidas necesarias para lograr la permanencia de su negocio a través del tiempo. De la figura anterior se destacan tres factores principalmente que son: la crisis económica, los cambios fiscales y la competencia y en tercer lugar la situación financiera de la empresa. Fuente: Elaboración propia.

Es interesante destacar que en la ciudad de Mexicali los cambios fiscales han afectado el crecimiento de las empresas en un 25.3%, en Ensenada en un 12% y en Tijuana en un 4.5%. Mientras que la crisis económica ha afectado en gran manera el crecimiento de los micronegocios pues según las encuestas la afectación es del 36% en la ciudad de Mexicali, del 50.7% en la ciudad de Tijuana y del 34.3% en el municipio de Ensenada. También se les pregunto a los microempresarios como consideraban que afectaba a su empresa los cambios en el sistema fiscal, encontrando como respuestas principales un afectación en demasía en Mexicali en un 32%, en Tijuana en un 33.3% y en Ensenada en un 17.6%. Mientras que la respuesta regular ocupó en Ensenada un 25% y la respuesta nada obtuvo un 28% en la ciudad de Tijuana.

Otro dato interesante que se obtuvo como resultado de la investigación fue identificar quien genera la información contable y financiera del Negocio, si un despacho contable o un contador interno,

encontrándose que en Mexicali en un 65.3% se genera la información contable en un despacho contable, en Tijuana en un 62.7% y en Ensenada en un 76.5%. Mientras que solo el 34.7% tiene un Contador Interno en la ciudad de Mexicali, en Tijuana solo un 33.3% y en Ensenada un 22.1%. Por otro lado se identificó entre el Impuesto Sobre la Renta (ISR), Impuesto al Valor Agregado (IVA), Impuesto Especial de Producción y Servicios (IEPS) y Contribuciones de Seguridad Social como el pago de cuotas al Instituto Mexicano del Seguro Social (IMSS) y al infonavit, cuales son aquellas contribuciones que tienen mayor importancia o que reflejan un mayor desembolso por pago de impuestos, encontrándose en primer lugar el IVA como uno de los impuestos que mayor causan los pequeños negocios en las ciudades de Mexicali y Tijuana con una proporción del 57.3% y del 69.3% respectivamente, sin embargo es interesante notar que en el caso de Ensenada la causación de este impuesto se relega a un segundo lugar con un 29.4%, mientras que el ISR representa el 48.5% de la causación, en tanto que para las ciudades de Mexicali y Tijuana representa un 32% y un 22.7% respectivamente.

Por otro lado se observó que tanto el IEPS como las contribuciones de seguridad social como el pago de cuotas al IMSS y al infonavit, no generan un desembolso grande para los microempresarios pues en el caso de las cuotas del IMSS y del Infonavit, Mexicali, respondió en un 45.3% que estas contribuciones no son las de mayor importancia para su empresa, Tijuana tuvo una respuesta similar con un 52% y Ensenada un 47.1% dijo no tener afectaciones por estas contribuciones. De las respuestas obtenidas por los contribuyentes encontramos entonces en primer lugar que estos no están contentos con el cambio automático del régimen. Segundo, que la estrategia de las autoridades hacendarias de crear un nuevo régimen que permita la incorporación de los comercios que se encontraban en la informalidad y que contribuyan al gasto público mediante el pago de sus impuestos, en primera instancia si le está funcionando, pero de manera lenta pues se pudo observar que son pocos hasta el momento los negocios que han regularizado su situación fiscal. Y en tercer lugar encontramos que los contribuyentes dicen que el segundo factor que ha evitado que su negocio crezca, son los cambios fiscales, sin embargo resulta contradictorio que cuando se les pregunta si conocen a fondo algunos aspectos importante sobre sus nuevas obligaciones, ellos dicen desconocerlas.

CONCLUSIONES

De los resultados de este estudio se puede inferir que el 2015 sin duda será un año de retos, puesto que los pequeños empresarios enfrentan graves problemas macroeconómicos como la devaluación de la moneda y el establecimiento de nuevas obligaciones fiscales, lo cual trae aparejado una mayor carga administrativa, ya que según los empresarios de Baja California dicen tener una mayor carga administrativa con la entrada en vigor del RIF, en las siguientes proporciones Mexicali, 46.7%, Tijuana 66.6% y Ensenada en un 72.1%.

Al respecto la Canacope comento que se pretende reducir el número de cierre de los pequeños negocios ya que según un muestreo realizado por este organismo indico que el 17% de los pequeños negocios de la ciudad de México quebró durante 2014 y las ventas en general cayeron entre un 3 y un 5%. Como podemos notar entonces, la propuesta del Ejecutivo de sustituir el Régimen de Pequeños Contribuyentes y Régimen Intermedio por el ya existente RIF, está lejos de combatir la informalidad ya que en todo el país y también en nuestro estado Baja California, esta modificación en la legislación fiscal ha provocado cambios drásticos en las obligaciones de los contribuyentes pues como Repecos o Régimen Intermedio tenían facilidades administrativas en el cumplimiento de sus obligaciones fiscales, y actualmente dichos contribuyentes soportan una carga administrativa y financiera adicional pues entre otras cosas están obligados actualmente a llevar contabilidad, presentar declaraciones, facturar y otras obligaciones formales que anteriormente no tenían.

Por ello, tras haber realizado la presente investigación se plantean las siguientes conclusiones: Primera. Que el establecimiento del nuevo régimen RIF, si establece cargas administrativas a los contribuyentes con ingresos menores a los dos millones de pesos y que aunque la mayoría de los encuestados tienen contratado

un despacho contable para que les lleve la contabilidad, muchos contribuyentes han observado un incremento en la carga administrativa de su negocio, pues ahora tienen que facturar, llevar un registro adecuado de sus deducciones y presentar sus pagos bimestrales en las herramientas virtuales que para tal efecto a preparado la autoridad.

Segunda. Que los supuestos beneficios como los del programa Crezcamos Juntos, solo han sido una estrategia del Gobierno Federal para hacer atractiva la transición a la formalidad, beneficios como el acceso a los servicios médicos y sociales para el dueño del negocio, para sus empleados y sus familias, con descuentos en sus cuotas de seguridad social, durante 10 años, ha sido solo uno de los ganchos del programa.

Tercera. Que a pesar de que 2014 fue el año de la Reforma Fiscal y de que existió el doble de crecimiento económico con relación a 2012 según datos de la Secretaría de Hacienda y Crédito Público (SHCP), los ingresos tributarios apenas crecieron 0.8 puntos al pasar de 9.7 por ciento del Producto Interno Bruto (PIB) en 2013 a 10.5 por ciento del PIB en 2014, comenta el periódico el Financiero.

Esta misma publicación señala que el estancamiento en la recaudación de ingresos tributarios, es un factor constante observado en México y que de acuerdo con el Informe Estadísticas Tributarias en América Latina y el Caribe realizado por la Organización para la Cooperación y Desarrollo Económicos (OCDE), los ingresos fiscales totales como porcentaje del PIB de México se incrementaron en solo dos décimas de 2011 a 2013.

Por lo que finalizamos la presente investigación destacando el impacto tan grande que ha tenido en el comercio en pequeño la entrada en vigor del RIF, pues de no llevar contabilidad formal y pagar sus impuestos en base a estimativas, actualmente se les obliga a los ex pequeños contribuyentes y régimen intermedio, no solo a ser formales, sino a llevar contabilidad electrónica, a facturar, soportar una carga administrativa para cumplir con estas obligaciones aunado a una mala economía del país.

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DIVERGENCIAS DE COMPETITIVIDAD EN DESTINOS TURÍSTICOS DE BAJA CALIFORNIA SUR

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RESUMEN

La competitividad es una variable importante que nos muestra la posición que guarda una entidad o lugar respecto a la competencia. Su evaluación y seguimiento es necesaria para poder mejorar los indicadores de calidad y desarrollo económico. En el sector turístico a nivel internacional y nacional se han desarrollado diversas metodologías de competitividad que ilustran su aplicación en la empresa, en las entidades o países. En este caso, en México se ha realizado el seguimiento de competitividad aplicando las metodologías del Instituto Tecnológico de Estudios Superiores de Monterrey (ITESM)), el Instituto Mexicano de la Competitividad y la Secretaría de Turismo (SECTUR). Por ello, en este trabajo se pretende aplicar una metodología que incluye algunas dimensiones de análisis que propone la SECTUR para conocer la competitividad que tienen los destinos de Los Cabos, La Paz y Loreto para el periodo 2014. Sus resultados nos indicarán las divergencias en competitividad y productividad existentes, lo cual permitirá identificar áreas de oportunidad y de mejora en el sector turístico del Estado de BCS.

PALABRAS CLAVE: Turismo, competitividad y visitante.

DIVERGENCES IN COMPETITIVENESS IN TOURIST DESTINATIONS IN BAJA CALIFORNIA SUR

ABSTRACT

Competitiveness is an important variable that shows the position that keeps a place entity or over the competition. Evaluation and monitoring is needed to improve the quality indicators and economic development. In the tourism sector at international and national level have developed methods of competitiveness that illustrate its application in the company, entities or countries. In this case, Mexico has followed up competitiveness by applying the methodologies of the Technological Institute of Superior Studies of Monterrey (ITESM)), the Mexican Institute for Competitiveness and the Ministry of Tourism (SECTUR). Therefore, the aim was to apply a methodology that includes some dimensions of analysis proposed SECTUR to meet competitive with destinations of Los Cabos, La Paz and Loreto for the period 2014. The results will indicate divergences in competitiveness and existing productivity, which will identify areas of opportunity and improvement in the tourism sector of the State of BCS.

JEL: O11, O14, O44, O50.

KEYWORDS: Tourism, competitiveness and visitor.

INTRODUCCIÓN

Es importante identificar los recursos con los que cuenta Los Cabos, La Paz y Loreto, y conocer la opinión del turista de estos lugares. Esto nos servirá para contar con un conocimiento del estatus que guarda la competitividad en dichos lugares para delinear una estrategia de mejora, práctica y viable, que ha de servir de base para la toma de decisiones.

Hay que destacar que en Los Cabos si bien el 2012 fue un año de recuperación para la industria turística en donde se revirtió la tendencia negativa que tuvo origen desde el año 2009, podemos afirmar que el 2013 fue un año de consolidación y crecimiento. Las cifras indican que en 2009 el flujo total de visitantes vía aérea a Los Cabos ascendió a 1.31 millones, cifra que para 2012 arrojó un valor de 1.51 millones de visitantes y en el 2013 el flujo total de visitantes ascendió a 1.69 millones, lo que representa una diferencia de 29.3% (o 0.20 millones de visitantes) con respecto a 2009. Posterior a la crisis inmobiliaria de 2007 en los Estados Unidos de Norteamérica, entre los años 2011 y 2012 se reactivan inversiones hoteleras que habían estado pausadas, y en 2013 se han detonado nuevas inversiones en infraestructura de hospedaje y campos de golf. La percepción de crecimiento y recuperación del sector turístico en Los Cabos por parte de las instituciones y agencias de los tres órdenes de gobierno responsables de la promoción, seguimiento y administración de esta actividad, es generalizada (Cruz, 2014).

Del total de establecimientos de hospedaje en Los Cabos, el 40% son de cinco estrellas. En infraestructura de alojamiento Los Cabos ha mostrado un aumento en el rubro de hoteles pasando de 115 a 118 hoteles lo que representa un aumento del 2.6%. En lo que respecta a cuartos entre 2010 y 2013 estos pasaron de 14,122 a 15,292, lo que es un aumento del 8.8%. Por otra parte, el municipio de Los Cabos concentra el 78% de la afluencia de turistas del estado.

De acuerdo a la Secretaria de Turismo de Baja California Sur (SECTURBCS) la afluencia turística en Los Cabos esta se puede ver desde tres perspectivas. La primera, la llegada de turistas a hoteles la cual en 2010 ascendió a 1,081,743 y en 2013 fue de 1,400,820, un aumento porcentual de 29.5. En segundo lugar, mediante la llegada de pasajeros vía aérea, en 2010 fue de 1,349,499 y para 2013 arroja una cifra de 1,688,704; lo que es un aumento del 25.13%. Y la tercera, Los pasajeros totales vía aérea, cuyas cifras para 2010 y 2013 son 2,763,789 y 3,338,096; un incremento del 40.67% (Cruz, 2014).

Elementos importantes a destacar en el desempeño turístico de Los Cabos es la ocupación hotelera que paso de 57.07% en 2010 a 66.12% en 2013, una diferencia de 15.9 puntos porcentuales. La estadía promedio por visitante no muestra variación significativa, en 2010 fue de 4.87 días y en 2013 llego a 4.65 días. En ese mismo año la tarifa promedio alcanzo los 221 dólares, ésta creció 24.9% con respecto a 2012 que era de 177 dólares, lo que la convierte en la tarifa más alta del país, por lo que se infiere que los turistas que arriban a este destino son de altos ingresos. El número de vuelos creció en un 42.8%, pasando de 13,392 vuelos en 2010 a 19,130 vuelos en 2013 (INEGI, 2013).

En el caso de Loreto es considerado un punto de desarrollo económico y turístico importante en la región. Su desarrollo turístico fue impulsado en 1974 con la creación de los Centros Integralmente Planeados y a partir del 14 de junio de 2012 fue declarado Pueblo Mágico. Actualmente se encuentra dotado de una importante red de infraestructuras y equipamientos entre las que se encuentran el aeropuerto internacional, una estación telefónica, sub-estación eléctrica, planta de tratamiento de aguas negras y un sistema de vialidades (SECTUR, 2014). La ubicación y características del municipio de Loreto resultan ideales para el desarrollo turístico, ya que presenta enormes extensiones de playas y zonas en estado natural. Así también, la localidad guarda una de las conformaciones de mayor contraste, por la belleza de sus playas y los imponentes y fantásticos acantilados de roca volcánica que configuran la sierra de La Giganta. Parte de su riqueza natural está conformada por una diversidad de plantas y especies propias de la sierra, el llano semidesértico y la costa.

En los años 1970 el gobierno federal percibió un gran potencial turístico en Loreto y, a través de Fondo Nacional de Fomento al Turismo (FONATUR) y con fondos del Banco Mundial, se inició el proyecto para transformar a Loreto en un megacomplejo turístico; sin embargo no prosperó y se mantuvo como un destino de bajo volumen turístico hasta fechas recientes. El desempeño actual de la actividad económica de Loreto

puede analizarse considerando el desempeño de variables vinculadas con las características de las unidades económicas, según rama sector o actividad (Cruz, 2014).

El turismo es una de las principales actividades de este municipio. Esto se debe en gran medida a la presencia de una variedad de atractivo natural y cultural. Sumado a ello, la fundación de un Centro Integralmente Planeado a finales de los 70's y el decreto de Pueblo Mágico en 2013, han favorecido el desarrollo de dicha actividad. Luego de una baja sostenida de la afluencia turística a raíz de la crisis de 2008, a partir de 2010 este puerto inicia una recuperación paulatina. Cifras de 2011 indican que Loreto recibió 84,139 turistas, los cuales se alojaron en establecimientos de hospedaje; de estos, el 12% se alojó en establecimiento de cinco estrellas, el 39%, 32% y el 17% en establecimientos de cuatro, tres y dos estrellas, respectivamente. Se estima que tan solo en el año 2012 se alojaron a 89 mil 863 visitantes, los cuales, en su mayoría correspondían al segmento de turismo nacional. No obstante lo anterior, el nivel de ocupación hotelera y la estadia promedio es baja, máxime si comparamos dichas cifras, con las de otros destinos del estado (INEGI, 2012).

Datos de la Secretaría de Turismo Estatal de Baja California Sur, indican que la llegada de turistas a establecimientos de hospedaje en Loreto se ha incrementado en 19.05%, durante el período 2010 al 2013. Respecto al origen de los visitantes, el turismo nacional ha disminuido 4.95% en dicho periodo, mientras que el turismo internacional se ha incrementado en 240.80%, alcanzando en el último año los 25,216 turistas extranjeros de los 7399 existentes en el 2010, existiendo las condiciones para incrementar dichas estadísticas para este destino turístico (SECTUR, 2014).

La actividad turística en Baja California Sur ha sido muy importante, sobre todo para La Paz y Los Cabos, debido a la generación de recursos económicos. Ha sido una oportunidad para la creación de fuentes de empleo y trabajo para empresas que tienen relación directa e indirecta con el sector. Lo cual hemos visto con el transcurso de los años que el número de empresas que ofrecen diversos servicios turísticos ha aumentado. Tan solo basta con revisar algunas cifras de estos negocios proporcionados por INEGI a nivel estatal.

Es decir, haciendo un comparativo desde 1994 al 2010, vemos que en el Estado se han incrementado en número de establecimientos dedicados al hospedaje de turistas, pasando de 123 a 332 lo cual apreciamos en el que la mayoría están concentrados en Los Cabos y La Paz. Los cuales son considerados los dos centros turísticos más importantes del Estado. Por ejemplo, en La Paz se han duplicado los establecimientos de hospedaje pasando de 1994 al 2010 de 45 a 90 unidades. En cambio, Los Cabos ha tenido un crecimiento más exponencial en este rubro, de 44 unidades que tenía en 1994, número inferior al de La Paz, llegó a superar la capital de Estado a 118 establecimientos en 2010. Por otro lado, el Municipio con menor número de establecimientos a lo largo de la historia ha sido Comondú, alcanzando al 2010 únicamente 24 unidades.

Es por ello, que el objetivo de este trabajo fue aplicar una metodología que incluye algunas dimensiones de análisis que propone la SECTUR para conocer la competitividad que tienen los destinos de Baja California Sur (BCS): Los Cabos, La Paz y Loreto con datos del 2014. Sus resultados nos indicarán las divergencias en competitividad y productividad existentes, lo cual permitirá identificar áreas de oportunidad y de mejora en el sector turístico del Estado de BCS. Esto mediante la metodología que propone la SECTUR. El trabajo se encuentra estructurado en cuatro secciones, la primera muestra y por último, algunas consideraciones generales.

REVISIÓN DE LITERATURA

Competitividad turística es la capacidad del destino turístico para atraer viajeros e inversión en infraestructura y equipamiento turístico. Esto puede impactar en la llegada de visitantes, incrementar la ocupación y el gasto promedio turístico: Sus resultados pueden permitir generar beneficios para los

residentes locales, los prestadores de servicios turísticos, además de favorecer la sostenibilidad del patrimonio natural (SECTUR, 2014).

La SECTUR (2014) con la finalidad de identificar la problemática que observan los destinos y contabilizar su competitividad utilizan 9 factores de competitividad que incluyen características turísticas de las localidades. Estos son: oferta turística, democratización de la productividad, sustentabilidad, formación del capital humano, seguridad, promoción, gestión del destino y tecnologías de la información.

Por otro lado, el Índice de Competitividad Urbana (2012) del IMCO, es aportar información útil para diseñar, priorizar y dar seguimiento a las políticas públicas que promuevan la competitividad de México. La idea principal es utilizar 10 factores de competitividad de IMCO. Estos se basan en aspectos generales que la teoría económica, la experiencia internacional y el sentido común asocian con el desarrollo económico y con nuestra definición de competitividad. Actualmente, se compara transversal y temporalmente la posición relativa de 77 zonas urbanas del país en torno a 10 subíndices, alimentados por 60 indicadores nombrados variables, que tienen un impacto significativo en la competitividad.

Otra metodología importante es la utilizada para conocer el nivel de competitividad turística es el del Instituto Tecnológico y de Estudios Superiores Monterrey en 2014 (ITESM, 2014). Y se obtiene a través de la suma ponderada de los índices de desempeño en diez dimensiones, las cuales son:

- Dimensión 1. Recursos y actividad cultural
- Dimensión 2. Recursos naturales y protección al medio ambiente
- Dimensión 3. Recursos humanos e indicadores educativos
- Dimensión 4. Infraestructura y profesionalización del sector hotelero
- Dimensión 5. Flujo de personas y medios de transporte
- Dimensión 6. Servicios complementarios al turismo
- Dimensión 7. Seguridad pública y protección al ciudadano
- Dimensión 8. Rentabilidad y aspectos económicos
- Dimensión 9. Promoción turística
- Dimensión 10. Participación y eficiencia gubernamental

Con estos antecedentes, se procede a explicar la metodología empleada para conocer el nivel de competitividad turística entre Los Cabos, La Paz y Loreto.

METODOLOGIA

El identificar la competitividad de los destinos turísticos es necesario proceder en tres momentos. El primero es analizar los indicadores que las mismas secretarías y dependencias han generado en torno al turismo. En este caso, la Secretaría de Turismo y el Instituto Nacional de Geografía los cuales nos muestran la evolución en términos de infraestructura y afluencia de visitantes. En segundo lugar, se procede a elaborar y aplicar una encuesta aplicada a los turistas. El universo son los mayores de 18 años de edad que hayan tenido contacto con los servicios del destino de Los Cabos, La Paz y Loreto en BCS (al menos deben haber estado 3 horas en el lugar). A los cuales se les aplica una encuesta en principales puntos de afluencia de manera personal. Utilizando el muestreo probabilístico sistemático. Y considerando variables nominales y de escala. Ello parte de la metodología similar implementada y sugerida por SECTUR (2013).

El cuestionario está elaborado para ser aplicado 10 minutos de duración, y las variables a analizar son el perfil del turista, perfil del viaje, tipos de contratación de servicios, nivel de satisfacción y gasto de viaje. Estos aspectos están comprendidos en 24 reactivos y cuyos resultados corresponden al año 2014 en el tercer trimestre. Los puntos de afluencia para realizar el levantamiento de campo son zona de malecón, marina, centro y/o en zonas de afluencia. El tamaño de muestra se estima con un margen de error: +/- 5.6% por destino turístico y de +/- 2.8% anual. Para ello se realizaron 100 entrevistas efectivas en promedio por mes

durante un trimestre, con una distribución de 25 entrevistas aproximadas por semana levantadas en un mínimo de 3 días a la semana (en promedio se realizarán de 8 a 9 entrevistas por día).

Una vez realizada la encuesta a turistas nacionales y extranjeros, se procede a codificar y establecer reacciones entre variables, ello con miras a conocer el grado de satisfacción de los turistas que visitaron a Los Cabos, La Paz y Loreto. Para ello, se aplicará una fórmula para calcular el índice establecido por la Secretaría de Turismo Federal para el desarrollo del estudio. El índice de satisfacción se elabora con las respuestas a cada uno de los reactivos de satisfacción que pueden ser: excelente, bueno, malo y pésimo. La fórmula del Índice de Satisfacción (IS), considera una escala de 0 a 10 a partir de las 4 posibles respuestas (excelente, bueno, malo y pésimo) y se expresa:

$$\alpha = [5 + \{0.05 * (\beta - \mu)\} + \{0.025 * (\pi - \theta)\}] * 10 \quad (1)$$

Se refiere:

α = Índice de satisfacción

β = % Excelente

μ = % Muy malo

π = % Bueno

θ = % Malo

Posteriormente, se procede a comparar los indicadores de competitividad en los tres destinos turísticos, reflejando la oferta, los perfiles y la evaluación de los visitantes, esto brinda los elementos para identificar las divergencias en competitividad turística.

RESULTADOS

Los resultados obtenidos demuestran que en términos de oferta turística el destino de Los Cabos supera por mucho a los destinos de La Paz y Loreto. Vemos por ejemplo, que en número de hoteles y restantes son mayores en Los Cabos y ello se ve reflejado en el número de cuartos de hotel. El líder en número de hoteles es Los Cabos con 118 según datos de SECTUR BCS (2014), le sigue La Paz con 97 y Loreto con 31 (Tabla 1). El número de cuartos de Los Cabos es de 14,753 y donde la mayoría son de la categoría de cinco estrellas, La Paz tiene 2,812 y Loreto 878.

En cuanto a la oferta complementaria, podemos apreciar en la Tabla 1 que también el destino de Los Cabos lleva ventaja, por encabezar los rubros de número de agencias de viajes con 27, arrendadoras de autos con 21 y campos de golf con 11. Por su parte el destino de La Paz compite con 15 agencias de viajes, 19 arrendadoras de autos y 2 campos de golf. En cambio Loreto, solo posee 1 agencias de viajes, 4 arrendadoras autos y 1 campo de golf.

Es importante reconocer la fuerte afluencia turística en Baja California Sur y donde la cual, Los Cabos es el destino líder, con 1,400,820 llegadas de turistas SECTUR BCS (2014). Le sigue La Paz con 299,354 turistas y Loreto con 90,190. En el caso de Los Cabos la mayor parte de turistas son de procedencia internacional, en el caso de La Paz es lo inverso, la mayoría son de procedencia nacional y Loreto son principalmente turistas internacionales (Tabla 1). Es importante mencionar lo competitivo que es Los Cabos en la afluencia de pasajeros vía aérea, pues contabiliza 3,388,096 pasajeros, La Paz 262,676 y Loreto 58,256.

En cuanto a la estadía promedio en los destinos turísticos encontramos que Los Cabos registra el mayor número de noches, con 4.65, le sigue La Paz con 1.74 y Loreto 1.84 (Tabla 1). Los porcentajes de ocupación hotelera en Los Cabos son de 66.12, La Paz 49.51 y Loreto 26.39. En cuanto a la accesibilidad e

infraestructura encontramos que Los Cabos tiene ventaja en número de aeropuertos, dos, y en arribo de cruceros con 218,132, le sigue La Paz que tiene 1 aeropuerto y alcanza los 5,631 arribo de cruceros. Loreto en cambio, se encuentra limitado a 1 aeropuerto pero con 5,749 arribos de cruceros. En cuanto a transportadoras turísticas especializadas La Paz tiene el mayor número con 27, le sigue Los Cabos con 25 y Loreto 10.

Tabla 1. Indicadores a nivel de perfil por destino turístico, 2013

Componente	Indicadores de los destinos turísticos		
	Los Cabos	La Paz	Loreto
Oferta Turística:			
Número de establecimientos de hospedaje	118	97	31
Número de establecimientos de alimentos y bebidas	116	116	28
Número de cuartos de hotel	14,753	2,812	878
Oferta Complementaria:			
Número de agencias de viajes	27	15	1
Número de arrendadoras de autos	21	19	4
Centros de convenciones	1	1	0
Campos de golf	11	2	1
Centros de enseñanza turística	1	5	1
Afluencia Turística:			
Llegadas de turistas totales	1,400,820	299,354	90,190
Llegadas de turistas internacionales	1,059,558	26,381	64,974
Llegadas de turistas nacionales	341,262	272,973	25,216
Afluencia de pasajeros vía aérea	3,388,096	262,676	58,256
Estadía promedio	4.65	1.74	1.84
Porcentaje de ocupación hotelera	66.12	49.51	26.39
Porcentaje de turistas que había visitado anteriormente el destino	40%	39%	57%
Accesibilidad e infraestructura:			
Aeropuerto	2	1	1
Espacios en marinas turísticas	743	866	10
Arribo de mega cruceros y cruceros eco turísticos	218,132	5,631	5,749
Terminal de autobuses foráneos	1	3	1
Transportadoras turísticas especializadas	25	27	10

La Tabla muestra los principales indicadores de perfil por destino turístico en Los Cabos, La Paz y Loreto. En ella podemos apreciar la oferta turística de Los Cabos que es mayor que La Paz y Loreto. En oferta complementaria también Los Cabos tiene ventaja competitiva. En la afluencia turística se aprecia que la mayoría de los turistas arriban a Los Cabos y le sigue La Paz. Fuente: Elaboración propia basado en datos de la SECTUR Estatal de BCS, 2014. INEGI, 2012. Encuesta de perfil y grado de satisfacción del visitante en Los Cabos, La Paz y Loreto, 2014.

Derivado de la aplicación de encuestas a los turistas en los tres destinos turísticos, encontramos información que nos indica el perfil de los visitantes, donde se hospedan, que transporte usan, que actividades realizan, cuántos días pernoctan, su procedencia y cuál es el motivo de su visita. Los resultados indican en principio un equilibrio en la proporción de hombres y mujeres que acuden a estos destinos. La encuesta demostró que en Los Cabos, la mayor parte de los visitantes son del extranjero con 67%, en La Paz es lo inverso, principalmente son nacionales con un 69% y en el caso de Loreto, los números son muy próximos, pero es mayor el turista de procedencia nacional con 56% (Tabla 2).

En cuanto a la composición familiar, encontramos que en Los Cabos los turistas principalmente viajan con el cónyuge (35%), familia (27%) y amigos (28%). En La Paz, la composición es cónyuge (25%), familia (31%) y amigos (18%). Y en el caso de Loreto es cónyuge (16%), familia (47%) y amigos (21%) principalmente. En los tres destinos turísticos, prevaleció que la principal razón de la visita es por descanso, en Los Cabos fue 75%, La Paz 48% y Loreto 65% (Tabla 2). Y la principal razón por la cual decidieron acudir por descanso, es para realizar actividades que tienen que ver con el sol y agua. Por ejemplo, en Los Cabos fue de 79%, La Paz 66% y Loreto 48%. Otras de las actividades importantes en estos destinos fueron, para Los Cabos, la vida nocturna; para La Paz la cultura y para Loreto la cultura y otros.

Tabla 2: Indicadores del perfil del turista en los destinos turísticos de BCS, 2014.

Perfil del turista	Indicadores de perfil del turista en los destinos turísticos de:		
	Los Cabos	La Paz	Loreto
Género:			
Masculino	49%	53%	59%
Femenino	51%	47%	41%
Procedencia			
Internacional	67%	31%	44%
Nacional	33%	69%	56%
Composición familiar:			
Cónyuge	35%	25%	16%
Familia	27%	31%	47%
Amigos	28%	18%	21%
Personal de trabajo	2%	7%	6%
Viaja solo	8%	19%	10%
Motivo principal de la visita:			
Descanso	75%	48%	65%
Visita a familiares	18%	30%	20%
Negocios	3%	9%	6%
Otros	4%	13%	9%
Razón principal que motivó la visita de descanso:			
Sol y agua	79%	66%	48%
Cultura	4%	18%	14%
Actividades deportivas	4%	1%	3%
Vida nocturna	8%	5%	3%
Otros	5%	10%	32%
Tipo de hospedaje:			
Hotel	62%	59%	65%
Casa de huéspedes	2%	26%	12%
Tiempo compartido	20%	3%	1%
Familiares	13%	1%	1%
Otros	3%	11%	21%
Medio de transporte:			
Avión	98%	75%	39%
Auto	0.4%	23%	49%
Autobús	0.5%	2%	9%
Otro	1.1%		3%

La tabla muestra el perfil del turista en los destinos de Los Cabos, La Paz y Loreto para el 2014. Y en la cual podemos apreciar que Los Cabos representa el destino líder por captar más turismo extranjero. Además la mayor parte de los turistas viaja con su cónyuge y familia a los tres destinos, el principal motivo de visita a estos destinos es por descanso y su razón principal para el descanso es hacer actividades relacionadas con el sol y agua. Desde luego los turistas recurren a hospedarse al hotel principalmente, usando el avión como principal medio de transporte. Fuente: Elaboración propia, Encuesta de perfil y grado de satisfacción del visitante en Los Cabos, La Paz y Loreto, 2014.

El tipo de hospedaje que mayor recurre el visitante en Los Cabos es el hotel con 62% y tiempo compartido con 20%. En el caso de La Paz, hotel con 59% y 26% casa de huéspedes. En Loreto el hotel con 65% y casa de huéspedes con 12%. El medio de transporte que estos turistas utilizaron para acudir a estos destinos fueron, en Los Cabos el aéreo con 98%, en La Paz avión 75% y auto 23% y en Loreto avión con 39% y auto con 49% (Tabla 2).

Por otro lado, una vez comprendido el contexto de los destinos turísticos y el perfil de los visitantes, se procedió a realizar la evaluación de la competitividad basado en los indicadores que marca la SECTUR BCS. Para ello, califican diversos atributos, entre los que destacamos que Los Cabos sale mejor calificado con un índice de satisfacción de 9.5, La Paz 8.1 y Loreto 8.0. En hospitalidad Los Cabos tiene la mayor calificación con 9.9, La Paz sale muy bajo en la relación calidad precio, y Loreto tiene la menor calificación en la diversidad de actividades recreativas con 7.3. Es de destacar que Los Cabos tiene las mejores calificaciones en todos los indicadores, arriba de 9.0, siendo los más elevados en los atributos de diversidad de actividades recreativas, limpieza de playas, servicio ofrecido por hoteles, experiencia general en el hotel y hospitalidad.

En el caso de La Paz, sus mejores calificaciones son en limpieza de playas con 8.5, diversidad de atractivos con 8.4 y experiencia en los hoteles con 8.4. En el caso de Loreto sus mejores calificaciones con experiencia en los restaurantes con 8.5, experiencia en hotel 8.4 y hospitalidad 8.4. Otro indicador, que se evalúa es la satisfacción en general del turista, y en Los Cabos un 79% especifica que fue excelente, este mismo indicador para La Paz fue de 73% y para Loreto fue de 58%. Así mismo, se les cuestiona si recomendarían el destino turístico, y en Los Cabos indicaron 90% que Definitivamente si recomendarían, para La Paz la respuesta fue de 76% y el Loreto un 86% Definitivamente si lo recomendarían.

A los turistas se les pide emitan su opinión y percepción antes de llegar y después de estar en el destino turístico. En primer lugar, antes de viajar al destino en el caso de Los Cabos, un 92% expresó tener una percepción positiva del lugar, en La Paz un 88% era positiva y en Loreto fue de 78% positiva. Después de haber conocido el destino, la percepción del turista en Los Cabos se eleva a 98%, en La Paz también se incrementa a 92% y en Loreto aumenta a 97%. El rango de gasto promedio por turista en cada destino fue: en Los Cabos es entre \$10,00 y \$15,000, excluyendo los gastos de transporte, en La Paz entre \$ 6,000 y \$10,000 y en Loreto entre \$1,000 y \$3,000. Parte importante es identificar el nivel de seguridad que tienen los destinos turísticos, para ello en el caso de Los Cabos un 93% no experimentó ningún síntoma de inseguridad, en La Paz un 91% tampoco experimentó inseguridad y en Loreto fue un 97%.

Tabla 3: Indicadores de competitividad en los destinos turísticos de BCS, 2014

Evaluación de atributos	Indicadores de competitividad en los destinos turísticos de:		
	Los Cabos	La Paz	Loreto
Hospitalidad	9.9	8	8.4
Relación calidad precio	9.2	7.9	7.6
Servicio ofrecido por restaurantes	9.2	7.8	8.2
Experiencia general en los restaurantes	9.2	8.4	8.5
Servicio ofrecido por personal de hotel	9.6	7.9	7.9
Experiencia general en el hotel	9.5	7.9	8.4
Limpieza de playas	9.7	8.5	7.9
Diversidad de actividades recreativas y atractivos	9.8	8.4	7.3
Limpieza de calles y áreas públicas	9.0	8.2	8.2
Satisfacción general:			
Excelente	79%	73%	58%
Buena	20%	23%	41%
Mala	1%	4%	1%
Recomendación del destino:			
Definitivamente sí	90%	76%	86%
Probablemente sí	9%	19%	13%
Probablemente no	0%	2%	1%
Definitivamente no	1%	3%	
Índice de satisfacción	9.5	8.1	8.0
Percepción antes de viajar al destino:			
Positiva	92%	88%	78%
Negativa	3%	0%	1%
Indistinta	5%	12%	21%
Percepción después de viajar al destino:			
Positiva	98%	92%	97%
Negativa	1%	3%	0%
Indistinta	1%	5%	3%
Experimentó problemas de inseguridad:			
No	93%	91%	97%
Sí	7%	9%	3%
Gasto por persona: Rango que excluye transporte a su llegada y salida	\$10,000 y \$15,000	\$6,000 y \$10,000	\$1,000 y \$3,000

La tabla muestra los diferentes indicadores de competitividad en BCS por evaluación de atributos para el 2014. Y en la cual podemos apreciar que de los tres destinos Los Cabos tiene una mejor calificación, al recibir 9.5 en el índice de competitividad. Le sigue en orden de importancia La Paz con 8.1 y posteriormente Loreto. Ambos destinos son catalogados como de sol y playa. Lo tres destinos tienen la característica de tener el indicador de seguridad favorable, al tener porcentajes altos (mas de 90%) de no experimentar el turista síntomas de inseguridad. Fuente: Elaboración propia, Encuesta de perfil y grado de satisfacción del visitante en Los Cabos, La Paz y Loreto, 2014.

CONCLUSIONES

El trabajo permitió identificar la capacidad competitiva del destino de Los Cabos que es superior a La Paz y Loreto, tanto en términos de su oferta turística, oferta complementaria, accesibilidad e infraestructura y sobre todo en la calificación que el turista otorga a Los Cabos. Ciertamente, se comprueba que Los Cabos es un destino Premium del Pacífico y de la cual La Paz y Loreto deberán aprender en términos de sus fortalezas, no de replicar el estilo de hacer turismo, sino de ofrecer los servicios turísticos con el estilo que guarda cada destino turístico.

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DIVISIÓN SEXUAL DEL TRABAJO Y CREACIÓN DE EMPRESAS, EL CASO DEL ESTADO DE JALISCO

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RESUMEN

Como consecuencia del dominio del “modelo masculino” en el mundo de los negocios, este artículo expone parte de los resultados de un proyecto de investigación en curso que aborda los efectos de la división del trabajo sobre la creación de empleo por cuenta propia en el Centro Occidente de México (Guanajuato, Colima, Nayarit y Jalisco), para este artículo nos referiremos únicamente al Estado de Jalisco y se realiza un análisis descriptivo del tejido empresarial del Estado mencionado. Los objetivos de la investigación son: 1) Analizar la trayectoria laboral y profesional previa de hombres y mujeres a fin de observar los efectos sobre la creación de empresas; 2) Indagar acerca de las relaciones entre trabajo productivo y trabajo reproductivo y su incidencia sobre la creación de empresas; 3) Analizar los efectos de la variable género sobre la gestación del capital económico y el desarrollo del capital relacional funcional en la creación y desarrollo de la iniciativa empresarial; 4) Analizar la adecuación a la variable género de las iniciativas institucionales de apoyo a la creación de empresas.

PALABRAS CLAVE: Género, creación de empresas, división sexual del trabajo.

SEXUAL DIVISION OF LABOR AND ENTREPRENEURSHIP, THE CASE OF THE STATE OF JALISCO

ABSTRACT

Because of the dominance of "male model" in the business world, this article presents some of the results of an ongoing research project that addresses the effects of the division of labor on creating self-employment in the Center Western Mexico (Guanajuato, Colima, Nayarit and Jalisco), for this article we will refer only to the State of Jalisco and a descriptive analysis of the business of the State mentioned is performed. The objectives of the research are: 1) Analyze previous work and careers of men and women in order to observe the effects on business creation; 2) To investigate the relationship between productive and reproductive work and its impact on business creation; 3) Analyze the effects of the gender variable on gestation economic capital and the development of functional relational capital in the creation and development of entrepreneurship; 4) To analyze the adequacy of the gender variable of institutional initiatives to support entrepreneurship.

JEL: M130, M510, M540.

KEYWORDS: Gender, entrepreneurship, sexual division of labor.

INTRODUCCIÓN

En este artículo se realiza un análisis descriptivo del tejido empresarial en el Estado de Jalisco. Para ello se han utilizado los datos relativos a las unidades económicas recogidos en los Censos Económicos del INEGI, correspondientes al año 2009. Estos censos contienen información detallada sobre las unidades económicas

existentes en cada territorio, sus actividades y su performance económico-financiera. Con dicha información estadística se pretende realizar una radiografía del entorno empresarial en el territorio señalado, a partir del cual se puede llevar a cabo un análisis diagnóstico de su situación empresarial.

Los contenidos del artículo se estructuran de la siguiente manera. En primer lugar, se va a poner la dinámica empresarial en el contexto económico y poblacional específico la región objeto de estudio. En segundo lugar, analizamos la distribución por sectores de las empresas, su tamaño y su producción bruta total. En tercer lugar, se describen las fuentes de financiación utilizadas por las unidades económicas para desempeñar sus actividades. Para finalizar, se extraen algunas conclusiones generales acerca de los datos analizados.

CONTEXTO ECONÓMICO Y DINÁMICA EMPRESARIAL.

En 2009 México registró un total de 5.144.056 unidades económicas, cifra que representa un incremento del 8'9% respecto al año anterior. En total se crearon ese año 419.164 nuevos negocios, la inmensa mayoría de los cuales corresponde a pequeñas y medianas empresas – entre 1 y 250 personas empleados. Dicho crecimiento es consistente con el tejido empresarial mexicano, formado fundamentalmente por pequeños negocios, en particular aquellos que cuentan con menos de 10 trabajadores.

En relación al territorio que aquí es de interés, Jalisco registró la entrada de empresas con un total de 23.204 nuevos negocios, tal como muestra la Tabla 1. Esto significa que en ese Estado se crearon aproximadamente 3,16 empresas por cada 1.000 habitantes. Es importante destacar que el Estado de Jalisco aunque es menor su entrada absoluta de empresas es el más dinámico en cuanto a la creación de empresas en términos relativos a su población.

Tabla 1. Dinámica empresarial, economía y población

	EUM	Jalisco
Dinámica empresarial		
Total unidades económicas 2009	5.144.056	264.361
Iniciaron actividad en 2009	419.164	23.204
Datos económicos 2008		
PIB precios constantes*	11.941.199	747.500
Tasa de variación PIB	1,4%	1,1%
PIB sector primario*	392.984	39.346
PIB sector secundario*	4.365.207	241.531
PIB sector terciario*	7.183.008	466.623
Población		
Habitantes censo 2010	112.336.538	7.350.628

Fuente: INEGI. * Millones de Pesos.

Los datos de entradas de nuevos negocios en Jalisco, correspondientes al año 2009 son bastante consistentes con las tasas de crecimiento en dicho Estado. Jalisco presentó la peor tasa relativa de creación de empresas siendo, además, el territorio con una menor dinamismo económico en 2008. También su tasa de crecimiento fue menor que la media nacional – 1,1% frente al 1,4% a nivel nacional.

Jalisco presenta una estructura productiva con un peso ligeramente mayor de los sectores primario y terciario que la media nacional, siendo en cambio menor la presencia de la industria transformadora.

Dado que no existe un patrón claro que relacione la dinámica empresarial con la estructura productiva del Estado de Jalisco, es necesario echar un vistazo a la distribución sectorial de las unidades económicas recogidas en los Censos.

METODOLOGÍA DE LA INVESTIGACIÓN

Hemos analizado las principales características de las unidades económicas presentes en los Estados de Colima, Guanajuato, Jalisco y Nayarit, en base a la información proporcionada por INEGI, correspondiente al año 2009. La estructura empresarial y productiva de los Estados del centro occidente guarda ciertas similitudes, en el sentido que se trata de economías poco dependientes del sector primario y mucho más enfocadas a los servicios y a la producción industrial.

Para la obtención de la información se han efectuado 62 entrevistas en profundidad en los Estados de Colima, Guanajuato, Jalisco y Nayarit. El perfil de las(os) empresarias(os) es mayoritariamente empresarias(os) en el sector servicios, con elevado capital cultural, con edades comprendidas entre los 30 y 45 años. En México, las mayores tasas de creación de empleo se dan en el sector servicios y comercio, y según datos sobre empleo a largo plazo, los servicios que reflejan mayor vitalidad son los personales (por ejemplo, hostelería, tiempo libre), sociales (educación, sanidad y bienestar social), y los de producción (finanzas, seguros, comerciales e inmobiliarios), mientras que tienden al estancamiento los tradicionales.

DISTRIBUCIÓN POR SECTORES

Como se observa en la Tabla 2, el Estado que presenta un mayor número absoluto de unidades económicas es Jalisco (206.361), seguido de Guanajuato (179.867), y ya a mayor distancia, de Nayarit (39.299) y Colima (26.104). De todos modos, si corregimos el efecto poblacional que, sin duda, existe en dicha distribución observamos que Colima es Estado con una mayor proporción relativa de negocios establecidos, con algo más de 40 unidades económicas por cada 1.000 habitantes. A este le siguen Nayarit y Jalisco, con alrededor de 36 unidades económicas por cada 1.000 habitantes. Un poco más lejos se encuentra, en este caso, Guanajuato, con aproximadamente 33 unidades económicas por cada 1.000 habitantes.

En lo que se refiere a la distribución sectorial de esas unidades económicas, la situación difiere ligeramente entre los distintos Estados objeto de análisis. Tanto en términos absolutos como relativos, Nayarit es la región con un peso específico mayor de la actividad agrícola si medimos este en base al número de unidades económicas. Así, en Nayarit existen 1.219 empresas dedicadas a la actividad agrícola y ganadera, lo que supone el 3,10% del total de empresas en ese territorio, mientras que dicha actividad es meramente residual en las demás regiones analizadas. Por otro lado, Nayarit es, junto con Jalisco, el único de los cuatro Estados donde existen empresas domiciliadas dedicadas a actividades de generación energética. La presencia de empresas mineras en Jalisco y Guanajuato completa el mapa de actividades primarias en los cuatro territorios. En general, la importancia cuantitativa de este tipo de empresas es escasa en los Estados analizados, ya que de existir, su número no supera en la mayoría de casos el 1% del total de negocios establecidos en cada territorio. Sin embargo, como veremos en el apartado siguiente, en términos de ocupación las actividades primarias alcanzan una importancia relativa ligeramente mayor, lo que sugiere la existencia de cierta concentración empresarial en estos sectores de la economía.

Mucha mayor importancia numérica tienen, para esas regiones, las actividades manufactureras. Estas representan aproximadamente entre el 9 y el 13 por ciento del total de empresas, según el caso. De hecho, es en Guanajuato donde estas actividades alcanzan el mayor peso relativo, debido posiblemente al desarrollo de la industria textil y del calzado.

Sin embargo, es el sector comercial, y en particular el comercio al por menor, el que cuenta con un mayor número de negocios. En este caso el peso relativo de la venta al detalle es similar en los cuatro Estados. Guanajuato se erige como el territorio que presenta un tejido empresarial con una mayor orientación al comercio, ya que sus 85.547 empresas de venta al por menor representan el 47,56% del total de empresas ubicadas en su territorio. Le sigue Jalisco, que con 123.990 unidades económicas dedicadas al comercio al por menor, sitúa este sector como el más destacado en términos absolutos y relativos (46,90%) de su

economía en lo que se refiere al computo de número de empresas. Quizás la importancia relativa del turismo en ambos territorios, sector que corre parejo a una importante actividad comercial, explique este resultado. Aun así, Colima y Nayarit, que son también destinos turísticos, presentan una estructura empresarial no menos dependiente del pequeño comercio, representando este el 41,10% y el 42,98%, respectivamente, del total de negocios establecidos.

Tabla 2. Distribución de las unidades económicas por sectores

	Colima	Guanajuato	Jalisco	Nayarit
Total	26.104	179.867	264.361	39.299
Agricultura	206	60	207	1.219
Minería	-	83	107	-
Generación eléctrica, agua y gas	-	-	125	33
Construcción	240	900	1.318	270
Manufactureras	2.523	23.112	29.991	3.567
Comercio por mayor	871	6.523	9.449	1.024
Comercio por menor	10.730	85.547	123.990	16.890
Transportes	403	630	1.021	176
Información	91	533	686	156
Servicios financieros	167	947	1.508	242
Servicios inmobiliarios	510	3.048	3.647	614
Servicios profesionales	634	4.226	5.996	773
Corporativos	-	-	8	-
Servicios de apoyo	609	3.169	5.697	830
Servicios educativos	276	1.969	3.003	313
Servicios de salud	993	7.530	10.210	1.550
Servicios deportivos, culturales y de ocio	299	2.249	3.214	569
Alojamiento, alimentación y bebidas	3.651	17.005	27.637	5.519
Otros servicios	3.843	22.288	36.547	5.538

Fuente: INEGI

Sin embargo, estos Estados se sitúan por debajo de la media nacional, que es del 46,74% en lo que se refiere a la importancia relativa del comercio al por menor. No se observan diferencias significativas entre los citados Estados en lo que se refiere al resto de sectores. Cabe destacar solamente una mayor importancia relativa de los sectores de alojamiento, alimentación y bebidas, y de otros servicios, importancia que oscila entre el 10 y el 15% del tejido empresarial total según el caso. Nuevamente, la preponderancia de las actividades turísticas en buena parte de esos territorios explicaría el hecho que esos sectores afines a la actividad vacacional destaquen sobre otros en la estructura económica de los Estados.

En el caso de Jalisco, que muestra la Tabla 3, un único sector rompe la clara jerarquía que demuestra el trabajo dependiente en relación al trabajo no dependiente. Se trata del sector corporativo, donde los ocupados no dependientes son 172, lo que representa aproximadamente un 58,70% del total de ocupados en ese sector para dicho Estado. Parece ser que de nuevo las empresas corporativas son proclives a la actividad con trabajadores externos a la razón social, no dependientes de ella. Por las mismas razones que las aducidas en el caso de Guanajuato, de nuevo el sector de las empresas de información presenta un uso elevado de la ocupación no dependiente, la cual representa aproximadamente el 36% del total de empleados en ese sector. Se trata de la propia idiosincrasia de ese sector, cuyo mecanismo de funcionamiento ha rechazado la dependencia del profesional a una sola empresa, dándose casos no solo de empleo por cuenta propia sino también de empleo en más de un medio o razón social.

Tabla 3. Distribución del personal ocupado según sector de actividad: Jalisco

	Personal dependiente	Personal no dependiente
Total	1.273.807	215.338
Agricultura	3.950	453
Minería	1.611	290
Generación eléctrica, agua y gas	12.692	108
Construcción	55.380	7.301
Manufacturera	291.236	87.951
Comercio por mayor	76.044	19.800
Comercio por menor	343.943	41.765
Transportes	35.116	5.225
Información	8.998	4.979
Servicios financieros	8.044	2.988
Servicios inmobiliarios	13.767	3.622
Servicios profesionales	34.796	4.644
Corporativos	121	172
Servicios de apoyo	88.544	5.047
Servicios educativos	42.525	2.505
Servicios de salud	41.138	2.052
Servicios deportivos, culturales y de ocio	12.605	1.236
Alojamiento, alimentación y bebidas	113.737	21.612
Otros servicios	90.082	3.588

Fuente: INEGI

Otro aspecto vinculado a la distribución de los ocupados en México que puede ser de interés es el de la presencia relativa de hombres y mujeres. En la Tabla 4 podemos observar cuál es el número total de hombres que mujeres que llevan a cabo una ocupación laboral en la unidad económica que forma parte de la encuesta en el Estado de Jalisco. Cabe destacar que en ningún caso se alcanza la paridad entre hombre y mujer, situación que sería más acorde con la distribución poblacional de ambos géneros. Sin embargo, la participación laboral de las mujeres es muy similar en los cuatro Estados y ronda el 40%, cifra que representa a priori una importante, aunque insuficiente, penetración de la mujer en el ámbito laboral.

Tabla 4. Distribución de ocupados por género

	Jalisco
Personal ocupado total	1.489.145
Hombres	884.469
Mujeres	604.676

Fuente: INEGI

El análisis que podemos hacer es, en términos generales, para el caso de Jalisco (Tablas 5). Existen sectores con profesiones ampliamente masculinizadas en sectores como la agricultura, la minería, las energías o la construcción, profesiones asociadas a una importante exigencia física y a condiciones en muchos casos extremas. No es de extrañar, por tanto, que estos puestos de trabajo se hayan asociado tradicionalmente al rol masculino, siendo la penetración de la mujer en estas profesiones difícil, no solamente por las condiciones inherentes al puesto de trabajo sino también a la visión que la sociedad tiene de dichas profesiones.

A MODO DE CONCLUSIÓN

Un lugar común en la literatura empresarial está en afirmar que las empresas necesitan no tanto rechazar el punto de vista masculino, como incorporar lo que las mujeres puedan aportar para hacer frente a las nuevas situaciones empresariales. Se presupone, y así se ha verificado en nuestras(os) informantes, que el concepto de actividad empresarial es neutro al género. Se tiene una visión de la empresa como un ente neutro, sin género, y estereotípicamente, se argumenta que las mujeres son personas con valores positivos a aportar al desarrollo económico y al progreso social, y que el incremento paulatino de mujeres ocupando puestos directivos como creando empresas tiene un alto valor simbólico al contribuir a revalorizar lo “femenino”

como complementario de lo “masculino”. Complementariedad que deriva de la división “natural” de los sexos y que explica que exista una relación clara entre la función económica, política y social (división sexual del trabajo) y una función biológica (sexualidad procreadora). Omitiéndose, de este modo, el hecho de que la diferencia sexual es una diferencia en el grado de individualización y, consecuentemente, de capacidad de poder entre hombres y mujeres.

Tabla 5. Distribución del personal dependiente según género y sector de producción: Jalisco

	Personal remunerado		Propietarios, familiares y otros no remunerados	
	Hombres	Mujeres	Hombres	Mujeres
Total	512.780	314.095	241.392	205.540
Agricultura	299	29	3.517	105
Minería	1.297	103	179	32
Generación eléctrica, agua y gas	10.206	2.243	168	21
Construcción	49.419	4.769	904	216
Manufactureras	157.052	80.735	36.978	16.471
Comercio por mayor	45.411	18.067	8.867	3.699
Comercio por menor	69.274	66.114	94.675	113.430
Transportes	27.873	5.299	1.628	316
Información	5.279	3.048	450	221
Servicios financieros	3.105	3.756	784	399
Servicios inmobiliarios	4.952	2.921	3.816	2.078
Servicios profesionales	13.250	11.293	7.020	3.233
Corporativos	55	66	0	0
Servicios de apoyo	46.983	33.104	5.058	3.399
Servicios educativos	13.129	24.320	1.951	3.125
Servicios de salud	4.758	16.376	11.691	8.313
Servicios deportivos, culturales y de ocio	4.553	2.678	3.505	1.869
Alojamiento, alimentación y bebidas	29.646	29.496	24.089	30.506
Otros servicios	26.185	9.678	36.112	18.107

Fuente: INEGI

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EL IMPACTO DEL TLCAN EN EL DESARROLLO DE LA IMMEX Y CAPITAL HUMANO.

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RESUMEN

Las condiciones laborales propiciadas por la industria maquiladora, oscilan entre la precariedad y las condiciones dignas de empleo; dependiendo de la operación de los actores locales: gobiernos, sindicatos, instituciones educativas y empresarios. A 20 años de la firma del TLCAN, se muestran los haberes y deberes del mismo, y se aprecia que una realidad más dinámica y compleja los impulsa, dando por certeza que en el escenario mundial, lo que prevalece es el cambio, la incertidumbre y la falta de respuestas. El proceso de integración regional de las empresas que conforman la economía sonorensa enfrenta aun retos importantes; ya que han pasado 20 años de apertura comercial, y todavía están pendientes algunas tareas fundamentales como: a) establecer la infraestructura de apoyo a la actividad industrial; b) Diseñar las estrategias educativas para la formación profesional y técnica de elemento humano; c) la especialización económica regional y el cambio en el patrón de la geografía económica del estado, a través de la construcción de índices de especialización municipal. Uno de los retos urgentes es profundizar en la especialización regional, puesto que no es homogénea; la infraestructura es limitada en varios municipios y los servicios se ofrecen de forma tradicional, de tal manera que la especialización es producto, en muchos casos, de la crisis de actividades primarias.

PALABRAS CLAVE: TLCAN, capacitación, desarrollo industrial.

NAFTA IMPACT ON THE DEVELOPMENT OF IMMEX Y HUMAN CAPITAL

ABSTRACT

Working conditions fostered by the maquiladora industry, ranging from insecurity and decent employment conditions; depending on the operation of local actors: governments, unions, educational institutions and employers. At 20 years of NAFTA, the assets and obligations thereof are shown, and shows that a more dynamic and complex reality drives, assuming certainty on the world stage, what prevails is the change, uncertainty and the lack of answers. The process of regional integration of the companies that make the Sonoran economy still faces significant challenges; because 20 years of trade liberalization have passed, and are still pending some fundamental tasks such as: a) establish the infrastructure to support industrial activity; b) Develop educational strategies for vocational and technical training of human element; c) regional economic specialization and the change in the pattern of economic geography of the state, through the construction of municipal specialization indices. One of the pressing challenges is to deepen regional specialization, since it is not homogeneous; infrastructure is limited in several municipalities and services offered in the traditional way, so that specialization is the result, in many cases, the crisis of primary activities.

JEL: O1 (desarrollo económico) O43 (instituciones y crecimiento)

KEY WORDS: NAFTA, training, industrial development.

INTRODUCCIÓN.

Las empresas e industrias son consideradas como sinónimo de evolución, estudios muestran la transferencia de modelos gerenciales hacia las maquiladoras. Desde hace más de 10 años las empresas japonesas aplicaban las técnicas del “sistema de producción japonés” donde la mayor parte de los puestos de trabajo son de baja calificación y de trabajo intensivo, los procesos de racionalización implementados en el proceso de trabajo re-valorizaron el mismo.

Así bien, las industrias que tiene como fin dar procesos productivos a una escala internacional, y su locación se asocia con criterios que son la rentabilidad y accesos a los mercados desde una perspectiva global. Operan mediante importación temporal de materiales que se procesan manufacturan o reparan y luego se exportan al país de origen o bien, a un tercer mercado.

Las maquiladoras por un largo periodo fueron el único segmento de economía en el que se permitía la completa propiedad extranjera de las empresas. El crecimiento fue mayor especialmente desde 1995 en asociación con las condiciones creadas por la entrada en vigor del TLCAN. No obstante, esta dinámica se ha desacelerado dándose un menor crecimiento del empleo y en el cierre de establecimientos productivos.

El régimen fiscal para las maquiladoras ha sido complicado e ineficiente en cuanto a la especificación de sus aspectos prácticos. Las empresas consideran que los impuestos irán en aumento, los costos de operación, incluyendo el gasto administrativo que involucran. Los impuestos se contrapusieron al peso y la relevancia del sector maquilador dentro de la industria manufacturera mexicana.

En las maquiladoras, en cuestión de la estabilidad laboral, ha sido un tema muy debatido donde no se logra un consenso. En general, los salarios de la industria maquiladora de exportación muestran una brecha constante con respecto a los que se pagan en la industria manufacturera. La tendencia que se aprecia en la serie de ambos salarios es de una relativa estabilidad que el caso de la maquila y de fluctuaciones mayores en el caso de la manufactura, hace que en ciertos periodos dicha brecha se cierre de modo que tiende hacia una convergencia asintótica.

La estructura productiva y laboral de los países latinoamericanos se caracteriza típicamente por una brecha productiva respecto a los mejores desempeños a nivel global (brecha productiva externa), por una elevada heterogeneidad estructural (brecha productiva interna), por debilidades en términos de cobertura, calidad y acceso equitativo a los sistemas educación, capacitación y formación profesional.

La preparación de una fuerza de trabajo calificada que contribuya a estrategias de productividad creciente para fortalecer la competitividad de las economías de la región, hay que constatar que actualmente, la calificación de la fuerza de trabajo, desde la perspectiva de las empresas, no está en los niveles requeridos para cumplir plenamente con ella.

REVISIÓN LITERARIA

Hace casi treinta años atrás, en plena década de los ochenta, la paradoja central en la industria maquiladora de exportación (IME) se encontraba básicamente referida a la cuestión laboral, y se presentaba como la re-valorización del trabajo versus la precarización en el empleo. Si bien existían otros problemas en la IME tales como el escaso desarrollo de proveedores locales y el deterioro ambiental, la calidad en el empleo era el asunto medular, toda vez que el empleo era la aportación principal de esta industria asociada con la generación de valor agregado. Desde el inicio del TLCAN en los años noventa, el impacto de éste en el país ha hecho que surjan cambios notablemente en todos los aspectos, enfocándonos en la economía de las industrias y los empleados de las empresas del país. Para que la productividad de una empresa sea

catalogada como creciente, el elemento central debe ser siempre tener una estrategia de crecimiento y de desarrollo que pretende mejoras continuas del bienestar material de la población.

Estas mejoras se transmiten principalmente por medio del mercado laboral, de manera que la productividad creciente también es un determinante fundamental de la calidad de empleo y sus avances, tanto salariales como no salariales. Para que este cambio desde la productividad creciente hacia mejoras de la calidad de empleo sea efectiva se requieren instituciones laborales adecuadas.

En este nuevo milenio se obtuvo mayor modernización y escalamiento de las plantas, organizaciones y personales, sin embargo frente a una pérdida estructural que se presente de ventajas competitivas, es necesario poner como prioridad las estrategias a desarrollarse (corporativas, industriales, laborales, educacionales, locales, entre otras).

La industria maquiladora se encuentra en la mayor encrucijada de su historia, ya que, por un lado existe la difusión de empresas de segunda y tercera generación y esto hace que se presenten cambios cualitativos que apuntan grandes saltos a la frontera. Y por otro, se tiene la grave crisis que ha impactado de manera singular y negativa al empleo y actividad regional donde se asienta la inversión extranjera directa.

Sin menospreciar las limitaciones de la maquila, es necesario reconocer una realidad muy distinta: las empresas continúan operando (2,805 en julio del 2006), siguen creciendo (4.8% de julio 05-06), y continúan siendo definidas por los gobiernos como un sector prioritario (Programa Nacional de Desarrollo, 2000-06). De mayor importancia es el reconocimiento del proceso de evolución como veremos más adelante.

Las empresas realizan procesos cada vez más complejos (productivos y tecnológicos); aumentan el número de productos y modelos que realizan; sustituyen productos; incorporan cada vez más innovaciones de proceso y certificaciones internacionales; realizan cada vez más actividades de diseño e ingeniería de producto; obtienen distinciones por su desempeño en calidad, medio ambiente y seguridad; y las gerencias en empresas extranjeras se mexicanizan.

Pero el nuevo contexto de competitividad en que se ve inserta la maquiladora en México (fuerte competencia por el mercado estadounidense a donde 95% de las exportaciones se dirigen), permite preguntarse si las características de su evolución y el ritmo que experimenta ¿es suficiente para enfrentar el nuevo contexto de competitividad?. La respuesta no es simple ya que la maquila no es un sector homogéneo. Por tanto, analizaremos el escalamiento industrial y el impacto de las actividades maquiladoras en la industria y en los trabajadores, así como de sus potencialidades y limitaciones.

Antecedentes

El Tratado de Libre Comercio de América del Norte (TLC) que entro en vigor en el año 1994 con la participación entre los gobiernos de Canadá, Estados Unidos y México, amplía y profundiza el intercambio de bienes y servicios entre estos tres países signatarios.

La gran asimetría que existe tanto como económica y tecnológica de México frente a esas dos naciones plantea desafíos nuevos y más importantes que los de una mera asociación comercial. El enfoque de esta integración se materializa en lo económico, la actividad comercial ampliada entre los países no basta para avanzar en la integración y la asociación económicas; es requerible una compatibilización tecnológica, amplia comprensión cultural y una aceptación respetuosa y provechosa de las diferencias. (ESPINOSA, E. M. (1994). *La educación superior de México frente al TLC. Comercio Exterior*, marzo.)

Las empresas e industrias son consideradas como sinónimo de evolución. Por lo tanto, enfocándonos en las industrias, se desglosan cuatro niveles de impacto en su escalamiento:

Los cambios intersectoriales: Van de primarios a secundarios y terciarios y en la manufactura de industrias va de trabajo intensivo a intensivas en tecnología.

Los cambios intra-sectoriales: Manufactura de commodities a la producción de bienes de alto valor y servicios con proveedores y clientes en la cadena productiva.

Los cambios en los roles económicos: Los diversos tipos de actividades que hay como complejidad en la producción, mercadeo, diseño entre otras, puede incluir manufactura de ensamble de equipo, marca y diseño original.

Las características del producto ya sean simples o complejas. (Carrillo, J., & Gomis, R. (2003). *Los retos de las maquiladoras ante la pérdida de competitividad. Comercio exterior*, 53(4))

Así bien, en cuestión de realizar actividades más dinámicas y de más tecnología sobresalen los sectores de autopartes y electrónicas; que representan alrededor de dos terceras partes del empleo y el valor agregado nacional de la industria maquiladora en México, y han sido sistemáticamente los más estudiados.

Hay estudios que muestran la transferencia de modelos gerenciales hacia las maquiladoras. Desde hace más de 10 años las empresas japonesas aplicaban las técnicas del “sistema de producción japonés” donde la mayor parte de los puestos de trabajo son de baja calificación y de trabajo intensivo, los procesos de racionalización implementados en el proceso de trabajo re-valorizaron el mismo. Se afirma que las plantas de dicho país han avanzado en la introducción del aprendizaje continuo como una rutina de la organización y se identifican cuatro ámbitos de aprendizaje, que son: Control de calidad donde nadie es más apropiado que el trabajador para mejorar la calidad de los procesos. Círculos de calidad que son constituidos por personas de la misma área de trabajo que se reúnen para identificar problemas comunes y así presentar sus propuestas para la solución a los ingenieros y gerentes. Énfasis de calidad donde mediante una actividad todas las áreas identifican sus principales problemas e interactúan con el departamento de control de calidad. (Carrillo, 2003) Aprendizaje por error que es un sistema donde los trabajadores toman conciencia de las malas decisiones y así no se vuelvan a repetir.

Las Industrias Maquiladoras

Son industrias que tiene como fin dar procesos productivos a una escala internacional, y su locación se asocia con criterios que son la rentabilidad y accesos a los mercados desde una perspectiva global. (Bendesky, 2003) Operan mediante importación temporal de materiales que se procesan manufacturan o reparan y luego se exportan al país de origen o bien, a un tercer mercado. En México, esta actividad creció rápidamente en las últimas dos décadas por los menores salarios, los servicios públicos, costos de operación y los costos de transportes debido a la cercanía geográfica con Estados Unidos y esto significaba una gran ventaja.

Las maquiladoras por un largo periodo fueron el único segmento de economía en el que se permitía la completa propiedad extranjera de las empresas. El crecimiento fue mayor especialmente desde 1995 en asociación con las condiciones creadas por la entrada en vigor del TLCAN. No obstante, esta dinámica se ha desacelerado dándose un menor crecimiento del empleo y en el cierre de establecimientos productivos.

Las maquiladoras toman la estructura global de sus costos como parte de la estrategia de la locación de sus plantas, esto involucra además del costo laboral aquel asociado con los impuestos. EL régimen fiscal aplicable a las empresas maquiladoras ha tenido modificaciones.

El régimen fiscal para las maquiladoras ha sido complicado e ineficiente en cuanto a la especificación de sus aspectos prácticos. Las empresas consideran que los impuestos irán en aumentos los costos de

operación, incluyendo el gasto administrativo que involucran. Los impuestos se contrapusieron al peso y la relevancia del sector maquilador dentro de la industria manufacturera mexicana.

¿Hay Trabajo Decente en las Maquiladoras?

A pesar de varios análisis, ha sido un tema muy debatido donde no se logra un consenso. Sin embargo, las capacidades técnicas y laborales siguen en aumento al elevarse los estándares de calidad, ambientales de seguridad en el trabajo. Por ejemplo, el 60 % de las maquiladoras de sector electrónico y autopartes tienen certificación de las normas oficiales ISO, y esto da como resultado mayor participación e involucramiento para todos los trabajadores; las funciones de técnicos y, particularmente de los ingenieros no solo se han empleado sino que se han enriquecido.

(Carrillo, 2007), Si bien el aumento relativo de profesionistas ha sido lento, en términos absolutos es muy importante (por ejemplo, se han tenido que buscar profesionistas para su contratación en diferentes regiones de México). Los salarios tienden a crecer, aunque en forma lenta, los salarios reales continúan aumentando en las diversas categorías ocupacionales a la vez que han ido mejorando relativamente las condiciones de trabajo.

En general, los salarios de la industria maquiladora de exportación muestran una brecha constante con respecto a los que se pagan en la industria manufacturera. La tendencia que se aprecia en la serie de ambos salarios es de una relativa estabilidad que el caso de la maquila y de fluctuaciones mayores en el caso de la manufactura, hace que en ciertos periodos dicha brecha se cierre de modo que tiende hacia una convergencia asintótica.

Los productos de las maquiladoras entran al mercado de Estados Unidos libres de impuestos o pagando impuestos solo al valor agregado en México. En base a las disposiciones de la ley aduanera y a la tarifa armonizada que se utiliza (especialmente capítulo 98) se establece que cuando los productos de la maquiladora adquieren una ventaja impositiva al volver al mercado estadounidense Algunos productos pueden tener un tratamiento libre de impuestos conforme al Sistema Generalizado de Preferencias

Según (Weller, 2011), la estructura productiva y laboral de los países latinoamericanos se caracteriza típicamente por una brecha productiva respecto a los mejores desempeños a nivel global (brecha productiva externa), por una elevada heterogeneidad estructural (brecha productiva interna), por debilidades en términos de cobertura, calidad y acceso equitativo a los sistemas educación, capacitación y formación profesional, y, finalmente, grandes brechas respecto a la inserción laboral y la calidad de empleo para diferentes segmentos de la fuerza laboral. Los papeles claves se dividen en 4 áreas:

La contribución de una fuerza de trabajo calificada a estrategias de productividad creciente para fortalecer la competitividad de las economías de la región;

La reducción de brechas de productividad y de bienestar por medio de una transformación de los sectores de baja productividad que lleva a la convergencia productiva, para la cual es indispensable que los estratos de productividad más baja cuenten con una fuerza laboral cada vez más capacitada

Una mejora de la calidad de empleo y trayectorias laborales ascendentes.

La inserción productiva de grupos vulnerables que enfrentan obstáculos especiales para su integración al mercado de laboral.

La preparación de una fuerza de trabajo calificada que contribuya a estrategias de productividad creciente para fortalecer la competitividad de las economías de la región, hay que constatar que actualmente, la

calificación de la fuerza de trabajo, desde la perspectiva de las empresas, no está en los niveles requeridos para cumplir plenamente con ella.

AMÉRICA LATINA Y EL CARIBE: EMPRESAS QUE CONSIDERAN EL NIVEL DE CALIFICACIÓN DE LA FUERZA LABORAL COMO OBSTÁCULO MAYOR O MUY SEVERO PARA SU DESEMPEÑO ACTUAL, POR TAMAÑO DE EMPRESA
(En porcentajes)

	Pequeña	Mediana	Grande	Total
Argentina	47,2	52,1	47,3	49,0
Bolivia (Estado Plurinacional de)	19,0	38,2	39,0	27,8
Brasil	68,1	70,6	67,1	69,0
Chile	51,1	26,3	42,3	41,8
Colombia	22,8	42,9	20,6	28,9
Costa Rica	16,1	10,5	5,0	13,4
Ecuador	36,7	35,4	33,5	35,9
El Salvador	32,2	31,9	26,7	31,7
Guatemala	27,2	32,5	34,5	29,1
Guyana	31,0	45,5	69,2	40,4
Honduras	19,4	28,1	26,8	23,1
Jamaica	47,1	33,3	41,7	41,6
México	10,4	11,1	7,8	10,4
Nicaragua	22,6	26,3	9,2	22,7
Panamá	12,4	16,2	22,7	14,5
Paraguay	30,7	40,8	48,5	36,1
Perú	37,2	33,7	18,9	32,1
República Dominicana	26,3	33,9	43,8	30,7
Uruguay	20,8	33,1	30,2	24,5
Venezuela (República Bolivariana de)	27,4	26,7	41,3	27,9
América Latina y El Caribe (promedio simple)	30,3	33,5	33,8	31,5

Fuente: Elaboración propia con base en datos del Enterprise Analysis Unit del Banco Mundial
www.enterprisesurveys.org

Es importante señalar que las diferencias en la proporción de las empresas que reportan problemas de este tipo pueden reflejar las diferencias en la cobertura y la calidad de los sistemas de educación y de capacitación, pero que no necesariamente es así.

También puede reflejar diferencias en la estrategia de competitividad de las empresas, ya que estrategias basadas en productividades crecientes requieren una fuerza laboral más calificada que otras, que basan su competitividad, por ejemplo, en el uso masivo de mano de obra barata. Por lo tanto en el primer caso, una buena estrategia sería aumentar sistemas de educación y capacitación, y en el segundo; empresas se contentan con niveles de educación y calificación relativamente básicas. (Weller, 2011). Por otro lado, estas son las empresas que tienen programas de capacitación para tener una fuerza laboral estable en base a su tamaño

METODOLOGÍA

Esta investigación es de tipo descriptiva y documental. Para desarrollarla se acudió a diversas fuentes bibliográficas entre las que se incluyen revistas, periódicos, artículos y libros; así como sitios web. Según Alfonso (1995), la investigación documental, es un procedimiento científico, un proceso sistemático de indagación, recolección, organización, análisis e interpretación de información o datos en torno a un determinado tema.

CONCLUSIONES

En resultado a lo visto anteriormente, la política industrial debe atender las necesidades territoriales para acelerar las ventajas competitivas derivadas de la cercanía; pero de igual importancia, debe desarrollar instrumentos específicos para atender las necesidades de las empresas en función del lugar que ocupan a lo largo de la cadena de valor.

**EMPRESAS CON PROGRAMAS DE CAPACITACIÓN PARA SU FUERZA LABORAL
ESTABLE, SEGÚN TAMAÑO**
(En porcentajes)

	Pequeña	Mediana	Grande	Total
Argentina	40,0	57,2	70,3	52,2
Bolivia (Estado Plurinacional de)	44,7	66,6	85,0	53,9
Brasil	25,6	61,1	66,2	52,9
Chile	17,6	48,1	88,0	46,9
Colombia	58,8	18,7	58,6	39,5
Costa Rica	30,0	67,4	90,0	46,4
Ecuador	50,2	64,0	93,2	61,6
El Salvador	33,2	63,4	78,5	49,6
Guatemala	24,0	35,3	66,4	28,1
Guyana	19,8	31,5	38,5	25,3
Honduras	24,7	54,6	79,0	33,3
Jamaica	27,3	68,4	81,8	53,5
México	12,9	37,2	57,4	24,6
Nicaragua	24,1	32,1	76,6	28,9
Panamá	34,2	53,7	65,0	43,9
Paraguay	26,4	57,8	88,1	46,9
Perú	31,2	70,1	90,4	57,7
República Dominicana	36,8	69,5	90,6	53,3
Uruguay	16,5	37,4	82,3	24,5
Venezuela (República Bolivariana de)	36,7	55,7	88,7	42,3
América Latina y El Caribe, Promedio Simple	30,7	52,0	76,7	43,3

Fuente: Fuente: Elaboración propia con base en datos del Enterprise Analysis Unit del Banco Mundial (www.enterprisesurveys.org).

Así bien, una institucionalidad laboral que goza de alta legitimidad y favorece incrementos de productividad, la generación de empleos de calidad y, de esta manera, la cohesión social debe de representar un componente importante de la estrategia de desarrollo de los países latinoamericanos.

Establecer una estrategia de desarrollo que tiene productividades crecientes y la generación de empleo de calidad como pilares claves, sistemas de capacitación y formación profesional de gran cobertura, calidad y equidad son componentes indispensables, La identificación y difusión de la demanda de los consumidores por el Estado y las organizaciones empresariales entre los tamaños de empresa integrados, con criterios de mercadotecnia social, incrementará el aprovechamiento de la capacidad productiva instalada en las medianas y grandes empresas, ya que las MYPES les proporcionarán materias primas, mano de obra calificada y nuevos empresarios .

Hablando del Tratado, podemos decir que en términos macroeconómicos ha tenido resultados positivos en cuanto al aumento en las exportaciones, en la inversión extranjera directa y otros rubros, en este sentido se puede decir que la entrada de México a este bloque económico ha sido exitosa. Sin embargo hablando de términos microeconómicos, el cual a esta investigación le preocupa más ha sido desfavorable, principalmente por la falta de competitividad de las Pymes mexicanas con respecto a las empresas transnacionales ya sea estadounidenses o canadienses , lo que ha propiciado que muchas empresas mexicanas quiebren o sean absorbidas por otra empresa mas grande. Solo se puede mencionar ue las Pymes que han tenido un relativo éxito han sido las que brindan servicios y cabe mencionar que estas no se encuentran dentro de los datos del comercio nacional.

Suponemos que ante la problemática que presenten las Pymes ante la apertura comercial se debe cambiar la estructura de las Pymes, se debe de buscar una competitividad internacional, con el único fin de aprovechar las ventajas que brinda al TLCAN, las cuales son muchas y se deben de considerar con el fin de volver a la Pyme mexicana sólida que pueda competir de tu a tu con las demás empresas extranjeras y

locales también y de esta manera no sean absorbidas por las grandes empresas trasnacionales o simplemente desaparezcan.

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CONTRIBUCIÓN A LA FORMACIÓN PROFESIONAL DE CAPITAL HUMANO A TRAVÉS DE LA TUTORÍA

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RESUMEN

El capital humano es un elemento fundamental en las organizaciones ya que son las personas las que mueven y hacen producir a los recursos materiales, técnicos y financieros; incluyendo a todos los colaboradores, desde los gerentes hasta los operativos. En la educación superior, la formación del estudiante en el pregrado necesita del acompañamiento del tutor para desarrollar las competencias necesarias para el campo profesional. En esta ponencia se presentan los resultados de una investigación cuyo objetivo fue conocerla percepción de los estudiantes de pregrado del área económico administrativa de una universidad pública mexicana acerca del impacto de la tutoría en su formación profesional. El tipo y diseño del estudio fue no experimental, descriptivo, transeccional, con enfoque cuantitativo a través de encuestas. Los resultados reflejan que los estudiantes consideran que la tutoría no está contribuyendo a su formación ya que el desempeño del tutor es deficiente.

PALABRAS CLAVE: Capital Humano, Tutoría, Formación Profesional

CONTRIBUTION TO THE TRAINING OF HUMAN CAPITAL THROUGH MENTORING

ABSTRACT

Human capital is a key element in organizations because it is people movers and produce the material, technical and financial resources; including all employees, from managers to operational. In higher education, student training at the undergraduate tutor escort need to develop the necessary skills for the professional field. This paper presents the research results are presented which aimed to meet her perception of undergraduate students of administrative economic area of a Mexican public university about the impact of mentoring in their professional training. The type and design of the study was non-experimental, descriptive, transactional, with a quantitative approach through surveys. The results show that students consider that mentoring is not contributing to their training as tutor performance is poor.

JEL: A22, I21, M53

KEYWORDS: Human Capital, Mentoring, Training

INTRODUCCIÓN

Las instituciones de educación superior, de frente a los problemas de deserción y rezago escolar, que traen aparejados graves conflictos de frustración e infelicidad, tanto para los individuos jóvenes como para la sociedad, y ante la perspectiva de incrementar su eficiencia terminal, se han visto inmersas en la instrumentación e implantación de una estrategia que acerque a los principales protagonistas del proceso del aprendizaje y los haga crecer. Ésta es la tutoría, que involucra a profesor y estudiante en una aventura académica y humana con compromisos de ambas partes y cuyo objetivo es el éxito del alumno durante sus

estudios y en su devenir profesional, así como el crecimiento del profesor como ser humano al consolidar su práctica docente (García y Colomé, 2003).

La propuesta de cambio de cultura docente es hoy en día un renglón común en las Universidades, misma que nos conduce al abordaje de la formación deontológica del profesorado "... en su tarea como docente y en su función, asumida o no, de modelo susceptible de aprendizaje social por parte de los estudiantes." Cuando hablamos del ethos universitario se advierte una actitud nostálgica en el rostro de los profesores, una añoranza de tiempos pasados que fueron mejores en cuanto a valores morales. La charla cobra matices poéticos y el recuerdo revive las gestas cívicas de notables profesores que durante el siglo XIX y primera mitad del XX se pronunciaron de palabra y obra a favor de la educación humanista. El resultado de esta visión retrospectiva, lleva al convencimiento de que la ética universitaria no está hoy en su mejor momento, sin embargo, en el recuento de nuestro quehacer sale triunfante a pesar de la intrusión de la ética de lo público (Barragán y Gallardo, 2003).

PLANTEAMIENTO DEL PROBLEMA Y SU IMPORTANCIA

Uno de los principios que sustenta al Modelo Educativo Flexible de la Universidad Juárez Autónoma de Tabasco, desde el punto de vista de los valores institucionales, es la formación integral de los alumnos, concebido como el proceso continuo de desarrollo de potencialidades de la persona, que equilibran los aspectos cognitivos y socio afectivos, hacia la búsqueda de su plenitud en el saber pensar, saber hacer, saber ser y saber convivir con los demás, como profesionales y personas adaptadas a las circunstancias actuales y futuras. (Universidad Juárez Autónoma de Tabasco [UJAT], 2011).

El Programa Institucional de Tutorías de la UJAT, es un programa estratégico, que busca impactar positivamente en la comunidad universitaria, contribuyendo de manera significativa en la formación integral del estudiante, a través del trabajo conjunto entre profesores y alumnos en el quehacer universitario, con la firme convicción de abatir la reprobación, rezago y deserción, así como incrementar la titulación y la eficiencia terminal (UJAT, 2013).

Desde que se implantó el programa institucional de tutorías en la universidad, se han presentado ciertas inconsistencias en su operatividad, generando descontento tanto en profesores como alumnos

El objetivo fue conocer la percepción de los estudiantes de pregrado del área económico administrativa de una universidad pública mexicana acerca del impacto de la tutoría en su formación profesional a través de la forma de ejercer la tutoría de los profesores y de la confianza que deposita el alumno en su tutor.

REVISIÓN LITERARIA

El Capital Humano

Hasta hace algunos años, las personas eran consideradas como recursos humanos en las organizaciones, en la era de la información el panorama cambió radicalmente por varias razones: El trabajo es cada vez menos físico, muscular y cada vez más cerebral y mental, enfocado mayormente en la creatividad y la innovación. Las personas dejan de ser recursos productivos para convertirse en capital humano (Chiavenato, 2011).

Por otra parte, las personas en su conjunto, forman el capital humano de la organización, su valor está en función de sus talentos y competencias capaces de aportar valor a la organización y de hacerla más ágil y competitiva. Las personas marcan la diferencia en la forma en que se desempeñan en las organizaciones, las cuales son proclives a reunir diferentes tipos de personas para lograr un propósito común (Bohlander y Snell, 2008).

La universidad como formadora de capital humano.

Las instituciones formadoras de capital humano por excelencia son las universidades, tanto a través de la enseñanza presencial como virtual, esta última ha permitido que un mayor número de personas puedan acceder a la formación profesional desde lugares remotos, en tiempo real, lo cual potencializa sus oportunidades de obtener un empleo mejor remunerado o iniciar su propio negocio.

La tutoría.

Algunos de los problemas más frecuentes en la educación superior son los altos índices de reprobación de los alumnos, la deserción y la baja eficiencia terminal, lo cual origina la necesidad de orientar y acompañar al estudiante en su trayectoria escolar, surgiendo así la tutoría como una herramienta que atendiendo a las características individuales y diversas de cada estudiante permite una relación estrecha entre el estudiante de nivel superior y su tutor asignado para guiarlo en su trayectoria escolar.

De esta manera, la tutoría está considerada como un acompañamiento del alumno por el tutor durante su proceso escolar (ANUIES, 2000). Este proceso comprende la atención personalizada o la tutoría grupal a los alumnos por parte de los profesores, para su orientación y seguimiento tanto en aspectos cognitivos como afectivos del aprendizaje que contribuyen a fortalecer su formación integral. La tutoría abarca todo un conjunto de acciones educativas sistematizadas que tienen como eje central al alumno, implica diversos niveles y modelos de intervención y se lleva a cabo en espacios y horarios extracurriculares (Universidad Juárez Autónoma de Tabasco, [UJAT], 2006).

El tutor.

De acuerdo a Molina (2004), el tutor es aquel docente que promueve aprendizajes significativos para lograr ciertas competencias, debe estar en constante proceso de formación para estar en posibilidad de generar encuentros, espacios y valores; ser una persona comprometida con los procesos de aprendizaje y no pretender ser el guía indispensable sino el acompañante dispuesto a desaparecer. Por su parte, Ferrer (1994), considera que el tutor debe preparar a los estudiantes para una intervención social, no solo científica o técnica, al acabar los estudios.

MATERIAL Y MÉTODOS

Diseño del Estudio

El diseño del estudio es no experimental, descriptivo transeccional (Kerlinger y Lee, 2002) en virtud de que en este primer acercamiento se pretendió un diagnóstico de la percepción de los estudiantes sobre el proceso de la tutoría y el desempeño de sus tutores.

Población de estudio

La población bajo estudio está conformada por estudiantes de la División Académica de Ciencias Económico Administrativas [DACEA] de la Universidad Juárez Autónoma de Tabasco. Se empleó un muestreo estratificado, en donde cada uno de los estratos fueron las licenciaturas de la DACEA. La población estará constituida por 1696 alumnos del segundo al quinto ciclo, que son los que actualmente tienen experiencias de tutoría. En la tabla 1 se puede observar la distribución muestral.

Tabla 1: Muestreo estratificado de los alumnos que participaron en el estudio.

Licenciatura	Población	Muestra
Licenciatura en Administración	608	112
Licenciatura en Contaduría Pública	512	94
Licenciatura en Mercadotecnia	500	92
Licenciatura en Economía	76	14
Total	1696	312

Nota: Esta tabla presenta la distribución de la muestra estratificada por programa académico de los alumnos que participaron en el estudio.

Instrumentos de Recolección de Datos

El instrumento empleado para la recolección de datos fue el cuestionario del modelo de tutorías de la Universidad Autónoma de Nayarit (UAN, 2009) el cual se complementó con las categorías descritas por García y Pérez (2013). El cuestionario está conformado por 18 preguntas y estructurado en una escala de tipo Likert, con cinco opciones de respuesta: 1= Nunca, 2=Pocas Veces, 3= Regularmente, 4= Muchas Veces, 5 = Siempre. Adicionalmente se integrarán variables socio demográficas como: promedio, género, y programa de licenciatura (Tabla 2).

Tabla 2: Especificaciones del cuestionario de evaluación de la tutoría.

Variable	Definición Operacional	Reactivos
Información	Información que reciben los estudiantes a través de la actividad tutorial.	1,2,3,4,5
Formación del Estudiante	Autopercepción de la formación adquirida por el estudiante a través de la acción tutorial.	9,10,13,16,17
Clima	Percepción del clima de trabajo con el tutor.	6,7,8,12
Satisfacción del estudiante	Valoración de los estudiantes de la actividad tutorial	11,14,15,18

Nota: Esta tabla presenta las especificaciones y definiciones operacionales de las variables del cuestionario de evaluación de la tutoría.

Recolección y análisis de datos

Los puntajes obtenidos en la escala de evaluación de la tutoría fueron analizados a través de la distribución de frecuencias. Posteriormente, con el análisis de varianza (ANOVA) se determinaron las diferencias que se presentan entre cada una de las dimensiones de la satisfacción laboral y según las variables socio demográficas, así como también las diferencias presentes en los niveles de satisfacción laboral de cada una de las licenciaturas que se imparten en la DACEA. Para el análisis cuantitativo se utilizó el software especializado SPSS.

RESULTADOS

Con la finalidad de establecer categorías de análisis se decidió identificar los cuartiles de la distribución y se derivan las categorías presentadas en la tabla 2.

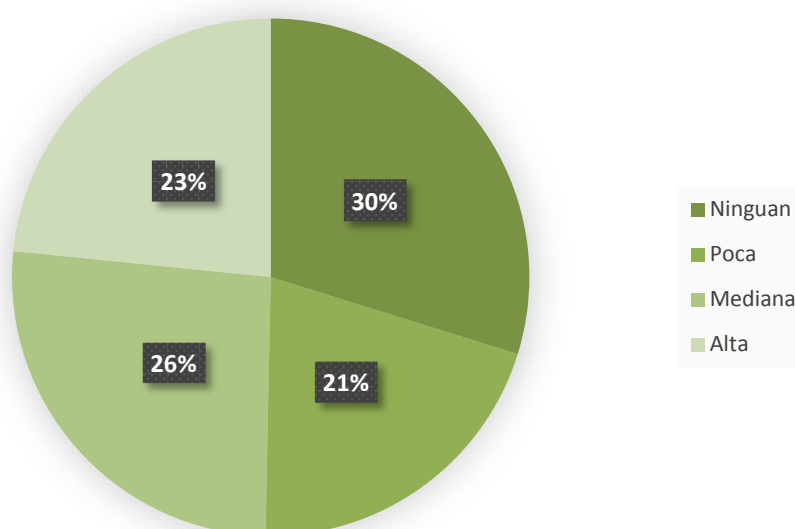
Tabla 3.- Niveles de satisfacción de los estudiantes en relación a la información recibida en el proceso de tutoría, rango de valores (escala 5– 25).

Satisfacción con la tutoría	Percentil	Rango	%
Menor	25	Valores ≤ 7	29.8
Media	50	8 – 10	21
Alta	75	11 – 14	26.3
Muy Alta	100	Valores ≥ 15	23.4

Nota: Esta tabla presenta la distribución de frecuencias por cuartiles.

Con la finalidad de establecer un criterio más preciso para la población que se puede considerar que está insatisfecha, se consideró únicamente la población registrada debajo del percentil 25. En la figura 1 se ilustra la distribución de frecuencias de los totales en los cuestionarios para evaluar el nivel de satisfacción del estudiante con respecto a la información que reciben de los tutores.

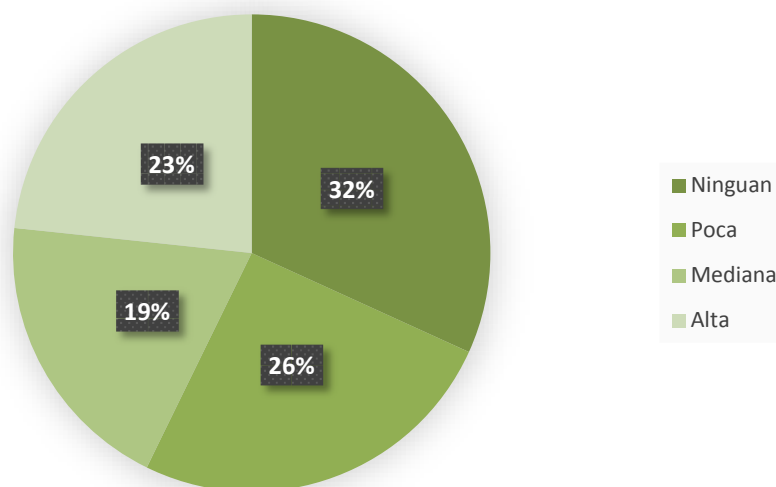
Figura 2: Información que reciben los alumnos por parte de los tutores.



Nota: Esta figura presenta la distribución de frecuencias de la variable “Información que reciben los estudiantes a través de la actividad tutorial”.

En consideración de la distribución y la escala de la prueba (5 – 25), únicamente el 21% de la población demuestra una satisfacción alta y un 26% mediana. Contrariamente, un 21% de la población bajo estudio demuestra poca satisfacción y un 30% expresaron que no obtienen ninguna satisfacción de la información que reciben de sus tutores, por lo cual, en realidad un 51% presenta insatisfacción. En la figura 2 se ilustra la distribución de frecuencias de los totales en los cuestionarios para evaluar el nivel de satisfacción del estudiante con respecto a la autopercepción de la formación adquirida a través de la acción tutorial.

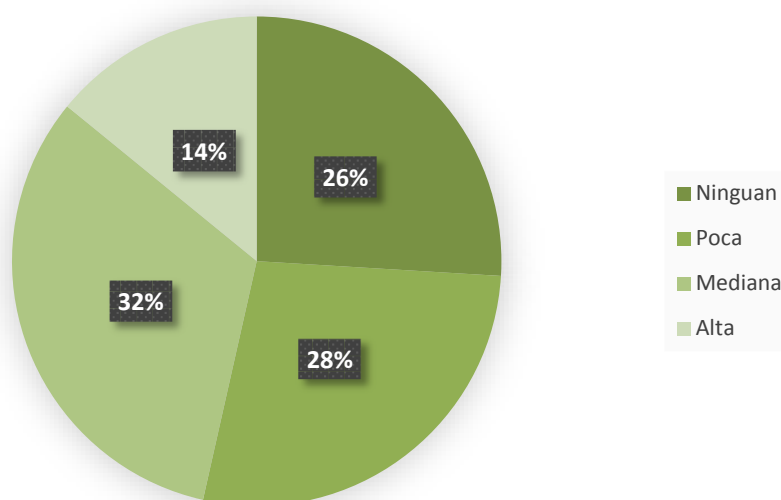
Figura 3: Percepción del estudiante acerca de la formación que reciben a través de la acción tutorial.



Nota: Esta figura presenta la distribución de frecuencias de la variable "formación del estudiantes a través de la acción tutorial".

En consideración de la distribución y la escala de la prueba (5 – 25), únicamente el 23% de la población demuestra una satisfacción alta y un 19% mediana. Contrariamente, un 26% de la población bajo estudio demuestra poca satisfacción y un 32% expresaron que no obtienen ninguna satisfacción de la formación adquirida a través de la acción tutorial, por lo cual, en realidad un 58% presenta insatisfacción. En la figura 3 se ilustra la distribución de frecuencias de los totales en los cuestionarios para evaluar el nivel de satisfacción del estudiante con respecto a la percepción del estudiante acerca del clima de trabajo con el tutor.

Figura 4: Percepción del estudiante acerca del clima de trabajo con el tutor.



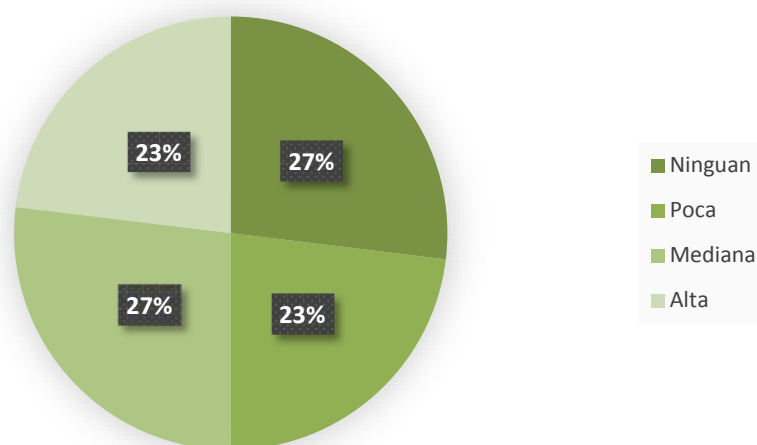
Nota: Esta figura presenta la distribución de frecuencias de la variable "Clima de trabajo con el tutor".

En consideración de la distribución y la escala de la prueba (4 – 20), únicamente el 14% de la población demuestra una satisfacción alta y un 32% mediana. Contrariamente, un 28% de la población bajo estudio

demuestra poca satisfacción y un 26% expresaron que no obtienen ninguna satisfacción de la formación que obtienen a través del proceso de tutoría, por lo cual, en realidad un 54% presenta insatisfacción.

En la figura 4 se ilustra la distribución de frecuencias de los totales en los cuestionarios para evaluar el nivel de satisfacción del estudiante con respecto a la valoración del estudiante acerca de la acción tutorial.

Figura 5: Percepción del estudiante acerca de su satisfacción general con la tutoría.



Nota: Esta figura presenta la distribución de frecuencias de la variable "Valoración el estudiante de la acción tutorial".

En consideración de la distribución y la escala de la prueba (4 – 20), únicamente el 23% de la población demuestra una satisfacción alta y un 27% mediana. Por otra parte, un 23% de la población bajo estudio demuestra poca satisfacción y un 27% expresaron que no obtienen ninguna satisfacción del proceso de tutoría, por lo cual, tanto un 50% declaran estar en general satisfechos con la tutoría y otro 50% no.

Descriptivos.

Tabla 4 : Descriptivos de las dimensiones de estudio del cuestionario de tutoría.

Dimensión	N	Mínimo	Máximo	Media	Desv. Tip .
Información que reciben los estudiantes	312	5	25	11.24	5.001
Formación del estudiante	312	5	25	12.15	5.104
Clima de trabajo con el tutor	312	4	63	11.35	5.313
Satisfacción del estudiante con la tutoría	312	3	20	10.76	5.017

*Nota:
Esta
figura*

presenta los descriptivos de las dimensiones de estudio del cuestionario de tutoría.

En la tabla 4 se puede observar que la media más baja (10.76) se presenta en el nivel general de satisfacción del estudiante con el proceso de tutoría. A su vez la media más alta (12.15) se presenta en la dimensión de formación del estudiante a través del proceso tutorial.

Análisis de variabilidad.

Para analizar las dimensiones del cuestionario de satisfacción laboral en relación a los programas de estudio de licenciatura que se imparten en la DACEA se empleó el análisis de varianza ANOVA. A continuación en la tabla 5 se presentan los resultados obtenidos.

Tabla 5: .- Comparación de las medias poblacionales de cada dimensión del cuestionario de tutoría en relación con los programas de estudio impartidos en la DACEA.

Dimensión / Prog. De estudio		N	Media	Desv. Típ.	F	Sig.
Información que reciben los estudiantes	LA	112	10.78	4.832	.658	.578
	LE	14	11.00	5.751		
	LCP	94	11.33	4.434		
	LM	92	11.75	5.623		
	Total	312	11.24	5.001		
Formación del estudiante	LA	112	11.48	4.836	1.730	.161
	LE	14	11.21	5.686		
	LCP	94	12.21	4.763		
	LM	92	13.03	5.587		
	Total	312	12.15	5.104		
Clima de trabajo con el tutor	LA	112	11.00	4.247	1.224	.301
	LE	14	10.00	4.403		
	LCP	94	11.16	4.096		
	LM	92	12.16	7.308		
	Total	312	11.35	5.313		
Satisfacción del estudiante con la tutoría	LA	112	10.34	4.830	.936	.423
	LE	14	9.57	4.569		
	LCP	94	10.89	4.957		
	LM	92	11.33	5.358		
	Total	312	10.76	5.017		

*Nota:
Esta
tabla*

presenta la comparación de medias poblacionales de cada una de las dimensiones de estudio del cuestionario de tutoría con respecto a los programas de estudio de licenciatura.

En la tabla 5 se puede observar que aunque no se registraron diferencias estadísticamente significativas, en la dimensión de información que reciben los estudiantes del tutor la media más baja se registró en la Licenciatura en Administración, a su vez en las tres restantes dimensiones las medias más bajas se presentaron en la Licenciatura en Economía.

CONCLUSIONES

Se concluye que sí hay evidencia de insatisfacción, ya que en las cuatro dimensiones de estudio se registró insatisfacción de acuerdo a la distribución por cuartiles, especialmente en la dimensión de formación del estudiante a través de la tutoría en la cual se registró un nivel de 58% de insatisfacción.

En lo referente a los descriptivos de las dimensiones del estudio del cuestionario de tutoría, la media más baja (1076), se presentó en la dimensión de satisfacción general de estudiante con la tutoría.

A su vez, en el análisis de variabilidad, a pesar de que no se encontraron diferencias estadísticamente significativas de las dimensiones de estudio en relación a los cuatro programas de licenciaturas impartidos en la DACEA, la media más baja se registró en la dimensión de información recibida por el estudiante por medio del tutor en la Licenciatura en Administración y en las tres dimensiones restantes las medias más bajas se presentaron en la Licenciatura en Economía.

Los resultados obtenidos demuestran evidencia de que de acuerdo a la literatura, los tutores no están cumpliendo debidamente con la función que les fue encomendada de ser una guía confiable en la trayectoria académica de los estudiantes, lo cual tiene un impacto negativo en la formación de capital humano de la universidad ya que los tutores no brindan a los estudiantes la información necesaria para que aprovechen todas las actividades extracurriculares disponibles en la universidad y en el medio externo para que enriquezcan su formación.

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FACTORES DEL CAPITAL HUMANO QUE DETERMINAN LA CALIDAD DEL SERVICIO POSTVENTA DEL SECTOR COMERCIO EN EL ÁREA AUTOMOTRÍZ DE BAJA CALIFORNIA

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RESUMEN

La presente investigación, pretende analizar los factores del capital humano que determinan la calidad del servicio posventa de las agencias de autos nuevos del sector comercio automotriz. Es importante caracterizar el talento humano desde la perspectiva del trabajador, además de analizar el entorno donde se involucra, el diseño de la organización, la cultura organizacional y el estilo de la administración donde se desempeña. El desarrollo de la investigación está basado en un diseño mixto, investigación cualitativa y también la aplicación de dos cuestionarios, el primero enfocado a conocer las características del trabajador y el segundo se basa en conocer la percepción de los clientes que solicitan el servicio en las agencias. Se analizan las principales teorías e investigaciones de autores enfocados al capital humano, donde se hace un énfasis especial en el modelo de capital humano del investigador y doctor en Administración Idalberto Chiavenato. Es necesario señalar que es un estudio descriptivo, correlacional, donde, se busca conocer qué factores del talento humano son importantes en las personas para ofrecer un servicio con calidad y que cumplan con las expectativas de los clientes. El estudio se desarrolla en las agencias de autos nuevos del estado de Baja California, principalmente en las ciudades de Mexicali, Tijuana y Ensenada. Además se presentan los resultados finales de la investigación realizada en el programa doctoral en Ciencias Administrativas de la Universidad Autónoma de Baja California.

PALABRAS CLAVE: talento humano, calidad, servicio postventa, capacitación. Capital humano.

ABSTRACT

This investigation studies the human capital factors that determine the quality of the new car dealers' after-sales service in the automotive retail sector of Baja California. It is important to characterize the human talent from the worker's perspective, as well as analyzing the environment that surrounds him/her, the organization's model, the organizational culture and the administration style where he/she performs. The investigation's development is based in a non-experimental design because some variables occur which make impossible its manipulation. Also, two surveys were applied; the first one, focused in getting to know the worker's characteristics, and the second one is based in getting to know the perception of the clients who request the service in their agencies. The main theories and investigations of the authors focused on human capital are analyzed where they make a special emphasis in the human capital model of Idalberto Chiavenato, Investigator and Doctor in Administration.

KEYWORDS: Human capital, human talent, organizational culture and service quality.

INTRODUCCIÓN

En este capítulo se presenta la problemática a estudiar, su importancia y cómo su abordaje desde las ciencias administrativas puede dar paso al planteamiento de soluciones estratégicas para las empresas del sector automotriz, obteniendo un resultado positivo en clientes más satisfechos y una mejora en la calidad del servicio posventa.

Las agencias de autos nuevos generalmente cuentan con un taller de servicio donde el cliente debe llevar la unidad para que reciba el mantenimiento preventivo a fin de que hagan válida su garantía, de lo contrario la perdería; por tal motivo se dice que las ventas de servicio de mantenimiento o postventa están ligadas a la venta de autos nuevos.

En los últimos años el comportamiento de ventas de autos ligeros nuevos ha tenido importantes variaciones, debido a las crisis que han impactado el poder adquisitivo de la población mexicana. Según Lozano, A. L.; Lozano, T. D.; Lozano, T. J.; Otero F. I., Vázquez, J.; Moctezuma, D.; Quintana, V. M.; y Reyes, N. C. (2013) de 1986 a 2013 el poder adquisitivo tiene un déficit del 80% si se considera el salario mínimo y el costo de la canasta alimenticia recomendable. Además es preciso señalar que la adquisición de un auto nuevo solo está al alcance de un mínimo porcentaje de la población mexicana.

El presente estudio exhibe los dos instrumentos de investigación que se adaptaron y diseñaron para medir la calidad del servicio, y los factores de capital humano, respectivamente. La investigación es con un enfoque de diseño de investigación mixto, (investigación cualitativa y cuantitativa). El planteamiento del problema es conocer si existe relación entre los factores del capital humano y la calidad del servicio postventa de las pymes del sector comercio en el área automotriz de Baja California. La variable independiente es el capital humano, las dimensiones son talento humano y contexto. Según Idalberto Chiavenato, el Capital Humano está compuesto por dos aspectos principales: Los talentos; dotados de conocimientos, habilidades y competencias que son reforzados, actualizados y recompensados de forma constante y el contexto es el ambiente interno adecuado para que los talentos florezcan y crezcan. El contexto es determinado por aspectos como la cultura organizacional, diseño organizacional y el estilo de la administración.

Los indicadores de talento humano son: 1.1) Conocimientos, 1.2) Habilidades, 1.3) Actitudes, 1.4) Valores. Los indicadores de contexto son: 2.1) Cultura Organizacional, 2.2) Diseño Organizacional, 2.3) Estilo de la administración. La variable dependiente es la calidad del servicio. Ruiz V. (1996) menciona que según Parasuraman, Zeithaml y Berry (1988) definen a la calidad del servicio como un juicio global del consumidor, relativo a la superioridad del servicio, que resulta de la comparación realizada por los clientes entre las expectativas sobre el servicio que van a recibir y las percepciones de la actuación de las organizaciones prestadoras del servicio y Gronroos (1994). Las dimensiones de la percepción de la calidad del servicio, son las del modelo SERVQUAL: elementos tangibles, la fiabilidad, capacidad de respuesta, seguridad, y empatía. Se limita al área de servicio de las 37 agencias automotrices del estado de Baja California, México, durante el periodo 2012.

REVISION LITERARIA

Capital Humano

Chiavenato (2009), refiere que hablar del recurso humano en las empresas, implica saber que representa realmente el capital humano. Es por eso que entender que significa capital humano es indispensable para el presente trabajo de investigación.

“El término capital humano apareció por primera vez en *Investment in human capital*, un artículo del premio nobel en economía Theodore W. Shultz publicado en 1961 en la *American Economic Review*. Desde entonces, los economistas han cargado muchos términos la maleta actual del capital humano. La mayoría coinciden en que el capital humano comprende habilidades, experiencia y conocimientos. Algunos, como el economista Gary Becker (otro premio nobel), añaden personalidad, experiencia, reputación y credenciales. Y todavía otros, como el consultor de gestión Richard Crawford, equiparan al capital con sus propietarios señalando que el capital humano consiste en personas hábiles e instruidas.” (Davenport, 2000).

Según el Profesor Idalberto Chiavenato 2009, el Capital Humano está compuesto por dos aspectos principales: Los talentos; dotados de conocimientos, habilidades y competencias que son reforzados, actualizados y recompensados de forma constante. Y el Contexto; Es el ambiente interno adecuado para que los talentos florezcan y crezcan. El contexto es determinado por aspectos como la cultura organizacional, diseño organizacional y el estilo de la administración.

Las funciones de recursos humanos en la actualidad son estratégicamente desarrolladas en las empresas exitosas.

El término de capital humano se refiere a la suma de los conocimientos que poseen los empleados y que le dan una ventaja competitiva a la organización. La importancia de las actividades de recursos humanos se hace evidente cuando se toma conciencia de que los seres humanos constituyen un elemento común a toda organización, en todos los casos son hombre y mujeres quienes crean y ponen en práctica las estrategias e innovaciones de sus organizaciones.

Debemos tener muy en cuenta que los recursos materiales hacen las cosas posibles, pero las personas las convierten en realidades.

Chiavenato (2011) explica que las organizaciones no funcionan sin los individuos, y éstos no viven sin las organizaciones. Cada empresa tiene sus propias características, mientras que la variabilidad humana es infinita y prodigiosa. Además, señala que el área de Recursos Humanos es sensible a los

Calidad En El Servicio

En relación al origen de la palabra calidad, Maqueda, J (1995) menciona lo siguiente: en todos los idiomas expuestos, la etimología de los términos cualidad y calidad nos remonta al latín del adjetivo relativo e interrogativo *qualis* (*qualitas-qualitatem*) como término imprecador (<cuál>, <tal como>, <de qué clase>; el modo de ser correspondía rigurosamente a *talis*) que demanda la esencia, contenido o características de las personas y de las cosas.

Se ha considerado que los principales teóricos que propiciaron el desarrollo del movimiento hacia la calidad son: Deming, Juran, Ishikawa y Crosby, quienes desplegaron sus teorías a partir del mejoramiento del control de la calidad y del trabajo en equipo para lograr un alto nivel de productividad. Anda C. (2004)

El servicio es el conjunto de prestaciones que el cliente espera (además del producto o del servicio básico) como consecuencia del precio, la imagen y la reputación del mismo. Para ofrecer un buen servicio hace falta algo más que la amabilidad y gentileza, aunque estas condiciones son imprescindibles en la atención al cliente. Vértice (2008)

Cuando un cliente valora la calidad de un servicio, no disocia todos sus componentes, sino que la juzga como un todo. Lo que prevalece, por tanto, es la impresión de conjunto y no el éxito relativo de una u otra acción específica. Vértice (2008)

Las personas cambian constantemente de gustos, preferencias y exigencias, entonces las organizaciones deben de identificar las necesidades puntualizadas que requiere el cliente para poder cubrir sus peticiones. El empleado que otorga el servicio, debe hacer buen uso de su comunicación verbal, y no verbal.

EVALUACION DE LA CALIDAD Y EL MODELO SERVQUAL.

Las evaluaciones a través de las percepciones de los clientes, consumidores, usuarios o pacientes en la actualidad, son de uso muy frecuente, por parte de organizaciones, tanto privadas como públicas, de muy diversos sectores, incluido el ámbito sanitario. Los índices de calidad y de satisfacción, conforme el demandante es el juez final e inapelable de la gestión, constituyen uno de los principales activos sobre los cuales se basan las posibilidades de sostener la rentabilidad y el crecimiento de las empresas, o la confianza del ciudadano en los servicios que se le ofrecen. Lo que revelen las evaluaciones a través de las percepciones, ha de determinar en muy buena medida la capacidad competitiva de las empresas. Botero, M. (2006)

El modelo servqual propuesto por Parasuraman, Zeithaml y Berry, en los años ochentas en Estados Unidos, mide la calidad del servicio en las organizaciones comparando la diferencia entre las expectativas, es decir lo que el cliente espera recibir del servicio y las percepciones, se refiere a lo que el cliente percibe al momento de tomar el servicio.

CAPITAL HUMANO Y CALIDAD EN EL SERVICIO.

El servicio es brindado por los integrantes de la organización, hacia el cliente. El servicio es intangible, no se puede tocar, sin embargo es perceptible, se percibe a través de los sentidos del ser humano, el cliente distingue si esta recibiendo un servicio de calidad por parte de la persona que brinda el servicio, ya sea el empleado o el directivo, o si no recibió un buen servicio.

Alcalde (2010) enuncia que se estima más del 20% de los clientes que se retraen de adquirir un producto o servicio lo hace por fallos en la información o atención por parte de las personas encargadas de atender y motivar a los compradores. Ante esta circunstancia es necesario que la atención al cliente sea de la mas alta calidad con la información concreta y precisa de modo que la persona que recibe la información no solo tenga una idea de un producto, sino también de la calidad del capital humano y técnico con el que va a establecer una relación comercial.

METODOLOGIA

Se propone un diseño mixto, investigación cualitativa, y la aplicación de un cuestionario a través de investigación cuantitativa y finalmente que se realice una profundización y evaluación de los resultados a través de investigación cualitativa. Es un estudio descriptivo, correlacional. Además de entrevistas estructuradas a los Gerentes de los departamentos de Servicio. La población está definida por 37 agencias automotrices que comercializan autos nuevos y cuentan con un departamento de servicios. El tener dos sujetos de estudios requirió definir un esquema de muestreo para cada uno de ellos. Considerando un estudio poblacional para el caso de las agencias y muestro para clientes y colaboradores. El total de trabajadores y clientes en el estado de Baja California se muestra en la tabla 1.1.

Tabla 3.1 Población de sujetos de estudio en 2011-2012

MUNICIPIO	MEXICALI	TIJUANA	ENSENADA	TOTAL
Trabajadores del departamento de servicio	199	255	46	500
Clientes que vistan las agencias de autos nuevos en Baja California	4, 273	5, 794	764	10, 831

Fuente:

Elaboración propia con datos de la UCAN (Periodo 2011-2012).

Instrumentos De Investigación.

El primer instrumento es una adaptación del instrumento SERVQUAL, donde se miden las percepciones de la calidad de los clientes que acuden al área de servicio en la agencia automotriz. El segundo instrumento es creación propia, donde se mide la percepción de los factores de capital humano, de los trabajadores del área de servicio. Se utilizó la escala de tipo Likert en los dos instrumentos de investigación. Ésta escala de Likert se compone de 5 respuestas, siendo 1 totalmente en desacuerdo, 2 en desacuerdo, 3 ni de acuerdo ni en desacuerdo, 4 de acuerdo y 5 totalmente de acuerdo.

En el primer instrumento (clientes), al principio se piden datos sobre la identificación de la persona encuestada, como son: el nombre, correo electrónico, año en que visitó por primera vez la agencia, ciudad donde vive actualmente, modelo y año de la unidad automotriz. Para conocer la percepción de los Clientes (Variable dependiente: Calidad en el servicio posventa) se utilizaron 20 ítems que miden las dimensiones de: Confiabilidad (fiabilidad), capacidad de respuesta, seguridad, empatía, bienes materiales (tangibilidad).

En el segundo instrumento (trabajadores), en la identificación del trabajador se piden datos como: puesto, edad, antigüedad en el puesto, últimos estudios, nombre de la agencia, y nombre del gerente general o propietario de la empresa. Para conocer las características de los Factores del Capital Humano de los trabajadores del Departamento de Servicio (Variable independiente: Capital Humano) se utilizaron 32 ítems que miden las dimensiones de: talento humano y contexto. Los indicadores son conocimientos, habilidades, actitudes, valores, cultura organizacional, diseño organizacional, y estilo de la administración.

RESULTADOS

Los resultados derivados de la investigación sobre los factores del capital humano que determinan la calidad en el servicio posventa del sector comercio en el área automotriz se analizaron primero desde una lectura cuantitativa aplicando en primera instancia estadística descriptiva, correlacional. La tabla 1.2 Muestra la ciudad donde viven actualmente los clientes que visitan las agencias de autos nuevos. Representada en su mayoría por clientes de la ciudad de Mexicali con un 61.2% del total.

Tabla 1.2 Ciudad donde viven actualmente los clientes que visitan las agencias de autos nuevos en el estado de Baja California

		FRECUENCIA	PORCENTAJE
VÁLIDOS	MEXICALI	71	61.2
	TIJUANA	35	30.2
	ENSENADA	10	8.6
	TOTAL	100	100

Fuente: Elaboración propia.

Análisis correlacional

Se analizó el constructo multidimensional para fines del modelo de Capital Humano se determinó el coeficiente de correlación de Spearman cuyo resultado es indicado en la tabla 1.3 es $\rho=0.809$, del indicador de los Conocimientos, lo que representa y explica un 65.44% del Talento Humano en la variable independiente del Capital Humano.

Tabla 1.3 Correlación entre Conocimientos y Talento Humano

		TALENTO HUMANO		CONOCIMIENTOS
RHO SPEARMAN	DE	Talento Humano	Coefficiente de correlación Sig. (Bilateral)	.809**
			N	62
		Conocimientos	Coefficiente de correlación Sig. (Bilateral)	1000
			N	62

Fuente: Elaboración propia.

Tabla 1.4 Correlación entre el Talento Humano y las Habilidades de los Trabajadores.

		TALENTO HUMANO		HABILIDADES
RHO SPEARMAN	DE	Talento Humano	Coefficiente de correlación Sig. (Bilateral)	.663**
			N	62
		Habilidades	Coefficiente de correlación Sig. (Bilateral)	1000
			N	62

Fuente: Elaboración propia.

Se determinó el coeficiente de correlación de Spearman (.837) del indicador de la Actitud, lo que representa y explica en la tabla 4.64 en un 70.05% del Talento Humano en la variable independiente del Capital Humano.

CONCLUSIONES

En este capítulo se presentan las conclusiones, algunas reflexiones finales y las recomendaciones y aportaciones derivadas del trabajo de investigación realizado. Así como futuras líneas de investigación. Es importante señalar que los objetivos que se plantearon en el primer capítulo se cumplen. Se analizó el Capital Humano y la Calidad en el Servicio de las agencias de autos nuevos en el estado de Baja California. Se detectaron algunas oportunidades de mejoras para las agencias de autos nuevos en Baja California. Se determinó la relación existente entre el Capital Humano del departamento de servicio en las agencias de autos nuevos y la calidad de servicio en el mismo departamento. Se diseñó un modelo de Capital Humano para las agencias de autos nuevos en Baja California.

Inferencias a partir de las hipótesis

Primera.- El análisis realizado sobre las características del Talento Humano del personal que trabaja en el departamento de servicio del sector comercio en el área automotriz de Baja California, mostró que las

agencias de autos nuevos en Baja California si tienen claridad en definir las características de su personal que trabaja en el departamento de servicio, como sus conocimientos, sus habilidades, sus actitudes y finalmente sus valores. Se rechaza la hipótesis nula para la primera pregunta de investigación. Es decir, no existe evidencia estadística para comprobar que las características del Talento Humano del departamento de servicio del sector comercio en el área automotriz de Baja California no se encuentran identificadas claramente. Lo anterior se puede sustentar con la revisión literaria donde se analizó la importancia de identificar las características del personal en la empresa, el cual se traduce en un mejor servicio con calidad.

Segunda.- Se concluye que las características del contexto del departamento de servicio del sector comercio en el área automotriz de Baja California si se encuentran definidas y si son las adecuadas para que los trabajadores desarrollen sus actividades eficientemente. Por lo tanto, se rechaza la hipótesis nula, es decir, no existe evidencia estadística para comprobar que las características del contexto en el departamento de servicio no se encuentran definidas claramente.

Aportaciones

Algunos de los hallazgos significativos en esta investigación respecto a los clientes que visitan las agencias de autos nuevos en Baja California, fueron que el 88.8% respondieron estar confiados en las promesas que reciben por parte de las agencias al momento de visitar los departamentos de servicios. Aspecto que se debe considerar para poder seguir brindando un servicio con calidad. También es importante mencionar que el 86.2% de los clientes encuestados respondieron haber recibido una buena explicación sobre las necesidades de sus autos en el momento de recibirlos en el departamento de servicio. Respecto a la seguridad que perciben los clientes al momento de realizar una transacción en la agencia de autos respondieron en un 89.7% sentirse seguros de la atención recibida por parte del personal de servicio de las agencias de autos nuevos en el estado de Baja California. Con respecto a la cortesía por parte de los trabajadores del departamento de servicio, el 92.3% de los clientes respondieron haber recibido un trato cortés y amable todo el tiempo durante su estancia en las agencias de autos nuevos en Baja California. En términos generales, se encontró que la percepción de los usuarios respecto a la confianza, atención personalizada y la seguridad al momento de recibir el servicio por parte del trabajador del departamento de servicio es buena. Sin embargo, aun cuando los resultados son alentadores nos revelan un nicho de oportunidades para el mejoramiento de la calidad en el servicio. Específicamente de los indicadores de confianza, responsabilidad, seguridad y empatía.

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BIOGRAFIA

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CONSECUENCIAS LEGALES Y ECONÓMICAS PARA EL EMPRESARIO POR INCUMPLIMIENTO EN LAS PRESTACIONES DE SEGURIDAD SOCIAL AL TRABAJADOR EN MÉXICO.

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RESUMEN

El presente trabajo analiza algunos aspectos de la seguridad social en México. De acuerdo con las leyes mexicanas, todos los trabajadores que prestan un servicio personal subordinado, tienen derecho a ser afiliados ante las instituciones encargadas de prestar los servicios de seguridad social al trabajador y sus dependientes económicos. Sin embargo, en la práctica es común encontrar que el patrón establece algunas estrategias tendientes a disminuir el gasto de seguridad social que debe pagar por los trabajadores que tiene a su servicio. Estas prácticas afectan los derechos del trabajador al momento en que desee adquirir vivienda para él y su familia, en la obtención de prestaciones económicas temporales y en la integración del monto que servirá de base para obtener su pensión al terminar su vida laboral. Esta investigación es de tipo descriptivo documental, su finalidad es dar a conocer las consecuencias legales y económicas para el empresario por incumplimiento a las leyes que regulan las prestaciones de seguridad social de los trabajadores. Para conocer el cumplimiento por parte del patrón se entrevistó a trabajadores de 100 empresas y se formularon ejemplos prácticos conforme a las leyes para dar a conocer las consecuencias legales y económicas aplicables al patrón incumplido.

PALABRAS CLAVES: Seguridad Social, Incumplimiento, Consecuencias Legales Y Económicas.

ABSTRACT

This paper discusses some aspects of social security in Mexico. Under Mexican law, all workers providing a subordinate personal service are entitled to be members before the institutions responsible for providing social services worker safety and their dependents. However, in practice it is common to find that the employer provides some strategies to reduce social security expenditures to be paid by workers who have at your service. These practices affect the rights of workers when they want to purchase housing for him and his family in obtaining temporary economic performance and the integration of the amount as a basis for his pension at the end of their working life. This research is descriptive document; its purpose is to present the legal and economic consequences for the employer for breach of the laws governing social security benefits for workers. For compliance by the employer workers were interviewed 100 companies and practical examples were made under the law to publicize the legal and economic consequences applicable to the defaulting employer.

JEL: P37

KEY WORDS: Social Security, Compliance, Legal And Economic Consequences.

INTRODUCCIÓN

La obtención de servicios de seguridad social ha sido durante muchos años un anhelo de todos los mexicanos, a partir de 1872 la clase obrera en México se empezó a organizar para mejorar sus condiciones de vida y exigir derechos laborales, entre ellos, servicios de salud y prestaciones de seguridad social, sin embargo al gobierno de Porfirio Díaz sofocó sus iniciativas y disolvió las organizaciones de obreros textiles, sastres, artesanos, carpinteros y otros grupos de diversos oficios (Gutiérrez, 1988). En el año de 1906 los trabajadores organizaron históricas huelgas, entre las que destaca la de Cananea Sonora. Entre sus peticiones los trabajadores exigían jornada laboral de ocho horas, que se estableciera un salario mínimo, pensiones laborales y día de descanso semanal. Como resultado de sus demandas en 1913 varios diputados acogieron un proyecto de ley de trabajo, mismo que no fue analizado debido a la situación política del país e inicio de la revolución mexicana.

Fue de esta manea que a principios del siglo XX se acentuaron las protestas de los trabajadores en el país para exigir derechos laborales, apoyados en las ideas de los hermanos Flores Magón y de Madero, los cuales consideraban la protección social un derecho de la clase trabajadora del país. No obstante lo trágico del movimiento revolucionario (Gutiérrez, 1988), como resultado de este, se logró plasmar en la Constitución Política de los Estados Unidos Mexicanos de 1917, en su artículo 123 fracción XXIX los derechos de los trabajadores a prestaciones de seguridad social para ellos y sus familiares. En respuesta a la exigencia de la clase obrera, los presidentes Ortiz Rubio en 1932 y Lázaro Cárdenas en 1938 apoyaron de manera decidida la idea de legislar en materia de seguridad social. Fue en diciembre de 1942, en el gobierno del presidente Manuel Ávila Camacho cuando se firmó la Ley del Seguro Social, misma que fue publicada en el Diario Oficial el 19 de enero de 1943, misma que está considerada como un instrumento de utilidad pública que garantice a la población servicios médicos y protección en los seguros de invalidez, de vida, de cesantía involuntaria del trabajo, de enfermedades y accidentes y de servicios de guardería; cuyo propósito es proteger a los trabajadores y a sus familiares y demás sectores sociales.

El Instituto Mexicano del Seguro Social (IMSS), como institución que organiza y administra los servicios de seguridad social en el país inicia actividades en noviembre de 1944 en el Distrito Federal, un año más tarde extiende sus servicios a las ciudades de Puebla y Monterrey y en 1946 se estableció el servicio en Guadalajara; la población atendida eran obreros de industrias, empleados de comerciantes y de prestadores de servicios.

En la actualidad, de acuerdo con la Dirección de Prestaciones Médicas del IMSS (2014), en su informe mensual a diciembre de 2013, el IMSS da a conocer que los derechohabientes afiliados a ese mes son 16,525,061 trabajadores, cantidad compuesta por empleados del propio instituto y de las empresas, 7,018,631 no trabajadores, incluye seguro facultativo para estudiantes, seguro de salud para la familia y seguro de continuación voluntaria en el régimen obligatorio, además cuenta con 3,423,560 pensionados y 24,194,833 adscritos a una clínica como familiares de los trabajadores y 8,349,878 familiares no adscritos a una clínica, además 11,891,406 derechohabientes que pertenecen al programa IMSS-oportunidades, dando un total de 71,403,369 individuos con derecho a servicios médicos y prestaciones sociales por parte del IMSS; de esta manera se puede observar que el IMSS es la institución de seguridad social más importante en el país, ya que la cobertura de sus servicios de seguridad social abarca al 60% de la población en México.

Con base en la información anterior se puede apreciar la importancia que tiene para la población en México las prestaciones de seguridad social establecidas en la constitución política. De la misma manera resalta la importancia de instituciones cuya finalidad encomendada es organizar y proporcionar servicios médicos y demás prestaciones a la población. De esta manera el IMSS cumple los objetivos para lo cual fue creado, al tener en sus registros de afiliados a más del 50% de la población del país.

Para lograr su cometido el IMSS requiere los recursos financieros necesarios para solventar el costo total de su operación, para ello es necesario la participación de los patrones, ya que conforme a lo establecido en la Ley del Seguro Social, quienes tengan trabajadores a su servicio, deberán enterar al IMSS una cuota individual por cada persona a su servicio, la cual se determinará con base en el sueldo diario que gane el trabajador. Sin embargo, en ocasiones por una inadecuada interpretación de la ley o por establecer estrategias mal fundamentadas por parte de algunos patrones en México, las cuales traen como resultado que se manifieste ante el IMSS un sueldo diario menor al que gana el trabajador, como consecuencia de lo anterior el patrón paga una cuota menor a la establecida en la ley, situación que afecta de manera directa a los trabajadores, ya que el sueldo se toma de base para el pago de prestaciones económicas, adquisición de vivienda y para integrar el monto de la pensión de retiro por vejez; además también afecta las finanzas del instituto al recibir del patrón una cuota menor por cada trabajador. Este trabajo de investigación tiene como finalidad dar a conocer las consecuencias legales y económicas que enfrentan las empresas cuando pagan sus cuotas patronales al instituto de manera incorrecta.

En su introducción esta investigación aborda algunos antecedentes de la seguridad social en México; en la revisión literaria da a conocer algunas disposiciones legales que regulan la previsión social en nuestro país y los comentarios de algunos estudiosos del tema; en la metodología se describe el tipo de investigación, obras consultadas, población de estudio y medios para la obtención de información de campo; en los resultados se revisan las aportaciones de especialistas sobre el tema, se procesa la información de campo recabada y se determinan resultados a través de programas estadísticos, en el apartado de conclusiones, se dan a conocer las conjeturas del investigador al comparar los resultados de la investigación documental y de campo según su opinión.

REVISIÓN LITERARIA

La seguridad social en México ha jugado un papel de gran importancia para el trabajador y su familia, de manera oficial la llegada de estas prestaciones al país se iniciaron con la creación del Instituto Mexicano del Seguro Social, organismo que desde sus inicios a tenido a su cargo la administración y prestación de la seguridad social, para la mayor parte de los trabajadores del país y sus familias. Gracias a las prestaciones de seguridad social, por décadas los mexicanos hemos tenido acceso a servicios de salud, así como a prestaciones por contingencias en el trabajo o prestaciones por vejez o cesantía en edad avanzada, de igual forma millones de mexicanos se han beneficiado con la obtención de una casa habitación a favor del trabajador y de su familia.

En primera instancia el artículo 123 constitucional en su primer párrafo establece el derecho de los trabajadores de obtener un trabajo digno y útil, recayendo en el Estado la creación de fuentes de empleo y la organización social del trabajo. El mismo artículo en su fracción XIV establece la responsabilidad del patrón sobre los accidentes de trabajo o enfermedades profesionales que sufran los trabajadores con motivo de la realización de sus actividades laborales, debiendo el empresario pagar la indemnización correspondiente, de acuerdo al daño sufrido por el trabajador y a los montos establecidos en las leyes complementarias.

Por su parte la ley federal del trabajo es el instrumento que regula las relaciones laborales en México, al efecto en su artículo tercero establece que el trabajo es un derecho y un deber sociales y no es un artículo de comercio. En su artículo 82 menciona que el salario es la retribución que debe pagar el patrón al trabajador por su trabajo, mismo que se integra de acuerdo con el artículo 84 de la misma ley con: el pago hecho en efectivo como cuota diaria, las gratificaciones y percepciones que perciba el trabajador, habitación, comisiones, prestaciones en especie, primas, y cualquier otra cantidad que reciba el trabajador del patrón por el trabajo prestado.

Con relación a lo anterior, el artículo 2 de la Ley del Seguro Social (LSS) expone que los fines de la seguridad social es garantizar a los trabajadores y sus familias el derecho a la salud, a los servicios médicos y demás prestaciones sociales que garanticen el bienestar social, así como la obtención de una pensión previo cumplimiento de los requisitos de ley, la cual será garantizada por el Estado.

Por otra parte el artículo 5 de la misma ley establece que la administración del Seguro Social estará a cargo del propio organismo público descentralizado, de integración operativa tripartita, es decir, concurren los sectores público, social y privado; el cual tendrá el carácter de organismo fiscal autónomo.

Las obligaciones para los patrones se encuentran contenidas en el artículo 15 de la Ley del Seguro Social, mismo que establece que deben registrarse ante el instituto e inscribir a sus trabajadores, informar sus altas, bajas y modificaciones de su salario, dentro de un plazo no mayor de cinco días hábiles al de su acontecimiento; llevar registros de nómina de sus trabajadores, que contengan los días trabajados y salarios percibidos; además determinar las cuotas obrero patronales a cargo del patrón y realizar su pago al instituto, permitir las visitas de éste para la revisión y comprobación de la cuantía de las cuotas y pago de las mismas. En el mismo sentido en su artículo 12 la LSS menciona que son sujetos de aseguramiento del régimen obligatorio las personas que presten un servicio personal remunerado subordinado a un patrón, con independencia de la personalidad jurídica de éste.

De acuerdo con el artículo 28 de la LSS el patrón inscribirá a sus trabajadores ante el instituto con el salario base de cotización que éste perciba al momento de su afiliación, estableciendo como sueldo máximo el equivalente a veinticinco veces el salario mínimo general y como sueldo menor un salario mínimo del distrito federal. Dispone el artículo 38 de la LSS que el patrón al pagar el sueldo deberá retener la cuota que corresponde pagar el trabajador al instituto.

En caso de que el patrón no pague el importe de las cuotas a su cargo y del trabajador o lo haga en forma incorrecta el artículo 39C de la LSS establece que el instituto las determinará presuntivamente con base en la información proporcionada por el patrón, mismas que dará a conocer al patrón, quien deberá pagarlas dentro de los quince días hábiles siguientes en que le sean notificadas.

Respecto de las sanciones a los patrones el artículo 52 de la LSS establece que el patrón que oculte un accidente de alguno de sus trabajadores durante su trabajo o lo reporte de manera indebida, se hará acreedor a las sanciones establecidas en ley. En caso de que el patrón haya manifestado un salario inferior al que gana el trabajador, el instituto solo pagará la pensión al trabajador con el sueldo registrado por el patrón, pero una vez que conozca el sueldo real, se tomará este como base para pagar todas las prestaciones que procedan. En estos casos el patrón deberá realizar el pago de las diferencias determinadas por el IMSS que resulten por la parte del salario omitido (capital constitutivo), más un cinco por ciento por gastos de administración.

En el mismo sentido el artículo 79 de la misma ley da a conocer las prestaciones que integran el monto de un capital constitutivo a que puede hacerse acreedor un patrón, entre las cuales se encuentran: todo tipo de cuidados médicos, análisis clínicos, medicinas, hospitalización, intervenciones quirúrgicas, prótesis, traslados, gastos de funeral, subsidios, indemnizaciones o pensiones y gastos de administración.

De acuerdo con la información de este apartado, se puede apreciar que los derechos de los trabajadores en México y las obligaciones de los patrones en materia de seguridad social, se desprenden de disposiciones constitucionales, de esta manera encontramos que la Ley Federal del Trabajo, regula las relaciones laborales entre trabajadores y patrones y la Ley del Seguro social, se encarga de regular las prestaciones de seguridad social.

METODOLOGÍA

Para el desarrollo del presente trabajo de investigación se llevó a cabo una revisión de los antecedentes de la seguridad social en México, así como de las disposiciones actuales establecidas en las leyes mexicanas, respecto de la regulación de la relación laboral y prestaciones de seguridad social. Se describen las obligaciones que conforme a ley deben cumplir los patrones, así como las consecuencias legales y económicas a cargo del empresario, en caso de incumplimiento u omisión de sus obligaciones y pago de cuotas en materia de seguridad social. Se realizó una encuesta a 100 trabajadores de diferentes empresas para saber en qué medida el patrón esa cumpliendo con sus obligaciones de seguridad social y que porcentaje de patrones pudieran estar sujetos, a un procedimiento administrativo por incumplimiento de las disposiciones legales en esta materia. La información obtenida fue procesada a través de estadística descriptiva para determinar los resultados, que permitan alcanzar los objetivos de esta investigación.

RESULTADOS

Una vez analizadas las disposiciones legales que establecen las obligaciones que en materia de seguridad social tiene el empresario, se dan a conocer algunas de las consecuencias legales y económicas por incumplimiento u omisión en el pago de sus cuotas obrero-patronales de acuerdo con la ley de la materia, algunas de las cuales pueden ser.

El artículo 287 de la LSS establece que las cuotas omitidas y capitales constitutivos, así como su actualización y recargos, impuestas por ley a los patrones, además de los gastos que realice el instituto por cuenta del patrón, tienen el carácter de crédito fiscal, mismo que será exigible de acuerdo con el artículo 291 del mismo ordenamiento, a través del Procedimiento Administrativo de Ejecución. En caso de que el patrón no realice el pago, como consecuencia legal y económica se embargarán bienes suficientes de éste para garantizar el pago del crédito fiscal, los cuales serán rematados en pública almoneda.

Por otra parte el artículo 304 de la Ley del Seguro Social, establece que cuando el patrón realice actos u omisiones que impliquen el incumplimiento del pago cuotas omitidas y capitales constitutivos, como consecuencia legal y económica será sancionado con multa del cuarenta al cien por ciento del monto omitido.

En el mismo sentido el artículo 307 de la misma ley establece que el patrón comete el delito de defraudación fiscal, cuando con engaños o aprovechamiento de errores se omita en forma parcial o total el pago de cuotas obrero-patronales y se beneficien de manera indebida en perjuicio del instituto o de los trabajadores. Cabe aclarar que el delito de defraudación de acuerdo con los artículos del 308 al 311 está penado con prisión, de acuerdo al monto de lo defraudado, con pena que va de tres meses a nueve años de prisión.

A continuación se presenta el resultado obtenido de la investigación de campo, con base a las respuestas dadas por los trabajadores entrevistados, con respecto su situación laboral en materia de seguridad social.

De acuerdo con la información de campo obtenida en la (tabla 1) al pregunta al trabajador si contaba con un empleo y si recibía a cambio una remuneración, el 100% de los entrevistados contesto de manera afirmativa, la razón de esta pregunta fue confirmar la relación laboral conforme a la ley; por otra parte del total de trabajadores encuestados el 76% de ellos contesto que sí están registrados como trabajadores en el seguro social, mientras que el 26% contestó no estar afiliado; En el mismo sentido el 93% de los trabajadores dijo que sí conoce su salario diario, un 7% manifestó no conocerlo, esta pregunta tuvo como objeto conocer el cumplimiento del patrón ante el instituto en la pregunta siguiente; el 68% de los entrevistados contestaron que sí están registrados ante el IMSS con el sueldo diario que ganan, el 32% restante comentó estar registrado con un salario diferente; por último el 90% de los trabajadores participantes manifestó estar conforme con su trabajo, el 10% restante dijo no estar conforme.

Tabla 1: Operacionalización de variables

Variable	Indicadores	Si %	No %
Consecuencias legales y económicas para el empresario por incumplimiento en las prestaciones de seguridad social al trabajador en México.	1. Está usted trabajando y recibe un sueldo por su trabajo?	100	
	2. Está usted registrado ante el IMSS?	74	26
	3. Conoce su sueldo diario?	93	7
	4. Es el mismo sueldo registrado en el IMSS?	68	32
	5. Está conforme con su trabajo?	90	10

Elaboración propia con base en los indicadores analizados en esta investigación.

CONCLUSIONES

Una vez analizadas las disposiciones legales que regulan la seguridad social en México, se puede concluir que éstas establecen de manera clara y precisa las obligaciones del patrón respecto de sus trabajadores. A la vez se confirma la importancia del cumplimiento en forma correcta con el registro de los trabajadores al servicio del patrón, de esta manera el patrón no pone en riesgo su patrimonio, por motivo de multas, capitales constitutivos, gastos de ejecución y embargo de bienes. Se confirma que en México una gran cantidad de patrones no cumple con sus obligaciones de seguridad social, pues el 26% de los trabajadores entrevistados manifestaron no estar afiliados en el seguro social, por consiguiente, en promedio el 26 % de los patrones pone en riesgo su patrimonio familiar por incumplimiento de sus obligaciones en materia de seguridad social. De la misma manera se concluye que un alto número de patrones registra a sus trabajadores con un salario menos al que realmente ganan, situación que también pone en riesgo su patrimonio familiar, pues el 32% de los trabajadores manifestó estar registrado ante el instituto con un salario inferior al que gana.

De los resultados de esta investigación puede observarse que en México la seguridad social es un derecho de los trabajadores y de sus familiares, sin embargo, en la práctica existen empresarios que evaden esta obligación en perjuicio de un amplio sector de la sociedad.

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INTERMEDIACIÓN TURÍSTICA COMO ELEMENTO ESTRATÉGICO EN EL PROCESO DE DECISIÓN DE COMPRA EN MERCADOS EMERGENTES

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ABSTRACT

El turismo es una industria que ha ido apuntalando a nivel mundial, los consumidores cada vez tiene más acceso a información por internet, lo que fomenta su búsqueda en el proceso de compra, sin embargo no todos los consumidores tienen la confianza de adquirir un boleto de avión o un paquete (avión- hotel) por esta vía y en ese caso acuden a agencias de viaje tradicionales en donde se interactúa con el personal y se finaliza la compra. El objetivo de esta investigación es identificar los riesgos que un comprador percibe al momento de decidir entre la intermediación tradicional y la info-mediación que son las ventas en línea, así como los factores decisivos de compra de los consumidores que viajan de Querétaro a Cancún. El método de análisis que se utilizara para determinar si hay diferencias significativas entre las variables del riesgo percibido es través de un Anova de n factores y un análisis factorial de componentes principales para determinar los factor decisivos de compra que ayuden como elementos estratégicos cuando se establezcan estrategias mercadológicas.

PALABRAS CLAVE: Turismo, Servicio, Proceso De Compra, Innovación, Segmentos

ABSTRACT

Tourism is an industry that has been propping worldwide, consumers increasingly have more access to information on the Internet which encourages their search online process, however not all consumers have the confidence to purchase an airline ticket or package (plane- hotel) in this way and then go to traditional travel agencies where interacts with staff and the purchase is completed. The objective of this research is to identify risks that a buyer sees when deciding between traditional intermediation and info - mediation that are online sales and the purchase factors of consumers traveling from Queretaro to Cancun. The method of analysis used to determine whether there are significant differences between the variables of perceived risk is through an Anova of n factors and principal components factor analysis to determine the decisive factor in purchase to help as strategic elements when strategies are developed market related.

JEL: L8, L83, M3, M39

KEYWORDS: Tourism, Service, Purchase Process, Innovation, Segments.

INTRODUCCIÓN

El turismo ha presentado un continuo y vigoroso crecimiento a nivel mundial. Cancún recibió en el 2014 un total de 4.5 millones de turistas de los cuales el 65% son internacionales y el 35% nacionales (Barómetro de Cancún, 2015). Actualmente los turistas nacionales ocupan el segundo lugar (35%) después del mercado americano (45%), por lo que representan un mercado atractivo para los empresarios del sector turístico.

El gran reto de estas empresas es identificar el tratamiento eficaz de un conjunto de productos y servicios como alternativa de trascendencia a largo plazo con la finalidad de desarrollo de nuevas experiencias, en la compra de productos o servicios turísticos (Zárraga, Morejón y Corona, 2010), por lo que se ven en la

necesidad de diferenciar el producto o servicio ya que son el vínculo entre entidades del sector turístico y los clientes finales.

En el 2013 Cancún recibió 18,716 personas de la ciudad de Querétaro que representa el 1.30% de los turistas nacionales que visita este destino turístico (Barómetro de Cancún, 2015). En este mismo año la empresa Volaris tuvo 123 vuelos de Querétaro a Cancún, como se puede ver en la Tabla 1 (Barómetro de Cancún, 2015).

Tabla 1: Vuelos de Querétaro a Cancún

Año	Turistas que vienen de Querétaro a Cancún	Aerolíneas y Vuelos
2005	8,833	
2006	8,087	
2007	10,367	Novoair, un vuelo.
2008	9,664	Novoair, un vuelo. Alma, 133 vuelos.
2009	11,145	
2010	11,036	Aeromexico, once vuelos.
2011	12,010	
2012	16,107	Volaris, 21 vuelos.
2013	18,716	Volaris, 123 vuelos.

Afluencia de turistas que vienen de Querétaro a Cancún, así como las aerolíneas procedentes de Querétaro. Fuente: Barómetro de Cancún, 2015.

Querétaro es un mercado emergente en donde prevalece una capacidad de compra alta y media, sin embargo existe un mercado mixto, en donde se destaca el estilo de vida aspiracional y el consumo por el seguimiento de modas y tendencias, así como sectores muy tradicionalistas en cuanto a familia y trabajo, desconfiando de aquellas instituciones o productos que buscan impresionarles con grandes promesas (Kato y Fernández, 2010). Hasta hace algunos años la única forma de abordar un avión para los que vivían en Querétaro era trasladarse hasta las ciudades de México o León, a partir de noviembre del 2004 se apertura el nuevo Aeropuerto Intercontinental (AIQ) teniendo como destinos ciudades como Houston, Dallas, Cancún, Puerto Vallarta, Tijuana y Monterrey (AIQ, 2015), esto ha permitido la apertura a nuevos destinos turísticos.

Por lo tanto las empresas turísticas en Querétaro tienen nuevos retos que enfrentar al momento de ofertar sus productos o servicios y es importante que se conozcan los factores de decisión de compra de un cliente con el fin de poder brindar un servicio de calidad, en este sentido se identifican los riesgos que un comprador percibe al momento de decidir entre la intermediación tradicional como lo es comprar en una agencia de viajes y la info-mediación que son las ventas en línea, así como los factores decisivos para la compra, de un viaje de Querétaro a Cancún.

Con esta finalidad, el estudio se va a estructurar de la siguiente manera: en primer lugar se realizará una revisión literaria, en segundo lugar se describe la metodología empleada, en tercer lugar los resultados obtenidos y en cuarto lugar los hallazgos y conclusiones, así como futuras investigaciones.

REVISIÓN LITERARIA

El sector turístico se caracteriza por un fuerte dinamismo tanto por parte de la oferta como de la demanda, los destinos sol y playa continúan presentando la mayor oferta a nivel nacional. En este punto la mayoría de las decisiones que toman los turistas no son elecciones independientes, sino decisiones complejas que implican elegir múltiples elementos interrelacionados y que se van tomando en una secuencia temporal (Dellaert, Ettema y Lindh, 1998). Barlés y Matute (2012), identifican tres momentos importantes en la toma de decisión de un turista: (1) Decidir viajar; (2) las decisiones antes de viajar al destino como el alojamiento, empresas con las que viajara, transporte, época del año y duración (Fessenmaier, 1995), y (3) decisiones

durante el viaje como atracciones o lugares a visitar, rutas, gastos, lugares donde parara a comer o descansar, etc. (Dellaert, Ettema y Lindh, 1998).

En estos tres momentos el turista tiene que aplicar el proceso de toma de decisión de compra el cual consta de cinco etapas: (1) Reconocimiento de la necesidad, (2) Búsqueda de información, (3) evaluación de alternativas, (4) Decisión de compra, (5) Comportamientos postcompra.

El reconocimiento de la necesidad, comienza cuando un comprador reconoce tener un problema o una necesidad, hay una diferencia entre el estado actual y el deseado. La necesidad puede ser provocada por estímulos internos como su experiencia previa o estímulos externos como un anuncio de televisión, o una recomendación, etc. (Kotler, Bowen, Makens, García de Madariaga y Flores, 2011).

La búsqueda de información, en esta etapa se estimula al consumidor para que busque más información; podría ser que el consumidor sólo preste más atención, o que inicie una búsqueda de información activa (Kotler y Armstrong, 2001). La duración de la búsqueda que haga un consumidor depende de la fuerza de la motivación, de la cantidad de información inicial, del valor asignado a la información adicional y la satisfacción que se obtiene de la búsqueda (Kotler et al, 2011). El consumidor puede obtener información de varias fuente como se muestra en la Tabla 2.

Tabla 2: Fuentes para obtener información.

Fuentes	Ejemplos
Personales	Familia, amigos, vecinos y conocidos.
Comerciales	Publicidad, vendedores, detallistas, envases, y/o etiquetas.
Públicas	Análisis de restaurantes, editoriales en la sección de viajes, organizaciones de consumidores.
Internet	Las páginas web de las empresas y los comentarios de los visitantes anteriores.

Fuente: Kotler, Bowen, Makens, García de Madariaga y Flores, 2011.

En un servicio turístico las fuentes de información personales tienen mayor impacto porque son percibidas como más creíbles. Lovelock, (1997) clasifica estas fuentes de información en función de la forma en que los clientes pueden reducir el riesgo de adquirir un servicio, como se muestra en la Tabla 3.

Tabla 3: Fuentes de información

Buscar información de fuentes personales respetada (familia, amigos, compañeros). Fiarse de una empresa que goza de buena fama. Buscar garantías. Visitar las instalaciones o probar aspectos del servicio antes de la compra. Preguntar a los empleados con conocimiento sobre servicios competidores. Examinar las claves tangibles y otras evidencias físicas. Utilizar internet para comprar ofertas de servicio.

Fuente: Lovelock, 1997

La evaluación de alternativas, es la etapa del proceso en la que el consumidor usa información para evaluar marcas alternativas de un conjunto de opciones (Kotler y Armstrong, 2001). Esta evaluación se da en varios sentidos: Cada consumidor ve un producto como un conjunto de atributos de producto; Conceden distinta importancia a los atributos relacionados con sus necesidades; Dan diferentes niveles de importancia a cada atributo; El consumidor desarrolla un conjunto de creencias acerca de dónde se sitúa cada marca en relación con cada atributo, las creencias del consumidor pueden variar partiendo de los atributos verdaderos debido a la experiencia del consumidor y los efectos de la percepción que este tenga (Kotler et al, 2011).

La decisión de compra es la esta etapa del proceso de decisión del comprador en la que el consumidor compra realmente el producto (Kotler y Armstrong, 2001), esta puede estar influida por las actitudes de otra persona o por factores situacionales imprevistos como ingresos familiares, el precio y los beneficios esperados del producto. En el sector turístico se da que el consumidor no sabe cuál va a ser la experiencia hasta después de la compra, por lo que los empleados deben hacer todo lo posible para garantizar que tenga una buena experiencia y que la evaluación posterior a la compra sea favorable (Kotler et al, 2011).

El comportamiento postcompra es la etapa del proceso de decisión del comprador en la que los consumidores realizan acciones adicionales después de la compra, con base a la satisfacción o insatisfacción (Kotler y Armstrong, 2001). En este punto se manifiesta la relación entre las expectativas que tenía sobre el producto y el rendimiento percibido del mismo.

Los procesos de compra tradicionales se vuelven más sofisticados y complejos con la aparición del internet, la facilidad de acceso a la información deben llevar a las empresas a revisar sus estrategias de comunicación y gestión de venta online y offline (Ureña, Agudo e Hidalgo, 2011).

El internet ha cambiado la forma en que los consumidores compran los productos o servicios turísticos, mediante la sustitución de las agencias convencionales por los sitios web, el uso de internet hace posible un acceso instantáneo a múltiples fuentes de información (Ureña, Agudo e Hidalgo, 2011). Sin embargo muchos clientes todavía perciben riesgos en las compras realizadas a través de Internet (Fernandes, Fossati y Affonso, 2013). No obstante, aún es pequeña la participación de las compras hechas por internet y las barreras del consumo online debido al gran riesgo percibido por los clientes (Cordeiro, Silveira y Benevites, 2004), como son: el riesgo financiero, se refiere al mal uso de los instrumentos de pago; el riesgo de desempeño, se produce cuando el producto o servicio no es el esperado por el consumidor; el riesgo físico, relativo a causar daños a la salud o a la integridad física del consumidor; y riesgo de tiempo/conveniencia, se refiere a la pérdida de tiempo y conveniencia de la compra (Kovacs y Farias, 2004; Lubbe, 2007; Carvalho, Silva, Corso y Tortato, 2008).

Los riesgos percibidos son un factor significativo en el comportamiento del consumidor, Cunningham, Gerlach, Harper y Young (2005) lo asocian con todas las fases del proceso de compra. Algunos consumidores han posicionado en su mente la red como un canal de “fuente de información”, no como un lugar de compra, ya que facilita la recopilación de información. El internet es un punto de encuentro entre empresas y consumidores que buscan información en la red sobre productos y servicios, sus características y su precio como paso previo a la decisión de compra.

Las agencias de viajes tradicionales son empresas que hacen de intermediaria entre sus clientes y determinados proveedores turísticos, en el marco de unas condiciones tentadoras y atractivas, por lo que están dentro de la cadena de valor de la industria del turismo (Velásquez, Peñá y Macia, 2005). Las ventajas son: buscan simplificar al cliente trámites, tienen un asesoramiento personalizado ya que pueden aconsejar sobre lugares que visitar, se puede pagar en efectivo, se tiene el contacto inmediato ante posibles incidencias en el viaje.

El número de agencias de viaje ha disminuido en los últimos años debido al crecimiento de las reservas por internet. En la actualidad la mayoría de las reservas de las compañías aéreas son efectuadas desde su página web y la mayoría evita pagar comisión a las agencias de viaje (Kotler et al, 2011), al igual que las reservas a hoteles, por lo que la reducción de las comisiones como el crecimiento de las ventas directas de hoteles y compañías aéreas a los consumidores han llevado al cierre progresivo de muchas agencias de viajes en Latinoamérica (Kotler et al, 2011).

METODOLOGÍA

El objetivo del estudio fue identificar los riesgos que un comprador que viaje de Querétaro a Cancún percibe al momento de decidir entre la intermediación tradicional y la info-mediación que son las ventas en línea, así como los factores decisivos de compra. El diseño de la investigación fue de tipo cuantitativo en donde se obtuvieron datos estadísticos que reflejan cifras absolutas y relativas del mercado (Malhotra, 2008) que viaja de Querétaro a la ciudad de Cancún. Se realizó una investigación descriptiva la cual aplica un conjunto de métodos estadísticos inferenciales y multivariados como frecuencias, pruebas de significancia univariada mediante el análisis Anova de un factor, y un análisis factorial para entender el fenómeno. El cuestionario tuvo 33 reactivos en donde se obtuvo un Alpha de Cronbach de .870 donde se aplicaron escalas de medición categórica y métrica

La muestra que se aplicó fue una muestra no probabilística, proceso muestral en el que la probabilidad de selección de cada unidad muestral es desconocida (Hair, Bush y Ortinau, 2004) en este caso se argumenta de esta manera debido a los requerimientos que el Aeropuerto Intercontinental de Querétaro interpuso para poder tener acceso a sus instalaciones, el método que se utilizó fue muestreo por conveniencia que es un procedimiento en el que las muestras se toman por conveniencia del investigador, los supuestos en que se basa el proceso son que la población meta definida es homogénea y los individuos entrevistados son similares a la población, en este caso se hizo a los pasajeros que viajaban de Querétaro a Cancún.

RESULTADOS

Dentro de los resultados el primer análisis fue la obtención de frecuencias de las variables demográficas del estudio en donde se encontraron los siguientes hallazgos. La encuesta fue aplicada al 50.9% de hombres y 49% de mujeres entre los cuales el 5.6% tenía entre 18 y 24 años, el 31.5% entre 25 y 34 años, el 31.5% entre 35 y 44 años, el 22.2% entre 45 y 54 años y un 9.3% más de 55 años. El 77.8% de los encuestados trabaja, el 7.4% estudia y el 11.1% son jubilados.

Entre los servicios que adquirieron el 56.4% compró solamente el boleto de avión, el 21.8% avión más hotel, el 21.8% avión, hotel y alimentos. En cuanto a la forma de pago el 22.5% fue efectivo, el 69.1% fue con tarjeta de crédito y el 5.5% fue con descuento a nómina. La forma en que adquirieron sus servicios fue el 25.5% a través de una agencia tradicional y el 74.5% a través de internet con una agencia en línea.

El medio más utilizado en la búsqueda de información fue el internet con un 81.5%, seguido de la agencia de viaje con un 11.1%, las redes sociales con un 3.7% y recomendaciones de amigos con un 3.7%.

Se realizó un análisis de varianza para comprobar si existe una diferencia estadística entre tres o más medias aritméticas, en este caso se analizaron los riesgos por las cuales puede pasar un consumidor al momento de comprar por una agencia tradicional o en línea. El análisis que se aplicó fue un Anova de un factor que permite estimar sus efectos individuales y conjuntos sobre la variable dependiente, en este caso los tipos de riesgos que es una variable métrica ante la variable independiente que es una variable categórica como fue si adquirió su compra en una agencia establecida o a través de una agencia por internet. La hipótesis nula del Anova declara siempre que no hay diferencias entre los riesgos por parte de los grupos que compraron por una agencia tradicional o por una agencia en línea.

Posteriormente se realizó un análisis factorial de componentes principales para determinar si la información se puede resumir en un menor número de subconjuntos o factores para los elementos decisivos de compra en donde se obtuvo un KMO (Kaiser-Meyer-Olkin) de .880, existen dos grupos los cuales se centran en el servicio y el producto y otro en el precio y comodidad.

CONCLUSIONES

El estilo de vida de la gente que viaja de Querétaro a Cancún hoy por hoy es un mercado joven, ya que el 63% oscila entre 25 y 44 años de edad lo que hace que el estilo de vida sea más aspiracional, siguiendo tendencias de moda.

En cuanto al proceso de compra de un destino turístico mediante la intermediación tradicional (25.5%) y la info-mediación (74.5%) que son las ventas en línea no existe ninguna diferencia estadística en cuanto a los riesgos que se persiguen, pues se aplicó un análisis Anova para identificar si existieran estas diferencias, lo cual resultó negativo, por lo que se puede concluir que ambos tipos de intermediación son perceptibles a los mismos tipos de riesgos; en donde por otro lado al momento de analizar las frecuencias se observa que más del 50% perciben estos riesgos como muy pocos, lo que se puede suponer es que las empresas están gestionando mejor sus operaciones.

Dentro de los factores de decisión de compra que utiliza el consumidor para elegir una empresa u otra, se aplicó el análisis factorial para distinguir los grupos de variables y poder tomar decisiones. Un grupo reúne a los elementos que están alrededor del servicio y el producto como son: servicio, variedad de ofertas, asesorías, atención post-venta, atención personalizada, apoyo a resolución de problemas, descuentos, tecnología y tiempo. Y el otro grupo se focaliza en el precio y la comodidad que debido a estas dos elementos se puede inferir que la venta a través de una info-mediación toma ventaja.

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ESTUDIO DEL PROCESO DE CONTRATACIÓN DEL PERSONAL DE COCINA FRENTE AL C.O.N.O.C.E.R : LOS PRINCIPALES HOTELES DE MANZANILLO COLIMA

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RESUMEN

En este artículo se hace un estudio tomando como parámetro los estándares de competencia que dicta el Consejo Nacional de Normalización y Certificación de Competencias Laborales (CONOCER) y los estándares o competencias solicitados por los hoteleros durante el proceso de contratación de los distintos tipos de personal del área de cocina . Según CONOCER la formación basada en normas de competencia tiene entre otros beneficios el promover el fortalecimiento del capital humano haciéndolo competitivo a nivel mundial y promoviendo una mejor vinculación de los trabajadores con el sector educativo a lo largo y ancho del país. Estas normas de competencia habilitan al trabajador para desarrollarse en contextos empresariales por lo que contribuyen al fortalecimiento de la competitividad. El puerto de Manzanillo de encuentra posicionado en el lugar 25 en cuanto a establecimientos de hospedaje por lo tanto el fortalecimiento del recurso humano proporcionaría una mayor competitividad y aumentaría las posibilidades de figurar como uno de los principales destinos turísticos

PALABRAS CLAVE: Competencias, Estándares, Recurso Humano, Proceso De Contratación, Competitividad.

THE RECRUITMENT PROCESS FOR KITCHEN STAFF IN ACCORDANCE WITH C.O.N.O.C.E.R :THE LEADING HOTELS IN MANZANILLO COLIMA

ABSTRACT

This paper analyzes the recruitment process for kitchen staff based on the proficiency standards named by the National Council of Standardization and Certification of Working Proficiency (C.O.N.O.C.E.R) and the standard or skills requested by the hotel industry for the different types of kitchen staff members. According to CONOCER the training process based on proficiency has among other benefits strengthening the human capital by making it more competitive worldwide and by linking up with the education sector far and wide across the country. This proficiency regulations enable the worker to develop in business contexts and thus contribute to strengthening competitiveness.

Manzanillo is ranked 25 in terms of lodging establishments therefore strengthening human resource would provide greater competitiveness and would increase the chances of ranking as one of the main tourist destinations

KEYWORDS: Skills ,Proficiency, Standards ,Human Capital , Hiring Process, Competitiveness

INTRODUCCIÓN

La definición más popular obtenida al hablar de recursos humanos es: las personas. Sin embargo esta es una definición errónea, ya que los recursos humanos son como su nombre lo expresa recursos que poseen las personas y son útiles para la organización ya que el producto principal que se oferta tanto en el turismo como en la hotelería es el servicio. Es de suma importancia que los empleados de la industria de la hotelería, especialmente los de las áreas operativas, posean ciertas competencias específicas que le den valor agregado al producto. Si bien las características que los empleadores buscan en este tipo de organizaciones deben encontrarse listadas en los manuales de contratación o descripciones de perfiles de puesto, estas características no pueden quedarse solamente en el profesionalismo o el saber hacer. Todas las organizaciones, independientemente de cuál sea su giro, requieren de una serie de recursos o elementos que le permitan alcanzar fácilmente sus objetivos. En el caso de la hospitalidad dichos recursos se reflejarán en cualidades de la persona al desempeñarse en ciertos puestos de una forma eficiente. De ahí la importancia de un proceso de contratación que pueda ir más allá de las entrevistas y solicitudes de trabajo comunes. El reclutamiento, selección, contratación, inducción y capacitación son las fases del proceso de provisión, cada una tiene un objetivo específico, y al ser eficientemente aplicadas permiten que el recurso humano que se capte cubra en el mayor porcentaje posible las necesidades de la organización. Las áreas operativas, en el ramo de la hotelería requieren personal con ciertas cualidades que pudieran no ser tan determinantes en otras áreas. Específicamente en las distintas áreas de la cocina pudiéramos incluir algunas características más puntuales acordes con el puesto, el rango, las actividades y algunas otras variables.

REVISIÓN LITERARIA

Como parte de la globalización en donde la movilización de personas, ideas, capital y tecnología influyen considerablemente en el crecimiento y especialización de los servicios que confirma la industria de la hospitalidad (Reiser 2003). Por lo tanto la demanda de mano de obra flexible, competente y comprometida y con la capacidad de cumplir con los estándares de calidad y servicio (Nilsson 2002) está afirmación puntualiza la importancia que el recurso humano como un factor de competitividad y determinante para el éxito de las organizaciones.

Las competencias son un conjunto de propiedades en permanente modificación que deben ser sometidas a la prueba de resolución de problemas concretos en situaciones de trabajo que entrañan ciertos márgenes de incertidumbre y complejidad técnica. (Galart 2000). En el tema de las competencias laborales especialmente en mercados de trabajo con niveles altos de desempleo se observan tipos: las competencias de empleabilidad que son habilidades básicas como expresión oral y escrita, la resolución de problemas, toma de decisiones y el aprendizaje a base de experiencias, las relacionadas al uso del recurso como el uso de materiales y equipos, dinero entre otros, las competencias interpersonales en las que se encuentran el trabajo en equipo, liderar, negociar, atención al cliente, las competencias de comunicación y las competencias tecnológicas (Scan, 2000).

El Consejo Nacional de Normalización y Certificación de Competencias Laborales es una entidad paraestatal del gobierno federal mexicano y la participación del sector gubernamental, empresarial y laboral, su principal objetivo es contribuir a la competitividad económica y al desarrollo educativo y progreso social de México (CONOCER, 2015) con base en el Sistema Nacional de Competencias de las Personas o SNC.

El SNC se compone por tres piezas claves: Comités Sectoriales de gestión por competencias, instrumentos de transferencia de conocimiento al mercado laboral y de vinculación con el sector educativo, estructura nacional de evaluación y certificación.

Los Comités Sectoriales de gestión por competencias se encuentran integrados por miembros de alto nivel e influencia en la toma de decisiones del sector quienes a su vez integran grupos técnicos para desarrollar

estándares de competencia de personas relevantes para la competitividad de su sector como : conocimientos, habilidades, destrezas, actitudes y comportamientos. Estos comités incorporan estándares internacionales , emiten certificaciones de la autoridad federativa y del sector de tal manera que las certificaciones tengan credibilidad en el mismo y al mismo tiempo pueden ser utilizadas para obtener equivalencias educativas.

Como instrumentos de transferencia del conocimiento al mercado laboral se cuenta con listados de estándares de competencias que pueden ser al igual referentes nacionales y son certificables por la autoridad educativa.

Para este estudio se tomarán en consideración las competencias emitidas para los sectores hotelero y restaurantero, ambos incluidos dentro del sector productivo de acuerdo a la clasificación de CONOCER . Según cifras al2014 de los 460 estándares de competencia publicados en el diario oficial de la federación el 6% son para el área turística , dentro de la que se encuentra implícita la gastronomía. (CONOCER 2015).

La estructura de evaluación y certificación tiene alcance nacional en ella participan el sector empresarial , laboral y académico quienes mediante comités sectoriales aseguran la gestión por competencias además de ofrecer cursos de capacitación basados en competencias y certificaciones.

De 191 instituciones acreditadas a nivel nacional y alrededor de 3000 puntos en todo el país para evaluación y certificación de competencias para el puerto de Manzanillo las instituciones en teoría disponibles son : La Asociación Mexicana de empresas de Capacitación, la CROC (Confederación Revolucionario de Obreros y Campesinos), el CONALEP (Colegio Nacional de Educación Profesional Técnica),SEDESOL (Secretaría del Desarrollo Social) y el DIF nacional.

CONOCER cuenta además con un campus virtual en donde según cifras publicadas desde el 2010 han participado más de 22000 personas

Tabla 1 Estándares de competencias de CONOCER relacionados al personal de cocinas

Título	Comité
Preparación de alimentos	Turismo / Industria restaurantera nacional
Manejo higiénico de alimentos	Turismo
Limpieza de cocina industriales	Turismo

METODOLOGIA

Para este trabajo de investigación se entrevistaron a los responsables del proceso de selección y contratación en las áreas de cocina de los hoteles más representativos del puerto de Manzanillo específicamente gerentes de recursos humanos y/o chef ejecutivo buscando conocer ya sea los parámetros de contratación definidos por la organización o en su defecto las características que ellos buscan en los candidatos a ocupar los distintos puestos de cocina. Además se indagó acerca del proceso de contratación , evaluaciones o filtros que se aplicaran a los candidatos a ocupar alguno de los puestos seleccionados para este estudio.

Este trabajo se enfocó en los puestos de Cocinero o Cocinero de línea, ayudante de cocina y ayudante de limpieza debido a que estos puestos se encuentran directamente relacionados con estándares de competencia. La investigación trata de contrastar los parámetros marcados por los actores responsables del proceso de contratación del personal de cocina en los principales hoteles de Manzanillo y los estándares de competencias establecidos por el Consejo Nacional de Normalización y Certificación de Competencias Laborales y el Sistema Nacional de Competencias.

Los hoteles que se incluyeron para este estudio fueron los más populares y que además contaran con servicio de alimentos y bebidas , además se solicitó que la persona entrevistada fuera la encargada de realizar el proceso de selección y contratación del personal de cocina.

Tabla 2 Hoteles incluidos en el estudio

Hotel	Contacto	Puesto
Hotel Marbella	Lidia Guzman	Gerente de recursos humanos
Hotel Camino Real	Julio Cesar Gómez	Gerente de recursos humanos
Holiday Inn Express	Luis Ramirez	Gerente de capacitación
Hotel Barceló Karmina Palace	Diego Enrique Manzo Delgado	Gerente de recursos humanos
Hotel Las Hadas	Irma García	Gerente de capacitación
Hotel Tesoro Manzanillo	Claudia Cecilia Moreno Quiróz	Gerente de capacitación y reclutamiento
Hotel Gran Festival	Martha Chávez	Gerente de reclutamiento

Una vez conocido el proceso de contratación del personal de cocina en cada una de las organizaciones , se contrastaron con algunos puntos de los estándares de competencias emitidos por CONOCER.

RESULTADOS

El total de los encuestados refirió que el instrumento principal para la contratación es la solicitud de trabajo. Para el puesto de cocinero o cocinero de línea los entrevistados mencionaron que las cualidades buscadas en un candidato son : preferentemente género masculino, educación media superior o técnica, experiencia en cocina, compromiso , disponibilidad de horario , responsabilidad , conocimiento de normas como Distintivo H o Kristal , referencias de empleos anteriores.

En cuanto a filtros de evaluación de competencias solamente 5 de los hoteles evaluados realizan una prueba de cocina a sus candidatos . Los parámetros de evaluación son subjetivos, dependiendo del estilo de trabajo del chef ejecutivo quien tiene la decisión final de contratación

Para el puesto de ayudante de cocina las principales características son : experiencia previa en cocina, educación básica, disponibilidad de horario, compromiso y trabajo en equipo. La evaluación para este puesto en 6 de los 8 hoteles se basa en la información proporcionada en la solicitud de empleo y las referencias previas. Prácticamente las contrataciones para este nivel son automáticas , salvo que haya alguna mala referencia del candidato. La competencia de preparación de alimentos detalla criterios de evaluación en desempeño , en manejo de productos , actitudes hábitos y valores en 4 diferentes elementos o niveles : disposición de la materia prima , equipo y utensilios de corte , coordinar la pre-elaboración de alimentos , elaboración de platillos y dar término al platillo. Cada uno de los niveles detalla las actividades que deberán llevarse a cabo para que se considere como competencia obtenida

La competencia de manejo higiénico de alimentos detalla tres elementos: recepción higiénica y almacenamiento higiénico de alimentos , bebidas y materias primas además de aplicar las prácticas de higiene y preparación de alimentos y bebidas. Ambas competencias en diferentes niveles nos permiten tanto evaluar a los cocineros de línea como capacitar a los ayudantes de cocina. El puesto de ayudante de limpieza es el que menor requerimientos tiene, todos los entrevistados refirieron que la experiencia previa no era necesaria , y los estudios mínimos podía ser formación básica aunque no concluida. Como características indispensables mencionaron la edad mínima por ley y la disponibilidad de horario

La competencia de limpieza de cocinas industriales incluye 3 elementos: Lavado de loza, plaque y cristalería mediante la operación de máquina lavalozas, lavar el área de cocina, lavar los utensilios , equipo de operación de cocina y línea de cocina caliente.

CONCLUSIÓN

La practica administrativa se ve influenciada por la globalización , la elaboración de "trajes a la medida" incluirá el reconocimiento de los talentos de los empleados y el saber cómo aplicarlos a su vida profesional (Manpowe,2011)

Por mucho tiempo las áreas operativas como la cocina han sido consideradas como áreas no profesionalizables. En estos tiempos en que la gastronomía se encuentra disponible como un programa de nivel superior, las procesos de selección y contratación tendrán que elevar sus estándares y sus métodos de evaluación, los estándares de competencia propuestos por CONCER pueden emplearse no solo como instrumentos para la evaluación de candidatos , sino como instrumentos para capacitación, formación y desarrollo del recurso humano dentro de las cocinas.

Uno de los resultados obtenidos de esta investigación fue propiciar las comunicación de algunos de los hoteles incluidos en el estudio con los centros de certificación de Competencias laborales. Otro de los resultados es la iniciativa para la elaboración de instrumentos estandarizados para el ramo de la hotelería y la restaurantería, buscando elevar la calidad de candidatos , la profesionalización de sus empleados además de permitir la inclusión de aquellos miembros del equipo de trabajo con menor preparación como trabajadores calificados y capaces de cumplir exitosamente las funciones que se les encomienda.

Recapitulando el objetivo principal de CONOCER de contribuir a la competitividad económica, el desarrollo educativo y progreso social de México entonces la inclusión de estos instrumentos a los procesos de reclutamiento , selección e incluso la capacitación en las áreas operativas , específicamente en las áreas de cocina , se verán impactadas positivamente.

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IMPORTANCIA DEL USO DE LAS TECNOLOGIAS DE LA INFORMACION Y COMUNICACION (TIC) EN LAS PYMES AGRICOLAS

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RESUMEN

Hoy en día el uso de las Tecnologías de Información y Comunicación (TIC) permite un mejoramiento en los procesos de producción, en las actividades administrativas y en el control de gestión de las empresas agrícolas. Sin embargo por cuestiones de costos en muchas ocasiones no son utilizadas por las Pequeñas y medianas empresas (Pymes). Por lo que estas empresas se enfrentan a un rezago tecnológico que les impide introducirse a mercados o cadenas agroalimentarias. El presente trabajo de investigación nos muestra las importancia del uso de las tecnologías de la información y comunicación en pequeñas y medianas empresas agrícolas del Valle de San Quintín, Baja California. Se realizó una investigación trnsversal, no experimental, la cual se aplico a 30 empresas de la región.

PALABRAS CLAVES: Tecnologías de la Información y Comunicación, Empresas agrícolas, Competitividad

IMPORTANCE OF THE USE OF INFORMATION TECHNOLOGY AND COMMUNICATION (TIC) IN AGRICULTURAL SMEs

Today the use of Information and Communication Technologies (ICT) enables an improvement in production processes, in administrative activities and management control of agricultural enterprises. However for cost in many cases are not used by small and medium enterprises (SMEs). So these companies face a technological gap that prevents them introduced to markets or food chains. This research shows the importance of using information technologies and communication in small and medium agricultural enterprises in the Valle de San Quintín., Baja California. One trnsversal research was conducted, not experimental, which was applied to 30 companies region.

JEL: M10, Q13

KEYWORDS Information Technology and Communication, Agricultural Business, Competitiveness

INTRODUCCION

Las Tecnologías de la Información y la Comunicación (TIC) han tenido una creciente presencia en el campo de la producción de bienes y servicios en todo el mundo. Su utilización determinará en gran medida el crecimiento, la competitividad y la generación de empleos de las empresas, entre las cuales se encuentran las pequeñas y medianas empresas (Pymes). Las Pequeñas y Medianas empresas (Pymes) desempeñan un papel importante en México, ya que contribuyen a la creación de nuevos empleos, apertura de servicios o productos novedosos, al desarrollo de la economía regional y nacional y también al avance en el proceso tecnológico.

Las Pymes se enfrentan continuamente a varios obstáculos para su crecimiento, por su pequeña estructura y sus finanzas ilimitadas, uno de ellos es el uso de las tecnologías de información y comunicación, que en la actualidad están impactando el mundo de los negocios haciéndolos evolucionar rápidamente. Por ello el uso de las TICs es una herramienta que las pymes deberían utilizar más en sus procesos productivos para poder ser empresas más competitivas. El uso de las TICs en las empresas incrementa el crecimiento económico de las mismas, ya que el usarlas facilita el uso de información y mejora el nivel de educación de la fuerza laboral favoreciendo el crecimiento económico de las empresas y por ende del país.

REVISION LITERARIA

Las Pequeñas y Medianas Empresas (Pymes) en la economía de México

En México las pequeñas y medianas empresas (PyMES) representan un 52% del producto interno bruto (PIB) y un 78% del empleo total. Estas representan casi las tres cuartas partes del empleo en México a comparación con estados unidos que es la mitad y en Grecia un 86%, en México la mayoría de las empresas son representadas por PyMES y es más alta que su proporción en empleo total. México ocupa el tercer lugar más alto en proporción en las microempresas concluyendo que carecemos de grandes empresas.

Tabla 1: Clasificación de las Pequeñas y Medianas Empresas en México

Tamaño	Sector	Rango de número de empleados			
Microempresas	Todos	Hasta 10			
Pequeñas	Comercio	De 11			a30
	Industria y servicios	De 11 a 50			
Medianas	Comercio	De 31	a		100
	Servicios	De 51	a		100
	Industria	De 51 a 250			

Datos publicados en el Diario Oficial de la Federación 2009.

Las PyMES son el motor de la economía mexicana, pero en la actualidad se siguen enfrentando a obstáculos ocasionados por diferentes factores como son: la mala organización, la financiación y las restricciones financieras que les impiden llevar a cabo proyectos rentables disminuyendo la productividad y sus posibilidades de crecimiento; la escasa formación académica y la experiencia de los empresarios, su falta de liderazgo, todo esto les impide alcanzar la competitividad.

En gestión tecnológica, presentan falta de conocimientos y experiencias para someter a procesos de selección y negociación de tecnologías. Existe un predominio de equipos con tecnologías de segunda, tercera o más antigua generación especialmente en las pequeñas empresas. Los altos costos de operación se incrementan día a día, una causa son los sistemas instituidos por los bancos para realizar las operaciones financieras, a través de sistemas digitales, otro ejemplo es la complejidad del sistema fiscal que se practica en México es cual obliga a las empresas a realizar las operaciones fiscales a través de su portal, contra con una contabilidad y facturación electrónica.

Las Pymes agrícolas y su relación con las Tics

El desarrollo de las pymes agrícolas en la región depende en gran medida de los mercados internacionales. Esta tarea no es fácil dada la existencia de competidores fuertes, con capacidad económica y financiera significativa, a veces con mejores oportunidades de mercado. Por estas razones, el sector está enfrentado a un desafío de competitividad que lo obliga a mejorar su eficiencia y a introducir permanentemente innovaciones tanto en aspectos tecnológicos como de gestión, aunque para ellos resulte un costo elevado.

Estas exigencias de eficiencia y calidad se han incrementado, también, recientemente en los mercados internos. La estandarización de exigencias de calidad y presentación definidas por las cadenas

agroalimentarias, la progresiva sofisticación de las preferencias de los consumidores y las normativas nacionales sobre sanidad, que cada vez más se asemejan a las de países industriales, plantean niveles de exigencia y competitividad más altos a los productores agropecuarios.

En el caso de las empresas agrícolas el proceso de incorporación de Tics es presionado fuertemente por factores provenientes de cuatro ámbitos: tecnológico (biotecnología, sistemas de riego, riego por goteo), comercial (Certificaciones, exportaciones), institucional (operaciones bancarias, pago de impuestos) y sociocultural (Características de los consumidores, Moda en el consumo).

En el ámbito tecnológico, hay al menos, tres factores que presionan para acelerar la incorporación del manejo de Tics: la biotecnología, la agricultura de precisión y las exigencias de eficiencia en los controles productivos. Es cada vez más difícil, sino imposible, establecer controles, manejar información o monitorear a distancia procesos productivos sin el apoyo de computadoras, softwares especializados y conectividad. Ello obliga también a contar, cada vez más, en los predios, con personal entrenado en el manejo digital.

Por otra parte, el sector público y la institucionalidad financiera y comercial con la que los agricultores se relacionan, empiezan a convertirse, también, en un poderoso factor de presión para la incorporación de Tics. La obligatoriedad de trámites electrónicos (Banca móvil), las declaraciones tributarias (Portal del Sistema de administración tributaria, facturación y contabilidad electrónica), los apoyos del gobierno (Pagina de Secretaría de Economía).

Las Tics y la competitividad en las pymes agrícolas.

Para Reboloso (2000), hablar de tecnología de información es referirse a los medios colectivos para reunir y luego almacenar, transmitir, procesar y recuperar electrónicamente palabras, números, imágenes y sonidos, así como a los medios electrónicos para controlar máquinas de toda especie, desde los aparatos de uso cotidiano hasta las vastas fábricas automatizadas.

Para definir TIC, Barragán (2002) sostiene que las tecnologías de información cubren cualquier tipo de equipo (hardware) o técnicas utilizadas para la obtención, procesamiento y presentación de datos utilizados por cualquier empresa que manipula información como tal. Además, señala que para que exista un manejo adecuado de la información (Barragán, 2002,), la tecnología en uso deberá contar con los siguientes elementos:

Hardware. El equipo que hace el trabajo físico de capturar, procesar, guardar y desplegar la información (por ejemplo: computadoras, discos duros, discos compactos, monitores, impresoras, lectores de códigos de barras, etc.).

Software. Estas son las partes “invisibles” que existen dentro del hardware y que lo hacen funcionar de forma adecuada. El software son instrucciones o algoritmos específicos que controlan la operación del hardware (por ejemplo: sistemas operativos como el Windows 95 o Windows 98, y paquetes productivos como el Word, WordPerfect, Excel que ejecutan acciones predefinidas).

Intervención humana. Puede dividirse en dos partes: primero, la parte humana encargada de la programación y mantenimiento del sistema; y segundo, la parte humana encargada de leer, analizar y tomar decisiones acerca de la información generada por dicho sistema.

Porter y Millar (1985) señalan que la revolución de la información está afectando la competencia desde tres aspectos:

Cambia la estructura de la industria y altera las reglas de la competencia.

Crea ventajas competitivas, otorgando a las empresas nuevas formas de vencer a sus rivales.

Crea nuevos negocios dentro de los existentes, frecuentemente dentro de las propias operaciones de la compañía.

Lo anterior nos permite visualizar la importancia de las TIC en las organizaciones, dado que tales tecnologías no sólo afectan la forma como se realizan las actividades individuales, sino que también mediante nuevos flujos de información han mejorado de modo significativo la habilidad de explotación de los enlaces entre las actividades dentro y fuera de la organización (Porter y Millar, 1985).

En las pymes agrícolas, las tecnologías de información y comunicación de fácil acceso y uso son internet y los teléfonos celulares.

Se dice que internet es la espina dorsal del comercio electrónico, podemos acceder a diversas páginas web de organismos públicos y privados que proporcionan información sobre:

Producción (área cosechada, toneladas producidas, principales países y zonas de cultivos, precios en chacra, etc.).

Comercialización (principales destinos de las exportaciones, origen de las importaciones, precios internacionales, tendencias, etc.).

Fichas técnicas de cultivos (variedades, climas más adecuados, fertilización, manejo de plagas, etc.).

Servicios conexos (buenas prácticas agrícolas, financiamiento, certificaciones, trámites, etc.).

Banca móvil, para realizar pagos a proveedores, traspasos entre cuentas pagos de servicios, etc.

Portal del Sistema de administración tributaria (SAT), pago de impuestos, facturación electrónica, contabilidad electrónica y presentación de declaraciones fiscales.

La Internet sirve como medio de expansión de los negocios a nivel internacional porque reduce la distancia entre los mercados, especialmente en términos de intercambio de información. El fácil acceso a las cadenas de suministro internacionales y a las redes de producción y distribución por medio de la Internet impulsa a muchas empresas a reasignar sus recursos hacia la producción de exportaciones.

El comercio electrónico cobra importancia en las pymes agrícolas, ya que pueden ofrecer sus productos o servicios, con una inversión menor a la requerida, su uso es de fácil y rápido acceso.

El uso de la Internet también ofrece nuevas oportunidades como complemento o como sustituto de la publicidad tradicional. Se logra que las compañías estén más visibles y sean más fáciles de contactar por parte de los clientes actuales y futuros.

En cuanto a los celulares podemos encontrar:

Envío de precios diarios a través de mensajes de texto (sms), lo que permite a los productores poder negociar los precios de sus operaciones.

Utilización de smartphones para el registro de datos sobre cosechas y manejo de recursos hídricos.

Uso del servicio de internet, que facilita las transacciones de las empresas.

METODOLOGIA

El presente estudio responde a una investigación con diseño metodológico no experimental, de tipo descriptivo, tomado de una población de 95 empresas agrícolas, clasificadas entre pequeñas y medianas empresas. Se tomo una muestra de 30 empresas agrícolas, pertenecientes a la región del Valle de San Quintín, Ensenada. A las cuales se les aplico el instrumento de investigación.

El Instrumento que se aplicó fue tipo encuesta el cual está conformado por 40 preguntas con 2, 3 y 5 alternativas de respuesta en la modalidad de opciones de tipo cerrada, las cuales miden las variables operacionales mediante una escala de Likert.

Identificación de la empresa (5 indicadores)
Utilización y adquisición de equipos (5 indicadores)
Formación del personal de la empresa (5 indicadores)
Implementación de software (5 indicadores)
Comercio Electrónico (10 indicadores)
Adopción y uso de Internet (10 indicadores)

RESULTADOS

Según los indicadores de resultados arrojados en la investigación es importante señalar que el 88% de las empresas estudiadas tienen conexión a Internet. El 45% de estas empresas tienen un sitio web y el 40% de las empresas que tienen estableciendo soluciones de comercio electrónico, en la actividad de compras el 54% hace uso de las TICs para realizar sus pedidos, en el tema de ventas el 18% por medio de sitios web y extranet. La banca móvil es utilizada por el 64% de las empresas encuestadas, un 23% sabe utilizar el portal del sistema de administración tributaria. Relacionado con la compra de programas específicos, solo el 13% utiliza algún programa en sus procesos de producción, el resto lleva bitácoras manuales.

CONCLUSIONES

El uso de las TIC en las Pymes agrícolas del Valle de San Quintín permite, entre otras ventajas importantes, ahorrar en los costos de los procesos de la empresa en un corto y mediano plazo, y abrir nuevos canales de venta o comunicación con los actuales y/o nuevos clientes, situación que representa una ventaja competitiva para las compañías, ya que posibilita el acceso a nuevos mercados.

Para lograr un desarrollo adecuado, las pymes deben estar impregnadas de desarrollos tecnológicos y de factores que les permitan ser más competitivas. México deberá invertir más en la investigación y desarrollo, crear nuevas políticas de estado que brinden beneficios para los emprendedores, para que estos puedan crear más empleos y combatir la pobreza que se vive en el país.

Un adecuado uso de las TIC en el comercio electrónico, posibilita a las pymes agrícolas en darse a conocer a un mercado con un número significativo de potenciales clientes, logrando así acceder a importantes beneficios sin tener que realizar una gran inversión y con un soporte publicitario novedoso. A parte de una interesante oportunidad de venta, las plataformas digitales son una excelente oportunidad de negocio y contactos. Aprovechando el boom de las redes sociales, las organizaciones pueden contactarse de manera sencilla con otros profesionales y proveedores que posean interés en su actividad, interactuar en tiempo real con los clientes o dar a conocer las novedades de las mismas. Por lo que aportan valor añadido a las empresas.

Por lo que el uso de las TIC, aseguran una vida más útil de las pequeñas y medianas empresas agrícolas del valle de San Quintín.

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MODELOS DE INNOVACIÓN EN LAS ORGANIZACIONES: REFLEXIONES TEÓRICAS Y ESTUDIOS EMPÍRICOS

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RESUMEN

La innovación debe ser un mecanismo prioritario para un gobierno que desea un desarrollo económico. En este estudio se analizan los diferentes modelos de gestión de la innovación y lo que investigadores han concluido en cuanto a quienes serán las organizaciones susceptibles de adoptarlas. Se presentan diferentes puntos de vista con el objetivo de realizar un análisis reflexivo de los diversos modelos que se han presentado a lo largo del tiempo, aplicados a diferentes organizaciones, que explique el proceso de innovación que deberá adoptar la pequeña y mediana empresa.

PALABRAS CLAVE: Innovación, Modelos De Innovación, Administración

MODELS OF INNOVATION IN ORGANIZATIONS: THEORETICAL REFLECTIONS AND EMPIRICAL STUDIES

ABSTRACT

The innovation should be a priority mechanism for a government that wants economic development . In this study different models of innovation management are discussed and what researchers have concluded as to who will be capable of adopting organizations. Different views are presented in order to make a thoughtful analysis of the various models that have arisen over time, applied to different organizations, explain the innovation process to be adopted by SMEs.

JEL: M00, M100

KEYWORDS: Innovation, Innovation Models, Management

INTRODUCCIÓN

La innovación no es un tema que inicio el siglo pasado sino que la humanidad ha evolucionado a través de la innovación para su subsistencia, desarrollo y ahora para su mejoramiento en la calidad de vida. La innovación se ha permeado a todos los sectores, estratos, organismos, etc. con el propósito de impulsar mejores métodos, procesos y estructuras que permitan satisfacer de manera eficiente las necesidades de los consumidores de productos y servicios. En la organización se pueden identificar varios elementos en donde se innova o bien se hacen mejoras de manera significativa para impactar en los consumidores, siendo estos: un proceso, un producto, un modelo o la misma estructura de organización. Los investigadores que han impulsado la innovación en las organizaciones las han llevado, en la mayoría de los casos, a un crecimiento y desarrollo que le han permitido consolidarse con un modelo de negocio específico que la competencia quisiera entender y adoptar para lograr los mismos o nuevos objetivos. Sin embargo en México la cultura de la innovación no se ha permeado en todos los tipos de empresas y organizaciones, debido a que solo se han documentado procesos innovadores en las grandes empresas; no así en la pequeña empresa, grosor

económico en México por el número de empleos que genera, este sector no se ha visto favorecida por estos modelos innovadores que utilizan las grandes corporaciones a través de sus áreas de Investigación y Desarrollo (I+D).

El entorno global y la crisis económica en el que está sumergido cada uno de los países y en especial cada uno de los consumidores, hace necesario que se identifiquen nuevos y mejores productos en términos de la calidad y precio que le permita una mejor calidad de vida. Ello ha llevado a las empresas a cuestionarse constantemente qué se tiene que cambiar o mejorar para tener resultados alentadores en el retorno de sus inversiones. De ahí que para estas organizaciones que no desean morir, la innovación es un factor crítico de permanencia en el mercado debido a que le proporciona mayores probabilidades de mejorar sus ingresos derivados de la producción de bienes y servicios competitivos y diferenciados o bien de la utilización de nuevos procesos, cambios estructurales al interior de la organización y mejoras en la distribución de los mismos. Además que innovar genera nuevo conocimiento y capacidades para hacer frente a los desafíos que se están viviendo.

Moraleda (2004) comenta que la creación de valor empresarial y la posibilidad de sobrevivir en la sociedad exige nuevos planteamientos, esto es, que lo que habitualmente se ha estado haciendo ya no es suficiente para los nuevos panoramas. Arana, Baena, Entrambasaguas, Gutierrez del Pozo, y Martín (2013) comentan que la innovación se justifica porque existen cambios en las necesidades y expectativas de los clientes, cambios en la competencia en cuanto a la creación de nuevos productos o servicios, introducción de nueva tecnología y materiales que hacen que mejoren los productos y procesos, de ahí la importancia de que las organizaciones deben desarrollar nuevas capacidades y atributos que les permita dar respuestas estratégicas y sostenibles a los retos del entorno.

Las organizaciones han estado desarrollando capacidades para ser sustentables y competitivas, esto es que han estado haciendo a un lado la visión netamente económica y de generación de riqueza en su organización, para adoptar proyectos que generen resultados favorables a la sociedad. En estas nuevas organizaciones se crea un ambiente sensible organizacional en donde las relaciones internas (recurso humano) y externas (proveedores, empresas del ramo, inversionistas) se transforman para proponer, a través de procesos de innovación, soluciones óptimas en cuanto las necesidades del entorno (Hernández, 2010).

Lo mismo sucede en la competitividad internacional, la economía mundial se ha caracterizado en la última década, por la apertura de mercados domésticos. Este concepto de competitividad ha sido el eje de la dinámica de las naciones en donde sobresalen los países industrializados debido a que la productividad es el factor que determina la competitividad en las organizaciones y a su vez esta productividad tiene una alta relación con la transformación de la tecnología, de ahí la importancia de la innovación en cualquiera de los componentes que impactan en el desarrollo tecnológico para hacer de la organización un ente más productivo y con ello más competitivo. El problema radica que en las regiones industrializadas la competitividad se da con mayor auge, y en cambio en México, este rubro ha sido semi desarrollado, por lo que nuestra participación en la economía mundial presenta una brecha tecnológica y productiva que separa la trayectoria de los países industrializados y el nuestro (Guzmán y Abortes, 1993)

México entonces debe competir y diferenciarse de otros países y ser capaz de lograr algo que no puedan realizar otras naciones. Los países con costos en mano de obra inferiores a los de México han ganado oportunidades de crecimiento económico aun cuando ya se comenta que en nuestro país la mano de obra es más barata que en China; esto le da una ventaja competitiva al país en la industria exportadora, y quizás se podría prolongar hasta por dos décadas afirmó Bank of America Merrill Lynch (La Jornada, 2013), sin embargo los retos del grosor económico representado por la pequeña y mediana empresa (PYME) van encaminados a lograr una mayor competitividad, por lo que el gobierno muestra un interés por impulsar la innovación para promover la creación de ecosistemas de alto valor agregado de las micro, pequeñas y medianas empresas (Plan nacional de desarrollo, 2013 – 2018).

El presente estudio tiene como objetivo hacer un análisis de los diferentes modelos de innovación que se han presentado a lo largo del tiempo aplicados a las organizaciones, y que expliquen el proceso de innovación que deberá adoptar la pequeña y mediana empresa.

REVISIÓN LITERARIA

La innovación desde el punto de vista de la etimología proviene del latín *innovare*, que significa cambiar o alterar las cosas introduciendo novedades. Pero esta primera aproximación se ha visto renovada por los cambios estructurales que ha tenido el proceso y la gestión de la innovación aplicada específicamente en las organizaciones. Para Druker (2002) mencionado por Soto y Medellín (2010) la innovación “es una cuestión económica, no técnica, no es un destello de genio, es una disciplina sistemática, organizada, rigurosa.

Se puede innovar desde la gestión, en la estrategia, en los procesos y en el producto. El Manual de Oslo (2005) que desde 1992 ha procurado hacer mejoras en la medición de la innovación aplicando una serie de encuestas para identificar la innovación que han tenido las empresas en los rubros de producto, proceso, organización y comercialización. Esta obra ha precisado a través del tiempo los conceptos existentes así como la mejora de los métodos de recolección de datos. El manual deja definido algunos tipos de innovación que son coincidentes con otros autores, entre los que se destacan 4 tipos de innovación que abarcan una variedad de cambios en las empresas: (1) innovación de producto está referida a los cambios importantes o significativos de las características del producto o servicio, incluyendo los productos nuevos como los que han sido mejorados sustancialmente, (2) innovación en proceso se refiere a los cambios significativos en los métodos de producción o distribución; esto es que el cambio o mejora en el desarrollo de un producto o bien los pasos realizados para que se entregue un producto o servicio al consumidor final, se le denomina innovación de proceso; (3) innovación organizacional, es la aplicación de nuevos métodos organizativos o cambios en las prácticas empresariales y en las relaciones externas de la empresa, finalmente (4) la innovación comercial que comprende la puesta en marcha de métodos comerciales novedosos y que pudieran suponer cambios en el diseño del producto, su presentación, promoción o bien en los métodos de fijación de los precios.

Las organizaciones como gestoras de la innovación adoptan sistemas (investigación, el desarrollo e innovación) como elementos estratégicos que tienen influencia en las necesidades de los productos elaborados, los procesos empleados y la estructura de la organización por lo que los países que cuentan con un gran desarrollo industrial han avanzado hacia modelos de innovación que les han permitido ser más eficientes (Arzola, Tablante, y D'Armas, 2012).

Estos modelos se han venido renovando según las necesidades del mercado y las necesidades de los productos que se ofrecen y los procesos para lograr dichos productos, al respecto se presentan algunos tipos de modelos de gestión de la innovación por Velasco, Zamanillo e Intxaurburu (2007) los cuales son: (1) Modelo lineal: este modelo supone que el proceso de I+D puede ser el origen de otros procesos de innovación en donde se puede tener o no éxito y lleva tiempo identificar que se hayan generado innovaciones. Además que las innovaciones no solo vienen de la I+D sino que también puede provenir de una propuesta de mejora o un análisis del mercado sin que haya intervenido la investigación como tal o el desarrollo de tecnología. (2) Modelos por etapas departamentales de Saern que considera a la innovación como una actividad secuencial, de tal forma que la innovación se da en etapas consecutivas, empezando en el departamento de I+D, pasando por diseño, ingeniería, producción, marketing para finalmente obtener un producto. (3) Modelos interactivos o mixtos, este modelo fue creado por Kline conocido también como modelo de enlaces en cadena o modelo cadena-eslabón el cual consiste en lograr una relación entre la investigación de conocimientos técnicos y el desarrollo tecnológico según las necesidades del mercado, por lo que se hace un tanto complejo tener un control de estos dos factores y resolver al mismo tiempo

situaciones del tipo económico, tecnológico que impone el mismo proceso de tal forma que existe una retroalimentación en todas las etapas del desarrollo, para su mejora. De ahí que la I+D es una herramienta para resolver problemas y la empresa va ganando conocimiento para innovar. Este modelo promueve una cultura de la innovación en toda la organización y se puede aplicar a cualquier empresa y de cualquier tamaño. (4) Modelos integrados: En este modelo las acciones de innovación no son tanto secuenciales, aun cuando muestra una seriación de acciones en la gestión de la innovación pero se comienza a considerar procesos simultáneos (Takeuchi y Nonaka). Con este enfoque el proceso de diseño y desarrollo del producto tiene un nuevo enfoque ya que los distintos departamentos trabajan de manera multidisciplinar y todos van juntos desde el inicio hasta el final del proceso de innovación, esto es que existe mayor integración en cada una de las áreas. (5) Modelo en Red (Rothwell), este consiste en un modelo de integración de sistemas y establecimiento de redes mejor conocido como el modelo de 5ta. Generación que propone un aprendizaje desde adentro de las empresas y entre las mismas empresas lo que la innovación es un proceso distribuido en red. En este modelo resaltan las sofisticadas herramientas electrónicas que permiten a las organizaciones ser más eficientes tanto en su interior (formas de organizarse y procesar productos) como de manera exterior (participación de proveedores, clientes y colaboradores).

Estos modelos tienen que ver con las diferentes situaciones que han vivido las empresas a través del tiempo y que las han llevado a lograr sus objetivos.

METODOLOGÍA

La presente investigación es del tipo descriptiva. El objeto de estudio serán los diferentes enfoques sobre los modelos de innovación y las reflexiones y aportaciones que han realizado los investigadores sobre cómo las empresas llevan a cabo el proceso de innovación. La información recolectada para el desarrollo de este documento, fue a través de fuentes secundarias como libros, revistas especializadas y documentos electrónicos por tratarse de una revisión documental y con ello se hicieron, finalmente las conclusiones.

RESULTADOS

A continuación se muestran una serie de reflexiones obtenidos por diferentes instituciones e investigadores que han estudiado y/o propuesto modelos de innovación y evaluado su gestión para la pequeña y mediana empresa.

Sobre los modelos de innovación en las pequeñas y medianas empresas (PYMES)

Cohen y Levin (1989) realizan un análisis profundo de una de las personas que han desarrollado diversos estudios sobre la innovación y que ha dejado un legado de investigaciones empíricas sobre este tema, es Schumpeter (1942) quien en una de sus conclusiones comenta que está impresionado con la innovación que realiza la pequeña empresa por sus características en cuanto a su tamaño, sin embargo en varios argumentos se dice tener un efecto positivo en la innovación debido al tamaño grande de las empresas, esto por que los mercados globales le dan una ventaja a la empresa grande para conseguir financiamiento para la Investigación y Desarrollo (I+D); que el tamaño de las organizaciones tienen una relación con la apertura de los fondos y programas de apoyo para la innovación. Otra afirmación es que existen, en las grandes empresas, la economía de escala apoyada por la tecnología quien le da certidumbre al riesgo financiero que pudieran tener los programas de apoyo. Finalmente se comenta que en las grandes empresas se cuenta con áreas especializadas de I+D y otras actividades profesionalizantes como el área de mercadotecnia y finanzas. En la actualidad esto sigue sucediendo ya que la gran empresa en nuestro país sigue marcando el camino económico y social que se debe seguir, por lo que las aportaciones, apoyos y gestiones que se le obsequian a la pequeña y mediana empresa es precisamente para que de alguna forma sigan el camino de estas corporaciones, sin embargo se puede encontrar en esta situación su ventaja competitiva, ya que al ser organismos flexibles para adaptarse a las circunstancias tienen mayor posibilidad, si así se los permiten las

líneas de acción de los planes de desarrollo, de incursionar en las cadenas de valor en el suministro de insumos y servicios a estas corporaciones y encuentren oportunidades de crecimiento.

Por otra parte Scherer (1965) mencionado por Cohen y Levin (1989) muestra una relación importante entre la innovación, el personal y las patentes que se generan en la organización. A pesar de las muchas investigaciones realizadas sobre la relación entre innovación y el tamaño de las empresas no se cuenta con un consenso entre los diferentes estudios empíricos. De ahí que el proceso de innovación al interior de las empresas es más complejo de lo que se cree, argumenta que la innovación se lleva a cabo considerando la interrelación que existe entre las empresas que tienen una distinción en cuanto a su tamaño, experiencia y atributos, esto es que la empresa grande compra las ideas o inventiva de las pequeñas empresas; entonces dónde quedo el proceso de innovación? ni en la pequeña, ni en la grande empresa sino en el modelo óptimo para cada empresa en donde se promueva el flujo constante de las nuevas ideas; entonces no es necesario estar buscando lo que a la grande empresa le funciona o no, sino identificar qué es lo que hace a una empresa, independientemente de su tamaño, ser innovadora y estar permanentemente en el mercado. También, Schumpeter (1942) comenta que la estructura de un mercado oligopolio, en donde son pocas las empresas que regulan el mercado y el precio, favorece la innovación. Concluyendo con sus aportaciones y la de otros autores presentados por Cohen se observa, en cuanto a la innovación, una consideración amplia en el cambio tecnológico, y no tanto en la relación que guarda el tamaño de las organizaciones y la concentración del mercado.

Al dar un vistazo y recordando porqué en nuestras ciudades han permanecidos en el mercado algunas empresas pequeñas y medianas y han sobrevivido a todo tipo de cambio, como el económico, tecnológico, político y hasta ambiental, tienen una constante independientemente de su tamaño, y es como lo expresan los autores, la promoción de nuevas ideas y como éstas se gestionan para implementarse en las organizaciones.

López, Blanco y Guerra (2009) realizaron un estudio detallado de los procesos de innovación que se han identificado en las diferentes generaciones, resaltando los elementos de cada una de ellas, y sobre esta base realizan su hipótesis que consiste en que los elementos claves que deben formar parte de un modelo de gestión de la innovación en las PYMES en el sector manufacturero para el desarrollo de productos innovadores son: (1) la orientación al mercado: esto es según Narver y Slater (1990) las empresas deben contar con una cultura organizacional que permita crear los comportamientos necesarios para la generación de valor en los productos que ofrecen a sus clientes; (2) creatividad: que según Amabile (1988) se presenta cuando un individuo o un grupo pequeño de individuos crean nuevas ideas y utilizables para el consumidor; (3) investigación y desarrollo (I+D) que según el Manual de Frascati, elaborado por la OCDE (2002) comprende aquellas acciones creativas llevadas a cabo de manera sistemática (a través de la investigación básica, aplicada y experimental) con el propósito de incrementar el conocimiento; (4) diseño de productos que según la Sociedad del Diseño Industrial en América es el servicio profesional que se realiza para: a) optimizar el valor, la función o bien, la apariencia de un producto y b) crear sistemas que beneficien al usuario final y el productor; (5) eficiencia operacional, relacionada con la producción: conjunto de operaciones que sirven para incrementar el valor de los productos económicos de una organización; (6) eficiencia comercial, relacionada con la distribución y la comercialización: conjunto de actividades desarrolladas para lograr de manera eficiente la venta de mercancía en una organización. Como se puede observar las 6 variables del modelo resultan elementos complejos además que parecen estar orientados a empresas grandes, que cuentan con departamentos especializados en D+I y recurso humano calificado sin embargo también estos elementos promueven la creación de nuevas ideas por ser claves para el desarrollo de productos innovadores. En esta investigación se destaca el elemento de creatividad que permite conocer el potencial de creatividad del personal para la mejora de los productos evitando desperdicios. En la práctica, la pequeña y mediana empresa cuenta con procesos flexibles que le permite desarrollar la creatividad sin embargo y debido a la falta de métodos sistemáticos, hace que se desperdicien las ideas innovadoras y queden solo en buenas ideas.

La pequeña y mediana empresa tiene el potencial para generar las nuevas ideas pero no cuenta con capacidad económica que sustente el desarrollo de esa nueva idea. El gobierno en su afán de llevarlas a su crecimiento ha implementado programas y planes de apoyo pero no ha logrado incrementar en una misma proporción la permanencia de esas pequeñas empresas ni ha creado la cultura de innovación al interior de las mismas por lo complejidad que esto resulta cuando de antemano se sabe que las empresas están constituidas por recursos humanos, y en el caso de las pequeñas y medianas empresas cuando logran calificar y capitalizar el conocimiento, este pocas veces perdura pues el recurso humano calificado para a la gran empresa. En los últimos años se ha visto un acelerado crecimiento de las incubadoras y los consultores que dan seguimiento a las nuevas ideas, estas estructuras han logrado incrementar las posibilidades de éxito a las PYMES por lo que se deberá fortalecer estas metodologías, como es el caso de México, a través de las universidades.

Sobre la gestión de la innovación en la pequeña y mediana empresa

Cardenas y Fecci (2007) proponen un modelo de gestión basado en la mejora continua que le permita a la pequeña y mediana empresa desarrollar innovación y de esta manera hacerle frente a los cambios tecnológicos y estar en posibilidades de dar respuestas óptimas al mercado. El modelo se aplico a PYMES metalmeccánicas de la provincia de Valdivia, e inició con la identificación de los problemas y las causas de dichos problemas que le permitieran focalizar y priorizar las acciones que deberán de llevarse a cabo en cada una de las áreas de las empresas objeto de estudio. Entre las propuestas de acciones para llevar a cabo la innovación proponen el reforzar la gestión del recurso humano y la administración de procedimientos por encontrar, como es el caso de la mayoría de las pequeñas y medianas empresas, debilidades en su planeación estratégica debido a que no cuentan con metas claras y definidas a largo plazo. Entre las acciones están: (1) acciones orientadas a los administradores o dueños de las empresas: estas tienen el objetivo de que los administradores sean capaces de transmitir al personal que la orientación hacia la calidad es una estrategia permanente, al respecto la pequeña empresa no cuenta con una cultura de innovación que pudiera identificar una estrategia permanente, en la mayoría de los casos se actúa por impulso por lo que será relevante identificar a aquellas empresas que tienen posibilidades de crecer y ayudarlas a manera de consejería y a través de los centros de apoyo como la universidad y otras organizaciones civiles para impulsarlas en la elaboración y aplicación de su estrategia de calidad; (2) acciones previas relacionadas con la administración y comunicación efectiva del cambio. Al respecto la comunicación efectiva solo se puede dar si la Dirección cuenta con los elementos para ello y uno es el liderazgo que se ejerce sobre la organización y si este líder tiene la visión de llevar a los involucrados a mejorar en el día a día o solamente exige el cumplimiento de las operaciones, el sentir de un líder debe llegar al recurso humano de todos los niveles para la que la comunicación sea realmente efectiva; (3) acciones orientadas a la motivación de los empleados que comprendan que sus funciones están estrechamente relacionadas con la calidad total y esto los lleve a una satisfacción laboral; igual que en el punto anterior la función administrativa de la Dirección es un elemento clave para que todo líder tenga éxito, este debe ser ejemplo y motivación para su recurso humano, quien es realmente el que ejecuta las acciones establecidas por la dirección; (4) acciones orientadas a los sistemas de reconocimiento que estimule a los involucrados, (5) acciones orientadas a incentivar el trabajo de equipo que permita un cambio positivo en el rendimiento de los procesos y las relaciones de los individuos; el recurso humano es un activo intangible en las organizaciones que han tendí gran relevancia, los directivos deben identificar sistemas de reconocimiento e incentivos que realmente motiven al personal y realicen de manera comprometida las funciones de cambio y calidad en las acciones que se realizan; (6) acciones orientadas al crecimiento personal de los directivos, que en el caso de la PYME estas personas no cuentan con un desarrollo de capacidades definidas para la gestión, (7) acciones orientadas a la capacitación y calificación del personal con el fin de desarrollar conocimientos, habilidades y aptitudes para que la organización sea más eficiente y competitiva, (8) acciones orientadas a los proveedores que le garanticen la compra de materiales y los plazos de entrega de productos, (9) acciones orientadas al manejo de residuos para resguardar la salud del personal y contribuir al cuidado del medio ambiente y (10) acciones orientadas

a la innovación tecnológica con el propósito de lograr mayores niveles de productividad, rentabilidad y competitividad que permita a la pequeña y mediana empresa tener una administración de sus finanzas óptima y poder invertir en la especialización a través de la incorporación de tecnología. Este modelo muestra un panorama ideal desde el punto de vista de los emprendedores de la PYME, pero requiere de un seguimiento por las diferentes instituciones u organizaciones enfocadas en la consolidación y desarrollo de estos entes, como pudiera ser la incubación y aceleración de empresas que dentro de sus lineamientos está el acompañamiento durante un determinado periodo hasta el punto de verlas fortalecidas para que ellas mismas puedan seguir operando con una cultura organizacional basado en las capacidades de innovación adquiridas y absorbidas por cada uno de sus miembros.

Arzola, Tablante, y D'Armas, (2012) muestran diferentes modelos de gestión de la innovación que han surgido en los últimos tiempos, identificando las características y aportaciones que cada modelo proporciona entre los que se destaca: (1) el modelo de funciones básicas de la gestión de innovación en donde se fundan las bases de los modelos que le siguieron destacando 5 funciones: a) inventariar, b) evaluar, c) vigilar, d) optimizar y e) proteger; sin embargo en estas funciones no se incluyen los mecanismos de seguimiento y control, que debe tener un sistema; (2) el modelo de la fundación COTEC para la innovación tecnológica, este modelo también propone 5 funciones para llevarse a cabo: a) vigilar, b) focalizarse, c) capacitar, d) implantar y e) aprender, en donde se considera la capacidad de aprendizaje al interior de la organización; (3) la Norma UNE 166002 propuesta por la Asociación Española de Normalización y Certificación (AENOR), similar a ISO 9001, establece los requisitos de un sistema de gestión de la Investigación, mas desarrollo, mas innovación (I+D+i) que incluye una estructura administrativa de soporte en la estrategia del proceso de innovación, con una fuerte responsabilidad por la dirección a través de la medición y acciones que mejoren el sistema; (4) en el cuadro de mando integral propuesto por Kaplan y Norton se destaca dentro de una de las perspectivas internas es la gestión de la innovación que incluye: a) identificar oportunidades, b) gestión de los proyectos y c) diseño, desarrollo y lanzamiento de productos, incluyendo un sistema de medición a través de los indicadores; (5) modelo de generalitat de Catalunya quien dice que “la innovación es generar continuamente buenas ideas y convertirlas en productos y servicios con éxito comercial en el mercado”, cuenta con 4 macro funciones: a) generación de nuevos conceptos, b) desarrollo de productos, c) redefinición de procesos y d) redefinición de la comercialización, este modelo cuenta con un instrumento para la autoevaluación de las empresas en el marco de la innovación y en especial a la innovación de producto sin explicar cuáles son las funciones básicas para la gestión de la innovación; (6) el modelo conceptual para la gestión de la innovación en el sector Servicio (MIS'7) propone siete funciones en la gestión de la innovación: a) liderazgo, b) planificación estratégica, c) procesos, d) satisfacción del clientes, e) organización, f) competencia del recurso humano y g) responsabilidad social, siendo un modelo que se puede adecuar a empresas de servicio pero no incluye, como el modelo anterior, las funciones básicas para la gestión de la innovación; (7) el modelo de innovación en las pequeñas y medianas empresas de servicio (PYMIS) adoptada de la Norma UNE 166002 y como una de sus ventajas es que vincula el éxito en la innovación a la capacidad que tiene la empresa con el compromiso de la dirección, de sus recursos, el proceso y la medición. Dentro de las conclusiones de esta comparación los autores destacan que existe un énfasis en mostrar modelos de gestión de innovación para las empresas industriales, dejando de lado a las empresas de servicio quienes han venido incrementando su participación en el mercado. Por otra parte los modelos van dirigidos a la innovación tecnológica de las empresas industriales y pocos enfocan la innovación desde la perspectiva estratégica. Finalmente comentan que los modelos de innovación dirigidos a la pequeña y mediana empresa son difíciles de implementarse por la falta de formación y la cantidad de recursos disponibles.

Al respecto se puede observar que ya se cuentan con criterios específicos como lo son las Normas para el desarrollo y la formalización de los procesos para llevar a cabo la innovación, sin embargo será importante identificar si estas empresas que cuentan con las certificaciones como empresas innovadoras han tenido incrementado sus indicadores de competitividad con respecto al mercado al que van dirigido o bien si han logrado aplicar estas normas con éxito en cualquier contexto, esto porque en muchos de los casos los

organismos acreditadores basan sus resultados en la conformación de procesos bien estructurados y no se mide realmente el impacto de dicha innovación en lo social y económico. Tampoco se tiene claro que las empresas que han acreditado estos procesos cuenten con capacidades reales de innovación de su personal, esto es que se siguen acreditando o certificando a las empresas por sus procesos y no por los logros realizados por el personal en beneficio de la sociedad.

Sobre las formas de hacerse del conocimiento que implique innovación

Casas y Dettmer (2008) con su aportación sobre las capacidades de innovación que tienen las empresas, muestra los hallazgos de Giobbons et al 1994 donde hace una comparación de producir el conocimiento de forma tradicional o el nuevo modelo heterogéneo de producir dicho conocimiento. En el modo 1 (forma tradicional) el conocimiento se obtiene de manera secuencial como se refiere el modelo lineal, el modelo por etapas departamentales de Searn y el modelo interactivo o mixto de Kline, explicado por Velasco, Zamanillo e Intxaurburu (2007) en donde se regula por las normas de la ciencia, validado y evaluado por la comunidad de especialistas, su origen está definido en el ámbito académico y la academia lo difunde; en el Modo 2 mejor conocido como modelo interactivo, el conocimiento se produce en un contexto de aplicación, su práctica trasciende a diferentes disciplinas pues parte de un lenguaje común y actividades que sirven para resolver desde diferentes puntos de vista la misma problemática, por lo que también es heterogéneo, responsable con la sociedad y reflexivo, flexible, creativo como fenómeno del grupo y cuenta con control de calidad relacionado a las dimensiones del conocimiento social, económico, ambiental y político. Este último modo tiene una postura de construir el conocimiento social y económico basado en el conocimiento. Por otra parte se hace una distinción de las clases del conocimiento según Foray y Lundvall que mencionan 4 clases: (1) relacionada con el ¿saber qué?, (2) el conocimiento que responde a la pregunta ¿saber por qué? y en donde se identifican principios, normas, leyes de la naturaleza, la sociedad y las mentes humanas, (3) ¿saber cómo? y relacionado a las habilidades adquiridas por las personas y las organizaciones y (4) que se refiere a quien y las preguntas serían ¿Quién sabe qué? y ¿Quién sabe cómo hacer qué?. Las primeras dos pueden encontrarse en libros, revistas, diplomados, capacitaciones, seminarios, talleres, etc. y las últimas dos se obtienen a través de la experiencia práctica. Para Casas y Dettmer (2008) aprender puede variar dependiendo de la clase o tipo de conocimiento pero también consideran importante el establecimiento en el cual se da el aprendizaje por lo que menciona cuatro tipos de aprender: (1) el aprender haciendo, (2) el aprender buscando, (3) el aprender interactuando y (4) el aprender usando; estos cuatro tienen una connotación profunda en las actividades rutinarias en una organización como es la elaboración, diseño, distribución y venta que son insumos para el proceso de innovación. Esto es que para que la innovación sea posible en la organización sus actividades de producción, distribución, venta tengan como resultado un nuevo producto, una nueva técnica de hacer las cosas, nuevas formas de organizarse y nuevos mercados, comentado también por el Manual de Oslo (2005) con su 4 tipos de innovación como son: innovación en el producto, innovación en el proceso, innovación en la organización e innovación en la comercialización. Finalmente en su estudio habla del surgimiento de las universidades innovadoras que surgen a partir de los cambios a través del tiempo debido a que de ser instituciones de enseñanza de habilidades y conocimientos teóricos pasaron a ser universidades de enseñanza de habilidades prácticas y conocimiento práctico, pasaron de ser poseedoras y preservadoras del conocimiento a ser productoras del conocimiento y con ello a relacionarse directamente con sociedad a través de la vinculación empresa – universidad.

CONCLUSIONES

Como se observa a través de las conclusiones de los diferentes investigadores que para hablar sobre el tema de modelos de innovación es necesario considerar varios aspectos como el tamaño de la organización, debido a que su estructura organizacional no cabría en los diferentes modelos, por otro lado los modelos no hacen distinciones entre las empresas industriales y de servicio, aunque Arzola, Tablante, y D'Armas, (2012) mencionan al final de su análisis que existen modelos exclusivos para la pequeña empresa del giro

de servicio relacionado con algunas normas sobre el proceso de innovación. Sin embargo no se cuenta con un proceso específico para cada tipo de empresa y tamaño de la organización. Se sugiere que los modelos de innovación que se vayan a aplicar algún tipo de empresa sea seleccionado considerando las necesidades particulares de cada empresa y organización, pues todas son diferentes en su interior y en la forma de relacionarse con su entorno. Se tienen modelos de innovación como una base para ir avanzando en la dinámica de innovar para conseguir la competitividad empresarial que requiere México, sin embargo será interesante identificar los mecanismos que le permitan a las diferentes empresas adoptar un modelo de innovación y lograr sus objetivos. Las universidades juegan un papel importante en la adopción de la innovación desde el interior de sus procesos y recursos debido a que el aprendizaje y las capacidades de innovación deben pasar de un plano teórico a un plano práctico que le permita a los nuevos empresarios emprendedores obtener resultados como son los nuevos productos, nuevos procesos, nuevas formas de organizarse y comercializar a partir de que la conciencia de la innovación se permea en cada uno de los rincones de la organización haciéndola su *modus operandi*, para ello no solo los talleres, seminarios y diplomados serán suficientes por lo que se requiere de experimentarlo, vivirlo en la práctica y adoptarlo. Con los últimos dos autores Casas y Dettmer (2008) se puede comprender que los modelos de innovación que se adquieran serán importantes en la medida que las organizaciones hayan aprendido y aprehendido, esto es, haciendo suyo y capitalizando su conocimiento hacia un bien social y económico.

El Empresario, tiene un espíritu emprendedor que lo llevó a formar su empresa, pasar de la micro a pequeña, luego a mediana y su mayor logro a sido convertirse en grande empresa, sin embargo siguen incursionando los nuevos empresarios a través de las PYME y se requiere que su experiencia se vuelva insumo para el nuevo conocimiento y esta práctica se permeé en toda la organización, esto es que los conocimientos adquiridos por el personal a través de su práctica se pueda ir mejorando día a día.

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GESTIÓN DEL RECURSO HUMANO EN HOTELES DE PUEBLA (MÉXICO) Y BOGOTÁ (COLOMBIA): UN ANÁLISIS COMPARATIVO A PARTIR DE MIGSA

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RESUMEN

El presente artículo presenta un análisis comparativo de los resultados obtenidos a partir de la aplicación del Modelo de Indicadores de Gestión Sostenible y Asociatividad (MIGSA) a un hotel de la ciudad de Puebla (México) y otro de Bogotá (Colombia). El objetivo es evaluar el alcance de las prácticas y políticas de Recursos Humanos en los dos hoteles, con el fin de vislumbrar la manera como los gerentes manejan a sus empleados. Los resultados son producto de la medición de 22 índices y 5 indicadores que componen una parte del MIGSA, a saber la propiedad denominada Gestión del Recurso Humano. Finalmente, después de obtener diversos resultados tanto cuantitativos como cualitativos, se concluye que la empresa más adelantada en el cumplimiento de normas y la promoción de prácticas que mejoran las condiciones laborales del sector es la colombiana.

PALABRAS CLAVES: Gestión sostenible, Asociatividad, Competitividad, Recurso Humano, cultura organizacional.

HUMAN RESOURCE MANAGEMENT IN HOTELS FROM PUEBLA (MEXICO) AND FROM BOGOTA (COLOMBIA): A COMPARATIVE ANALYSIS USING MIGSA

ABSTRACT

This article undertakes a comparative analysis with respect to the results obtained from the application of the Modelo de Indicadores de Gestión Sostenible y Asociatividad (MIGSA) to a representative hotel in the city of Puebla Mexico and to another in Bogota Colombia. The aim is to assess to what extent the practices and HR policies in the two countries are developed, in order to show how human resource are dealt with. The results are the product of measuring 22 “indexes” and 5 “indicators” that make part of the MIGSA model. After obtaining different quantitative and qualitative results what can be said is that the that promote the practices that improve working conditions the most, is the Colombian one.

KEYWORDS: Sustainable Management, associativity, Competitiveness, Human Resources, Organizational culture.

JEL: 044, Q01, Q51, Q56

INTRODUCCIÓN

El turismo es una actividad social, cultural y económica relacionada con el desplazamiento de personas a diferentes lugares del mundo por motivos personales o profesionales (OMT, 2014a), que se convirtió a lo largo del siglo XX en una de las industrias más importantes del mundo (Schéou, 2009). Según la OMT (2014b), esta actividad representa cerca del 9% del PIB mundial - estimando el efecto directo, indirecto e inducido de las actividades propias del sector - y constituye alrededor del 6% de las exportaciones totales.

Se estima que en el año 2014 el turismo movilizó alrededor de 1.138 millones de personas en todo el mundo, lo que refleja un incremento del 4,7 % de turistas con respecto al 2013 (OMT, 2014b). En este orden de ideas, es importante resaltar que el mayor incremento de turistas se registró en la Región de las Américas, conformada por América del Norte, América Central y América del Sur, con un crecimiento del 7%, seguida de Asia y el Pacífico (+5%), de Europa (+4%), del medio Oriente (+4%) y de África (+2%) (World Tourism Barometer, 2015). Se constata igualmente que el incremento porcentual obtenido por la Región de las Américas fue impulsado por América del Norte (+8 %), donde México mostró un aumento de dos dígitos, y por América del Sur, en donde se destaca el comportamiento de Perú (+11%), de Ecuador (+7%) y de Colombia (+5%) (OMT, 2014b). Así pues, se subraya que el número de visitantes a América del Sur se duplicó en el 2014 con respecto al año anterior, situándose muy por encima de la media mundial (World Tourism Barometer, 2015). En este orden de ideas, México y Colombia se distinguen como destinos prometedores en términos de incremento de turistas entre los países de América Latina, pues disponen de un importante patrimonio material e inmaterial (OMT, 2014a). Por una parte, México tiene un legado turístico prehispánico y una amplia oferta de sitios arqueológicos, algunos de los cuales han sido declarados patrimonio de la humanidad por la UNESCO. Igualmente, este país posee un legado europeo representado en edificaciones, catedrales y bibliotecas que dan cuenta de la época colonial y de los virreinos (Instituto Nacional de Antropología e Historia, 2013). Por otra parte, Colombia es un país con diversidad de riquezas naturales, étnicas y arquitectónicas, elementos fundamentales para la creación productos y servicios turísticos, lo que le ha permitido ser clasificada como un destino de clase mundial (Cunin, 2010; Molina, 2011). Por lo anterior, México logró regresar a la lista de los diez países más visitados a escala global en el 2015 y Colombia fue ubicada por Forbes en el sexto lugar entre los diez mejores lugares a visitar durante el mismo año.

Dada la importancia del sector, se destaca que este tiene la capacidad de influir directamente en la generación de puestos de trabajo (De la Cruz Gallegos et al., 2010), creando aproximadamente 1 de cada 11 empleos en el mundo (OMT, 2014a). Así pues, se estima que esta actividad genera alrededor de 150 mil trabajos directos e indirectos en México y cerca de 95 mil empleos de este tipo en Colombia, siendo la actividad hotelera una de las que genera más puestos de trabajo (Turégano, 2005). Bajo esta óptica, conocer la manera cómo los gerentes de hoteles situados en México y en Colombia manejan a sus empleados es de nuestro interés. En efecto, con el crecimiento del sector turístico en los dos países, la actividad hotelera emplea cada vez más personas, de tal manera que la gestión de los gerentes en términos de recursos humanos tiene cada vez más influencia a nivel de la economía nacional. Con respecto a esta cuestión, encontramos que los gerentes de esta actividad buscan que su personal posea orientación al servicio, compromiso ético, actitud proactiva, iniciativa, espíritu emprendedor, respeto por la persona, adaptabilidad al cambio, motivación por la calidad, pulcritud en la apariencia, autocontrol emocional, tolerancia a la diversidad, disponibilidad de horarios, sensibilidad hacia el medioambiente y seguridad en la comunicación (OMT, 2009). De la misma manera, los gerentes desean que la persona que será empleada en un hotel tenga competencias a nivel directivo (por ejemplo planificación, manejo tecnológico, toma de decisiones y creatividad) y a nivel operativo (por ejemplo los idiomas, el trabajo en equipo, la adaptabilidad, la capacidad de trabajo bajo presión y la capacidad de escucha) (ídem.). Sin embargo, a pesar de las altas exigencias, se constata que la actividad hotelera presenta problemas tales como la baja remuneración, la estacionalidad en las contrataciones, las subcontrataciones, los horarios extensos, los altos índices de rotación del personal, la falta de legislación laboral y la concentración de la mano de obra joven (Organización Internacional del Trabajo, 2009). Todo lo anterior vislumbra condiciones laborales extremas, pero no da información sobre la manera cómo los empleados son gestionados al interior del hotel.

En este contexto, el grupo de investigación Competir, de la Fundación Universitaria los Libertadores, ha concentrado sus esfuerzos en aplicar el Modelo de Indicadores de Gestión Sostenible y Asociatividad (MIGSA) en hoteles ubicados en los países objeto de análisis, con el propósito de evaluar el alcance de las prácticas y políticas de Recursos Humanos. Aun cuando el modelo permite medir nueve “propiedades” de la gestión empresarial, se utilizan únicamente para el desarrollo de esta investigación los resultados

arrojados por una de ellas, a saber la propiedad “Gestión del Recurso Humano”. Para esto, se tomó un hotel del centro histórico de Bogotá (Colombia) y otro del centro histórico de Puebla (México). Estos dos hoteles son “representativos”, en el sentido que cada uno de ellos se ubica en una zona de alta operatividad turística. Puebla es una de las ciudades con mayor atractivo cultural e histórico de México y Bogotá posee un reconocido centro histórico con edificaciones, pasajes, plazas, mercados y un amplio desarrollo cultural que la convierte en un lugar de gran afluencia de visitantes que buscan cultura e historia. Igualmente, los dos hoteles elegidos para la investigación poseen una calificación intermedia de tres estrellas, tienen una capacidad instalada similar de 39 y 42 habitaciones respectivamente y presentan una vinculación de personal mayor a 45. Teniendo en cuenta lo anterior, el artículo se estructura de la siguiente manera: en la primera parte, se presenta una revisión de la literatura que denota la importancia del recurso humano en las actividades empresariales en general y en los hoteles en particular. En la segunda parte, se exponen las características del modelo MIGSA y la metodología empleada. En la tercera parte, se presenta el análisis de los resultados obtenidos de la aplicación del modelo en un hotel de la ciudad de Puebla y un hotel de la ciudad de Bogotá, a través de 5 “indicadores” y de 22 “índices” que componen la propiedad “Gestión del Recurso Humano” del MIGSA. Finalmente, se presentan las conclusiones de la investigación.

REVISION DE LA LITERATURA

La creación de un marco jurídico e institucional para el desarrollo del sector turístico de Colombia y México, ha permitido la promoción de atractivos en cada uno de los países. En el caso de México, con la creación de la Comisión Nacional de Turismo en 1946, el gobierno decide promover las actividades turísticas y reconoce en el sector un potencial de interés que debe acompañarse de políticas públicas para su promoción. Por esta razón, entre 1970 y 1982 se crea el Fondo de Promoción e Infraestructura Turística INFRATUR y el Fondo Nacional de Fomento al Turismo FONATUR. Igualmente, se establece la ley Federal de Fomento al Turismo, la Secretaría de Turismo, el Banco Nacional del Turismo BANTUR, el Plan Nacional de Turismo y el Sistema Nacional de Planeación Turística. Todas estas iniciativas contribuyen al posicionamiento del sector turístico mexicano a nivel mundial y a su dinamización. En Colombia, la promoción del sector turístico comienza en 1969 con la creación de la Corporación Nacional de Turismo. Aun cuando las políticas públicas para fomentar el sector turístico en este país surgen en 1969, estas se concentran exclusivamente en el mercado doméstico. Es solo en el año 1991 cuando por medio de la campaña “Sol muisca de Colombia para el mundo”, se da inicio a la promoción internacional de esta actividad. Este nuevo modelo de negocio se refuerza en el año 1996 con la Ley 300 y la creación del Fondo de Promoción Turística. Paulatinamente, surgen iniciativas como la Política de Competitividad, Mercadeo y Promoción Turística de Colombia en 2002, la Política de Defensa y Seguridad Democrática en 2003, la Ley 1101 de 2006, el Plan Nacional de Desarrollo 2007-2010, el Plan Sectorial de Turismo 2007-2010, así como la Política de Mercadeo y Promoción Turística de Colombia en 2009. Estas iniciativas velan por el fortalecimiento de los recursos disponibles para la promoción turística, la seguridad y el desarrollo del sector (Ministerio de Comercio, Industria y Turismo, 2009). En este orden de ideas, se señala que la incursión de Colombia al mercado mundial es reciente, comparada con la de México, y que dicha incursión representa un rezago de más de 40 años de impulso, adecuación y fortalecimiento del sector turístico del país.

Teniendo en cuenta la capacidad del sector turístico de generar empleo (OMT, 2014a), además de la creación de un marco jurídico e institucional para su desarrollo, la literatura destaca la necesidad de implementar políticas de promoción y vinculación del personal, así como la necesidad de instaurar entidades dedicadas al fomento de la formalidad y de la inclusión laboral (Alonso, 2003). De la misma manera, sumado a estas acciones gubernamentales en pro del bienestar del personal, los gerentes deben optar por un manejo integral de su capital humano y gestionarlo según sus competencias, con el fin de transformarlo en un recurso estratégico de la empresa (Alles, 2005; Mondy & Noe, 2005). En este contexto, Ibarra et al (2008) señalan que para lograr el éxito se debe integrar el recurso humano con los propósitos de la empresa. Igualmente, según los términos de Mathis & Jackson (2008), para alcanzar los

objetivos planteados en la estrategia empresarial, se deben tener en cuenta los conocimientos, habilidades, capacidades y actitudes que cada uno de los empleados, a fin de potencializarlos y de mejorar su rendimiento (Orrego, 2015). En este sentido, se estima que la implementación de buenas prácticas en recursos humanos brinda a la empresa una mayor probabilidad de que su productividad sea alta (Chiavenato et al, 1983; Chiavenato & Villamizar, 2002; Maristany, 2000; Sanz & García, 2008; López, 2014). De hecho, las buenas prácticas en el manejo del personal son consideradas como una ayuda para el desarrollo estratégico de la empresa (Huselid, 1995). Por lo anterior, se hace necesaria la existencia de un área encargada de integrar las cualidades del personal con los planes de la empresa y que vele por la integridad física y mental de los mismos (Camejo, 2009); en otras palabras, un área que tenga la capacidad de proponer medios de interacción y sinergia entre los trabajadores (Prieto, 2007) y que promueva prácticas para atraerlo, desarrollarlo y retenerlo (Orrego, 2015).

En el sector turístico particularmente, el manejo dado a los recursos humanos está cobrando día a día mayor importancia, pues el componente humano tiene una incidencia más significativa en el éxito de este tipo de unidad de negocio de prestación de servicios. Según Bañuls et al (2007), el capital humano turístico tiene un papel clave como estrategia competitiva en un contexto internacional, ya que este puede llegar a ser un elemento diferenciador. Lo anterior ocurre pues el personal hotelero debe interactuar de manera directa con los clientes, sin ningún tipo de intermediación (Acosta et al, 2002). Por lo anterior, para que esta interacción se dé de la mejor manera y que el cliente quede satisfecho del servicio, lo que impacta directamente en el desarrollo competitivo del sector de actividad, los empleados deben estar comprometidos, motivados y tener un sentimiento de pertenencia con lo que hacen (Del Castillo, 2000). Esto es posible si la persona encargada de los recursos humanos al interior del hotel logra crear un ambiente laboral en el que sus empleados se sientan satisfechos y parte de la empresa (Galeana, 2004). En este orden de ideas, se desarrollan enfoques y modelos que sirven para medir el impacto de la labor realizada por los empleados en el éxito de la unidad de negocio y/o permiten diagnosticar aspectos propios del entorno que afectan su desempeño interno, con el fin de poder implementar planes de mejora. Estos enfoques y modelos sirven de apoyo a la gestión realizada por el área encargada de dirigir los recursos humanos, pues proveen información sobre el clima organizacional, brindándole la posibilidad de crear opciones de intervención que permitan modificar las actitudes del personal (Aguirre et al, 2010). Entre los enfoques, se destacan 4 según los términos de Serlavós (2013). El primero se concentra en indicadores de eficiencia en las prácticas y con él la reducción de costos. El segundo consiste en el estudio de las mejores prácticas y la réplica de aquellas ya conocidas que pueden ser efectivas. El tercero se basa en los cuadros de mando integral, en la identificación de necesidades y en el mejoramiento de los procesos internos, y el cuarto se focaliza en modelos de cadena causal que pretenden relacionar las prácticas de recursos humanos y las actitudes de los trabajadores, así como aquellas de los clientes.

En cuanto a los modelos, estos miden valores, creencias, símbolos materiales, ritos y actividades que repercuten en el desempeño de los empleados (Barney, 1986), considerados como elementos de la cultura organizacional (Hill, 1988). Entre estos, se destaca el “Modelo de Iceberg” de Schein (2010), que permite determinar las capacidades de un empleado en diferentes aspectos (por ejemplo, las destrezas, los conocimientos y el concepto de sí mismo). A su vez, este modelo vincula la necesidad de identificar las creencias y establecer la manera como estas formas de actuar y de pensar determinan la conducta del empleado en la empresa (Alles, 2003). Asimismo, existe el “Modelo de la Dinámica Cultural” propuesto por Hatch (1993), que vincula las manifestaciones, los símbolos y las interpretaciones como elementos de la cultura, la cual depende de la continua producción y reproducción por parte de los trabajadores. Igualmente, se encuentran otros modelos en la literatura como el “Modelo de Ecuaciones Estructurales” para relacionar el clima organizacional y la productividad (Aguirre et al, 2010) y el “Modelo Amigo” que permite interpretar la realidad organizacional, la cual resulta útil a la hora de intervenir sobre ella (Silla, 1999), entre otros.

Las características de medición de los modelos presentados con anterioridad son variadas, aun cuando estos comparten una misma unidad de análisis, a saber la identificación de los factores internos de la empresa que afectan el desempeño de los trabajadores. En este sentido, se señala que MIGSA, además de vincular los factores internos de la empresa que son representados en la cultura y el clima organizacional, relaciona igualmente factores externos que tienen implicaciones en el desempeño de los trabajadores tales como la realización de actividades dirigidas al trabajador y a su familia, los programas de retiro y de jubilación, el conocimiento del núcleo familiar del trabajador y la existencia de estímulos para la educación de los hijos. En este orden de ideas, MIGSA se presenta como una herramienta de evaluación que mide aspectos que otros modelos no vinculan. Por lo anterior, se utiliza MIGSA para la presente investigación, con el fin de tomar en cuenta más aspectos de la gestión de recursos humanos y así tener una visión más precisa de dicha gestión.

METODOLOGÍA

En la primera parte se presenta MIGSA (i). De esta manera, el lector comprenderá mejor los pasos realizados durante cada una de las fases metodológicas que permitieron la realización de esta investigación (ii). Presentación del Modelo de Indicadores de Gestión Sostenible y Asociatividad (MIGSA).

MIGSA es un modelo construido a partir de variables a través de las cuales se puede diagnosticar el nivel de Gestión Sostenible y de Asociatividad en las prácticas empresariales. Como lo explican Danna-Buitrago et al. (2014), el término “Gestión Sostenible” hace referencia a la manera como la empresa implementa actividades que le permiten mantenerse en su entorno económico, social y medioambiental. Así pues, Gestión Sostenible se entiende como un tipo de gestión empresarial que va más allá de la búsqueda de rentabilidad financiera por tener en cuentas aspectos relacionados a la integración social y a la preservación del medioambiente, incorporando los principios básicos del desarrollo sostenible (Riveros et al, 2010). En el caso de la “Asociatividad”, el termino se refiere a la manera como la empresa coopera con los diferentes actores de su entorno, con el fin de alcanzar objetivos comunes (Liendo & Martínez, 2003) y poder enfrentar en mejores condiciones la competencia (Lozano, 2010), manteniendo al mismo tiempo su independencia jurídica y su autonomía gerencial (Rosales, 1997; Pallares, 2004). En este orden de ideas, MIGSA se concibe como una herramienta que evalúa la compatibilidad a largo plazo entre la empresa y su entorno, para lo cual se utilizan elementos microeconómicos/micro (dimensión Gestión Sostenible) y mesoeconómicos/meso (dimensión Asociatividad) (cf. Esser, 1994; Esser et al., 1996).

La Gestión Sostenible y la Asociatividad, denominadas como “dimensiones” en el modelo, se miden a partir de otras nueve variables denominadas “propiedades”; ocho propiedades para la primera dimensión y una propiedad para la segunda. Cada propiedad constituye un aspecto de una dimensión, mientras que la dimensión es una medición sintética de las diferentes mediciones contenidas en varias propiedades. Así, en la dimensión Gestión Sostenible se tienen en cuenta las siguientes propiedades: Gestión Ambiental, Gestión del Recurso Humano, Gestión del Conocimiento, Gestión de la Ética Empresarial, Gestión Tecnológica, Gestión con la Comunidad, Gestión de Calidad y Gestión de Mercadeo. En cuanto a la dimensión Asociatividad, esta se calcula a partir de la propiedad “Percepciones y Prácticas de Asociatividad” (Bohórquez, et al., 2011; Danna-Buitrago et al., 2014; Bohórquez, et al., 2014). Por su parte, las propiedades son mediciones sintéticas de otras mediciones, contenidas en variables llamadas “indicadores”. En total existen 31 indicadores, 25 para las 8 propiedades de Gestión Sostenible y 6 para la propiedad de Asociatividad. Finalmente, según el mismo principio, cada indicador resulta de “índices”, que a su vez son evaluados mediante 4 descriptores mutuamente excluyentes, los cuales apoyan la medición con datos tomados directamente de la empresa a partir de una entrevista (cf. Danna-Buitrago et al, 2014). MIGSA utiliza un número importante de índices (112) y descriptores (448) para sus cálculos, con el fin de obtener una medición exhaustiva y precisa de la empresa, así como de los factores que influyen en cada indicador y por lo tanto en cada propiedad. Para resumir, MIGSA realiza mediciones a diferentes niveles de síntesis,

desde el nivel más desagregado (112 índices) hasta el nivel más agregado (2 dimensiones), pasando por dos niveles intermedios (31 indicadores y 9 propiedades).

METODOLOGIA UTILIZADA PARA EL DESARROLLO DE LA INVESTIGACION.

Para los fines de esta investigación, se realiza el análisis de los datos arrojados por la propiedad número 2 denominada Gestión del Recurso Humano, y por los indicadores e índices relacionados a dicha propiedad. En efecto, se evalúa el nivel de sostenibilidad en las prácticas y políticas implementadas, con el fin de dar respuesta a la problemática planteada. Así, esta propiedad permite medir el manejo que el hotel da a las prácticas y políticas de gestión que afectan su recurso humano, teniendo en cuenta factores como: condiciones de trabajo, clima laboral, manera de solucionar conflictos, programas de bienestar, respeto a la diversidad, cultura organizacional y procesos de potencialización (cf. Tabla 1). En este orden de ideas, se obtuvo y se analizó la información de la siguiente manera:

Fase 1: Selección de hoteles y variables a aplicar. Se tomó para la investigación un hotel del centro histórico de cada ciudad, los dos calificados con tres estrellas, una capacidad instalada similar de 39 y 42 habitaciones respectivamente y una vinculación de personal mayor a 45. Estos parámetros se tomaron en cuenta con el fin de seleccionar un hotel “representativo” de cada ciudad.

Fase 2: Obtención de información de las empresas seleccionadas. Se obtuvo la información de los hoteles seleccionados de Bogotá (Colombia) y Puebla (México) de la siguiente manera:

Contacto y acercamiento por parte de Grupo Competir con los representantes de los hoteles de Bogotá y en Puebla seleccionados.

Aplicación del MIGSA con el fin de medir diversos factores que contribuyen a la gestión del recurso humano.

Fase 3: Análisis de la información. La información recolectada en los hoteles se analizó teniendo en cuenta los siguientes parámetros:

En la medición realizada a los hoteles, cada propiedad puede llegar a alcanzar un valor entre 0% y 100%. En esta investigación, se midió y analizó la propiedad “Gestión del Recurso Humano”. Por lo anterior, no se tienen en cuenta los resultados obtenidos a partir de las otras propiedades.

Equivalentemente, cada indicador e índice perteneciente a la propiedad “Gestión del Recurso Humano” tiene un valor entre el mismo rango, a saber 0% y 100%. El valor obtenido depende del tipo de gestión que se realice al interior del hotel. Si obtiene 0% en la propiedad, esto refleja la ausencia de esta en su gestión. Por el contrario, si logra el 100% en la medición, se evidencia el compromiso en las actividades realizadas. Todo porcentaje comprendido entre 0% y 100% refleja una situación intermedia. Para analizar los porcentajes obtenidos en la propiedad estudiada, se utilizan los criterios de evaluación conocidos bajo el término de “estadios”, distribuidos en cuartiles (estadio 1, estadio 2, estadio 3 y estadio 4) y presentados en la figura 1. Cada resultado se clasifica en solo uno de los estadios, los cuales son mutuamente excluyentes (no es posible ubicarse en dos estadios al mismo tiempo). En este contexto, se presentan en la figura 1 los criterios de evaluación utilizados para la propiedad Gestión del Recurso Humano.

Las comparaciones de los resultados obtenidos en los dos hoteles se realiza a partir de gráficas, con el fin de dar una representación visual de las diferencias entre Colombia y México.

Por último, se señala que el diagnóstico obtenido a partir de la aplicación de MIGSA debe ser considerado como transitorio, pues el objetivo luego de haber corrido el modelo por primera vez en el hotel, es que este defina una ruta de acción para mejorar la gestión de su Recurso Humano, lo que podría contribuir en cierta medida a mejorar su competitividad.

Figura 1. Criterios de evaluación de MIGSA para la propiedad Gestión del Recurso Humano

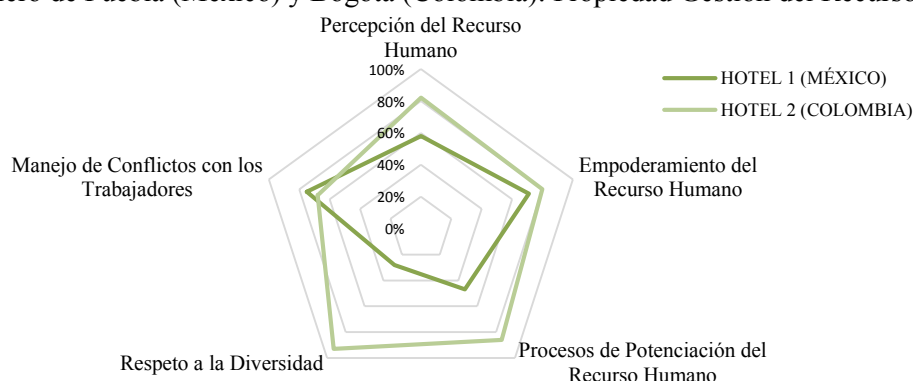
Estadio 1 (0% - 25%)	Estadio 2 (26% - 50%)	Estadio 3 (51% - 75%)	Estadio 4 (76% - 100%)
El hotel aún no conoce o simplemente no toma en cuenta elementos de sostenibilidad en la Gestión del Recurso Humano.	El hotel conoce algunos elementos de sostenibilidad aplicables a la Gestión del Recurso Humano pero no los ha implementado o lo hace de manera esporádica.	El hotel conoce elementos de sostenibilidad aplicables a la Gestión del Recurso Humano y está en proceso para su implementación, seguimiento y toma de decisiones.	El hotel ha implementado elementos de sostenibilidad aplicables a la Gestión del Recurso Humano.

Fuente: elaboración propia

RESULTADOS

Los resultados del análisis comparativo muestran el alcance en la promoción de políticas y prácticas de recursos humanos en dos hoteles, uno de Puebla (México) hotel 1 y otro de Bogotá (Colombia) hotel 2. Se observa una mayor eficiencia en el hotel 2, al presentar un 81% en la implementación de prácticas y políticas dirigidas al manejo del personal, ubicándolo en el estadio 4. En cuanto al hotel 1, este alcanzó un 56%, por lo que se sitúa en el estadio 3, es decir, que este conoce cómo implementar buenas prácticas en recursos humanos, pero se encuentra iniciando su proceso de puesta en marcha y seguimiento (cf. Figura 2). Para lograr el diagnóstico anteriormente presentado, la propiedad evaluada cuenta con cinco indicadores (Percepción del Recurso Humano, Empoderamiento del Recurso Humano, Procesos de Potenciación del Recurso Humano, Respeto a la Diversidad y Manejo de Conflictos con los Trabajadores) y 22 índices de medición con sus respectivos descriptores, los cuales permiten obtener información detallada de las prácticas de gestión del recurso humano. A continuación se presentan los resultados detallados de la evaluación de cada uno de los indicadores (cf. figura 23). Figura 2. Resultados de la evaluación de Gestión del Recurso Humano en los hoteles 1 y 2

Figura 2. Modelo de Indicadores de Gestión Sostenible y Asociatividad (MIGSA), aplicado en el sector hotelero de Puebla (México) y Bogotá (Colombia): Propiedad Gestión del Recurso Humano.



Fuente: elaboración propia

En el primer indicador “Percepción del Recurso Humano” se puede identificar que los dos hoteles presentan un nivel de cumplimiento del 58% (hotel 1) y 82% (hotel 2). Estas mediciones son producto de los resultados obtenidos en los índices que componen el indicador: Trato del personal, Clima Laboral y Cultura Organizacional. En este sentido, el hotel 1 y el hotel 2 alcanzaron en el primer índice un nivel de satisfacción similar de los empleados con un 65%; en el segundo índice un 75% y 98% y en el tercer índice un 68% y 85% respectivamente. El segundo indicador “Empoderamiento del Recurso Humano” muestra que el hotel 1 alcanza un 71% de cumplimiento y el hotel 2 un 80%. Estos porcentajes reflejan, que ambos hoteles

conocen los efectos que tiene en una organización la asertividad en la toma de decisiones y el nivel de delegación de responsabilidades. Sin embargo, en términos generales, el hotel 2 tiene un nivel de delegación de responsabilidades y un nivel de toma de decisiones más desarrollado que el hotel 1. En el tercer indicador “Procesos de Potenciación del Recurso Humano”, el hotel 1 presenta un 47% de cumplimiento y el hotel 2 registra un 86%, lo que implica para el hotel 1 deficiencias producto de la falta de inducción al cargo, así como la ausencia de sistemas de compensación, de incentivos diferentes al salario y de programas de jubilación. En el caso del hotel 2, este conoce, implementa y evalúa continuamente los procesos administrativos requeridos en torno a las actividades mencionadas. La diferencia más importante obtenida de la medición se presentó en el cuarto indicador denominado “Respeto a la diversidad”. En efecto, el hotel 1 registra un menor resultado en el cumplimiento con un 28%, mientras que el hotel 2 obtuvo un 93%. Esta diferencia se explica debido al interés del hotel 2 por facilitar las relaciones del trabajador con su familia (propiciando actividades), vincular personal externo mediante pasantías y crear programas de formación. Finalmente, los resultados del quinto indicador “Manejo de Conflictos con Trabajadores” muestran un 75% para el hotel 1 y un 68% para el hotel 2. Esto implica que los dos hoteles reconocen el clima laboral como parte fundamental del desarrollo individual y colectivo. Asimismo, los dos hoteles conocen el grado de incidencia que tiene la toma de decisiones organizacionales y cómo ello afecta el desempeño de la empresa.

Tabla 1. Relación Indicador – Índices de la Propiedad Gestión Recurso Humano

INDICADOR	INDICE	HOTEL 1 (PUEBLA, MÉXICO)	ESTADIO	HOTEL 2 (BOGOTÁ, COLOMBIA)	ESTADIO
PERCEPCIÓN DEL RECURSO HUMANO	Trato del Personal	65%	3	65%	3
	Condiciones Puesto del Trabajo	48%	2	63%	3
	Clima Laboral	75%	3	98%	4
	Programas de Bienestar	45%	2	100%	4
	Cultura Organizacional	68%	3	85%	4
	Relaciones con la Familia del Trabajador	45%	2	63%	3
EMPODERAMIENTO DEL RECURSO HUMANO	Nivel de Delegación Responsabilidades Autoridades	68%	3	76%	4
	Nivel Toma de Decisiones	76%	4	88%	4
PROCESOS DE POTENCIACIÓN DEL RECURSO HUMANO	Selección de Personal con Criterios Específicos	45%	2	95%	4
	Inducción del Cargo y de la Empresa	25%	1	100%	4
	Sistema Salarial	68%	3	90%	4
	Sistema de Contratación	70%	3	75%	3
	Formación Integral del Trabajador	73%	3	70%	3
	Sist. de Compensación e Incent. Diferentes al Salario	25%	1	98%	4
	Sist. de Promoción laboral	50%	2	76%	4
	Sist. De Salud Oc. Y Seg. Industrial	75%	3	93%	4
	Sist. de Eval. de Desempeño por Competencias	38%	2	100%	4
	Programas de Jubilación	25%	1	88%	4
RESPECTO A LA DIVERSIDAD	Programas Retiro Laboral dif. A Jubilación	25%	1	63%	3
	Facilidad relaciones trabajador-familia	23%	1	90%	4
	Program. Pasantías y Otros para apoyar form. Menores de edad para post. Vinculaciones	43%	2	95%	4
MANEJO CONFLICTOS CON TRABAJADORES	Grado Incidencia en Decisiones Organizacionales	75%	3	68%	3

Fuente: Elaboración propia.

Los resultados obtenidos por los dos hoteles fueron clasificados en los estadios, de acuerdo con el conocimiento, la implementación, el seguimiento y la aplicabilidad de actividades relacionadas con la gestión del recurso humano. Esto puede ser consultado en la Tabla 1. En síntesis, tal y como se muestra en la tabla anterior, el hotel 1 se ubica en los estadios 1, 2 y 3, mientras que el hotel 2 lo hace en el 3 y 4. De esta manera, se puede identificar el avance en el cumplimiento de prácticas y políticas que promueven la expresión de la individualidad, la creación de un entorno en el que prevalece la dignidad humana y el buen trato del personal para cada uno de los hoteles. Por una parte, el hotel de Colombia debe optimizar los mecanismos de trato del personal, las condiciones del puesto de trabajo, las relaciones familia-trabajador-empresa, la formación integral, los programas de retiro laboral y la participación del trabajador en la toma

de decisiones. Por otra parte, el hotel de México necesita mejorar aún más la promoción de programas de bienestar, las relaciones entre familia-trabajador-empresa, la definición de criterios específicos para la vinculación de personal, la inducción al cargo, el uso de sistemas de compensación y desempeño, y la puesta en marcha de Programas de jubilación y retiro voluntario para fortalecer la prestación del servicio, por encontrarse en el estadio 3 en la medición de la propiedad.

CONCLUSIONES

La medición realizada a través de MIGSA evalúa algunas características de las prácticas y políticas de gestión del recurso humano en hoteles e identifica percepciones, actitudes, iniciativas y procesos que atañen a todo el personal de la organización. Con el diagnóstico, se pudo determinar que el hotel de Bogotá registra el mayor adelanto en el cumplimiento de prácticas y políticas de gestión del recurso humano (81%), mejorando las condiciones laborales de sus trabajadores, mientras el hotel de Puebla, aún presenta deficiencias en el conocimiento e implementación de las mismas (56%). Estos resultados concluyen la necesidad de desarrollar en México “buenas practicas” de gestión de recursos humanos, a fin que el sector turismo pueda realmente mantener o mejorar su productividad a largo plazo. Como prolongación de esta investigación sería interesante obtener resultados no solo a partir de un hotel representativo sino a partir de una muestra de hoteles cuya representatividad sea construida de manera estadística tanto en Colombia como en México. Lo anterior con el fin de profundizar los resultados ya obtenidos durante este trabajo.

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PERSPECTIVAS DE LOS GRUPOS DIRECTIVOS Y DE INVESTIGACIÓN SOBRE LA GESTIÓN DEL CONOCIMIENTO. UN ESTUDIO DE CASO

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RESUMEN

La generación de conocimiento es una actividad inherente a los individuos que laboran en las organizaciones y que para las universidades está implícita en su misión. El objetivo del estudio fue determinar si existían diferencias sobre la percepción que los profesores investigadores integrados en grupos de investigación denominados cuerpos académicos, y los equipos directivos de una institución de educación superior, sobre los principales elementos de la gestión del conocimiento. El diseño de investigación fue un estudio de caso holístico con una sola unidad de análisis que se abordó a través de cuestionarios y entrevistas. Estadísticamente los grupos poblacionales no difieren de manera significativa con relación a sus percepciones sobre los elementos de la gestión del conocimiento, pero un análisis más detallado permite identificar diferencias a nivel de las dimensiones, aunado a los resultados de las entrevistas que señalan marcadas diferencias de ambos grupos. Se concluye que hace falta la estructuración formal de un programa de gestión del conocimiento para que se puedan integrar los elementos que hoy día trabajan de forma independiente.

JEL: M11; I23; M14

Palabras Clave: Gestión del conocimiento, Investigadores, Directivos.

PERSPECTIVES OF DIRECTIVE AND RESEARCH GROUPS, ON KNOWLEDGE MANAGEMENT. A CASE STUDY

ABSTRACT

The generation of knowledge is inherent to individuals who work in organizations or universities. And it has been an implicit activity in their mission. The aim of the study was to determine if there were differences on the perception of the main elements of knowledge management between the teacher researchers integrated into research groups called academic bodies and management teams of a higher education institution. The research design was a holistic case study with a single unit of analysis made through questionnaires and interviews. Statistically the population groups do not differ significantly with regard to their perceptions about the elements of the knowledge management, but a more detailed analysis to identify differences at the level of the dimensions, coupled with the results from the interviews, which indicate marked differences of both groups. We conclude that it is necessary to build of a formal structure of the knowledge management program so in that way, they can integrate the elements that today work independently.

JEL: M11; I23; M14

KEYWORDS: Knowledge Management, Investigators, Directive groups

INTRODUCCIÓN

La *Gestión del conocimiento* es una corriente filosófica en la que se combinan diferentes concepciones del término y se presenta, esencialmente, una visión basada en la práctica y el aprendizaje organizacional (Hong, 2011). Este trabajo de investigación centra su atención en las diferentes perspectivas que tienen los equipos directivos, y los grupos de investigación denominados “cuerpos académicos”, figura desarrollada por las autoridades educativas para las Universidades Públicas e Instituciones de Educación Superior (IES) en México.

El enfoque del trabajo es presentar las diferentes visiones de los equipos de trabajo que son esenciales para que la Gestión del Conocimiento se realice, de acuerdo a los principales modelos tanto occidentales (Drucker, 1998; Senge, 2005), como orientales (Nonaka y Takeuchi, 1999).

Problemática de estudio

La universidad es una organización basada en el conocimiento —con distintos énfasis según la universidad de la que se trate—, y cuya misión es generar o crear, transmitir y difundir conocimiento. La generación del conocimiento suele asociarse con la función de la investigación; la transmisión del conocimiento con la función docente; y la difusión o diseminación del conocimiento con la función de extensión. Por tratarse de una organización intensiva en conocimiento, su capacidad para gestionar la creación, transmisión y difusión del mismo, pasa a ser crucial en el mundo contemporáneo.

Zampieri y Colombelli (2012) señalan que la gestión del conocimiento debe considerarse siempre en los niveles en donde se produce (investigación y desarrollo) y en donde se gestiona (nivel directivo) su empleo y utilidad económica. Estos autores afirman que ambos niveles tienen características distintas, pues los niveles operativos se enfocan más a los problemas cotidianos, mientras que los directivos centran su atención en problemas de índole administrativa y estratégica.

El objetivo del estudio fue determinar si existen diferencias sobre la percepción que tienen los profesores investigadores de cuerpos académicos, y los equipos directivos de las divisiones académicas que corresponden al área de ciencias sociales de una institución de educación superior, sobre los principales elementos de la gestión del conocimiento en la organización

El trabajo de investigación que se presenta aporta un diagnóstico cuantitativo y cualitativo de las percepciones que tienen los diferentes equipos de trabajos involucrados en la generación del conocimiento, a través de un estudio de caso en una institución de educación superior en México. Estudios previos del equipo de trabajo han identificado a los equipos directivos y los profesores investigadores que pertenecen a un cuerpo académico, como los actores esenciales en la capacidad de gestión de una institución de educación superior (Magaña, Aguilar, Surdez, Quijano, 2013; Magaña y Aguilar, 2014). Las aportaciones del trabajo, están centradas en el análisis a profundidad que se realizó para identificar las debilidades en el proceso de gestión del conocimiento en ambos grupos, que permitan posteriormente implementar estrategias para solventarlas y consolidar un programa de gestión del conocimiento.

El resto de esta investigación está organizada como sigue. La sección de revisión literaria sobre las perspectivas directivas y de cuerpos académicos para la gestión del conocimiento. En la sección de metodología se describe el diseño de la investigación, cómo se conformó la población y el proceso de recolección y análisis de datos. Después se presenta la sección de resultados con los valores que se reportan del análisis descriptivo. Por último las conclusiones del estudio que integran las líneas de investigación futuras.

REVISIÓN LITERARIA

Actualmente la sociedad del conocimiento es un término que se acuñó a la luz de las teorías de generación del conocimiento (Drucker, 1998; Senge, 2005; Nonaka y Takeuchi, 1999) de finales del siglo XX y principios del XXI, y cuyo principal argumento esgrime que el conocimiento, la creatividad y la innovación se han posicionado como los componentes que pueden hacer más eficientes y competitivas a las organizaciones, y por ello, se crea la necesidad de gestionarlos de manera continua. Considerando lo anterior, puede inferirse que uno de los procesos con mayor relevancia en las organizaciones es, precisamente, la gestión del conocimiento a nivel individual, de equipo y organizacional.

Gestión del conocimiento en equipos directivos

Sparrow (2002) señala que los directivos necesitan hacerse una idea de cómo el conocimiento y la información tienen que ser compartidos por sus equipos de trabajo y las personas que necesitan interactuar entre sí, no pueden ser solo procesadores pasivos de la información deber fomentar y promover los procesos de creación del conocimiento de sus colegas.

Sobre esta necesidad de conciencia directiva se puede encontrar evidencia en los estudios empíricos realizados por Rodríguez (2012) acerca de la gestión del conocimiento de los directivos de diversas universidades chilenas y su impacto en la calidad de las mismas, y en donde se encontró que la calidad de las universidades tiene en la investigación su determinante estructural directo y la calidad de la investigación es la resultante de la gestión institucional, a su vez, la gestión institucional depende de la gestión del conocimiento, en especial de la fase de aplicar conocimiento, pero esta tiene su origen en las fases previas de crear y compartir conocimiento.

En otro estudio que llevaron a cabo Hoyos y Arango (2006), para conocer cuáles son las competencias de quienes lideran programas académicos en la Universidad de Manizales y que han hecho gestión del conocimiento para crear y poner en funcionamiento nuevos programas o para acreditación o re acreditación de calidad se encontró que la universidad gestiona conocimiento disciplinar y conocimiento inter y transdisciplinar que pretende ser de utilidad, por lo cual conviene que las diferentes unidades académicas sean lideradas por personas que estén dispuestas a emprender cambios y generar innovaciones.

Cuerpos Académicos

En México una de las políticas encaminadas a fomentar nuevas formas de generación y aplicación del conocimiento fue la creación de la figura de Cuerpos Académicos (CA) en las instituciones de educación superior públicas, con la finalidad de fortalecer el trabajo colaborativo a través de equipos disciplinarios y multidisciplinarios de trabajo académico (López, 2010). La figura fue creada como política pública de la Secretaría de Educación Pública (SEP) en México para fortalecer las actividades de generación y aplicación del conocimiento a través del Programa de Mejoramiento al Profesorado (PROMEP) hoy convertido en el Programa para el Desarrollo Profesional Docente (PRODEP).

Desde la perspectiva Clark (1998) la esencia de los cuerpos académicos es el trabajo de grupo para la generación del conocimiento, opinión que comparten López (2010) y Maldonado (2005) al compararlos con el concepto de comunidades epistémicas, las cuales son entendidas como una red de profesionales con reconocida experiencia y competencia en un campo particular, y que debido a esta especialización cuentan con suficiente legitimidad en el área de políticas dentro de un campo determinado (Maldonado, 2005, p.108).

La SEP (2014, p. 9) los define como: Grupos de profesores/as de tiempo completo que comparten una o varias líneas de generación de conocimiento, investigación aplicada o desarrollo tecnológico e innovación

en temas disciplinares o multidisciplinarios y un conjunto de objetivos y metas académicas. Adicionalmente atienden los programas educativos (Pe) afines a su especialidad en varios tipos. La investigación colegiada o en equipo fomenta la capacidad institucional para generar o aplicar el conocimiento; identificar, integrar y coordinar los recursos intelectuales de las instituciones en beneficio de los programas educativos y articular esta actividad con las necesidades del desarrollo social, la ciencia y la tecnología en el país.

La figura creada por la SEP se reconoce como un sustento esencial en la formación de profesionales de la educación superior y se le ha identificado como estrategia central en la generación de cuadros de investigación en las universidades.

METODOLOGÍA

Diseño del Estudio

La investigación se realizó a través de un estudio de caso que, de acuerdo con Yin (2003), analiza un fenómeno de manera exhaustiva, el cual se obtiene mediante una descripción detallada y profunda considerando todo el contexto. El estudio tuvo un diseño holístico con una sola unidad de análisis ya que se pretendió únicamente generar un diagnóstico sobre la percepción de los procesos de gestión del conocimiento en los cuerpos académicos y los grupos directivos del caso bajo estudio con la finalidad de compararlos. Adicionalmente, con la finalidad de validar la información obtenida se incluyeron las opiniones de los principales directivos de las tres áreas bajo estudio, así como de los líderes de cuerpos académicos, como parte de una triangulación de datos que permitió conocer el fenómeno a profundidad (Stake, 2010).

Población de estudio

La población considerada en el estudio fueron los profesores integrantes de los cuerpos académicos o grupos de investigación, los líderes de los mismos, y los directivos de tres de las once divisiones académicas de la Universidad Juárez Autónoma de Tabasco (UJAT), las cuales imparten disciplinas asociadas a las ciencias sociales y cuyo análisis preliminar de sus indicadores de gestión, son las que presentaban mayor rezago (Magaña, et al., 2013; 2014).

Actualmente, las divisiones académicas citadas tienen en total 61 profesores investigadores en 15 cuerpos académicos, de ellos 40%(6) está en formación, 53% (8) en consolidación, y solamente una de las divisiones cuenta con un cuerpo académico consolidado (UJAT, 2015, pp. 272 -273). En cuanto a directivos y personal de confianza, actualmente, son 49 profesores los que desempeñan cargos directivos y 52 de ellos operan puestos administrativos, de los cuales únicamente ocho son personal de confianza en las divisiones académicas seleccionadas (UJAT, 2015, p. 356). Ante este panorama, lo conducente fue estructurar un censo para ambos grupos de la población bajo estudio.

En relación al género hay un predominio masculino en la población de profesores en cuerpos académicos (56%), contrario a las cifras que se reportan para el personal directivo, el cual en su mayoría está conformado por mujeres (60%).

Con relación a la edad, las divisiones sitúan sus mayores porcentajes arriba de los 50 años de edad principalmente en la población de profesores. De manera específica, los directivos no rebasan los 60 años de edad, siendo la división C la que reporta el personal directivo más joven.

El número de años laborados es un reflejo de la edad de los participantes en el estudio, en donde se destaca con un 80.8% de la plantilla directiva en el primer rango, lo cual se puede explicar debido a que los periodos de elección de un nuevo director es de cuatro años, con la posibilidad de reelegirse solo por un nuevo periodo y de una política no escrita de cambio de personal con cada administración.

Instrumento

El cuestionario empleado fue una adaptación propia para directivos y profesores de cuerpos académicos del instrumento diseñado por Molina y Marsal (2002) empleado en estudios previos (Magaña, et al., 2013; 2014) donde se evalúan 6 dimensiones de la variable gestión del conocimiento: Implicación de la Alta Dirección, Cultura Organizativa, Capacidad de Gestión, Tecnología, Procesos de la Gestión del Conocimiento e Indicadores.

El cuestionario está conformado por 30 reactivos y adicionalmente se incluyeron tres reactivos socios demográficos: género, edad y antigüedad. Se estructuró en una escala tipo Likert con cuatro opciones de respuesta: D= No, nunca; C= Poco, alguna vez; B= Bastante, a menudo y A= Si, Siempre. La redacción se modificó ligeramente en la versión para directivos y la de cuerpos académicos con la finalidad de no perder el contexto.

Se utilizó el coeficiente Alpha de Cronbach para determinar la confiabilidad, del cuestionario el cual reporto un valor de 0.915, valor que se considera aceptable (Hernández, Fernández y Baptista 2010).

Para la entrevista con los directivos y líderes de cuerpos académicos, se empleó una guía estructurada con base en las dimensiones del cuestionario, la cual fue estructurada acorde a las funciones de cada uno de los grupos bajo estudio. La validación de las entrevistas se realizó mediante la triangulación de las categorías presentadas por cada dimensión del estudio. La triangulación metodológica tiene la finalidad de analizar la validez de la interpretación de la descripción realizada de los datos mediante la verificación con múltiples fuentes de evidencia del fenómeno observado (Stake, 2010).

Recolección y análisis de datos

El cuestionario fue entregado personalmente a la población bajo estudio y fue contestado en el momento para aclarar posibles dudas acerca del mismo, con la finalidad de garantizar la confidencialidad de las respuestas. La etapa de aplicación de cuestionarios se realizó en ocho meses en el período de mayo a diciembre del año 2014. En este mismo período se realizaron las entrevistas a profundidad a los directivos y líderes de cuerpos académicos.

De acuerdo con los objetivos programados, en el análisis que se elaboró se aplicaron medidas de estadística descriptiva y analítica. Dadas las características de los grupos poblacionales, se emplearon pruebas no paramétricas como la prueba U de Mann-Whitney y Kruskal Wallis para análisis de muestras independientes (Anderson, Sweeney, y Williams, 2008), que permitieron determinar si existían diferencias a nivel comparativo entre las variables sociodemográficas en relación con las dimensiones de la gestión del conocimiento y entre los grupos poblacionales bajo estudio.

Con relación a los resultados de las entrevistas se analizaron las transcripciones y se construyeron categorías. Dentro del sistema de categorización y generación de ideas se respetaron los requisitos señalados por Rodríguez, Gil y García (1999): 1) exhaustividad de las categorías: cualquier unidad debe poder ser ubicada en alguna de las categorías. Es decir, el sistema es capaz de cubrir todas las posibles unidades diferenciadas en los datos, 2) exclusión mutua: cada unidad se incluye en una sola categoría. Un segmento de texto diferenciado no puede pertenecer simultáneamente a más de una categoría, 3) único principio clasificatorio: las categorías deben estar elaboradas desde un único criterio de ordenación y clasificación.

Las categorías se determinaron con base en un análisis global de cada una de las dimensiones de la guía de preguntas. De manera general se llegó a un acuerdo con el entrevistado en la idea que, de manera generalizada, fue expresada con mayor frecuencia y presentada para cada categoría

RESULTADOS

Estadística Descriptiva

Con relación a los estadísticos descriptivos se presenta en la Tabla 1 los resultados de ambos grupos con relación a las dimensiones del cuestionario de gestión del conocimiento. Se puede apreciar en la tabla 1 que para los profesores de cuerpos académicos y los directivos la dimensión con la media más alta fue la infraestructura tecnológica. La media más baja para ambos grupos fue la capacidad de gestión, la cual también se destaca por ser en ambos casos la dimensión con mayor variabilidad de respuesta, pues reportan valores altos de la desviación estándar.

La variable gestión del conocimiento percibida por los grupos de investigación denominados cuerpos académicos del área de ciencias sociales reportó en el análisis de frecuencias, de acuerdo a la escala, una media de 64.25, una desviación de 12.965, asimetría de .142 y curtosis de -.766. Con respecto a los equipos directivos el valor de la media se reporta en 67.98, la desviación estándar en 11.835, una asimetría de .142 y curtosis de -.601. Con la finalidad de establecer categorías de análisis se identificaron los cuartiles de la distribución y se derivan las categorías presentadas en la Tabla 2.

Tabla 1: Descriptivos de las dimensiones de la gestión del conocimiento, rango de valores de 25 a 100

Dimensión	Profesores en Cuerpos Académicos			Directivos		
	N	Media	DE	N	Media	DE
Implicación de la alta dirección	61	12.80	2.932	47	13.79	2.711
Cultura Organizativa	61	14.03	2.614	47	13.36	2.577
Capacidad de Gestión	61	10.54	4.089	47	12.55	3.982
Tecnología	61	14.43	3.122	47	15.51	2.561
Indicadores	61	12.44	4.205	47	12.78	3.644

Esta tabla presenta los datos que se reportan para ambos grupos bajo estudio con relación a la media y la desviación estándar obtenidas para cada una de las dimensiones del cuestionario sobre gestión del conocimiento.

Tabla 2: Niveles de gestión del conocimiento, rango de valores de (25 - 125)

Nivel de percepción de los procesos de gestión del conocimiento en cuerpos académicos		Profesores en Cuerpos Académicos			Directivos		
		Percentil	Rango	%	Percentil	Rango	%
No se poseen los elementos para realizar la gestión del conocimiento		25	Valores ≤ 55	27.9	25	Valores ≤ 59	14.9
Se percibe que son pocos los elementos para realizar los procesos de la gestión del conocimiento		50	56 - 64	26.2	50	60 - 69	27.7
Se percibe que se tienen los principales elementos para realizar los procesos de la gestión del conocimiento		75	65 - 74	21.3	75	70 - 75	31.9
Se percibe que se tienen todos los elementos para realizar los procesos de la gestión del conocimiento		100	Valores ≥ 75	24.6	100	Valores ≥ 76	25.5
Media		64.25			67.98		
DE		12.965			11.835		
Prueba U de Mann - Whitney	P	0.133					
	α	.05					

En la tabla se presentan los 4 niveles asignados a los cuartiles de la distribución, que corresponden a la percepción general que tienen los profesores de los cuerpos académicos participantes y los directivos con respecto a los procesos de gestión del conocimiento, así como los valores de la prueba U de Mann - Whitney.

Estadísticamente los grupos poblacionales no difieren de manera significativa con relación a sus percepciones sobre los elementos de la gestión del conocimiento en la organización, sin embargo los profesores se sitúan de forma mayoritaria en el primer cuartil (27.9%), que corresponde a la perspectiva de una ausencia de los principales elementos que se deben realizar para implantar un sistema de gestión del

conocimiento al interior de los cuerpos académicos. Con respecto a los equipos directivos la visión es diferente pues el mayor porcentaje se sitúa en el tercer cuartil y por encima de la media, considerando que si se poseen los principales elementos para realizar la gestión del conocimiento en la organización.

También se compararon las diferencias que pudieran presentarse por aspectos demográficos con relación a la variable de estudio como el género, evaluado con la prueba no paramétrica U de Mann-Whitney, y la prueba de Kruskal Wallis para la edad, antigüedad y división académica, sin embargo tampoco se encontraron diferencias estadísticamente significativas.

Los resultados que se presentan refutan la hipótesis de una diferente percepción en ambos grupos poblacionales, sin embargo un análisis más detallado por dimensión del cuestionario, se hace necesario para evaluar si son definitivos los resultados, pues los elementos de las entrevistas, como se presenta más adelante, presentan un panorama diferente. En el análisis de las dimensiones que conforman la variable, únicamente la capacidad de gestión presenta diferencias estadísticamente significativas de ambas perspectivas (Tabla 3). Para esta dimensión los profesores son lo que reflejan el mayor porcentaje por debajo de la media, lo que significa que no registran tener la capacidad para difundir y gestionar el conocimiento que se genera al interior de la organización y de los cuerpos académicos. Por otra parte, los directivos no piensan de la misma forma, pues para ellos el mayor porcentaje se sitúa precisamente en el último percentil, en donde se afirma que si se tiene la capacidad para generar programas de gestión del conocimiento.

Tabla 3: Análisis comparativo de los niveles percibidos de la dimensión capacidad de gestión, rango de valores de (5 - 20)

Nivel de percepción sobre la capacidad de gestión para realizar programas de gestión del conocimiento	Profesores en Cuerpos Académicos		Directivos	
	Frecuencia	%	Frecuencia	%
Se percibe que no existe la capacidad de gestión para llevar a cabo un programa de Gestión del conocimiento	18	29.5	6	12.8
Se percibe que existe poca capacidad de gestión para llevar a cabo un programa de Gestión del conocimiento	17	56.7	13	27.7
Se percibe que existe una moderada capacidad de gestión para llevar a cabo un programa de Gestión del conocimiento	18	58.1	13	27.7
Se percibe que existe la capacidad de gestión para llevar a cabo un programa de Gestión del conocimiento	8	34.8	15	31.9
Media	10.54		12.55	
DE	4.089		3.982	
Prueba U de Mann - Whitney	P	.015		
	α	.05		

En la tabla se presentan los 4 niveles asignados a los cuartiles de la distribución, que corresponden a la percepción general que tienen los profesores de los cuerpos académicos participantes y los directivos con respecto a la capacidad de gestión para implementar un programa de gestión del conocimiento, así como los valores de la prueba U de Mann - Whitney.

Los resultados de las opiniones de los líderes de cuerpos académicos y directivos, fueron agrupados por cada una de las dimensiones definidas para la gestión del conocimiento y asociadas a una idea central que se convirtió en una categoría, la cual se jerarquizó en función del mayor número de frases asociadas para cada grupo.

En este enfoque de opiniones, las diferencias son notorias esencialmente en la implicación de la alta dirección, la cual se percibe a diferente nivel en ambos grupos; la capacidad de gestión, que está asociada principalmente a las jerarquías, y la falta de políticas y lineamientos de operación de un sistema de gestión del conocimiento; y los indicadores de evaluación, los cuales no están diseñados para medir el impacto del conocimiento que se genera. Se presentan coincidencias en la opinión que se genera sobre la infraestructura tecnológica, indicando que se tienen los elementos técnicos pero no un sistema de Gestión del Conocimiento como tal, y parcialmente en la dimensión de cultura de compartir el conocimiento o cultura

organizativa, en donde se señala que no existen bases de datos que permitan compartir el conocimiento de la organización.

DISCUSIÓN Y CONCLUSIONES

El estudio a nivel cuantitativo no muestra diferencias estadísticamente significativas entre ambos grupos de trabajo, con excepción de la dimensión sobre capacidad de gestión, en donde los directivos perciben una mayor capacidad como resultado del cargo que desempeñan. Estos resultados coinciden de manera general con lo expuesto por Zampieri y Colombelli (2012) en un estudio empírico realizado entre niveles de gerencia y operativos en donde los resultados muestran que las percepciones son muy similares en ambos niveles, contradiciendo la hipótesis central del estudio.

Una de las principales aportaciones del enfoque cualitativo es la apreciación de los líderes de cuerpos académicos sobre la cultura de compartir el conocimiento que se genera, en donde sus opiniones concuerdan con lo que afirma Enríquez (2014), al señalar la relevancia del problema de la ética en la investigación y en articular la entrega de conocimiento, generando con ello una línea de investigación futura sobre esta problemática.

Se concluye que a pesar de que existe un compromiso de ambos grupos, la infraestructura tecnológica, humana, y algunos indicadores de evaluación en la organización que permitirían implementar un sistema de gestión del conocimiento, se requieren políticas institucionales que normen sus procedimientos y funciones dentro del mismo, pues los grupos directivos se han centrado en lo operativo, y los cuerpos académicos han logrado realizar esta configuración a través de las políticas públicas federales, pero la falta de autonomía ha limitado su capacidad de gestión.

Se propone para futuras líneas de investigación, centrarse en la parte operativa de la única dimensión donde se dieron diferencias estadísticas y es sobre la cultura organizacional de integrar el conocimiento como un activo intangible de la organización, para el cual se deben normar los procesos de creación, transferencia y empleo a través de la legislación existente en México.

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METODOLOGÍA DANZIG: ESTRATEGIA PARA LA COMERCIALIZACIÓN DE PRODUCTOS TÍPICOS DE CUAUHTÉMOC, CHIHUAHUA, MÉXICO, ENFATIZANDO SU PERSPECTIVA SOCIO CULTURAL

Laura Elizabeth Cavazos González, Instituto Tecnológico de Cd. Cuauhtémoc

RESUMEN

La globalización, conlleva a que las empresas regionales alcancen niveles de desarrollo acordes en la estructura administrativa, tecnológica y de comunicación con sus públicos. Los productos típicos de Cd. Cuauhtémoc, Chihuahua como son el queso, la manzana, la miel, el sotol o la carne seca, registran procesos productivos artesanales y prácticas tradicionales de comercialización. Aunado a esta situación, el consumidor actual es más estricto y cuenta con diversas alternativas para la realización de su respectiva compra. Para incrementar su competitividad, la aplicación de la Metodología Danzig, propone un estilo estratégico de comercialización, enfatizando los aspectos socio- culturales de dichos productos coadyuvando así, a un desarrollo regional sustentable.

PALABRAS CLAVE: Estrategia, comercialización, competitividad, cultura, desarrollo.

DANZIG METHODOLOGY: MARKETING STRATEGY OF TYPICAL PRODUCTS FROM CUAUHTÉMOC CHIHUAHUA, MEXICO, HIGHLIGHTING ITS SOCIOCULTURAL PERSPECTIVE

ABSTRACT

Globalization leads local companies achieve consistent levels of development in the administrative, technological and communication structure with their customers. Artisanal production processes and traditional marketing practices are shown in typical products of Cd. Cuauhtémoc, Chihuahua such as cheese, apple, honey, sotol or jerky beef. Added to this, consumers nowadays are stricter and have several alternatives for their respective purchases. To increase its competitiveness, the application of Danzig Methodology proposes a strategic marketing style, highlighting the sociocultural aspects of these products, this way it contributes to sustainable regional development

JEL: M31, O18, R11

KEYWORDS: Strategy, marketing, competitiveness, culture, development

INTRODUCCIÓN

Cuauhtémoc, Chihuahua, la tercera más poblada del estado, está ubicada en la zona central del mismo, a 104 kilómetros al suroeste de la capital. Está considerada como la puerta de entrada a la región de la Sierra Tarahumara. La ciudad de Cuauhtémoc se encuentra en la llamada "Ruta de la Manzana" que cubre además del municipio mencionado, los de Cusiuhiriachi, Carichí y Guerrero (INEGI, 2001). La producción de manzana es el principal pilar económico, seguida de la producción quesera, de miel y carne seca y además, la creciente actividad de servicios se ha ido integrando en la estructura económica, debido a que es un

punto de reunión de los pueblos y ranchos aledaños (Cruz, 2014). Por ello, las estrategias de comercio, son sencillas, podría decirse que empíricas. Los individuos están inmersos de manera constante en una vorágine de nombres comerciales, slogans, campañas publicitarias y modas; que los diversos medios de comunicación, ayudan a esparcir: anuncios espectaculares, colocados en puntos estratégicos de las ciudades, llamativos empaques, estribillos en la radio e imágenes multicolores en la televisión. Ante la apertura de las plazas internacionales, se ha registrado un incremento en las alternativas de compra tanto en la forma (apartado, crédito sin intereses o renta), como en las marcas. El desenlace fue la hiper competencia, que aunado al auge de internet y de las redes sociales, impelió la transformación de las estrategias de mercado, traduciéndose en un continuo y rápido cambio de gustos e intereses entre los consumidores, que a su vez son cada vez más exigentes y se defienden de las técnicas de marketing agresivas gracias a las organizaciones de defensa de sus derechos (Kotler, 2004). Al terminar el siglo XX e iniciar el XXI, un factor constante ha sido la internacionalización continua de las relaciones comerciales. La privatización gradual de las empresas en China así como su consecuente participación en el mercado occidental, la unificación económica de las naciones de la Comunidad Europea, las cada vez, más comunes firmas de tratados internacionales entre países, son cambios decisivos que plantean grandes retos. (Etzel, et al, 1996).

Observando lo anterior, en esta investigación se examinan los sistemas de comercialización en Cuauhtémoc, Chihuahua a través del análisis de las estrategias de mercadeo y de su competitividad en los productos típicos de la región como son el queso, la manzana, miel, sotol o carne seca y en base a ese análisis, proponer una metodología de comercialización donde destaque la comunicación para el desarrollo ya que la región se encuentra en un momento de transformación socio cultural pues se han incrementado los fraccionamientos residenciales en todas las direcciones del municipio, por la movilidad de la población rural a la ciudad.

REVISION DE LITERATURA

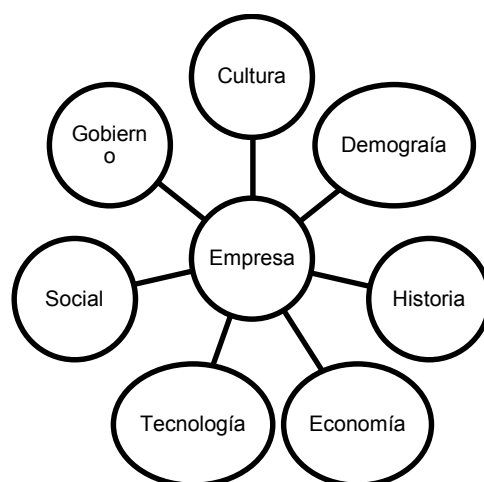
El enfoque general considera a la mercadotecnia como una institución vinculada a la economía nacional y a otros aspectos como el social y cultural. En su acepción particular, abarca una perspectiva de cómo una firma llega a su mercado, desde el desarrollo de productos hasta la fijación de precios, pasando por el sistema de distribución (Kerin, et al, 2003). Esta filosofía se desenvuelve entre factores que conforman el medio ambiente y que son determinantes para formar las estrategias (Ver Figura 1) como el gobierno, el tipo de economía o la cultura por enumerar algunos.

Hoy en día, es inconcebible una vida carente de marcas, anuncios publicitarios, medios de transporte cuya función es distribuir, hasta el más recóndito lugar de la tierra, todo tipo de productos. La importancia de los servicios es manifiesta, impactando no solo en las economías de las familias sino al modificar los roles de sus miembros: La mujer se integra al mercado laboral, surgiendo por consecuencia un sin número de empresas de servicios: guarderías infantiles, negocios de comida rápida, centros de lavado y planchado doméstico, etc. Ante esto, los hombres han tenido que involucrarse en el cuidado de los hijos y en las tareas de limpieza del hogar. En el mundo globalizado, los mercados nacionales se han visto “obligados” a reestructurar no solo sus sistemas de producción y calidad sino su filosofía como organización al enfrentarse a competidores, en ocasiones, más fuertes y experimentados y para lograr la preferencia del cliente optan ya sea incursionar a su vez en otros o bien, aplicar todo un plan mercadológico, que incluye desde mejores servicios postventas, garantías, mejores precios y distribución, que los lleve no solo a una diferenciación sino a una lealtad firme que repercute en una mayor participación de mercado.

Es factible que uno de los factores más concluyentes para el éxito que pueda tener una empresa sea la imagen que da de sí misma al público y el cómo éste le percibe. Las estrategias de mercado al estar dirigidas al consumidor, deben preservar y fomentar la buena imagen de la empresa y su marca publicitaria. A medida que la mercadotecnia se convierte en una actividad cada vez más compleja, los profesionales se están cada vez especializando más psicología, matemáticas, estadística, finanzas, producción, administración

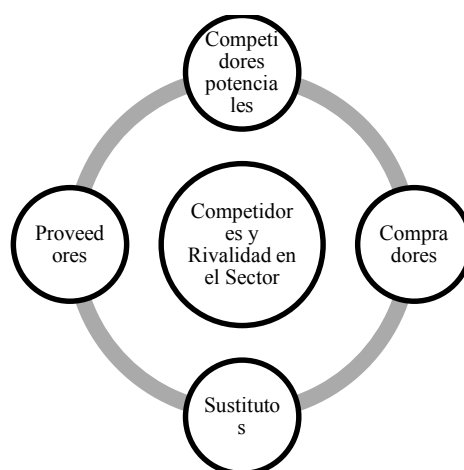
antropología social, logística e informática. Además, se las empresas consideran que el posicionamiento es indispensable para continuar entre la preferencia de su mercado meta y además incrementar la posibilidad de fidelización, el enfoque para negociar y comercializar debe ser más humano, respetando el entorno socio cultural de su mercado en busca de un desarrollo para todos los involucrados (Cavazos, 2014). Michael Porter (1982) indica para la elaboración de una estrategia competitiva contemplar el sector en el que se ubica la empresa, lo que está sucediendo en esa industria, lo que sucede con la competencia, lo que se suscita en el aspecto social y con las fuerzas y debilidades. Propone para el análisis del sector un Diamante (Ver Figura 2) donde las amenazas de nuevos competidores es una amenaza que la empresa debe contemplar y defenderse, creando barreras de entrada que pueden ser desde economías de escala, costos de transporte, acceso a canales de distribución o el efecto de experiencia. Los productos sustitutos son productos que desempeñan la misma función para el mismo grupo de consumidores pero con tecnología diferente. Esta amenaza puede aumentar cuando bajo el impacto de un cambio tecnológico que modifique la relación calidad-precio en relación a de producto-mercado de referencia.

Figura 1 Medio Ambiente de la Mercadotecnia



Laura Cavazos, 2014 "Estrategias de Comunicación para el Desarrollo"

Figura 2 Diamante de las Fronteras y Rivalidades de un Sector



Los clientes tienen un poder negociador frente a los proveedores ya que pueden influir en la rentabilidad potencial de una actividad obligando a la empresa a bajar precios, exigiendo servicios más amplios o mayor calidad. El poder de negociación de los proveedores versus clientes, es que pueden aumentar el precio de entrega o de limitar las cantidades vendidas a un cliente. La tendencia globalizadora mercantil y la competencia cada vez más agresiva, han “obligado” a las compañías a diseñar estrategias innovadoras de comercialización para posicionar sus productos y/o servicios. Entre más éxito se logre con dichas variables, mayor será el grado de competitividad que registre una empresa. El mismo principio aplica para los productos típicos de Cuauhtémoc Chihuahua (manzana, queso, miel, sotol y carne seca), que produce, en su mayoría con sistemas artesanales y no ha desarrollado metodologías para comercializar sus productos (Cavazos 2002). En contraparte, la corriente denominada Comunicación para el Desarrollo (CPD) busca, basada en el diálogo, la interacción y participación de los públicos interesados, promoviendo sus valores y percepciones para incluirlos en la estructuración de propuestas de proyectos que contemplen el desarrollo social y cultural de forma sostenible (Basado en las definiciones de FAO, (2006) y este concepto es la base de la metodología propuesta en esta investigación.

El objetivo general de la investigación es: Desarrollar y proponer una metodología de comercialización que coadyuve al posicionamiento de los productos típicos de Cuauhtémoc, Chihuahua, México.

Los objetivos específicos son:

Analizar el sistema de comercialización de los productos típicos de Cuauhtémoc, Chihuahua, México.
Determinar si en la estructura de comercialización actual de los productos típicos de Cuauhtémoc, Chihuahua, se incluyen sus aspectos culturales y sociales.
Determinar el grado de aceptación por parte de los comerciantes, de la Metodología Danzig.

METODOLOGÍA

Los instrumentos utilizados en la presente investigación fueron:

Revisión documental: Historia de Cuauhtémoc, Chihuahua, Comunicación para el Desarrollo, Desarrollo Sostenible, Cultura.

Observación directa de los procesos de producción y de compradores en centros comerciales.

Encuesta a productores, distribuidores, consumidores, representantes de medios de comunicación.

Entrevistas a representantes de gobierno estatal y municipal.

El procedimiento de análisis se efectuó con el software SPSS, elaborando diversas bases de datos que posteriormente se correlacionaron para determinar la problemática general y de esa forma, desarrollar la metodología Danzig, la cual se desglosa en el apartado siguiente.

RESULTADOS

La Tabla 1 muestra el porcentaje de productores entrevistados para la realización de esta investigación. La mayor parte de la muestra se concentró entre los manzaneros y los queseros que son las dos actividades de mayor impacto en la región. Las prácticas de comercialización en todos los casos, fue de un estilo tradicional, es decir, anunciarse en el mismo establecimiento con carteles de oferta y en la radio e internet.

Tabla 1: Productores Encuestados

Productores entrevistados	%
Manzana	30
Queso	30
Miel	10
Sotol	10
Carne Seca	20

La Tabla 2 muestra que el 62.5% de los comerciantes de Cuauhtémoc, Chihuahua, utilizan una combinación de medios de comunicación como son internet, radio y redes sociales para contactar con sus públicos. La estrategia utilizada por los comerciantes de los productos típicos de Cuauhtémoc, Chihuahua, para incentivar a sus clientes, de acuerdo a la Tabla 3 es a través de descuentos con un 10%, servicios 25%, garantías 8% y un 40% recurre a una combinación de éstos. La Tabla 4 indica de forma clara como el 100% de los comerciantes encuestados, no ha considerado en sus estrategias de mercadeo, el destacar los aspectos socio -culturales de sus productos, desaprovechando así, un esquema excelente para posicionar nuestros productos típicos tanto a nivel nacional como internacional. Tanto el gobierno municipal como estatal concuerdan en que existe una nula aplicación del concepto de enfatizar los aspectos socio culturales. El que decide, es el consumidor y es quien marca las características del producto y actualmente, la compañía que no escucha a su mercado, cuenta con pocas si no es que nulas posibilidades de sobrevivir en el ámbito de la preferencia de su mercado meta y en el de la competencia. La comunicación posee una alta carga de transformación social, contribuye a la democracia, a la construcción de la paz, a la cultura y al desarrollo. Los distintos actores que intervienen en el proceso comunicativo tienen una enorme responsabilidad a la hora de garantizar que el derecho a la comunicación sea efectivo. La aportación central, concretizada en base a los datos encontrados, es la Metodología Danzig. Su logotipo (Figura 3), describe de forma gráfica el significado de una comercialización, donde se comuniquen aspectos socioculturales: El ícono del diálogo indica el interés en promover el diálogo con una disposición total a escuchar e involucrar a todos en una participación activa, donde los participantes cuentan con el mismo poder. Se cierra la problemática de forma eficiente, indicando que ese ciclo se concluye para empezar a partir de ahí la solución de otra situación que se pueda presentar. Todos convergen en un punto de encuentro (eslogan de la metodología) diseñando, soluciones sustentables.

Tabla 2: Utilización de Medios de Comunicación

Medio	%
Nulo	10.4
Radio	18.2
Internet, redes sociales	8.4
Combinación de los anteriores	63

Tabla 3: Estrategia Utilizada para Conservar a sus Clientes

Estrategia	%
Regalos	7
Descuentos	10
Garantías	8
Promociones	10
Servicio	25
Combinación	40

Tabla 4: Comerciantes que Utilizan Aspectos Socioculturales en su Comercialización

Si	0%
No	100%

En la Tabla 5 se enlistan los aspectos considerados como socioculturales factibles para que los fabricantes y/o comerciantes de los productos típicos de Cuauhtémoc, Chihuahua, pueden incluir en una estrategia creativa de comercialización.

Tabla 5: Aspectos Socio Culturales

Aspecto
Tradición
Sabor
Textura
Producto típico de la cultura como el queso
Lenguaje
Proceso productivo
Prácticas de consumo
Arraigo

Los tres círculos representan los diversos públicos que interactúan en una problemática dada, que se interconectan entre sí a través del diálogo sustentable. Cada uno es de un color distinto porque cada grupo es diferente y se respeta e impulsa esa diversidad. También de forma indirecta se hace alusión a las tres culturas que conviven en Cuauhtémoc, Chihuahua. El verde significa la expectativa de erigir soluciones sustentables. El azul el respeto a las diversas formas de pensar, a la cultura, a la percepción que se concibe sobre el entorno. El morado es la apertura a escuchar las otras voces que tienen el mismo derecho a opinar diferente. El color áureo, como su nombre lo dice, es salvaguardar el objetivo de que prevalezca la sabiduría para encontrar soluciones integrales emanadas de todos y cada uno de los grupos participantes y que después de resolver una cuestión, esa sinergia se extienda a cada grupo, por ello, a cada esfera le rodea en su base un aro en ese color. El color negro que rodea al símbolo del diálogo y que es el color del eslogan, enfatiza la actitud de escucha profunda y entera. La sombra en azul del símbolo del diálogo, es la importancia del trabajo en equipo, necesario en el cambio social o cambio de paradigma. El nombre de Danzig es azul para resaltar el nombre. Su aplicación se efectúa por fases (Tabla 6) y cuya temática medular estriba en la nueva forma de comerciar, argumentando que la comunicación debe contemplarse como una herramienta estratégica al servicio de la gestión empresarial. De acuerdo a uno de los principios de la comunicación para el desarrollo, el centro del progreso humano se consolida a través del empoderamiento de la gente, y de la administración de sus habilidades y recursos, sin demeritar la riqueza de su medio ambiente y su cultura. Cada fase, cuenta con sus propios formatos de control, especificando las variables de estudio y los elementos de análisis que se contemplan. Por ejemplo, en la de Diagnóstico se considera para

este caso de estudio, la variable de la comunicación para el desarrollo y se cuestiona cuál es la problemática central de cada producto (Tabla 7) y así sucesivamente con las fases restantes.

Tabla 6: Fases de la Metodología Danizg

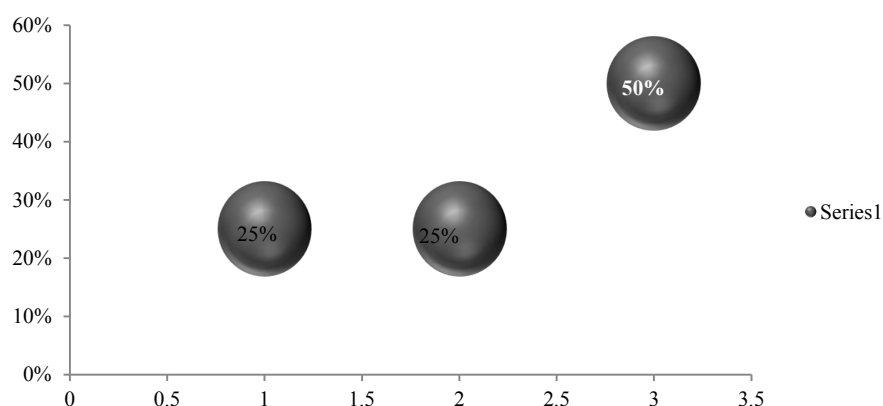
OBJETIVO GENERAL DE LA METODOLOGIA DANZIG	Promover el diálogo incluyente en un marco de respeto con una participación activa y un diálogo constructivo.
ETAPA	OBJETIVO DE LA ETAPA
0 SONDEO PRELIMINAR	Visualizar el contexto que engloba la problemática planteada e identificar a los beneficiarios.
DIAGNOSIS	Identificar la problemática central relacionada con la comunicación. Determinar el impacto y la actitud de la propuesta con los diversos públicos.
ESQUEMA	Responder el cómo se van a ejecutar: reuniones, responsables, presupuesto, estrategias de comunicación .
IMPLEMENTACIÓN	Controlar los tiempos para implementar cada etapa.
CONTINUIDAD	Dar seguimiento a las acciones para detectar un posible re direccionamiento en la estrategia de comunicación. Equipos, Escenarios, Divulgación.
VALORACIÓN	Medir la. Efectividad y Fortalezas.
REGISTRO	Documentar la aplicación del programa Danzig a este asunto en particular. Esquemas, Responsables.

Tabla 7: Variables y Elementos a Considerar en la Etapa de Diagnosis

ETAPA	ELEMENTOS DE ANÁLISIS
I DIAGNOSIS	¿Cuál es la problemática central del sector quesero artesanal del municipio de Cuauhtémoc, Chihuahua? ¿Se presenta en relación a la comunicación estratégica para la comercialización de su producto? ¿Incide la eficiencia de la mezcla de comunicación estratégica en su competitividad? ¿Existen otros factores que les afecten? ¿Estarán abiertos a comercializar de otra forma su producto? ¿Cuál es el beneficio de comercializar de esta forma? ¿Forma de medir los resultados?
Variables a resolver:	
Grado de presencia de comunicación para el desarrollo en la comercialización del queso menonita.	
Actitud frente al planteamiento de la propuesta	
Beneficios de aplicar la comunicación estratégica integral	
Públicos participantes para el diálogo y para el diseño de las estrategias de comunicación estratégica.	
Índice de valoración	
Formatos para documentar conclusiones y avances	

Al informarles a los públicos muestreados sobre la propuesta de la Metodología “Danzig” un 50% la visualizó como excelente y como una forma de acercar dos estilos distintos de concebir la actividad comercial. Un 25% piensa que es una idea medianamente interesante porque no es fácil romper las estructuras que han imperado desde siempre y el 25% restante la evaluó como inoperante, porque además de los argumentos del segundo grupo, se debe considerar la desconfianza de los productores locales para algunas actividades de ésta índole que el gobierno generalmente es el que las promueve (Figura 4).

Figura 4 Actitud frente a la propuesta “Metodología Danzig”



CONCLUSIONES

La mayoría de las metodologías de esta índole, fallan, en primera instancia, por el inadecuado enfoque de quienes la diseñan, generalmente, gente que labora en el gobierno o en algún organismo que no ha tenido contacto directo con la comunidad en cuestión y que, desconocen por ende, sus símbolos y códigos. Modelos de comunicación para el desarrollo enfocados al aspecto social, se enumeran en demasía, metodologías de planeación estratégica y de comunicación integral guardan el mismo comportamiento. Pero ninguna que conjunte los aspectos humanos, volitivos, culturales y tradicionales con la comunicación mercadológica. En este argumento se fundamenta la Metodología Danzig que reconoce y propone el respeto a las individualidades, promueve la diversidad, el dialogo equitativo y constructivo para la toma de decisiones conjuntas y para ello, todos los involucrados deben mostrar disposición al “alcanzar el punto de encuentro. El considerar el aspecto cultural y social como atributos del queso menonita es una estrategia que al momento no se aplica en esta región y su competitividad comunicativa con sus diversos públicos (proveedores, gobierno, medios de comunicación, entre otros) es muy deficiente. Por ello, una metodología como la Danzig, puede coadyuvar a solventar dicha problemática. La resistencia aparece ante todo cambio, así que no es causal para detener la presentación de la propuesta, la cual puede aplicarse o adaptarse a cualquier sector o grupo interesado en negociar bajo los parámetros de una comunicación sustentable estratégica. El camino es incipiente, generará detractores y defensores. Lo trascendente es atisbar nuevos escenarios, estructurarlos, compartirlos y que a partir de ellos se generen nuevos paradigmas que consoliden la sustentabilidad integral o total en los individuos, empresas y sociedades.

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DESARROLLO DE CAPACIDADES PARA LA COMPETITIVIDAD SECTORIAL

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RESUMEN

La importancia sobre el estudio de la competitividad de una empresa o grupo de ellas, de una región o un país, resulta de vital importancia para la propia subsistencia de las entidades económicas. Considerando algunos factores de influencia para la medición de la competitividad como son la región, las condiciones económicas, geográficas y de otros tipos, estaremos dando un paso hacia la comprensión de la complejidad que representa llevar a cabo dicha tarea. Asimismo, en la búsqueda de la competitividad, las entidades implementan diversas estrategias de impacto, tanto internas como externas, y en ese sentido una de las estrategias adoptadas es el desarrollo de sus capacidades. Por lo anterior, el presente trabajo de fuentes documentadas constituye un acercamiento hacia la investigación de las capacidades sectoriales a través de la perspectiva de la ciencia administrativa, para conocer su influencia como elemento generador de la competitividad sectorial, en grupos de empresas, conglomerados o clusters.

PALABRAS CLAVE: Desarrollo de capacidades, capacidades tecnológicas, agrupamientos sectoriales.

CAPACITY DEVELOPMENT FOR THE INDUSTRY COMPETITIVENESS

ABSTRACT

The importance of studying the competitiveness of a company or group of them, a region or a country, it is vital to the very survival of economic entities. Whereas some influencing factors for measuring competitiveness as are the region, economic, geographic and other conditions, will be taking a step toward understanding the complexity involved in carrying out this task. Also, the search for competitiveness, organizations use various strategies impact, both internal and external, and in that sense one of the strategies adopted is the development of their capabilities. Therefore, this study documented sources constitutes an approach to the investigation of sectorial capacity through the perspective of management science to study its influence as a generator of sector competitiveness, business groups, conglomerates or clusters.

JEL: R1, R13.

KEYWORDS: Capability building, technological capabilities, sectorial groupings.

INTRODUCCIÓN

El desarrollo industrial suscitado desde principios del siglo XX ha llevado a las empresas a un proceso natural de competencia en mercados locales, regionales, nacionales, y en las últimas tres ó 4 décadas, a la competencia internacional como consecuencia de la globalización y los avances tecnológicos. Este último proceso ha provocado la generación de nuevas formas de operación de agrupamientos empresariales, ya sea formales e informales, en función de su actividad, o su ubicación geográfica, entre otras causas. Así pues,

surgen los encadenamientos, distritos industriales, clusters, y otros tipos de agrupamientos conformados en sectores, con diversas características, pero con un común denominador: la búsqueda de la competitividad como elemento fundamental de subsistencia. Asimismo, también han surgido teorías y corrientes en las áreas del desarrollo humano, algunas de ellas, han traspasado sus fronteras de origen, insertándose en el campo de la economía, la administración, la ciencia política, y otras áreas; tal es el caso de la teoría de las capacidades, entendiéndola desde un panorama general, como la capacidad de adquirir y desarrollar nuevas capacidades.

Surgen entonces los siguientes cuestionamientos: ¿cómo aplica el desarrollo de capacidades en el ámbito de las organizaciones empresariales y sectoriales?, ¿existe alguna semejanza entre el comportamiento individual, y social, frente al comportamiento de las organizaciones empresariales en lo que concierne a las capacidades y su desarrollo?

En aras de acercarnos a la información de frontera para dar respuesta a tales interrogantes, ésta investigación aborda primeramente el tema desde una perspectiva conceptual y general; enseguida se estudian algunas corrientes sobre el desarrollo de capacidades y el desarrollo económico; posteriormente se profundiza sobre algunas otras corrientes sobre el desarrollo de capacidades, hasta llegar al estudio del tema central, al interior de las organizaciones. Por último, culmina con el análisis del desarrollo de capacidades en la competitividad sectorial, y se incluyen algunas conclusiones y reflexiones finales.

REVISIÓN DE LA LITERATURA

El Diccionario de Acción Humanitaria y Cooperación al Desarrollo, define a las capacidades como: "...opciones que una persona puede elegir de cara a realizar acciones o alcanzar estados de existencia con los que conseguir el bienestar o afrontar un desastre"; continúa el citado Diccionario definiendo al desarrollo como "...un proceso de aumento de las capacidades de las personas y de consiguiente reducción de su vulnerabilidad". Consultado el 3 de Julio de 2013 en: <http://dicc.hegoa.efaber.net>

Desarrollo de la capacidad

La Organización de las Naciones Unidas para la Alimentación y la Agricultura (FAO, 2010), publicó un documento denominado: "Estrategia Institucional Sobre el Desarrollo de la Capacidad"; donde desde un contexto de desarrollo internacional define a la capacidad como: "la aptitud de las personas, las organizaciones y la sociedad en conjunto de gestionar satisfactoriamente sus asuntos". En dicho documento se hace mención a su concordancia con la consecución de los Objetivos de Desarrollo del Milenio, y con las tres metas mundiales de la FAO en consonancia con los planes nacionales de desarrollo de los países. Asimismo, se menciona que en forma recurrente se asocia el DC con la transferencia de conocimiento y la formación de las personas (capacitación), lo cual es incorrecto, ya que el DC implica un proceso de cambio complejo, no lineal y de largo plazo, en el que ninguno de sus factores o componentes puede constituir por sí solo una explicación del desarrollo de la capacidad.

Evolución del concepto

La comunidad internacional ha adoptado la tendencia de sustituir el término utilizado anteriormente "creación de capacidad" por "desarrollo de capacidad". Éste cambio de término refleja una evolución del concepto, que inicialmente nos denotaba la no existencia de capacidades previas.

En su siguiente fase, nos refiere un concepto con énfasis en el control nacional, y a procesos de cambio endógeno. Cabe aclarar que de acuerdo a la FAO, ambos términos se seguirán utilizando debido a la abundante literatura existente en dicho organismo. Por último, la FAO considera que el DC constituye el principal "modus operandi" que respalda su programa de trabajo.

En la Tabla 1, a partir del trabajo de Castro et al., (2010), se presenta un resumen de las definiciones de términos planteadas por diversos autores a través del tiempo, enfatizando en que hasta la definición de Teece et al., 1997, que es cuando se define el término tal como lo conocemos hoy.

Tabla 1: Principales definiciones de capacidades dinámicas

TRABAJO	DEFINICIÓN
SCHUMPETER (1934)	Capacidad de Innovación: Artífice del proceso de “destrucción creativa”. Características que reúnen los “emprendedores” como actores clave en el proceso de continuo cambio.
NELSON (1991)	Evolución de las Capacidades Esenciales: Construidas sobre una base jerárquica de rutinas organizativas, definidas en función de un contexto Schumpeteriano o evolutivo.
PISANO (1994)	Capacidades de Alterar Recursos: Son el antecedente organizativo y las rutinas estratégicas mediante las que los directivos alteran la base de recursos de la empresa (adquieren, desincorporan, integran y combinan recursos) para generar nuevas estrategias de creación de valor.
TEECCE, PISANO Y MARTIN (1997)	Capacidades Dinámicas: Habilidad de la empresa para integrar, construir y reconfigurar sus competencias internas y externas y adecuarse a entornos de rápido cambio. Reflejan la habilidad organizativa de lograr innovadoras formas de ventaja competitiva.
EISENHARDT Y MARTIN (2000)	Consisten en procesos estratégicos y organizativos específicos (desarrollo de productos, alianzas, toma de decisiones estratégicas) para crear valor en empresas que operan en mercados dinámicos mediante la manipulación de recursos hacia nuevas estrategias de creación valor.
ZOLLO Y WINTER (2002)	Patrón aprendido de actividad colectiva mediante el cual la organización sistemáticamente genera y modifica sus rutinas operativas.
AUGIER Y TEECE (2007)	Se refieren a la capacidad (inimitable) con la que cuenta la empresa para formar, reformar, configurar y reconfigurar su base de activos para poder responder a los cambios en mercados y tecnologías.
WANG Y AHMED (2007)	Orientación en el comportamiento de la empresa a la continua integración, reconfiguración, renovación y recreación de sus recursos y capacidades y, más importante, al incremento y reconstrucción de sus capacidades esenciales en respuesta un entorno cambiante para conseguir mantener la ventaja competitiva.

En la tabla Castro, G. M., Sáez, P. L., & GONZÁLEZ, J. C. (2010) presenta un resumen de las definiciones de términos planteadas por diversos autores a través del tiempo. El autor hace énfasis en la definición de Teece et al., (1997) ya que a partir de ésta es cuando se acuña el término de “capacidades dinámicas” tal y como lo conocemos hoy.

DIVERSOS ENFOQUES DEL DESARROLLO DE CAPACIDADES

Teoría de las capacidades y el desarrollo económico

Álvarez (2001), realiza una revisión exhaustiva sobre las aportaciones de Amartya Sen (premio Nobel de Economía en 1998), a las Teorías del Desarrollo, quién con un enfoque humanista, fue más allá del análisis económico para incluir nociones como los valores, la cultura y la libertad, así como para medir la pobreza y el desarrollo humano; precisamente uno de sus aportes fue la definición del índice de bienestar y pobreza.

Sen A. (2000), abordó también la teoría de la elección social, considerando que la dimensión cultural es la que determina como las personas generan y gastan su ingreso; en este sentido, éste autor propone entender el desarrollo como un proceso de expansión de las libertades reales que disfrutaran las personas, considerando estas libertades como fin y como medio para el desarrollo. A a éste autor también se le reconoce su aportación a la ciencia económica por haber combinado la economía y la filosofía, matizando a través de la ética la discusión de problemas económicos trascendentales, mediante un enfoque de multidisciplinariedad.

Las capacidades estatales

En el ámbito del sector público, se refiere específicamente al rol del Estado como rector y responsable de solucionar la diversidad de problemas que aquejan a la sociedad actual en la mayoría de los países de América Latina. Respecto a lo anterior, Isuani, F. J. (2012), realiza una investigación profunda enfocada hacia los instrumentos de las políticas públicas, asumiendo que éstos son factores clave en las capacidades estatales.

Las capacidades en la educación superior

Aristizábal, A. B., Aguilar, J. F. L., & Walker, M. (2010), en su publicación “La educación superior desde el enfoque de capacidades. Una propuesta para el debate” nos presenta un análisis donde hace resaltar las posibilidades que ofrece el enfoque de capacidades para la educación superior como elemento clave hacia una meta clara y sólida, fundamentada en la expansión de las libertades reales de las personas (en este caso los estudiantes) para elegir llevar la vida que tienen razones para valorar. Asimismo, el Banco Mundial y la Comisión Europea reconocen que la educación universitaria en la sociedad del conocimiento ha coexistido paralelamente al capital humano, llegando a tal grado de medir y justificar las inversiones en capital humano a través de la educación, por su retorno económico, dejando de lado la esfera del individuo y su derecho al aprendizaje, como parte de la construcción de una sociedad democrática.

Las capacidades humanas, la ética y las políticas de desarrollo

Otra importante investigación realizada por Gough, I. (2007), nos ofrece un profundo análisis sobre el enfoque de las capacidades humanas, a través de un estudio comparativo en contraposición con la teoría de las necesidades humanas; el cual lleva a cabo en base en el trabajo de Nussbaum, pero con un enfoque más cercano a la ética y las políticas de desarrollo.

El desarrollo de capacidades en las organizaciones

Después de abordar el desarrollo de las capacidades desde las perspectivas social, humana, y política, con enfoque hacia el campo del desarrollo económico, es preciso aclarar que a través de la ciencia económico-administrativa es como se establece un puente sólido, que permita el tránsito del desarrollo de capacidades, hacia el plano del medio ambiente empresarial y organizacional, hasta ubicarlo en el ámbito de la competitividad sectorial, lo cual constituye una finalidad de éste trabajo.

Expuesta la reflexión anterior, debemos plantearnos las siguientes preguntas: ¿cómo aplica el desarrollo de capacidades para el ámbito de las organizaciones empresariales y sectoriales?; ¿existe alguna semejanza entre el comportamiento individual, y social, con el comportamiento de las organizaciones empresariales en lo que concierne a las capacidades y su desarrollo? En un intento por dar respuesta a las interrogantes anteriores, hemos rescatado algunos trabajos de la literatura especializada, los cuales desde nuestro particular punto de vista, a través de su análisis nos permitirán acercarnos a las respuestas a los cuestionamientos anteriores.

Aprendizaje y construcción de capacidades tecnológicas

La teoría de Vargas, A. T. (2006), constituye un papel crucial en la administración estratégica de las llamadas “capacidades dinámicas”. Por lo anterior, debemos entendemos como proceso de construcción de capacidades tecnológicas, al aprendizaje y acumulación de conocimiento tecnológico, focalizándose en cómo esas capacidades se agudizan, (no cómo se construyen) se mantienen, y se renuevan, lo cual les permite permanecer en la vanguardia tecnológica.

En los países en desarrollo en la década de los setentas, se dio una evolución de los conceptos de aprendizaje y acumulación de capacidades, dando lugar a diversos estudios sobre el tema, convirtiéndose ya en un marco de análisis, lo que dio pauta para que en la década de los noventa apareciera la propuesta de una taxonomía realizada por los autores Bell y Pavit (1995), la cual se denominó: taxonomía de capacidades tecnológicas en las firmas.

En el mismo orden de ideas, resulta oportuno hacer énfasis en la última parte del párrafo anterior, ya que desde nuestro particular punto de vista, es en este momento donde confluyen la teoría de las capacidades,

o el desarrollo de capacidades hacia el ámbito organizacional, reconociéndose y utilizándose por vez primera, el término de capacidades organizacionales.

Los conceptos continúan evolucionando, saliendo a la luz términos como: capacidades nucleares (Prahalad y Hamel 1990) y capacidades dinámicas (Teece y Pisano 1994), entre otros; sin embargo, todos coinciden que el aprendizaje y el conocimiento son esenciales para las firmas para su sobrevivencia y mantener o mejorar sus ventajas competitivas respecto de sus competidores. A partir de entonces, los estudios se han centrado en responder cómo las ventajas competitivas de las firmas pueden ser reforzadas a través de la renovación de sus capacidades o competencias.

Las capacidades dinámicas

Según Roncancio R. (2011), La fundamentación teórica de la corriente de las capacidades dinámicas tiene su origen en la biología, la psicología y la economía. De la biología rescata el concepto de la ecología de poblaciones: de la psicología obtiene los conceptos de aprendizaje y cognición, y de la economía la teoría de la firma; estos conceptos son integrados en una corriente con visión estratégica gerencial, como procesos de aprendizaje colectivo generadores de capacidades internas distintivas y difíciles de imitar.

Lo anterior se fundamenta en las investigaciones de Shoemaker (1993), Barney (1991), Prahalad&Hamel (1990), Teece et al (1997), Penronse (1959, 1965) Selznick (1957), los cuales son citados en el trabajo de Volberda (2004). Roncancio, R. (2011).

Para Bravo Ibarra, E. R., Mundet Hiern, J., & Suñé Torrents, A. (2006), desde la óptica organizacional, es importante tomar en cuenta el grado de combinación de conocimiento. Los recursos son la unidad básica; las capacidades son el resultado de la combinación de recursos, y la combinación de capacidades genera habilidades esenciales para lograr la ventaja competitiva, a lo cual se le denomina como capacidades centrales. La teoría de las capacidades dinámicas se ha expandido rápidamente en el entorno de la administración de empresas, específicamente en el área de la estrategia empresarial o Administración Estratégica, ya que resalta la importancia de las condiciones del mercado en que éstas operan, y el valor de los recursos o capacidades de las mismas. (Cruz, G. J., Navas, L. J., López, S. P. & Delgado, V.M., s.f.). El origen de ésta teoría está ligado a las dos corrientes principales que intentan explicar el incremento de utilidades de las empresas como consecuencia de la ventaja competitiva sostenible; se trata pues, del Enfoque de las Fuerzas Competitivas (Porter, 1981) y la Teoría de Recursos y Capacidades (Barney, 1991), según establece de Castro, G. M., Sáez, P. L., & GONZÁLEZ, J. C. (2010).

Otro aspecto relevante en un sentido más formal sobre el tema que nos ocupa; el hecho de que nuestras fuentes afirman que la teoría de las capacidades dinámicas aplica a las empresas u organizaciones en ambientes cambiantes o dinámicos, y es entonces cuando nos surgen los siguientes cuestionamientos: ¿Qué empresa u organización, sin importar el tamaño de la misma, operando en el entorno actual que le corresponda por su actividad, se excluye de estar expuesta a cambios constantes?

En pleno siglo XXI, una etapa de la existencia humana que es calificada y entendida plenamente como “la era del conocimiento”, “la era de la globalización”, o “la era de la tecnología”, o simplemente atendiendo a la opinión de analistas e historiadores cuando afirman de manera contundente, que la humanidad ha experimentado un cambio mayor en todos sus aspectos durante el segundo quinquenio del siglo XX, que en los últimos dos milenios, fundamentado sobre todo, por la influencia vertiginosa del avance en la tecnología experimentado en las últimas décadas.

Desarrollo de capacidades en la competitividad sectorial

Las Capacidades Tecnológicas a nivel de sectores y países

Vargas (2006), resalta la escasez de literatura especializada al respecto, señalando que la mayoría de los textos disponibles se han concentrado en estudios de caso acotados a una o más firmas integrantes de sectores específicos, por lo que no pueden ser considerados como estudios de un sector. Refiere a un estudio en Korea realizado por Lall en 1992, entre otros, enfocados al estudio de los patrones de desarrollo tecnológico de algunas firmas de la industria química, acero y textil. Dentro de las aportaciones rescatadas en éste estudio, resaltan los aspectos externos a las firmas en los procesos de aprendizaje y la acumulación de capacidades tecnológicas, como son, las políticas gubernamentales relacionadas con la promoción de un modelo de industrialización basado en exportaciones, y el papel de la estrategia de desarrollo tecnológico impulsada por el estado coreano.

Continúa Vargas (2006), argumentando que en un intento por analizar las capacidades nacionales, se toman en cuenta tres elementos que gravitan entre sí, los cuales son: capacidades, refiriéndose a la inversión física; capital humano y esfuerzo tecnológico; incentivos, generales o macroeconómicos, derivados de la competencia doméstica e internacional, y derivados de los mercados de factores (mercados de trabajo y de capital); y las instituciones, industriales, de entrenamiento y tecnológicas. En el mismo tenor, afirma que el marco propuesto y utilizado por Lall, proporciona diversos elementos para el análisis de las capacidades tecnológicas. Sin embargo al conservar cada país sus características particulares, resulta difícil que el marco sea adaptable hacia tal heterogeneidad, por lo que se incorporan al estudio diversas dimensiones nacionales, y se incluyen indicadores como gastos en I+D, tamaño de los recursos humanos, importaciones de bienes de capital, gastos en educación, número de patentes, número de ingenieros en actividades de I+D, entre otros.

En México también ha sido recurrentes los estudios de firmas, en su mayoría se ha tratado de estudios de caso que analizan procesos de aprendizaje, y muy pocos de ellos han abordado el análisis a nivel sectorial. Existe un estudio realizado por Villavicencio y Arvanitis en 2001, sobre una muestra de empresas de la industria química. Los mencionados autores examinaron las capacidades de aprendizaje de esa industria, clasificando a las empresas bajo su contexto en cuanto a tamaño, origen de capital, fuentes de tecnología, entre otras variables; encontrando diferentes comportamientos y patrones de acumulación de conocimiento. (Vargas, 2006).

A nivel Latinoamérica, el status de las investigaciones es similar al caso de México. Llama la atención el interés por estudiar los efectos en la competitividad de las industrias, de la apertura económica y el análisis de los sistemas nacionales de innovación. No se han realizado muchos estudios a nivel sectorial; se hace referencia al estudio de Unger (1985, 1994) de los sectores petroquímico y de máquinas herramientas en México (Vargas, 2006).

La competitividad sectorial. Michael Porter, el referente obligado

En el libro “Ser Competitivo” Porter, M. E. (2009), nos ofrece profundas reflexiones sobre sus trabajos anteriores, así como la evolución de sus ideas a lo largo de casi tres décadas, de publicaciones sobre: ventaja competitiva, clusters, y otras interesantes teorías de la ciencia económico-administrativa. Por lo anterior, se abordará la influencia de la ubicación de las empresas en su ventaja competitiva. Porter (2009), destaca la relevancia de los “cúmulos” o “agrupaciones sectoriales”, analizando de paso, el papel del Estado en la competitividad de las empresas y las naciones; Porter (2009), afirma que para el logro del bienestar económico y social de las empresas, el requisito es que la innovación sea una constante dentro de las mismas, señalando que “la prosperidad nacional se crea, no se hereda”. Señala que ante la presencia de la globalización, las empresas ya no se detienen a establecer metas ni estrategias nacionales, ya que bajo el enfoque global, dichas metas o estrategias son más bien, mundiales o plurinacionales.

Respecto a sus trabajos enfocados al estudio del sector Porter (2009), manifiesta que fueron realizados en un momento en que la empresa tenía el papel de unidad dominante; pero una vez que se analizó la empresa

como conjunto, surgió el interés por estudiar la actividad, para posteriormente avanzar hacia los estudios relacionados con el cúmulo, entendiendo éste último, como la agrupación de empresas atendiendo a su ubicación geográfica. Continúa refiriendo Porter (2009), la importancia de analizar la naturaleza local para conocer el acceso a recursos, capacidades y competencias que pueden influir para decidir sobre una determinada estrategia empresarial, haciendo uso de la ventaja competitiva.

Estudios sectoriales

Refiere de Castro, et al. (2010), que de acuerdo a un estudio empírico con datos secundarios obtenidos del informe “Monitoring Industrial Research: The 2006 Industrial R&D Investment Scoreboard”, aplicado a una muestra de 177 empresas de la industria del software a nivel mundial, se obtuvo como resultado, que las empresas que desarrollan de manera conjunta capacidad de absorción y capacidad de innovación obtienen mejores resultados. Lo anterior se interpreta como la capacidad de absorción a la habilidad de la empresa de reconocer el valor de la nueva información de origen externo, asimilarla y aplicarla con fines comerciales; y como capacidad de innovación, al desarrollo de nuevos productos y servicios, nuevos métodos de producción, identificación de nuevos mercados, nuevas fuentes de suministros y desarrollo de nuevas formas de organización (de Castro, et al., 2010).

Por último, el mismo autor identifica un área de oportunidad para investigaciones futuras en lo relativo a la generación de indicadores más precisos para la medición de las capacidades de absorción e innovación; recomienda la inclusión de datos más complejos considerando datos primarios con datos externos como los de clientes, proveedores, e instituciones, entre otros; además enfatiza sobre la importancia de capitalizar la generación de ésta información para convertirla en una respuesta hacia los cambios del entorno desarrollando nuevos esquemas de organización y modelos de negocio, así como mejora en los procesos productivos y de dirección en las empresas.

En México, podemos referir el caso de la industria textil, de confección de pantalones “jeans” en la comarca lagunera, considerada la capital mexicana de producción de este tipo, para abastecer al mercado estadounidense. Estas empresas tuvieron que diseñar e implementar estrategias para la mejora de sus capacidades productivas de diseño e innovación, así como de comercialización, para contrarrestar sus factores internos y externos, a través de una reorientación estratégica que les permitiera continuar siendo competitivos. (Tokatli, 2004, en Arroyo López, P. E., & Cárcamo Solís, M. D. L., 2009).

Estudios sectoriales. Un caso local

En el año 2004, como respuesta a una solicitud de estudio por parte del Consejo de Desarrollo Económico de Ensenada (CODEEN, 2010) se presentó un documento titulado “PLAN ESTRATEGICO DE DESARROLLO ECONOMICO DEL MUNICIPIO DE ENSENADA 2010”, el cual fue realizado por el Centro para el Desarrollo Regional y Nacional (CEDERENA) del Centro de Estudios Estratégicos de la Escuela de Graduados en Administración Pública y Política Pública (EGAP) del Sistema ITESM, en colaboración del Colegio de la Frontera Norte (COLEF), la Universidad Autónoma de Baja California (UABC), la Secretaría de Economía del Gobierno del Estado (SEDECO), y el despacho Integra Consultores.

En dicho documento, estructurado a través de 4 tareas sustantivas, se llevó a cabo una identificación y análisis de los principales sectores detonantes de la economía de Ensenada. Asimismo, dentro las mencionadas tareas sustantivas, se aborda la integración de clusters económicos potenciales, así como la planeación normativa y estratégica para la integración y desarrollo de los mismos, concluyendo con la generación de un plan estratégico de desarrollo económico del municipio en los mismos términos. A casi diez años de la elaboración de tan importante proyecto, resulta de sumo interés para este trabajo, cuestionar

los avances alcanzados en ese sentido, o bien, por otro lado, investigar si existieron limitaciones o impedimentos para su implementación (Galván, R., & Marín, E. 2009).

En México se miden las condiciones de competitividad utilizando algunos indicadores internacionales con mayor reconocimiento, como el emitido por el Foro Económico Mundial y el Instituto Internacional para el Desarrollo Gerencial, los cuales son publicados en el Reporte Global de Información Tecnológica. Internamente también se utiliza el métrico emitido por el Instituto Mexicano para la Competitividad, entre otros. (Fernández, M. A., 2007).

METODOLOGÍA

Como se mencionó en la introducción, ésta investigación aborda primeramente el tema desde una perspectiva conceptual y general, para seguidamente estudiar algunas corrientes sobre el desarrollo de capacidades bajo diferentes enfoques, hasta culminar con el análisis del desarrollo de capacidades sectorial. A través de pesquisas documentales en revistas y textos científicos nacionales e internacionales, se logró llegar a un cúmulo de información para su análisis y reflexión, y así estar en condiciones de construir la discusión y conclusiones a través del sustento teórico.

DISCUSIÓN Y CONCLUSIONES

La corriente sobre el desarrollo de capacidades aplicada a las organizaciones aún se encuentra en proceso de formación y evolución; una evidencia de ello es la presencia de una serie de definiciones del término, sin consenso sobre alguno en particular.

Uno de los mayores avances sobre ésta teoría consistió en ubicar al individuo como el centro de la misma, con un enfoque humanista, para ubicarlo como un ente libre de tomar decisiones.

En términos de políticas públicas en países subdesarrollados, es cuestionable el éxito de la corriente de desarrollo de capacidades enfocado hacia la competitividad, específicamente la referencia se encuentra en algunos países de América Latina; ello debido a escasos o nulos resultados en su implementación.

Desde el ámbito de las políticas públicas en México, existen esfuerzos importantes en todas las esferas de gobierno para lograr la competitividad de diversos sectores a través de la aplicación de este enfoque, sin embargo, los resultados han sido muy pocos.

Asimismo, el Plan Nacional de Desarrollo 2013-2018, presenta una fuerte inclinación hacia el desarrollo de actividades estratégicas y fomento a la formación y desarrollo de clusters y otros agrupamientos como estrategia para elevar la competitividad del país; sin embargo, esta misma política ya ha formado parte de otros planes de desarrollo, y en todos los niveles de gobierno, así como en algunos países de América Latina.

En concordancia con el párrafo anterior, existe un área de oportunidad en cuanto a la implementación de políticas públicas bajo este enfoque. Lo anterior se origina por una desarticulación entre la concepción de las acciones de gobierno y la implementación, debido a que no se preparan ni se capacitan a los actores involucrados, lo que trae como consecuencia bajo impacto o el total fracaso de dichas acciones.

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BIOGRAFÍA

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CONSULTORIA DE NEGOCIOS UN MEDIO DE AYUDA E INDICADOR DE MEJORA PARA LAS PEQUEÑAS Y MEDIANAS EMPRESAS

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RESUMEN

En esta investigación se estudian a un grupo de pequeñas y medianas empresas que requieren de un asesoramiento continuo, capacitación y adiestramiento en el manejo de la gestión administrativa. Para realizar este proyecto se establecieron convenios de trabajo e investigación conjunta con 15 medianas y pequeñas empresas. Mediante el método de investigación de consultoría de negocios y la participación de tres académicos que están certificados en la competencia de consultoría de negocios. A través de los diagnósticos que se le realizaron a estas organizaciones, se detectan, una diversidad de situaciones que muestran debilidades dentro de las empresas aquí estudiadas en las: áreas de recursos humanos, administración, mercadotecnia, finanzas y otras. Derivado de este análisis se plantea el siguiente cuestionamiento ¿Cuáles son las necesidades de capacitación, adiestramiento e indicadores de mejora en su gestión administrativa para estas pequeñas y medianas empresas consultadas por un grupo de académicos expertos en esta temática? y cuyo fin es mostrar los resultados de mejora y su indicador bajo el método de consultoría de negocios validado por la norma de certificación de competencias laborales.

PALABRAS CLAVES: Consultora de Negocios, Indicadores De Mejora, Capacitación

BUSINESS CONSULTING A MEANS OF HELP AND IMPROVEMENT INDICATOR FOR SMALL AND MEDIUM ENTERPRISES

ABSTRACT

certification studied a group of small and medium businesses that require continuous advice and training in the handling of administrative management. To make this project were established labor agreements and joint research with 15 medium and small enterprises. By the method of investigation of business consulting and the participation of three academics who are certified in competitive business consulting. In the diagnoses that were performed to these organizations, a variety of situations were detected that show weaknesses in companies studied here, in the areas of human resources, management, marketing finance and other Derived from this analysis, the following question arises, what are the training needs, and indicators of improvement in his administration for these small and medium business consulted for a group of academic experts on this subject whose purpose is to show the results of improvement and indicator under the business consulting method validated by the standard of competency certification.

JEL: M100

KEYWORDS: Business Consulting, Improvement Indicators, Training.

INTRODUCCIÓN

En la actualidad las Pequeñas y medianas empresas, mejor conocidas como PYMES fortalecen el sector económico según datos del Instituto Nacional de Estadística, Geografía e Informática (INEGI 2010) en México. Es por ello que el ofrecerles ayuda por cualquier medio, es bien recibido por las mismas empresas. La manera de que estas organizaciones se puedan fortalecer y perdurar a través del tiempo es tener una visión a largo plazo en donde incluyan como parte de la gestión administrativa una asesoría o ayuda constante. Resulta interesante recibir opiniones ajenas al personal de la empresa y que puedan opinar desde una perspectiva desde fuera de la organización, en cuanto a ¿cómo se encuentran?, ¿qué podría mejorarse?, ¿cómo influyen los factores de competencia de otras empresas en ellas? y ¿cómo mantener capacitado a su recurso humano, en aras de mantener el compromiso y la filosofía de la empresa para seguir creciendo en una economía tan cambiante? Estas resultan ser cuestionamientos que le ayudan a cualquier organización y bajo el método de consultoría podría irse resolviendo estas interrogantes.

La consultoría de negocios proporcionar una herramienta de apoyo al diagnóstico empresarial, con la cual se pueden observar en cada una de las áreas funcionales y administrativas de estas pequeñas y medianas empresas las necesidades de apoyo así como también cómo es la interacción del personal que trabaja en ellas. Otra forma de auxiliar a las empresas, es detectando en el personal que poseen, en cuanto al capital intelectual que pueden aportar mediante ideas innovadoras y mejoras que requieren día con día las organizaciones. Sumando a la creatividad de socios y asesores forman el factor clave del éxito empresarial.

REVISIÓN BIBLIOGRAFICA

La consultoría de negocios es requerida por los empresarios, gerentes y demás personal que participa en la empresa y que deben tener la confianza de que al recibir una asesoría o consultoría externa, beneficiará y ayudará a obtener mejores soluciones de sus problemas, con lo cual también podrá buscar ideas creativas pero sobre todo a capacitar a su personal y hacerlos sentir que al recibir una indicación externa será un foco de atención a todas las oportunidades que se pueden presentar en la empresa y a su vez debilidades que se pueden mejorar que en muchas de las ocasiones por la misma cotidianidad y operación del negocio; el personal clave como directivos, dueños y gerentes no las observan, o bien, al no prestarles atención dejan ir esas oportunidades. Esto se asemeja cuando una persona tiene tanta actividad que deja de ver sus propias necesidades y tiene que acudir a alguien que le diga cual realmente es su prioridad, a lo que se le denomina consultoría o asesoría personal de negocios lo menciona Norma General de Consultoría de Negocios (2003).

Como lo menciona el documento de referencia de la Consultoría de Negocios bajo el concepto de Peter Druker (2001) “Desde mediados de los años setenta, lo que se conoce sobre administración ha cambiado y en el futuro los gerentes tendrán que ser capaces de aprender cosas nuevas”. En tanto que Hammmmer y Champy (1993) en su libro de “Reingeniería”, a manera de subtítulos expresan “Olvide lo que usted sabe cómo debe funcionar una empresa ¡¡Casi todo esta errado ¡Los consultores son el medio para conducir los cambios como: en competencia de mercado, la cual se ha vuelto más intensa, la tecnología ha modificado la forma de hacer negocio y otras variables que afectan a la organizaciones independientemente de su tamaño. La asesoría externa a través de consultores es la fuerza que ha creado las mejoras e innovaciones en procesos internos dentro las empresas apoyando en metodología apropiadas a las características de estas organizaciones.

La definición de la consultoría parte del trabajo profesional que se ofrece como servicio y su característica es tener método, una capacitación y reconocimientos actuales para brindar la ayuda a las empresas lo menciona Norma Técnica de Competencia Laboral (2003) y también propone que el consultor es aquel profesional que brinda sus conocimientos, destrezas, habilidades y comparte su experiencia para diagnosticar los problemas, ayudar e implementar, capacitar para lograr la solución a los problemas que puede presentar la empresa en estudio, derivado de estos estudio menciona (Norma General de Consultoría

de Negocios 2003) En función de aplicar la consultoria general en los negocios va requerir de conocimientos, experiencias y habilidades que a partir de ellas busquen la calidad de ofrecer los servicios de ayuda al sector productivo. Consultoria de Negocios considera un método de solución de problemas y los maneja a través de cuatro fases que son:

Fase de diagnosticar la situación actual de los negocios, en donde se deriva el diagnostico empresarial, a través de aplicar instrumentos de búsqueda información directa como es entrevista, cuestionario y método de observación directa.

El cuestionario es documento que contiene preguntas encaminadas al área de la empresa que propone investigación y se aplica autoridades, trabajadores y los necesarios para obtener información clave.

Entrevista es un método empleado y consiste en llevar a cabo una plática directa con el personal de la empresa que posee los conocimientos de los temas que se están indagando y proporciona información de primera fuente.

Estas se pueden realizar al personal, gerente, dueños, cliente, proveedores.

Método de observación directa, es un guía diseñado por el que requiere la información y deberá validarlo de manera física y posee las características de pasar inadvertido en su proceso de observación.

El método de fuentes indirectas se apoya en documentos de la organización o bien en otros que permitan resaltar la búsqueda de información como revistas, libros, tecnología etc.

Fase de Sistema de ayuda, en ella una vez que se tiene el diagnostico de las áreas a revisar dentro de una empresa pequeña o mediana, se separan en áreas funcionales y/o administrativas según el caso van desde la administración general, recursos humanos, finanzas, mercadotecnia, calidad y servicio, producción, comercialización, medio ambiente, seguridad ó bien aquella actividad que sea parte de su gestión administrativa.

También utiliza indicadores para la medición de resultados y se apoya con un marco de referencia que significa, es aquel modelo que va a comparar y diagnosticar la realidad de un ente analizado, lo describe la Norma General de Consultoría de Negocios (2003), en otras palabras el modelo de referencia es un estado deseado contra el que vamos a comparar la realidad.

Los indicadores son elementos que permiten observar el comportamiento de las variables que miden el modelo de referencia en función del proceso diagnóstico y va a proponerse mejorar a través del sistema de ayuda en donde se dice la ayuda al área y su indicador, por ejemplo:

Administración como actividad funcional e indicador a mejorar la planeación estratégica.

Recursos Humanos como área de la empresa y su indicador de mejora capacitación.

Finanzas como función administrativa e indicador: Rentabilidad, control de ingreso vs egresos.

Ventas como actividad funcional ó área administrativa su indicador importe de las ventas, precio, descuento etc.

En la fase de implementación y capacitación se realiza una vez que el diagnostico empresarial realiza la propuesta de ayuda a la empresa y lo realiza mediante los indicadores por cada área y estas están sujetas a un proceso de capacitación.

En donde la capacitación es la preparación y adiestramiento a la persona en puesto o área de desempeño.

Indicador son elementos que sirven para observar el comportamiento de una variable en determinado momento en función del cumplimiento de la propuesta de mejora. Finalmente en la última fase de Evaluación y cierre de resultado tendrá que plantear de nuevo el cuestionario o proceso de entrevista o

método de observación de fuente directa e indirecta y comparar los resultados al inicio del diagnóstico como al final de su implementación y capacitación con la mejor intención de observar la mejora como un resultado de asesoría externa por medio de la consultoría general.

Otro tipo de ayuda que reciben las pequeñas y medianas empresas consultadas es en su proceso de desarrollar la planeación estratégica como parte del crecimiento y orientación de la organización como lo dice Peter Druker (2001) identificar factores de competencia, habilidades tecnológicas y dirección el rumbo de la organización como se dice seguir aprendiendo en función de la evolución de la apertura al mercado global y a los constantes cambios que bien las empresas y su administración en la actualidad. Otra parte fuerte de la consultoría de negocios es la ayuda a la gestión financiera y la obtención de sistema de información financiera la cual busca mejorar la toma de decisiones dentro de la empresa. Al igual participa de manera de apoyo y ayuda a planear las contingencias que pueden llevar a cualquier compañía a la quiebra y finalmente todos aquello que de manera conjunta con los empresarios, administradores y directos se puedan establecer mecanismos de cooperación y ayuda inteligente en el bien de la organización.

También se pueden derivar varias preguntas relacionadas con el servicio y la ayuda que ofrece la técnica de consultoría general. El buscar la opción más propia para la solución de problemas, inicia cuando una empresa se encuentra insatisfecha ó es susceptible a mejoras y requiere de un cambio que beneficie a los resultados de esta. Por eso se dice que los empresarios poseen diversas razones para solicitar ayuda, entre ellas se pueden mencionar:

Como mejorar sus operaciones y el mejor manejo de ellas a través de conocimientos y practicas gerenciales actuales.

Otro podría ser una intensa asistencia de carácter profesional y temporal.

Al igual obtener una opinión profesional externa e imparcial que beneficie a la organización.

Finalmente apoyar las decisiones de la gerencia y de los empresarios.

El llevar a cabo la consultoría general es necesario tener bien identificado al tipo de empresa con la que habrá de trabajar y es también es importante iniciar con un diagnóstico de necesidades del ente que participa en este tipo de servicios de consultoría. Entonces definamos que es una empresa según (Ánzola, 2010). Es una unidad económica –social, integrada por los elementos humanos, materiales y técnicos, que tiene como objetivo si de lucro obtener utilidades a través de su participación en el mercado de bienes y servicios haciendo uso de factores productivos como (tierra, trabajo y capital).

En tanto que el segundo foro de MPYMES (Micro y Pequeña y Mediana Empresa, 2010) “es una organización social que realiza un conjunto de actividades y utiliza una gran variedad de recursos (financieros, materiales, tecnológicos y humanos) para lograr determinar objetivos, como la satisfacción de una necesidad o deseo de su mercado meta con la finalidad de lucrar o no.

Ahora bien existen diversos tipos de empresas que se clasifican de acuerdo al diario oficial de la federación el día 30 de junio del 2009 en México. Establece el tamaño del sector, sus rangos trabajadores, en montos de ingresos y sus ventas, observe la Tabla 1

Esta clasificación la emite la Secretaría de Economía en México, con la finalidad de tener una estratificación en el sistema financiero mexicano y que su vez permite, identificar los rangos de tipo de sector que prevalecen en la economía mexicana, así como número de trabajadores, montos de ingresos en función a sus ventas al año. Esto es una muestra de cómo se encuentra el sector productivo en el país. También se identifica aquellas empresas que se han dedicado al comercio, industria y servicio, las cuales se asocian con la actividad preponderante o bien en pocas palabras a lo que se dedican estas agrupaciones en su operación diaria. Dentro de esta división, se ha identificado que algunas de ellas son empresas familiares las cuales se

definen según Grabinsky (2002) “La empresa familiar es aquella en la que los dueños y los que administran toman decisiones estratégicas y operativas, y son miembros de una o varias familias”.

Tabla 1: Estratificación de la clasificación de empresas, giro y número de empleados

Tamaño	Sector	Rango de trabajadores	Rango de montos Anuales (mdp)	Ventas generados (máximo) vs. Ingresos
Micro	Todas	Hasta 10	\$4	\$4.6.
Pequeña	Comercio	Des 11 hasta 30	\$4.01 hasta \$100	\$ 93
Pequeña	Industria	Des 11 hasta 50	\$100.01 hasta \$250.	\$235
Mediana	Servicio			
	Comercio	Desde 31 hasta 100	Desde \$100.01 hasta \$250.	\$235
	Servicios	Desde 51 hasta 100	Desde \$100.01 hasta \$250.	\$235
	Industria	Desde 51 hasta 100	Desde \$100.01 hasta \$250.	\$250.

Fuente: Secretaría de Economía de México 2010.

Esta definición de empresa no difiere del concepto de general de entidad como compañía, más bien viene a reafirmar que este tipo de negocios independientemente de que sean familiares o no, forman parte de la administración del negocio, y ocupan puestos claves dentro de ellas; como es el caso de las pequeñas y medianas empresas que siempre tendrán algo que mejorar, y que para ese proceso de mejora continua requiere ayuda y asesoría staff de una manera profesional y con experiencia en el área requerida; viendo desde esta óptica la ayuda, resulta entonces que la consultoría general es sin duda un medio efectivo y eficiente para apoyar a las organizaciones en procesos claves y exitosos en la gestión en administrativa.

Para entender que es la gestión dentro de la compañía es importante comprende su significado, entendiéndose entonces como una herramienta de administración que se encarga de ejecutar todas aquellas órdenes y actividades que se planearon por la compañía, lo hace mención (Venegas, 2013).

La definición de gestión también tiene que ver con todas las actividades que están vinculadas en la operación diaria de cualquier negocio, como es:

Departamento de personal el cual tiene una gestión relevante ya que es la encargada de reclutar, capacitar y dar inducción a todo el personal de la organización así como el mantener el clima organizacional de la misma.

En el área de Ventas esta es vital, ya que de ella dependerá la gestión de los ingresos que le dan vida a la entidad y apoyada con el servicio y calidad que esperan los clientes; entre otras funciones que se pudiesen realizar. La gestión financiera y contable, su prioridad está encaminada a desarrollar proyectos y mantener operando día con día a la administración en general. Analizando todos los recursos que posee el negocio y que resulten convenientes económicamente, es decir, que, entre todo lo que se presenta, hay que atender el de mayor utilidad, lo menciona (Grabinsky 2002).

Por ello la consultoría general, como herramienta de ayuda busca la mejora opción de ayuda para aquella organización que requiera de este tipo de servicios y sobre todo que busque en su administración el crecimiento, permanencia en el mercado y la mejora continúa en todos y cada uno de sus procesos.

Planteamiento Del Problema

Las empresas siempre tendrán necesidad de ayuda, eso lo dice la historia y lo asegura la evolución de las entidades, para crecer y mejorar las pequeñas y medianas empresas tienen necesidades constantes y variables tanto internas como externas que la afectan, máximo con los cambios tecnológicos, los mercados globales, fiscales y empresariales, que día con día viven cualquier tipo de organización. Para la presente investigación se tiene un patrón de datos que pertenece a un grupo de pequeñas y medianas empresas, en

las cuales se diagnóstico la situación actual de cada una de ellas; mediante la participación de un grupo de académicos expertos en la consultoría de negocios, se detectaron necesidades en ellas como: fallas en el control interno del área financiera, falta de capacitación en su recurso humano, mejorar su mercadotecnia y oportunidades en la gestión administrativa; estas situaciones han permitido plantear el siguiente cuestionamiento ¿Cuáles son las necesidades de capacitación e indicadores de mejora en su gestión administrativa para las empresas que participan este proyecto de investigación y que fueron consultadas por un grupo de académicos universitarios expertos en la consultoría de negocios?

Objetivo: Es mostrar los indicadores de mejora y la capacitación requerida en la gestión administrativa para las empresas participantes en este proyecto a través de la consultoría de consultoría de negocios realizada por un grupo de académicos certificados en este método de ayuda.

MÉTODO

Para desarrollar este proyecto se utilizó una investigación descriptiva, en donde se analizó a cada una de las empresas participantes y con el consentimiento de las mismas, mediante la formalización de convenios de investigación universidad sector productivo, 15 pequeñas y medianas empresas que proporcionaron información, estableciendo un banco de datos para este proyecto, y que además se establecieron compromisos con un grupo de académicos que se encuentran certificados con la competencia de consultoría de negocios y los mismos que portaron el método de investigación en la cuatro fases que se realizan en el procedimiento de ayuda y capacitación como indicadores de mejora que establece la norma conocer de consultoría de negocios que certifica competencias laborales y profesionales en el campo de ayuda y que su vez contribuye con la organización internacional de trabajo (OTI) en el contexto de sur América.

El período que se realizó este proyecto fue el año 2014, abarcando desde enero al cierre de noviembre del mismo año, en dos cortes semestrales de enero a mayo en la participación de diagnosticar a cargo del grupo de académicos apoyados por estudiantes de licenciatura del área de negocios hasta el sistema propuesto de mejora. En la parte de agosto a noviembre se realizó el proceso de capacitación por cada área de gestión administrativa e indicador de mejora como lo señala el modelo de consultoría de negocios de competencia laboral técnica abalado en México.

El tipo de investigación fue descriptiva, los materiales fueron cuestionarios aplicado en sus áreas administrativas: Administración, finanzas, recursos humanos, ventas y otras relativas a las operaciones diaria de negocios. Se usaron instrumentos entrevistas a los gerentes y empresarios. Observación directa por parte de los académicos al diagnóstico de cada negocios y el seguimiento del método de la consultoría de negocios en el tiempo antes señalado.

Objetos: 15 pequeñas y medianas empresas de la localidad del sur de México, en el Estado de Sonora, en su municipio de Cd. Obregón; con las cuales se firmaron convenio de vinculación e investigación y aceptaron el proceso metodológico de la consultoría de negocios en sus cuatro fases: diagnóstico de la situación actual, sistema de ayuda, capacitación e implementación del indicador de mejora. La participación de un grupo de 3 académicos certificados en esta metodología y apoyados por alumnos de las áreas de ciencias económicas y administrativas.

Materiales: Aplicación de cuestionarios guiados a conocer cada una de las áreas administrativas, identificando las funciones operaciones como es el caso de recursos humanos, finanzas, mercadotecnia, administración y otras.

También se aplicaron entrevistas dirigidas al personal de altos mandos y dueños de las empresas, administradores y personales a cargo de estas actividades.

A los empleados de las áreas funcionales como son: comerciales o ventas, finanzas y administración al igual se utilizaron diversas entrevistas a cada uno de los participantes de las organizaciones en estudio, con el fin de identificar en donde se podría tener la ayuda necesaria para mejorar indicadores.

El procedimiento que se estableció se cubrió de la siguiente manera:

Fase 1. Mediante un acuerdo formal, establecido en un convenio de vinculación con las empresas consultadas se estableció el compromiso de realizar consultoría de negocios, como medio de ayuda a mejorar actividades dentro de este grupo de empresas (13 pequeñas y 2 medianas empresas).

Fase 2. En los primeros meses se aplicaron cuestionarios en las áreas de administración de cada una de ellas, estableciendo por cada una entidad, entrevistas personales con cada uno de los encargados; también se les aplicó el instrumento validado por la norma de consultoría general de negocios en las áreas de recursos humanos, ventas, finanzas.

Fase 3. Una vez aplicado los instrumentos de cuestionarios al personal de las áreas funcionales de las empresas, las entrevistas establecidas con los dueños, gerentes y colaboradores claves de las pequeñas empresas así como el medio de observación y los diálogos establecidos con estos entes, es como se obtuvo un diagnóstico empresarial en donde se detectaron las fortalezas, oportunidades de mejora, debilidades y amenazas es como se puede establecer el mecanismo de ayuda y colaboración a través del proceso de consultoría de negocios.

Fase 4. En esta etapa se establece los mecanismos de ayuda y colaboración con el fin de capacitar a estas 15 empresas, y con la participación directa de alumnos de estos cursos de consultoría de negocios y guía académica es como establecieron las mejoras a los indicadores detectados como oportunidad de mejora para cada una de estas pequeñas y medianas empresas.

Fase 5. Acuerdo de entrega de resultados a finales del mes de noviembre del ejercicio del 2014. Los cuales se mostraron en los resultados obtenidos.

RESULTADOS

Una vez realizado el procedimiento de la consultoría de negocios avalada por el grupo de académicos y alumnos que apoyaron al diagnóstico de los negocios y se pudo observar en la tabla n.2 estas empresas que realizaron dichos convenios para este proyecto se detectaron inicialmente una serie de fortalezas que dan el perfil del negocios de manera general y las debilidades de mayor enfoque así como la propuesta del indicador a mejorar y a capacitar. En la Tabla 2: Se observan los resultados de necesidades identificadas por el diagnóstico de cada una de las empresas y se alinean a un indicador de mejora en función de las debilidades en cualquier área detectada.

Esta tabla 2, indica necesidades detectadas en cada tipo de empresa y el resultado del diagnóstico permite identificar en cada una de ellas las debilidades que se fueron apoyadas a través de las estrategias de capacitación, adiestramiento y asesoría por este grupo de expertos en el área de gestión administrativa. La alineación a estos indicadores de área y mejora ayudará en otras investigaciones a evaluar el impacto de las empresas en términos financieros, labores y de responsabilidad empresarial.

En el resultado que muestra la Tabla 3: Indicadores de Mejora y Tipo de capacitación e implementación de ayuda a las 15 pequeñas y medianas empresas, permitir ver proporcionar el área de gestión administrativa apoyada y la mejora implementada mediante la capacitación y su implementación.

Tabla 2: Fase de diagnóstico de necesidades (debilidades) alineado al indicador y área de mejora

Tipo de empresa	Fortaleza	Debilidad	Indicador
Empresa de Servicios	10 años de negocios	Mejorar la planeación estratégica	Capacitación para realizar la planeación estratégica
Servicio	Planeación estratégica	No cuenta con Mercadotecnia	Se realiza un plan de mercadotecnia
Servicio	Competitiva en su negocio	Falta mayor capacitación al recurso humano	Capacitación manejo del personal
Comercial	Experiencia en su giro	Mejorar las Ventas	Capacitación al personal de área comercial
Producción manufacturera	Buena Administración y prestigio	Finanzas	Capacitación en la cobranza
Comercial	Permanencia en el mercado	Finanzas	Mejorar su ventas e incrementar liquidez
Servicio	Reconocimiento de sus clientes	Administración	Capacitación en planeación estratégica
Comercial	Prestigio y constancia	Ventas	Incrementar ventas
Comercio	Experiencia en su negocio	Recursos Humanos	Capacitar a su personal
Servicio	Competitivo y con reconocimiento	Administración	Planeación estratégica
Comercial	Experiencia y reconocimiento	Administración	Planeación estratégica
Servicio	Permanencia en el mercado	Finanzas	Falta de control interno
Servicio	Experiencia en su negocios y reconocimiento	Recursos Humanos	Capacitación al personal
Servicio	Competitivo y con reconocimiento	Recursos Humanos	Capacitación al personal
Comercio	Empresa con solidez en el mercado	Administración	Planeación estratégica

Fuente propia.

Tabla N3. Indicadores de Mejora y Tipo de capacitación e implementación de ayuda a las 15 pequeñas y medianas empresas

Empresa	Giro	Tamaño	ÁREA: Indicador de Mejora	Tipo de Ayuda Capacitación e implementación del resultado
Empresa de Servicios	Servicio medico	Pequeña	Administración	Elaboración; Misión, Visión y Valores
Servicio	Restauran de Sushi	Mediana	Mercadotecnia y Finanzas	Controles financieros
Servicio	Escuela :Kinder	Mediana	Recursos Humanos	Publicidad diseño del Menú
Comercial	Abarrotes	Pequeña	Ventas	Capacitación
Producción manufacturera	Tortillería	Pequeña	Finanzas	Elaboración de control de gastos vs. Ingresos.
Comercial	Pastelería	Pequeña	Finanzas	Control de ventas, registros de ingresos, a como de mercancía.
Servicio	Salón de belleza	Pequeña	Administración	..cálculo del costo unitario, control de gastos vs ingresos
Comercial	Ventas de productos naturales	Pequeña	Ventas	Calculo del costo unitario, control ingresos vs. Egresos.
Comercio	Abarrotes	Pequeña	Recursos Humanos	Elaboración: misión visión, valores y objetivos
Servicio	Lavado y planchado de ropa	Pequeña	Administración	Análisis de precios
Comercial	Tortillería	Pequeña	Administración	Capacitación en el registro de gastos vs ingresos
Servicio	Banquetes de fiestas	Pequeña	Finanzas	Visión
Servicio	Limpieza	Pequeña	Recursos Humanos	Misión
Servicio	Comedia	Pequeña	Recursos Humanos	Valores
Comercio	Frutas	Pequeña	Administración	Visión, valores y objetivos

Fuente Propia

Estos resultados se describen como se proporciono la ayuda a cada una de las empresas participantes en estos proyectos, en la tabla 2: fase de necesidades describe como lo marca el modelo de consultoría, en ella primeramente se identifica el indicador y se propone la mejora y su capacitación en la segunda se aplica la fase de implementación y capacitación dando como resultado la tabla 3: En donde ya se tiene los logros y las mejoras realizadas a cada una de ellas, es decir como producto de la gestión de consultoría de negocios que llevo a implementar, bajo la metodología que maneja esta norma certificada de competencia y cuyo objetivo es contribuir con ayuda y asesoría a este tipo de organizaciones. En la revisión bibliográfica como lo describe la Norma General de Consultoría de Negocios (2003) cual ayuda que reciba un empresa será de gran utilidad en su marcha operación, además que este se estable de forma rutinaria las organizaciones establecen en sus visión administrativa el concepto de mejora continua y en función de lo que menciona (Venegas, 2013) planear actividades hace que funcionen las empresas máximo aquellas que son familiares también lo dice (Grabinsky 2002) que la familia es clave en la administración y éxito de las PYMES.

Finalmente se puede observar que realmente el proceso de consultoria es un medio de ayuda para cualquier organización, sobre todo a las pequeñas y medianas empresas que participaron en este proyecto, y en donde cada una de ellas recibió apoyo en las áreas detectadas como oportunidad de mejorar y se logran beneficiar en recibir talleres, capacitación y adiestramiento por gente experta en esas áreas y que mediante acuerdos formales convenido se logran un investigación de aplicación y de aprendizaje mutuo, tanto para el sector productivo, como los participantes en dicha gestión académica, en donde personal docente y alumnos mantiene la teoría en práctica, generando en un futuro o mejor teoría; y sin duda se refleja en el tiempo de la administración empresarial la participación con las universidades que son las entidades encargadas de transmitir y generar el conocimiento.

Las universidades que formalizan y establecen vínculos estrechos con el sector productivo mediante investigaciones, vinculación, estancias y prácticas, harán un cambio importante y relevante en la sociedad en general, pero sobre todo en la gestión y aplicación del conocimiento en los recursos humanos de ambas entidades logrando finalmente contribuir al bienestar social que requiere cualquier país y la misma humanidad.

CONCLUSIÓN

Siempre existirá la oportunidad de mejorar áreas e indicadores en cada una de las entidades mexicanas, independientemente del giro, tamaño y sector; por ello el mantener una estrecha vinculación con el sector productivo es sin duda un beneficio conjunto entre universidades, académicos y alumnos y sobre todo que el proceso de investigación resulta ser más aplicado y beneficio para sus participantes.

El método de la consultoria de negocios aporta al proceso de investigación cada uno de los pasos necesarios y requeridos para plantear áreas de oportunidad, detectarlas y establecer acciones, estrategias y actividades para cada función administrativa y con el fin que persigue implementar y evaluar los resultados logrados, es sin duda de gran ayudar la asesoría en los negocios.

Otra conclusión sería que se recomienda mantener contacto y seguimiento con empresas ya consultadas por el cuerpo académico de consultoria de negocios con el fin de seguir consolidando nuestro trabajo en beneficio de la sociedad y de la comunidad.

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FACTORES COMERCIALES RELACIONADOS A LA SUPERVIVENCIA DE LAS TIENDAS DE ABARROTES TRADICIONALES, CASO REGIÓN 101, CANCÚN, QUINTANA ROO, MÉXICO

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RESUMEN

El objetivo del presente trabajo es realizar un análisis de factores comerciales (precios, fachada, mobiliario, tecnología, surtido, limpieza, calidad en el servicio) en tiendas de abarrotes y relacionarlos con la supervivencia empresarial. El estudio presenta una observación de factores comerciales realizada a tiendas abarrotes en 2012 y su seguimiento en los siguientes 3 años para detectar su supervivencia o mortandad. Los factores comerciales fueron evaluados a través de observaciones realizadas en visitas a los establecimientos (mystery shopper). La muestra abarca un total de 48 tiendas de abarrotes. Durante el periodo de 4 años cerraron operaciones el 16.6% de las tiendas de abarrotes observadas. Un hallazgo de este estudio es que no se encontró relación entre la supervivencia empresarial y el precio, el mobiliario y la tecnología. Por otro lado, se encontró una relación positiva entre la supervivencia empresarial y la fachada, limpieza, el surtido y la calidad en el servicio.

PALABRAS CLAVE: Abarrotes, Supervivencia Empresarial, Mystery Shop

ABSTRACT

The aim of this paper is to analyze market factors (as price, facade, furniture, technology, assortment, cleanliness, quality of service) in grocery stores and relate them to corporate survival. The study presents an observation of commercial factors made to grocery stores in 2012 and its follow in the next three years to detect survival or mortality. The commercial factors were assessed through observations in visits to establishments (mystery shopper). The sample covers a total of 48 stores. During the four years ended operations 16.6% of observed grocery stores. A finding of this study, is that the authors didn't find relationship between business survival and the price, furniture and technology. On the other hand, a positive relationship between business survival and facade cleaning, sorting and quality service has found.

KEYWORDS: Business Survival, Groceries, Mystery Shop.

INTRODUCCIÓN

El principal objetivo del presente estudio es relacionar la supervivencia de las tiendas de abarrotes, con algunos de sus factores comerciales como: precio, fachada, mobiliario, uso de tecnología, surtido, limpieza, calidad en el servicio, etc. en el periodo 2012 – 2015 de las tiendas ubicadas en la Región 101 de Cancún, Quintana Roo, México.

El fenómeno de la supervivencia y la mortandad de micro y pequeñas empresas ubicadas en la Región 101, zona urbana de Cancún, Q. Roo, ha sido objeto de investigación en los últimos 5 años por los autores, pertenecientes al Cuerpo Académico de Innovación Visión Empresarial y Competitividad Internacional. La investigación longitudinal en esta región se inició en el año 2010, y ha continuado con censos anuales para

detectar las nuevas empresas (nacimientos), el cese de operaciones (mortandad) y negocios que continúan operaciones (supervivencia).

Documentos previos han reportado algunos factores que se relacionan con el comportamiento de supervivencia/mortandad empresarial en esta área (Hernández-von Wobeser, 2014)(Hernández-von Wobeser, May, & Martínez, 2015). A partir de este acercamiento previo, los abarrotes han llamado mucho la atención ya que no solamente representan el 14.9% del total de negocios, sino se ha encontrado una alta rotación en su número (muchas aperturas, muchos cierres). Se encontró, por ejemplo, que el comportamiento de supervivencia de los abarrotes era muy distinto al de los Expendios de cerveza (que también ofrecen productos similares): “del total de 83 Abarrotes censados en todo el estudio, estuvieron abiertos en promedio 52 por años, en el periodo 2011-2014. Esta diferencia en el número indica una alta rotación de negocios (nacimientos y muertes simultáneas). Por otro lado, el giro de Expendios de cerveza presenta una enorme estabilidad. El número total de expendios de cerveza que se censaron durante los 4 años fue de 23 unidades número muy cercano al promedio de negocios abiertos en un año (20). Esta diferencia de tan solo 3 unidades, muestra la enorme estabilidad que tiene este tipo de negocios.” (Hernández-von Wobeser, May, & Martínez, 2015, pág. 89). El comportamiento particular de los abarrotes guió la realización de este estudio que se enfoca a este tipo de negocio y busca explorar la relación entre las decisiones comerciales y el futuro del negocio.

A continuación, se realiza una revisión de literatura sobre el tipo de negocio que se focaliza: los abarrotes. Posteriormente se presenta el método de investigación utilizado que consistió en un primer levantamiento a partir de la observación realizada durante la visita a los establecimientos (MysteryShopper), y el seguimiento longitudinal en los siguientes 3 años para detectar la supervivencia o mortandad de los negocios. La muestra abarca un total de 44 tiendas de abarrotes. Finalmente, se exponen algunos hallazgos de este estudio en forma de tablas de frecuencias que calculan razones de supervivencia a partir de los factores analizados.

REVISIÓN LITERARIA

Para un mejor desarrollo del tema, en primera instancia se expone una revisión teórica muy elemental sobre la microempresa y los factores que afectan su éxito o supervivencia. Ya Hernández, May y Martínez (2014), anteriormente trabajaron el punto más a profundidad por las características del estudio longitudinal que han estado realizando desde el año 2010 en la región 101. En el trabajo realizado por los autores en mención titulado “*Relación entre el giro de negocio y supervivencia en microempresas: Estudio longitudinal en Cancún- México*”, consideran el factor “sector”, “subsector” o “giro” en relación a la supervivencia de microempresas y hacen referencia a que no se encontraron estudios de este tipo. Sin embargo, en una clasificación que desarrollan, mencionan cómo están repartidas las microempresas en subsectores o giros diversos e incluso, un hallazgo de su estudio manifiesta que el giro empresarial es un factor que está relacionado a la supervivencia empresarial, detallando los giros en los que el índice es mayor o menor.

Con base a Contreras, (2007), las microempresas son de gran importancia tanto para la economía del país (México), como para la economía familiar, ya que afirma que son las primeras fuentes de autoempleo y empleo de la población menos favorecida (cuatro de cada 10 mexicanos trabajan en una microempresa formalmente establecida), e inclusive el Banco Interamericano de Desarrollo –BID- (2003), menciona que casi nueve de cada 10 trabajadores de la región se desempeñan en emprendimientos de estas características y en la mayoría de los países generan entre 40 y 65 por ciento del ingreso nacional. Sin embargo y no obstante la gran importancia de la microempresa, hasta la fecha no se tiene una definición oficial definitiva (al menos en México). Hernández, May y Martínez (ídem) mencionan que desde 1990 y hasta la fecha, en México ha cambiado en seis ocasiones su definición. La última de ellas se verificó el 30 de junio de 2009 y estuvo a cargo de la Secretaría de Economía, (2009) en donde la Micro empresa se describe como aquella que tiene hasta 10 empleados y/o hasta 4 millones de pesos de ventas anuales.

La Microempresa en específico, ha demostrado su capacidad como un medio efectivo para propiciar el desarrollo económico y mejorar la calidad de vida de los microempresarios, además de fomentar el autoempleo que es sin duda, una forma eficaz por la cual las familias de bajos ingresos pueden ver incrementadas sus ganancias, a través de la realización de una actividad productiva que incorpora la mano de obra familiar, independientemente de los apoyos que pudieran obtener de cualquier índole, ya que como el mismo BDI manifiesta (ídem) “desde el punto de vista del desarrollo, el apoyo a la microempresa no sólo sirve para aliviar la pobreza y estimular la actividad económica; también brinda oportunidades para incrementar la productividad de personas de bajos ingresos dotadas de espíritu emprendedor que generalmente no tienen acceso a servicios financieros formales o capacitación que les permitirían obtener mayor beneficio por sus esfuerzos.”

Si bien es cierto que el tema de las microempresas es un punto de vinculación entre varios investigadores, las definiciones sobre éstas varían de acuerdo al autor, pero lo que si es importante tomar en consideración, es que independientemente del giro en el que se les ubique, de acuerdo con Hernández, May y Martínez (ídem), la microempresa, al igual que otro tipo de empresas, tiene cifras sumamente altas de mortandad empresarial, sin que esto haga desmerecer su importancia a la economía del país o región en donde se desarrolle.

Soriano, (2005), hace alusión de que en México, al cumplir 10 años “solamente el 10% de las empresas maduran, tienen éxito y crecen”. De acuerdo con la página Universo Pyme, (2013) y el Cetro-Crece, “el 75% de las nuevas empresas mexicanas debe cerrar sus operaciones apenas después de dos años en el mercado”. Para la página web degerencia.com: “la experiencia demuestra que el 50% de las empresas quiebran durante el primer año de actividad, y no menos del 90% antes de cinco años”.

No obstante la premisa de mortandad comentada por Hernández, May y Martínez (ídem), los mismos argumentan que la microempresa es la forma de emprendimiento más socorrida no solamente en México sino en el mundo entero. El BID (ídem), manifiesta que la microempresa es la principal fuente de trabajo en América Latina y el Caribe. Existen unos 55 millones de estos pequeños emprendimientos, que proveen empleo a unas 110 millones de personas, o casi la mitad de la fuerza laboral de la región (situación vigente hasta nuestros días). En México, así como otros países de Latinoamérica, las microempresas se han convertido en una estrategia de supervivencia de la población y una parte fundamental de la estructura económica del país.

Lo cierto es que la forma en que las microempresas se desarrollan y se emprenden es de las mas variadas, ya que de acuerdo con la visión del emprendedor será el giro forma en cómo ésta será operada, de igual forma la razón por la cual el emprendimiento se dio. De acuerdo con May, Martínez y Aguilera (2012) los emprendedores de cualquier índole o tamaño, al cumplir con sus responsabilidades y obligaciones a todos los niveles, coadyuvan en la generación y distribución de la riqueza y por añadidura aumentan el nivel y la calidad de vida.

Una de las formas en las que las microempresas se emprenden, es dentro del formato conocido popularmente como “tiendas de abarrotes”, o igualmente denominadas como tiendas de barrio, tiendas de esquina, pulperías, tiendas de ultramarinos, bodegas, etc, dependiendo del país en el que se ubiquen. Cuando se habla de tiendas de abarrotes, que es la manera tradicional como se les concibe en México, de acuerdo con el SAT (2013), se alude a “empresas que se ocupan de la compraventa de diversos productos tales como alimentos enlatados o envasados, jugos y néctares, bebidas gaseosas, artículos de limpieza, lácteos, dulces y frituras, carnes frías, vinos y licores, entre otros; al por menor y en la mayoría de los casos al público en general. Con 0 a 10 empleados, menos de 50 Mts² de instalación y no venden bebidas alcohólicas”.

De acuerdo con Campos (2013), las tiendas de abarrotes en México tienen origen en la época de la

conquista, el concepto de la palabra “abarrotes” comenzó a utilizarse en las colonias españolas de América, donde los establecimientos de venta quedaban “abarrotados” de víveres y otros productos tras la llegada de un buque al puerto procedente de España o de otras colonias. Además, se dice que la palabra es de origen gallego y durante el Virreinato se daba a los bultos con mercancía que transportaban las embarcaciones comerciales. Después de esto, las mercancías se conocieron como abarrotes, en lugar de los envoltorios.

A lo largo de la historia de este tipo de comercios en México, de acuerdo con la misma investigadora, se han convertido en productos de primera necesidad y, por lo tanto, altamente redituables. De tal manera que los analistas aseguran que las tiendas se están yendo a poblaciones donde tradicionalmente no tenían presencia. Es tal su importancia en la cultura de consumo de México, que Vicente Yáñez Solloa, representante de la Asociación Nacional de Tiendas de Autoservicio y Departamentales (ANTAD), en un artículo de Suárez (2015), hace mención que cuando llega un supermercado a una zona, el comercio tradicional, las tiendas de abarrotes incluidas, tiende a crecer, siendo que de acuerdo con la misma declaración en el 2014, los negocios estudiados presentan un crecimiento global de 54 por ciento, por lo que podríamos estar frente a una forma de sinergia empresarial entre micros y medianas o grandes empresas que estarían dando pie a una estrategia de supervivencia entre empresas de diferente tamaño pero del mismo sector, independientemente de su formalidad o informalidad ya que de acuerdo con Campos (idem), los comercios de abarrotes, misceláneas, estanquillos o tendejones, comprenden menos de la cuarta parte de los micro-negocios del sector informal a nivel nacional.

De acuerdo con Suárez (idem), esto se debe a que los grandes centros comerciales generan más flujo de visitantes y los comercios pequeños suelen ajustar su oferta a los productos y servicios que las tiendas no manejan. A su vez, la cantidad de empleos que demanda una tienda grande, incrementa hasta en 90 por ciento la presencia de nuevos compradores, quienes demandarán, a su vez, productos y servicios cercanos a su centro de trabajo.

Respecto a los factores que son propios de la empresa en el documento elaborado por Hernández, et al (2014), se mencionan: el tamaño inicial, la rentabilidad, el financiamiento (Arias & Quiroga, 2008). De acuerdo con los estudios de algunos autores, el tamaño es una variable favorable en la supervivencia de la firma cuando esta comienza su ciclo de vida. Arias y Quiroga (2008) citan los trabajos de Segarra (2002) que argumenta la existencia de un tamaño mínimo eficiente para la supervivencia empresarial. Otros estudios de Wagner, (1994) y de Mata & Portugal, (1994) detectaron que el mayor tamaño mejoraba la capacidad de producción y gestión con clientes, proveedores y bancos. Surdez, Sandoval y Aguilar agregarían a este tipo de factores las características de la empresa como el personal que labora, el capital, la tecnología, ubicación, etc. (Surdez, Sadoval, & Aguilar, 2007).

De acuerdo con los estudios realizados en unidades operando bajo el formato de tiendas de abarrotes dentro de la zona de estudio, a través de la realización de censos y con la utilización de la técnica del mysteryshopper, considerando los factores mencionados por los autores consultados, se decidió evaluar el total de las unidades bajo los aspectos exteriores (letrero, fachada, puertas, patrocinios rotulados), interiores (Mobiliario, equipos con los que cuenta, sistema de cobro, etc), Organización (Limpieza, acomodo de mercancía, surtido y variedad de productos) y servicio (No. De empleados, rapidez, trato, proceso de atención al cliente).

La exhibición y surtido, se refiere a la forma en que el local exhibe sus productos, esto contempla: limpieza del local, el acomodo, surtido y variedad de los productos. En cuanto al servicio y de acuerdo con el diccionario, la palabra servicio define a la actividad y consecuencia de servir (un verbo que se emplea para dar nombre a la condición de alguien que está a disposición de otro para hacer lo que éste exige u ordena). Y en este punto en particular, en el estudio realizado se puso especial atención, considerando dentro de los parámetros el número de personas atendiendo la unidad de negocio, la rapidez del servicio, el trato, saludo, la actitud de las personas que atienden, su disposición al buen trato, despedida.

Cabe resaltar que con base en algunos estudios, que independientemente de los factores estudiados dentro de la presente investigación, los que contribuyen a la permanencia de las organizaciones también pueden ser externos a la empresa como la situación económica del entorno, el sistema fiscal, los apoyos crediticios, entre otros (Surdez et al., 2007). Es importante destacar, de acuerdo con Hernández et al (ibídem), que entre las pocas causas de éxito que se pueden encontrar entre las MIPYME, se encuentra el hecho de que los empresarios comprometidos están dispuestos a dedicar todo su tiempo y esfuerzo al negocio, la correcta identificación de las necesidades de los clientes y el conocimiento de la actividad que pretenden desarrollar; siendo recomendable que esto se de principalmente en la etapa inicial del negocio de acuerdo con Puchol, L (2005), ya que de lo contrario se estaría hablando de un autoempleo dentro del emprendimiento.

Después de elegir la ubicación acertada para una tienda de abarrotes, el siguiente paso es el acomodo correcto de la mercancía, es decir aplicar el "merchandising". Término que es el resultado de unir el sustantivo "merchandise", qué significa "mercancía" y el radical "ing", que expresa la acción. Es decir es la acción por la cual se pone el producto en manos del consumidor. Es el conjunto de técnicas para poner el producto en disposición del consumidor en el punto de venta, para motivar la compra de la manera más rentable. Y tener la posibilidad de influir constantemente en el comprador (Muñiz, R., 2010).

En las tiendas de abarrotes lo básico del merchandising es:

1. Tener una fachada atractiva, lo cual podría significar contar con un frente bien decorado, con un escaparate atractivo, permanentemente limpio, y con una entrada que facilite y estimule el ingreso
2. Contar con una exhibición atractiva de los productos dentro del establecimiento; procurando que la cantidad de productos exhibidos sea la adecuada; que el mobiliario no contenga, sino que exhiba los productos, y destacando los productos más vendibles, colocándolos en los estantes a la altura de los ojos.
3. Procurar una buena disposición de los espacios y del mobiliario dentro del establecimiento, permitiendo el libre tránsito y la comodidad de los consumidores.

Lo anterior se reafirma al considerar en la investigación, con base a Opción consultores, (2012), los siguientes aspectos (por mencionar los relevantes para el presente estudio) desprendidos de algunos estudios realizados:

1. El letrero en la fachada es una referencia importante para los compradores, ya que les permite identificar la mayor o menor formalidad o informalidad de los negocios, en lo que se relaciona a su seriedad y al servicio esperado, esto se observó en el estudio de May, Martínez y Aguilera, (2013) y en la investigación desarrollada por Hernández (2013) en la región de estudio.
2. Mobiliario, se toma en consideración este punto en referencia a la infraestructura bajo la cual se ofrecen los productos o servicios a los clientes, ya que de acuerdo con los criterios con los que se llevó a cabo la técnica, el equipamiento de igual forma se percibe como un factor de diferenciación que impacta en el cliente, ya que el carecer del mobiliario adecuado, esto se percibe como una informalidad por parte de la tienda. En este punto se considera mobiliario: Refrigerador (tipo de), aire acondicionado, Televisión, equipo de sonido, computadora, sistema de cobro (código de barras, manual).

Según Yáñez (ibídem) detalla que en cuanto al emprendimiento de una tienda de abarrotes, lo más importante es hacer una planeación adecuada a través de una investigación, para que se pueda establecer

un formato exitoso acorde con la zona y con la capacidad económica de los clientes. Internamente, es necesario trabajar con orden, con una contabilidad puntual y detallada, cuidar el capital y reinvertir en mejoras del negocio, tanto en lo correspondiente al local como a la oferta de productos".

METODOLOGIA

El método de investigación utilizado en esta investigación es el denominado *longitudinal de tendencia*. Este método permite conocer los cambios a través del tiempo de algunas variables de la población, a partir de una lectura inicial (Hernández S. R, Fernández C., C y Baptista L. P., 2010). En este caso la población de estudio es el conjunto de tiendas de abarrotes existentes en la Región 101 de Cancún, en el año 2012 y su supervivencia o mortandad hasta el año 2015. En el año inicial, aparte de observar la supervivencia de las tiendas de abarrotes, éstas se caracterizaron con variables comerciales como: surtido de mercancía, espacio y mobiliario de exhibición en la tienda, nivel de precios, letrero en fachada, limpieza, etc. Se trata de características propias del llamado merchandising o mercadotecnia en el punto de venta. En este caso el método seguido para la caracterización y valoración de estas variables fue el método denominado *mystery shop*. El cliente misterioso o incógnito (en inglés *mystery shopper*) observa y valora, al simular la compra, el equipamiento y mide la calidad en la atención al cliente.

De acuerdo con Nogales, (2004) el cliente misterioso o incógnito es una técnica utilizada para observar el equipamiento, evaluar y medir la calidad en la atención al cliente. Los clientes misteriosos actúan como clientes comunes que realizan una compra o consumen un servicio y luego entregan un informe sobre cómo fue su experiencia. En el caso que nos atañe, la técnica fue utilizada para identificar las características comerciales de las tiendas de abarrotes.

MARCO DE REFERENCIA

La Región 101 es una zona urbana del Municipio de Benito Juárez (Cancún), este municipio se encuentra ubicado en la parte norte del estado de Quintana Roo-México. Este municipio cuenta con una superficie de 1,664 Km² y ocupa el 3.27% del territorio del estado (Cupul & Salazar, 2009). Por su parte la Región 101, es una de las más de 200 regiones o zonas urbanas en que esta dividida esta ciudad. La Región 101 esta ubicada al poniente de la ciudad y tiene una superficie de 47.77 hectáreas y su uso del suelo está destinado, predominantemente para habitación unifamiliar y comercio de barrio conformado por un total de 95 manzanas, según el Diario Oficial del Gobierno del Estado de Quintana Roo (2005), que hace referencia al Plan Director de Desarrollo Urbano de Cancún (PDDU-2005).

Como parte de la metodología utilizada en este documento, se consideró el primer censo realizado por los autores, que se realizó en el año 2011, donde se detectaron 375 microempresas ubicadas en las 95 manzanas de la Región 101. A partir de los hallazgos de ese primer censo se categorizaron los 15 giros (o actividades de negocio) más comunes en estas microempresas: abarrotes, construcción y mantenimiento, alimentos preparados, alimentos y bebidas no alcohólicas, expendio de cerveza, servicio automotriz, café internet, comercio de productos, entretenimiento, estéticas, salud, taller, ropa/accesorio/calzado, lavanderías, papelerías y otros. Se agruparon bajo el rubro "otros" algunas actividades de negocio que estuvieron menos presentes como veterinarias, casetas telefónicas, guarderías, etc. En ese censo se encontró que el 14.9% de los negocios se trataba de tiendas de abarrotes. (Hernández-von Wobeser, May, & Martínez, 2015)

En el censo del 2011 se contó un total de 58 tiendas de abarrotes distribuidas en las 95 manzanas, estas tiendas se tomaron como base para observar su supervivencia a lo largo de los siguientes cuatro años, periodo de 2012 al 2015. Partiendo de dichos 58 negocios se acordó descartar del estudio 10 establecimientos que no contaban con las características mínimas de formalidad para incorporar los factores comerciales. De los 48 restantes, 4 se encontraban ya cerrados (muertos) para 2012, por lo que el tamaño

de muestra quedó en 44 tiendas de abarrotes, cantidad que quedó como base de negocios analizados en este reporte.

Levantamiento y análisis de la información

El uso del censo como instrumento de investigación permitió contar con un conteo censal desde el inicio (2011) de negocios abiertos. También permitió llevar fehacientemente la cuenta, cada año, de la totalidad de negocios abiertos, cerrados y nuevos; esto permitió detectar cuántas y cuáles microempresas han cerrado (mortandad); cuántas se iniciaron (nacimientos) y cuántas continúan abiertas (supervivencia). El periodo 2012-2015 considera cuatro censos. El censo de abarrotes correspondiente al año 2015 es una información adicional, en relación al censo original reportado por los autores en estudios previos ya citados, que permitió saber el número de negocios abiertos (supervivencia) de tiendas de abarrotes hasta este año, con lo cual tenemos el total de negocios que sobrevivieron después de 4 años (2012-2015) que son 30, partiendo de 44 en el 2012.

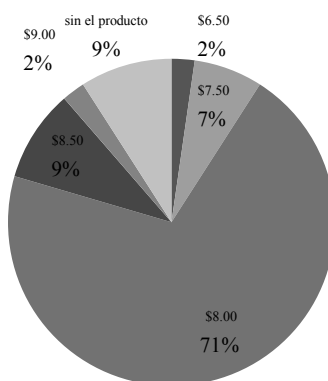
RESULTADOS

A continuación se presentan los resultados obtenidos de relacionar los factores comerciales: precio, fachada, mobiliario/equipo, exhibición/surtido y servicio.

Para el primer factor se asume considerar el precio de una Coca Cola de 600 ml, como un buen indicador del nivel de precios que ofrece la tienda del conjunto de sus mercancías. Asumiendo que los compradores se ven atraídos por el bajo precio de la tienda y por el contrario, se verían disuadidos a comprar en tiendas de alto precio; con la consecuente supervivencia y mortandad de las tiendas.

En la figura 1, se presenta el resultado de clasificar las tiendas de abarrotes, según el precio de una botella de Coca Cola de 650ml. Esta clasificación, con datos del año 2012, se hizo para identificar por su precios a las tiendas que sobreviven hasta el año 2015 y observar si hay alguna relación del precio con la supervivencia. En este caso no se encontró una relación positiva entre mejor precio y supervivencia. La mayoría de las tiendas (71%) ofrece el producto a 8 pesos. Hay un 2% que lo ofrece a 6.5 pesos y otro 2% a 9 pesos. Observamos que la tienda que vendía a precio bajo cerró, mientras que la tienda de precio alto sobrevivió.

Figura 1. Clasificación de los abarrotes por precio de un producto elegido.



La figura se aprecia cómo se distribuyeron las 44 tiendas existentes en el año 2012. La mayoría de las tiendas (71%) ofrece el producto a 8 pesos. Hay un 2% que lo ofrece a 6.5 pesos y otro 2% a 9 pesos.

Fachada y Letrero

Para este factor comercial comentaremos las siguientes dos tablas. En la primera un factor importante del merchandising es la fachada, ésta se aprecia primero de acuerdo a la existencia o no de un letrero comercial que anuncie que se trata de un establecimiento de abarrotes. En caso de existir el letrero, se observa de qué material esta hecho (ver tabla 1). En seguida se califica el buen o mal estado de mantenimiento de la fachada de la tienda, como se aprecia en la Tabla 2. En general se puede presumir que la existencia de un letrero: tienda de abarrotes y el que la fachada se encuentre en buen estado de mantenimiento, tienen una relación positiva con la supervivencia de las tiendas de abarrotes. La tabla 1 destaca que mientras más formal es el letrero, hay mayor supervivencia, pues donde hubo mayor mortandad, 7 de cada 12, (58%) es en aquellas tiendas que no tiene letrero en su fachada, de las cuales solo el 42% sobrevivió. Pero también se encontró cierta inconsistencia en estos resultados, ya que que las tiendas de fachada más descuidada y aquellas con mejor mantenimiento, fueron las que menor supervivencia tuvieron, con 33% y 60%, respectivamente, como se aprecia en Tabla 2.

Tabla 1. Letrero en fachada de abarrotes y relación con la supervivencia empresarial

LETRERO	Total	Supervivencia	Mortandad	Razón de supervivencia
No hay letrero	12	5	7	42%
Papel	1	0	1	0%
Cartón	13	9	4	69%
Lona	8	6	2	75%
Pintado en el muro	7	7	0	100%
Rotulado con iluminación	3	3	0	100%
	44	30	14	

La tabla expone, en la segunda columna, la relación de las 44 tiendas existentes al año 2012 y el tipo de letrero o anuncio que presentaban en ese año. En la tercera columna se presentan las 30 tiendas sobrevivientes al año 2015 y el tipo de letrero en su fachada.

Tabla 2. Condición de la fachada de abarrotes y relación con la supervivencia empresarial

FACHADA	Total	Supervivencia	Mortandad	Razón de supervivencia
No se pudo determinar	6	2	4	33%
Descuidada	6	4	2	67%
Deficiente	12	10	4	83%
Regular	15	13	2	87%
Perfecto estado	5	3	2	60%

La tabla presenta la clasificación de las tiendas de abarrotes, según la condición y estado de mantenimiento de su fachada y su relación con la supervivencia,

Patrocinio de la fachada

En Tabla 3, se puede apreciar la importancia del patrocinio de la fachada de una tienda de abarrotes, ya que, mientras más importante es la marca que patrocina una fachada de tienda de abarrotes, mayor es la relación de supervivencia, según los resultados en esta pequeña muestra de 44 tiendas en la Región 101. Un punto importante es que 43% carecía de patrocinio y en estas tiendas se dio la menor relación de supervivencia,

con el 53%. Mientras que la de Coca Cola (32%) y la de Pepsi (18%) alcanzan niveles de supervivencia del 79% y 88%, respectivamente.

Tabla 3 Patrocinio de abarrotes y la supervivencia

PATROCINIO	Total	Supervivencia	Mortandad	Razón de supervivencia
Coca Cola	14	11	3	79%
Holanda	1	0	1	0%
Pepsi	8	7	1	88%
Sprite	1	1	0	0%
Powerade	1	1	0	100%
Ninguno	19	10	9	53%
	44	30	14	

En esta table se puede apreciar como las tiendas que ostentan una marca conocida tienen una mejor relación de supervivencia. No así las tiendas que carecen de marca patrocinadora de su fachada.

Mobiliario y equipamiento

El contar con un número mayor de muebles exhibidores de mercancía incide en la mayor supervivencia según se puede apreciar en la Tabla 4. De las 32 tiendas con 3 o más muebles exhibidores, lograron sobrevivir 81%. Qué contrasta con las tiendas que solo tenían hasta 2 muebles, que solo lograron la supervivencia el 33%, la mayoría cerro el negocio.

Exhibición y acomodo

En la Tabla 5, se puede apreciar como la exhibición ordenada y bien acomodada, tienen una mejor relación de supervivencia. Las tiendas cuya mercancía se haya desordenada tiene una menor relación de supervivencia, no así las tiendas con mercancía con acomodo regular o a medias y aquellas que están ordenas por secciones, ambas categorías llegan a una relación de 80% de supervivencia.

Tabla 4. Mobiliario y relación con la supervivencia empresaria

Número de estantes	Total	Supervivencia	Mortandad	Razón de supervivencia
no hay		0	0	0
1-2 mobiliarios		12	4	8
3-5 mobiliarios		32	26	6
		44	30	14

En esta tabla se aprecian solo dos categorías de tiendas, las que tienen hasta 2 muebles exhibidores y las de 3 o más muebles exhibidores. Notándose como que tienen más mobiliario permanecen más que las otras.

Tabla 5. Exhibición de la mercancía y relación con la supervivencia de la tienda.

Acomodo	Total	Supervivencia	Mortandad	Razón de supervivencia
Desordenado	19	10	9	53%
Regular	15	12	3	80%
Ordenado por secciones	10	8	2	80%
	44	30	14	

La tabla presenta tres categorías de acomodo, las desordenado, las de regular que se debe entender como una categoría media, entre las desordenadas y las bien ordenadas. Se observa como las de mejor acomodo presentar mejor razón de supervivencia.

Surtido de mercancía

La Tabla 6 muestra una tendencia a qué las tiendas de abarrotes mejor surtidas, tienen mejor relación de supervivencia. Las tiendas con escaso surtido tienen la más baja relación de supervivencia con el 58%. La de buen surtido llegan al 90% de supervivencia.

Tabla 6. Surtido de mercancía en tiendas y relación con la supervivencia.

Surtido	Total	Supervivencia	Mortandad	Razón de supervivencia
Escaso	12	7	5	58%
Normal	12	9	3	75%
Buen Surtido	10	9	1	90%
Excelente Surtido	6	5	1	83%
No se evaluó	4	0	4	0%
	44	30	14	

La tabla presenta cuatro categorías de surtido, ya que hubo 4 tiendas en que no se pudo valorar su surtido, desde luego las tiendas con buen surtido y excelente surtido, son aquellas con mejor supervivencia.

CONCLUSIONES Y RECOMENDACIONES

Los resultados de este estudio nos permiten observar como la disposición de elementos de comercialización más formales dan a las tiendas de abarrotes una mejor condición de supervivencia. El fenómeno de la supervivencia de los micro negocios que está siendo estudiado, año por año, desde el 2010, por el Cuerpo Académico de Innovación Visión Empresarial y Competitividad Internacional en la Región 101. Permite afirmar que la supervivencia de las tiendas de abarrotes existentes en la Región 101 de Cancún en el año 2012 fue del 68% tres años después, es decir en el 2015.

El estudio nos permite también observar la importancia que tiene para tener una más larga supervivencia, el utilizar en las tiendas de abarrotes elementos de comercialización más técnicos, que son recomendados en las teorías de merchandising y que tienen que ver con el uso de una comercialización más orientada hacia el comprador, que le facilite la compra y se le dé un mejor servicio.

En esta investigación también se aprecia el valor que tiene la metodología de investigación longitudinal, la cual nos permite tener la certeza de medir variables tan difíciles de hacerlo con otros métodos, como es el de la supervivencia de las empresas. Desde luego la limitante de esta metodología y de este estudio es que se refiere a una pequeña muestra de lo que es el conjunto de microempresas existentes en Cancún, pero da

pie a considerar y recomendar el uso de esta metodología para medir la supervivencia y la mortandad a través de una muestra representativa de toda la ciudad.

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COMPETITIVIDAD Y DESEMPLEO EN EL MODELO NEOLIBERAL

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RESUMEN

México, a partir de la crisis del modelo del Estado Benefactor, donde el Estado transita del estado propietario al estado regulador, en los años setenta se altera de manera importante la intervención del estado y afecta al modelo teórico de Keynes. Entonces podemos decir que el neoliberalismo niega que el estado funciona. El objetivo de la política neoliberal establece eliminar todos los obstáculos que alienen la libre competencia, el modelo neoliberal en materia de competitividad y empleo no parece dar resultados en materia económica, con el objetivo de salvar el gran capital financiero. La política neoliberal no ha logrado resolver en 32 años crisis que prometió resolver con las reformas neoliberales. El empleo perdió dinamismo, el número de ocupados pasó de 21.5 millones de personas a 23.5, con un crecimiento medio anual de 0.7%. Respecto al salario real en este periodo se redujo a un 73% y por tanto impacta al desempleo, además las empresas grandes y modernas que adoptaron tecnologías innovadoras de mano de obra, demandan capital humano más y mejor calificado.

PALABRAS CLAVES

Competitividad, desempleo, liberalismo, neoliberal, empleo, salarios

COMPETITIVIDAD Y DESEMPLEO EN EL MODELO NEOLIBERAL

ABSTRACT

In Mexico since the crisis of the welfare state model, where the state moves from property to regulatory, the state intervention is drastically modified during the 60's and effects Keynes theoretical model. Since then we can say that neo-liberalism denies the state functioning. The objective of the neo-liberal politic is dedicated to remove the obstacles that encourage free competition; this model, in matter of employment and competitiveness, doesn't seem to be working economically at saving the great financial capital. Neo-liberal politic hasn't been able to solve the crisis that promised to solve with its reforms 32 years ago employment has lost dynamism, the number of jobs has changed from 21.5 millions people to 23.5. with an average annual growth of 0.7%. Regarding the real salary during this period, it was reduced to a 73% marking an impact on unemployment, big modern enterprises which adopted innovative workforce technology, are demanding more and better qualified human capital.

JEL: E6, J4, O11, P16

KEYWORDS: Competitiveness, Unemployment, Liberalism, Neoliberal, Employment, Salaries

INTRODUCCIÓN

México, a partir de la crisis del modelo del estado benefactor, donde el estado transita del estado propietario al estado regulador, podemos citar que una de las razones fundamentales de esta crisis es el endeudamiento externo que el país experimenta en la década de los setenta y que requiere que el gobierno tome medidas

de modernización administrativa, además de las demandas establecidas por organismos multilaterales como Banco Mundial (BM) y el Fondo Monetario Internacional (FMI) precursores de la globalización económica, a la cual se incorporó México a través de firmas de acuerdos y foros como la relación con organismos de carácter internacional.

Los años de insolvencia fiscal suscitada en los 80's en México resultaron detonantes como gobierno interventor que no tenía límites de poder y recursos, las malas decisiones del estado y su estructura autocrítica así como la incapacidad de los privados para evolucionar en su estructura productiva generó la apertura democrática del sistema político y económico.

En los años setenta se altera de manera importante la intervención del estado y afecta al modelo teórico de Keynes (2005), que los gobiernos aplicaban bajo el manejo de la demanda agregada y una política de gasto público que garantizara el pleno empleo, estimular el crecimiento de las economías de mercado y permitir que las poblaciones tuvieran el acceso a la educación, sanidad, vivienda, pensiones, seguro de desempleo (bienestar) y por tanto el estado keynesiano no es la solución, el exceso de la intervención del estado.

El neoliberalismo hace renacer las ideas del liberalismo clásico y le da valor al mercado libre, afirmando que los individuos pueden buscar sus beneficios por sus propios intereses.

Entonces podemos decir que el neoliberalismo niega que el estado funciona, y el mercado libre si lo hará, y que el intercambio voluntario que desarrolla un sistema económico que permita la vinculación de los mercados de factores, de bienes y servicios y financieros podrá satisfacer las necesidades con mucha mayor efectividad que el gobierno, por supuesto dentro del marco de los recursos limitados.

El objetivo de la política neoliberal establece eliminar todos los obstáculos que alienten la libre competencia, proporcionar la apertura y el tipo de cambio libre.

METODOLOGÍA

La investigación que se realizó es de carácter práctico aplicado con un enfoque cuantitativo y cualitativo.

Con el fin de desarrollar un estudio descriptivo y de diagnóstico que permita caracterizar la situación que se vive en México.

Es un estudio analítico y sintético, basado en el procedimiento deductivo.

Una vez estudiados los modelos teóricos en cuestión se organizó la investigación basada en datos históricos con fuentes fidedignas como Instituto Nacional de Estadística Geografía e Informática (INEGI), Secretaría del Trabajo y Previsión Social (STPS), Instituto Mexicano del Seguro Social (IMSS), Observatorio de Salarios de Universidad Iberoamericana Puebla, donde se buscó determinar el estado actual de las variables en cuestión, utilizando las encuestas realizadas a personas que percibe de uno a dos salarios mínimos mexicanos.

A persona que vende en zonas populares, trabajadores de nivel técnico y profesional.

Así se definió los sujetos activos y pasivos del estudio se expuso en el tercer foro de economía de la Benemérita Universidad Autónoma de Puebla, con el fin de obtener conclusiones que requieren de ponerse en la agenda del Estado Mexicano y dar alternativas de mejorar la calidad de vida de los mexicanos.

Se utilizaron técnicas documentadas, a lo que se consultaron fuentes impresas tales como obras bibliográficas, obras de consulta, publicaciones seriadas y fuentes digitales relacionadas con las variables

principales con el fin de establecer lineamientos y fundamentar el análisis y la síntesis que permitirán interpretar la realidad que se desprendiera de todos ello.

Se realizó una sistematización de la información obtenida de las fichas de investigación y generar las fichas de trabajo, de valoración personal se estableció un banco de datos para facilitar el procedimiento, ordenamiento y utilización de la información.

Se utilizó la media aritmética y diagrama de causa-efecto para determinar, cómo se enfrenta la crisis que se va viviendo en México en el contexto actual.

RESULTADOS

La integración e implementación del modelo neoliberal, podemos decir que abarca tres etapas fundamentales la primera (1982-1988) con Miguel de la Madrid en la cual se establecen las bases para el cambio del estado interventor al estado regulador.

La segunda que se da en el sexenio de Carlos Salinas de Gortari (1988-1994) en el cual se generan cambios fundamentales: El recorte drástico del gasto público, inserción al modelo mundial (apertura), la venta de empresas públicas (privatización), la democratización de la vida social.

La tercera abarca los sexenios de Ernesto Zedillo, Vicente Fox, Felipe Calderón y el sexenio en curso de Enrique Peña.

El enfoque de Harold Casswel y Daniel Lerner (2014) en México adquiere relevancia como nueva tecnología de gobierno, que consiste en la racionalidad de la gestión pública, la toma de decisiones horizontales, análisis del costo beneficio, de las acciones gubernamentales y la participación ciudadana; estos elementos se nutren y son acordes en México en la alternancia política, suscitada en el año 2000.

Un aparato administrativo moderno implica, capacidad de inclusión de racionalidades aparentemente contrapuestas como son lo político y lo técnico.

El modelo neoliberal y el impacto en el desempleo

El liberalismo, se funda en la libertad e identifica su análisis en los mecanismos rectores de la economía (Adam Smith, 2005) formuló los siguientes principios básicos: que el individuo es la fuente de sus propios valores morales; que el proceso de comercio e intercambio logra el bienestar colectivo; el intercambio entre las naciones permite acrecentar la riqueza y reduce las tensiones políticas; la doctrina del laissez faire deja ser, que significa la libertad.

Todas las economías de América Latina y el Caribe han realizado reformas estructurales en el sentido de este modelo, con la idea de acelerar su crecimiento económico fundamentalmente en área tales como: liberación comercial; política tributaria, desregularización financiera; privatización; legislación laboral; transformación del sistema de jubilaciones y pensiones.

La economía abierta se orienta al mercado exterior y a la competitividad y en México viene abarcando un periodo de 1982 a la fecha, donde se pasó entonces de estabilización económica a políticas de ajustes estructurales, debido al agotamiento del Estado Proteccionista que propiciaron las crisis financieras y de balanza de pagos entre otras cosas culminando en la crisis de 1982.

Sin embargo, el modelo neoliberal en materia de competitividad y empleo no parece dar resultados en materia económica y se ha tenido que solicitar apoyo de financiamiento exterior principalmente del Fondo Monetario Internacional (FMI), con el objetivo de salvar el gran capital financiero.

Durante 1988-1994 se afianzó el modelo de política neoliberal, Carlos Salinas vendió más de 1000 empresas y comentó que “había que vender bienes para remediar males”.

Se creó el Programa Nacional de Solidaridad (PRONASOL), el cual fue una estrategia para que los mexicanos no protestaran por la política de privatización, difundiendo que ese dinero era para resolver los problemas de la población con menores recursos: la política de Salinas prometió un crecimiento sostenido del 6% y reducción de inflación a un dígito, esto no sucedió, la inflación creció 15.9% en promedio anual y el Producto Interno Bruto (PIB) creció 3.0 en promedio; el salario perdió casi el 24% durante el sexenio, lo cual representó que durante los 12 años del modelo, entre De la Madrid y Salinas se perdió cerca del 66% de la capacidad de adquisición.

En 1992-1998 el 30% de las empresas del Estado fueron vendidas, con el supuesto que de esa manera se sanearían las finanzas públicas.

En 1985 se habían liberalizado el 90% de las fracciones arancelarias manufactureras, la reconversión industrial y la contención salarial.

En 1987 se llegó a un 159% de inflación y se propuso a los sectores productivos del país la suscripción de un pacto económico y que representó no incrementar el precio de los bienes y servicios, el tope a los incrementos salariales y se recomendó al sector privado el no incremento por encima de los costos reales.

Durante 1994-2000 se abrió el capital privado en las áreas de comunicación vía satelital y los ferrocarriles, en 1997 se crean las Administradoras de Fondos de Ahorro para el Retiro (AFORES) y se legisla para permitir el capital extranjero.

En 1995 se prometió crear un millón de empleos anuales y aunque se afirman que fueron más, sólo se cumplió con el 50% de lo prometido, debido a la crisis de inicio del sexenio.

El PIB cayó a 6.2% y la banca entró en crisis y se apoyó al Sistema Bancario a través del Fondo Bancario de Protección al Ahorro (FOBAPROA) y el Instituto de Protección al Ahorro (IPAB) por un monto mayor a los 700,000 millones de pesos, que finalmente se convirtió en deuda pública.

Se rebasó la barrera de los 100 mil millones de dólares de deuda, se siguió perdiendo el poder adquisitivo del salario y creció el desempleo.

Las reformas estructurales significan la desregularización de la economía, y una abierta privatización, lo cual implica una liberación comercial y una apertura a los flujos financieros externos. Esto forma parte de la transformación estructural de la economía dentro del entorno establecido por el programa neoliberal.

Por otro lado la crisis económica de los ochenta, la caída del poder adquisitivo de los salarios, tuvo un efecto inverso en las ganancias de los grandes grupos económicos. La crisis económica se convirtió así, en el principal mecanismo redistributivo a favor de los grandes grupos empresariales y monopólicos. Tan sólo en un año, varias empresas tuvieron rendimientos reales por encima del 100%, cuando la inflación crecía a tasas aceleradas y los salarios caían drásticamente hasta en un 65% en términos reales (Reyes, 2011).

Entrada la década de los noventa, salvo la crisis de 1994-1995 donde se perdió en un año casi 10% de poder adquisitivo, y hasta la actualidad, bajo la regla de establecer el salario mínimo con base a la inflación

esperada, el salario mínimo real ha permanecido estancado, observado pérdidas marginales en función del nivel de inflación, y sin mostrar recuperación significativa alguna.

Con lo anterior, el salario mínimo real, actualmente representa el 25.2% del salario de octubre de 1976 (véase gráfica 1). Dicha situación, es un reflejo de esa caída significativa en el nivel de vida de millones de trabajadores, dado que la fijación del salario mínimo no afecta solamente a quienes lo perciben, sino en general a toda la clase trabajadora, al ser los aumentos a este salario, la base de negociación de los incrementos salariales en cualquier rama o sector de actividad económica.

A manera de ejemplo, entre los efectos de la caída de poder adquisitivo en el salario mínimo, tómese en consideración que de no haber perdido poder adquisitivo alguno, actualmente dicho salario sería del orden de los \$10,800 pesos. Es decir, que el salario mínimo de un obrero promedio de 1976 podía adquirir mercancías equivalentes a un valor de \$10,800 pesos. Actualmente, dado que esa caída en el salario mínimo, afectó a toda la estructura salarial, las personas que obtienen un ingreso similar, en promedio, tienen más de 17 años de escolaridad. Más adelante, describiremos con mayor precisión cuáles han sido los efectos que ha tenido la caída del poder adquisitivo para toda la distribución salarial.

En los últimos años los principales problemas estructurales de la economía sólo se han enfrentado desde otra perspectiva, pero no han sido resueltos. La insuficiencia del ahorro interno continúa, cada vez que la economía crece las importaciones lo hacen más rápido, el gasto del gobierno sigue siendo deficitario ante la usencia de una profunda y equitativa reforma fiscal integral, por mencionar a los principales que nos han llevado a una creciente dependencia del exterior para crecer. No hay duda que las nuevas condiciones de la globalización y de integración a la economía mundial han atado a nuestra economía, pero esto debe superarse.

Se requiere de una integración estratégica y selectiva a la globalización, que permita el desarrollo de economías locales y regionales, a partir de cadenas productivas constituidas por empresas de menor tamaño, que generen gran cantidad de empleo, que produzca tanto para el mercado interno como para la exportación, en condiciones competitivas y de sustentabilidad. La solución no está en que el gobierno lo haga o lo promueva, o sólo el sector privado, está también en la incorporación del resto de la sociedad formada por muchos más que ellos, que padece en grado superlativo las calamidades de una economía mal administrada.

Es necesario impulsar una renovación económica desde todos los rincones de este país, que comience por un gran acuerdo nacional entre todas las fuerzas económicas, políticas y sociales, para acordar el proyecto de nación y el conjunto de valores que inspiraran las acciones (la justicia, la equidad, la verdad, la honestidad, la austeridad, la solidaridad, la eficiencia, por mencionar los principales), en ejercicio pleno de la democracia, que es un dialogo entre iguales. Es necesario que éste se extienda a las demás organizaciones para establecer acuerdo de cooperación y mejoramiento de la productividad, recompensados por mejores remuneraciones para recuperar la confianza en el otro; lo mismo en la familia, el dialogo y la atención a los seres queridos ayudara a cohesionar al grupo y a fundamentar una cultura basada en los valores mencionados, que prefiera lo nuestro sin menoscabo de lo bueno del exterior.

Los precios de lo que exportamos bajan notablemente por la caída del peso frente al dólar, a \$15.30 por dólar, así como el petróleo.

El gobierno federal reduce su gasto y los salarios reales van en caída y por tanto las ventas de las empresas así el despido por la falta de liquidez, salvo el optimismo del gobierno federal, cualquier indicador de la actividad económica va a la baja.

Desde Salinas a Zedillo los resultados se muestran negativos al aplicar el proyecto neoliberal, el cual generó una gran concentración de la riqueza beneficiando a los monopolios, generando que el capital financiero internacional refleje una injusta distribución del ingreso y la riqueza, lo cual produjo más pobres.

La política neoliberal no ha logrado resolver en 32 años crisis que prometió resolver con las reformas neoliberales acordadas con el Fondo Monetario Internacional, lo nuestro fue un crecimiento promedio del Producto Interno Bruto de tan sólo 1.4% y con ello implicó un crecimiento del desempleo.

El empleo perdió dinamismo, el número de ocupados paso de 21.5 millones de personas a 23.5, con un crecimiento medio anual de 0.7%, lo que significó sólo la creación de 182 mil plazas anuales cuando se requerían por lo menos 600 mil, considerando que la población en edad de trabajar crecía a un ritmo de 2.7% anual.

Respecto al salario real en este periodo se redujo a un 73% y por tanto impacta al desempleo, además las empresas grandes y modernas que adoptaron tecnologías innovadoras de mano de obra, demandan capital humano más y mejor calificado.

Jefatura familiar en México: en el 75% de los hogares recae en el hombre, 25% en la mujer; el género del jefe de familia no debe ser relevante, puesto que el artículo 123 constitucional determina la existencia de un salario que permita acceder a mínimos bienestar.

CONCLUSIONES

Como se puede observar el problema del desempleo en México fue y sigue siendo el mayor problema de las políticas neoliberales desde 1982 a la fecha.

La privatización de las empresas públicas pasaron de 1155 en 1982 a 215 en 1994 y más de 440 fueron desaparecidas o liquidadas.

El Estado deja de invertir en la actividad productiva y por tanto genera pocos empleos.

El análisis de la política económica del presidente Peña Nieto la cual pretende el ajuste de la economía, basado en las reformas estructurales de corte neoliberal destacando que tiene como premisa resolver las crisis de 1982 hasta la crisis del 2008.

Su componente se encuentra en una inserción más aguda del modelo globalizador neoliberal, sin embargo, del 2012 a la fecha a mostrado un lento crecimiento económico, escasa absorción de empleo en el sector formal, un incremento importante en la economía informal y de la migración a Estados Unidos.

Un aumento muy alto de extranjerización del sistema financiero y de empresas internacionales, gran concentración de ingreso, mayor pobreza.

El empleo y sus resultados muestran condiciones muy difíciles, se calcula que se deben crear alrededor de 1 millón de empleos anuales, y esto no está sucediendo, lo que está creciendo es una población de economía informal.

La continuidad del modelo neoliberal requiere de cambios de fondo, no en su forma, se requiere de un nuevo proyecto nacional de desarrollo, no ajustes al modelo vigente. Un verdadero cambio con un propósito de resolver los problemas y pobreza de los mexicanos.

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IMPORTANCIA DE LA ACTIVIDAD HOTELERA EN EL TURISMO Y PROCESOS DE FORMACIÓN UNIVERSITARIA

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RESUMEN

Se ha enfocado el presente trabajo, alrededor de una de las carencias que atraviesa una importante actividad como la hotelera dentro del turismo en Guayaquil, por cuanto, en su mayoría no tiene una categoría profesional. Por tanto, lo que se pretende, es evidenciar, cuanta necesidad hay del aporte inminente de las Instituciones de Educación Superior, y acaso del Estado, para apuntalar el desarrollo de una alternativa probada en el resto del mundo, de aporte en divisas a los países, que además es sostenible y sustentable por naturaleza, y por cuanto esta importante y productiva actividad, adolece de muchas falencias que disminuyen su calidad, al no recibir el importante insumo de la academia universitaria en la formación de los actores de la misma. El desarrollo de este trabajo, se ha valido con análisis, síntesis inductivo-deductivos, cuantitativos, mediante encuestas, confrontando las distintas consecuencias que se han evidenciado en el trabajo de campo, con la principal causa de éstas, y contrastando con los beneficios del análisis y del posible escenario que resultaría del aporte que daría la academia a esta actividad.

PALABRAS CLAVE: Actividad hotelera, IES, empírico, academia PCNT

IMPORTANCE OF THE HOTEL ACTIVITY TOURISM AND PROCESSES UNIVERSITY TRAINING

ABSTRACT

Has focused this paper, some of the shortcomings that crosses an important activity as the hotel within tourism in Guayaquil, because mostly does not have a professional category. Therefore, the aim is to show, how much need there is the imminent contribution of Higher Education Institutions, and perhaps the state, to underpin the development of a proven worldwide, divided filler in alternative countries, which is also sustainable and viable in nature, and since this important and productive activity, it suffers from many shortcomings that diminish their quality, not receiving the important input of university training academy players in it. The development of this work has used with analysis, inductive-deductive synthesis, quantitative, through surveys, comparing the different consequences are evident in the field, with the main cause of these, and contrasting with the benefits of analysis and the possible scenario that would result from the academy contribution to this activity.

JEL: I21

KEYWORDS: Hotel business, IES, Empiric, Academy, PCNT

INTRODUCCIÓN

La investigación realizada, parte de una realidad muy notoria en Guayaquil, Ecuador, y es el hecho de que, no existe una correlación o acercamiento entre la academia universitaria y los actores de las actividades

hoteleras. Son muy pocos los profesionales, formados en las universidades, los que prestan sus servicios profesionales dentro del área hotelera y por tanto en el turismo a la vez.

No existe una estructura especializada o adecuada para el desarrollo de la formación de profesionales de línea en la administración hotelera, puntal del turismo formal, no existen materias dedicadas a la formación de profesionales en las actividades que de hecho están cumpliendo en la práctica.

Uno de esos problemas, es el hecho de que es casi un condicionamiento del trabajo hotelero, el no estudiar, por cuanto, al pasar a ser parte de actividades laborales rotativas, es decir, no tienen un horario permanente, sino que está cambiando constantemente, ya es un impedimento para que puedan, o concluir sus estudios, o iniciarlos en determinada área del conocimiento.

Esta es una de las limitantes que tienen los colaboradores de la actividad hotelera, que a su vez se refleja luego en la calidad del trabajo que están en posibilidad de ofrecer a terceros.

Por tanto, la investigación, pretende relieves o destacar las deficiencias que se presentan en esta actividad, generadas por la carencia de un aporte significativo en nuestro país, como lo es el de la formación académica en los principales actores de una de las actividades importantes de la economía del país, como la actividad hotelera, y a la vez, como esto tiene repercusión en el desarrollo del país.

Este trabajo es producto de la observación, análisis, inducción, deducción de los datos cuantitativos, recabados en el campo, de los mismos actores de la actividad hotelera, mediante la aplicación de encuestas estructuradas especialmente, para destacar la situación actual de la formación académica en esta actividad, de manera que, se evidencie el propósito del centro del tema, que es la deficiencia de la participación de las IES en la formación y capacitación de los que hacen la actividad hotelera.

REVISIÓN LITERARIA

En la actividad hotelera a nivel mundial existe mucha información, sin duda, pero en Ecuador la ha empezado a recopilar, procesar y codificar el actual gobierno, de modo que, gran parte de las fuentes que se han utilizado para el presente trabajo, por tanto, se programó en primer término la recopilación, clasificación y organización, para entonces proceder al análisis de la misma, luego de lo cual, se han estudiado las falencias y carencias que se han anotado en la exposición y la revisión de datos recopilados de las encuestas realizadas, de modo que se aportan nuevos datos respecto de una realidad que incide en una de las ciudades más grandes del Ecuador, como Guayaquil.

El Instituto Nacional de Estadísticas y Censos del Ecuador, mediante un censo de la actividad turística nacional, ha proporcionado información valiosa, mediante la cual se puede estratificar la composición de las actividades de hotelería, en las distintas ciudades del Ecuador, entre las que está la ciudad de Guayaquil, con una estratificación de las distintas categorías que se encuentran según el tipo de lugares para hospedaje y hotelería.

Adicionalmente, el Ministerio de Turismo del Ecuador, contrató los servicios de una importante firma consultora legal de Costa Rica, la que realizó un estudio importante en todo el país, logrando entre muchos otros aspectos, realizar un análisis FODA, en el que se pudo lograr un diagnóstico general de la situación general de la situación en la que se encuentra la actividad, presentando un análisis detallado de los objetivos y metas que se han alcanzado en materia de turismo, estableciendo parámetros e indicadores para medir la gestión de lo que se le ha denominado

PLANDETUR 2020 o Plan de Desarrollo Turístico 2020, con el fin de que en este país se den nuevos logros en este ámbito que cobra mayor y determinante importancia en el Ecuador.

METODOLOGÍA

El problema ha sido manejado, mediante el acceso a fuentes de consulta, como se ha indicado, como: datos estadísticos y análisis, que han servido para la elaboración del Plan Nacional de Capacitación Turística del gobierno del Ecuador, que a su vez está orientado a cumplir con el Plan Estratégico de Desarrollo de Turismo Sostenible para Ecuador PLANDETUR 2020; del Instituto Nacional de Estadísticas y Censos INEC; de la Organización Mundial del Turismo, y de los resultados de un estudio solicitado por ministerio de Estado a la firma consultora T&L Consultores, la que realizó un levantamiento técnico de información relevante, respecto a la situación de la del turismo en general en el Ecuador, por zonas y por regiones del país, la condición de éste, en el contexto mundial, análisis FODA, ofreciendo un análisis pormenorizado de los objetivos y metas alcanzadas por las autoridades del Ecuador en materia de turismo, estableciendo parámetros e indicadores para medir la gestión de lo que se ha denominado el PLANDETUR 2020 o Plan de Desarrollo Turístico 2020, con el fin de que en este país se den nuevos logros.

Adicionalmente, se produjeron encuestas personalizadas, para ser aplicadas en campo, de las que se pudo determinar con mayor énfasis y dedicación, la situación de carencia que persigue evidenciar el presente trabajo, respecto del nivel de conocimientos académicos que tiene el personal operativo del sector hotelero en la ciudad de Guayaquil.

Esta información, contrastada con datos tomados del INEC, como de las publicaciones de la Organización Mundial del Turismo, han ratificado el criterio del análisis realizado y descrito en el problema que se ha planteado.

Bajo el método analítico-deductivo-descriptivo, se ha podido establecer que la actividad hotelera a nivel mundial, ha ido copando mayores espacios dentro de las economías de las mayores potencias, así se desprende de las estadísticas que constan en la web del Ministerio de Turismo del Ecuador, en que también recurre a las cifras de la Organización Mundial del Turismo, lo cual destaca la importancia del estudio realizado.

Tanto se ha promovido esta actividad, que es ya una corriente mundial, que en nuestro Ecuador se ha creado un programa denominado “Competencias Laborales”, liderado por la Federación de Cámaras Provinciales de Turismo (FENECAPTUR), cuyo propósito se centra en la formación y preparación del equipo humano de todos los establecimientos hoteleros y turísticos del Ecuador, para re direccionar y reorientar sus conocimientos práctico-empíricos, para acreditarlos con conocimientos más técnicos y tecnológicos bajo el apoyo de un organismo no gubernamental que los avale.

Con este antecedente, es fácil admitir la relevancia que ha cobrado el desarrollo de la actividad hotelero-turística, dentro de las economías de muchos países, debido a la generación de divisas, en este caso para el Ecuador, por tanto, esto justifica también la necesidad de que la academia salga al paso de este crecimiento en el ámbito turístico.

Así se evidencian las carencias de este aporte, puesto que, las IES de muchos de los países, aún no han logrado desarrollar los perfiles adecuados y relacionados con las distintas necesidades de las áreas del desarrollo de la actividad turística que ya se ha ido multiplicando y especializando, pese a su incipiente pero constante crecimiento.

Tabla 1: Composición De Los Servicios De Hospedaje En La Ciudad De Guayaquil

TIPOS	CANTIDAD
HOTELES	57
HOSTALES	46
HOSTERÍAS	14
HOTEL APARTAMENTO	2

Fuente: Consolidado nacional año 2014 Ministerio de Turismo del Ecuador

RESULTADOS

Como producto del trabajo del campo, basado en las encuestas aplicadas a los gestores y personal operativo, en las distintas locaciones y prestadores de servicios hoteleros, se ha podido evidenciar, que sorprendentemente, esta problemática de la carencia de conocimientos académicos no es exclusividad de las empresas hotelera con categoría cinco estrellas, sino, prácticamente de todas las categorías, es decir, de los hoteles tres estrellas, hosterías, hostales, sitios de alojamiento familiar y de turismo comunitario.

De ello se ha podido conocer la estratificación de la oferta hotelera en el Guayaquil, misma que está conformada de la siguiente forma:

Tabla 1: nivel de conocimientos del personal operativo de los servicios hoteleros en la ciudad de guayaquil

	GERENTES	GERENTES/PROPIETARIOS	MANDOS MEDIOS	PERSONAL OPERATIVO
PROFESIONAL	120	10	20	0
INTERMEDIO	30	20	50	50
BÁSICO	0	120	80	100

Fuente: Encuestas realizadas por autores

CONCLUSIONES

Con base en el análisis realizado, con fundamento en las encuestas y los demás argumentos expuestos, se pude advertir que, el panorama para el desarrollo de la actividad hotelera no es tan prometedor, en lo que respecta a la formación académica, tal vez, a una permanente capacitación, posiblemente, por la gestión que hoy realiza el gobierno nacional, pero de ahí a que se propenda a una participación de las Instituciones de Educación Superior, como verdaderos protagonistas en el cambio de una realidad que en otros países como Suiza, que hoy es un país líder en el turismo, pues ha logrado desarrollar toda una universidad especializada en esta área, como el Swiss Hotel Management School (SHMS), que ofrece programas de licenciatura y maestría en hotelería y turismo con el respaldo de la Universidad de Derby en Inglaterra, no tiene comparativo.

Es tal su importancia, que no solo forma a estudiantes dentro de esta actividad, en Suiza, sino que forma a estudiantes de más de sesenta países de todo el mundo, siendo la más grande institución de enseñanza hotelera, con base en el idioma inglés.

Esta confiere diplomas, que combinan técnicas administrativas modernas para actualizar a los estudiantes en las tendencias modernas del sector hotelero, y sus certificados tienen tres reconocimientos internacionales:

- El del sistema educativo suizo, a través del Swiss Higher Diploma en Administración de Hoteles.
- El del sistema educativo americano, a través de la Asociación Americana de Hoteles.

- El del sistema educativo británico, a través de un título profesional británico llamado Hospitality Management.

También se desprende que la problemática planteada, de la falta de una formación académica en la actividad hotelera, influye en su rendimiento y falta de eficiencia, existe y es muy real, puesto que, no solo se ha evidenciado que esta carencia se presenta más en las empresas de servicios hoteleros de menor o mínima categoría, sino que prácticamente está presente en todas las categorías, pues, el personal operativo, entendiéndose de gerente(a) para abajo, que no cuenta con conocimientos académicos, es decir otorgados por una institución de educación superior, está también en aquellas empresas grandes o de máxima jerarquía hotelera, como en los hoteles de cinco estrellas.

Por lo tanto, se puede recalcar que, pese a que existen IES en donde forman a los futuros administradores de hoteles, restaurantes, agencias de viajes, no existe en el país, una IES que forme docentes para que impartan las diferentes cátedras, de acuerdo a las necesidades de los hoteles de mayor jerarquía, esto es, en relación a su estructura básica por lo menos.

Adicionalmente, hay pocas esperanzas para que el personal operativo de estos establecimientos asista y se formen en una IES, por las limitaciones que se han anotado, a excepción de los empleados con altos cargos administrativos y cuyos horarios les permiten realizar esta asistencia a la Academia, pese a que aún con la ayuda del gobierno a este sector, genera más ingresos en divisas al país.

El Ministerio de Turismo en conjunto con la cartera de gobierno tienen en sus manos la tarea de gestionar un plan, que determine estas deficiencias, necesidades, fortalezas, debilidades y soluciones, para coordinar el cambio que termine la implementación de una capacitación y formación académica que presente una nueva opción de mejora de todo el sector, de cara a la actualización de conocimientos, manejo de herramientas tecnológicas, diversidad de lenguajes y de técnicas de administración y servicios que mejoren notablemente la calidad de la administración y los servicios hoteleros, aún en los prestadores de menor categoría, puesto que todos tienen deben tener las mismas oportunidades, pues es un sector de gran importancia en la generación de ingresos para un país.

No se desmerece ni se desconoce la labor que desarrolla el gobierno nacional, pero estos son medidas parciales o temporales, como el Programa de Competencias Laborales que lleva a efecto el Ministerio de Turismo del Ecuador, o el Programa Nacional de Capacitación Turística, que a la larga no ayuda en mucho para el desarrollo económico del Ecuador, que no apunta a una solución definitiva, sino a soluciones parciales.

Queda entonces a consideración del lector, una interpretación sana del presente trabajo, que solo apunta a evidenciar una carencia en un aspecto importante de la economía de Guayaquil, y por tanto del Ecuador, y que actualmente representa una problemática que debe tener la atención debida dada su trascendencia.

LIMITACIONES

Una de las principales limitaciones encontradas en el desarrollo del presente trabajo, está en el hecho de que, no se cuenta con una información muy variada y completa, que defina el nivel de los conocimientos con que cuentan las personas que forman el universo de la actividad hotelera, que a su vez es parte de la actividad turística en Guayaquil y en el Ecuador.

Otro factor es la disponibilidad de tiempo con que cuentan estas personas para poder colaborar con cualquier tipo de investigación o entrega de información, y por tanto aportar con información valiosa para trabajos

como el presente, además de la dificultad de poder acceder a los lugares que prestan estos servicios de hospedaje.

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EMPRENDIMIENTO CON INNOVACIÓN PARA LA CREACIÓN DE EMPRESAS CON RESPONSABILIDAD SOCIAL EMPRESARIAL EN EL SECTOR TURISMO

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RESUMEN

Este estudio está centrado en los países de Latinoamérica y el Caribe. Su objetivo fundamental es analizar algunos fenómenos que se dan en el nivel de actividad empresarial, incentivando el emprendimiento con innovación para la creación de empresas socialmente responsables dentro del sector turístico latinoamericano. Por lo tanto, este trabajo pretende realizar un diagnóstico para Latinoamérica, para así llegar a una serie de resultados y conclusiones significativas que permitan apreciar fortalezas, y debilidades actuales y futuras de la región durante el periodo 2006-2030.

PALABRAS CLAVE: Pobreza. Empleo. Emprendimiento. Creación de Empresas. Competitividad. Educación. Motivación. Perfil. Financiamiento. Tecnología Empleada. Innovación. Sector Turismo.

ENTREPRENEURSHIP WITH INNOVATION FOR THE CREATION OF ENTERPRISES WITH CORPORATE SOCIAL RESPONSIBILITY IN TOURISM SECTOR

ABSTRACT

This study focuses on Latin America and the Caribbean. Its main objective is to analyze some phenomena that occur at the level of entrepreneurial activity, encouraging entrepreneurship with innovation for the creation of socially responsible companies in the latinoamerican tourism sector. Therefore, this work intended to make a diagnosis for Latin America to arrive to a serie of results and significative conclusions which allow to appreciate strengths, and present and future weaknesses of the region during the 2006-2030 period.

JEL: L26, M13, L83

KEYWORDS: Poverty. Employment. Entrepreneurship. Competitiveness. Education. Motivation. Profile. Financing. Used Technology. Innovation. Tourism Sector.

INTRODUCCIÓN

Este trabajo se enfoca en gran medida a los países de Latinoamérica y del Caribe. Su objetivo central es el análisis del emprendimiento con innovación para la creación de empresas con responsabilidad social empresarial en el sector turismo.

En 1999 en el Foro Económico Mundial las Naciones Unidas convocó a empresarios sobre considerar la necesidad de "adoptar y promulgar" principios universales fundamentales para erradicar la pobreza, garantizar la dignidad y los derechos humanos, cuidar el medio ambiente así como las normas laborales que debe seguir el empresariado actual o futuro a través de códigos de responsabilidad social y empresa

sostenible. Los principios especifican que las empresas no deben estar involucradas o promover abusos de derechos humanos, eliminando toda forma de trabajo forzoso e injusto. Las directrices de cooperación promulgadas por la ONU son particularmente importantes por la tendencia para llevar a cabo nuevas formas de asociación económica que no incluyen directamente a los gobiernos. Así en un ambiente de privatizaciones y desregulación laboral internacional es importante establecer estándares de ética entre las partes involucradas pues de no hacerlo se puede incrementar los casos de explotación laboral en todos los tamaños de empresa.

Con respecto al sector turístico, que representa una de las alternativas más viables a corto plazo para disminuir el efecto pobreza en nuestra región, observamos que a la fecha se ha desarrollado en términos generales toda una nueva clasificación y variedad de tipos de turistas. Inicialmente el turista se clasificaba básicamente en un turista de ocio (playa o ciudad); turista de visitas familiares o de amigos, y turista de negocios. Además la estacionalidad o los meses tradicionalmente comunes para vacacionar se han también modificado radicalmente, siendo ya frecuente observar un flujo constante de nuevos tipos de turistas durante todo el año. Ello sin duda representa una oportunidad más para el “emprendedor- innovador” de empresas en este sector. Sin embargo, a la par del desarrollo de nuevos tipos de turismo lícito, también se ha desarrollado otra gama de turismo ilícito con marcada falta de responsabilidad social y que atenta contra la dignidad humana. Tal es el caso del turismo sexual (incluso de menores), el turismo de drogas, el turismo de contrabando, etc.

La importancia del sector turismo es que hoy en día la denominada “industria sin chimeneas” puede ser una solución parcial a los graves problemas que aquejan a la región latinoamericana y del Caribe. Considerando que en general que la región tiene gran potencial turístico por su diversidad geográfica, de clima, fauna y flora, entre otras cosas, representa para muchos gobiernos un sector estratégico y prioritario a desarrollar pues puede ser generador importante de puestos de trabajo.

Es importante que los países que compiten por el turismo creen Comités Técnicos de Estrategia para diseñar los instrumentos de evaluación acordes a los objetivos y acciones del un programa del sector que elimine la explotación y desarrolle el sector con responsabilidad social empresarial. Así se tendrán indicadores cuantificables que midan la actuación en la cobertura de metas de los emprendedores y empresarios actuales, su actuación financiera y económica; la satisfacción de los turistas; la identificación de áreas de oportunidad, la correcta orientación de proyectos de inversión innovadores así como la identificación o mejoramiento de actuales y nuevas necesidades con responsabilidad social empresarial.

REVISIÓN LITERARIA

Después de una época de expansión del sector turístico y hotelero, se ha pasado a experimentar un exceso de capacidad de ocupación en muchos países y un decremento en la demanda que origina uno de los mayores problemas de la Industria Hotelera que es su dificultad para generar suficiente cash flow. Es decir, se ha pasado de un mercado de demanda a uno de oferta con continuos déficits en la tesorería.

Diversos especialistas coinciden en que uno de los problemas fundamentales que se presenta en el sector turismo y hotelero es el proceso de reconversión que puede ser demasiado lento, pues existen ciertos factores que contribuyen a que la situación esté fuera de control en la industria, tales como: Un bajo nivel de tesorería; la desregulación de la industria hotelera en muchos países; la obsolescencia de los hoteles y la dificultad de nuevas financiaciones; la interdependencia del sector turismo y hotelero con la economía nacional y regional, los niveles de violencia e inseguridad, entre otros aspectos.

Al igual que en otros sectores, en el turístico y hotelero la generación de cash flow a corto plazo es de vital importancia. En 1990 Guyot fue de los primeros en señalar que dado el desarrollo hotelero que implica problemas especiales como: complicados costos de propiedad, complejos contratos de administración y un

impredecible turismo que se mueve por todo el mundo, el generar el suficiente cash flow para pagar todos los préstamos a corto plazo constituye el principal éxito de un hotel y esto se da regularmente donde la volatilidad y el ciclo natural de los negocios puede causar problemas. Por ello, actualmente las grandes cadenas hoteleras se han fijado como objetivo fundamental el diversificar sus operaciones fuera de sus fronteras tratando de generar suficiente tesorería para hacer frente a sus problemas de liquidez y solvencia. Ello en definitiva inyecta mayor presión a la industria hotelera local.

El bajo de flujos de turistas en ciertos países y bajo porcentaje de ocupación hotelera formal ha originado un serio peligro para la obtención de tesorería, la creación de los nuevos puestos de trabajo y la generación de las divisas que tanto necesita la economía de un país. Algunos ejecutivos nacionales del sector opinan que la insolvencia y falta de liquidez de gran número de hoteles tuvo su origen en gran medida por el fenómeno de la globalización y el surgimiento de las grandes fusiones hoteleras denominadas “cadenas”. Actualmente estas han desplazado del mercado a un gran número de hoteles nacionales, y después de una época de expansión del sector hotelero, se ha pasado a experimentar un exceso de capacidad de ocupación y un decremento en la demanda que mantiene la dificultad para generar un suficiente cash flow dentro de la industria hotelera nacional en general.

El anterior fenómeno negativo se debe a una transición o reconversión de un mercado de demanda hacia un mercado de excesiva oferta. Esto lleva a ciertos hoteles y empresas del sector a situaciones críticas para su supervivencia, ya que dependen básicamente de los ingresos en efectivo por parte de los clientes. Lo anterior no sucede en el caso de las grandes cadenas hoteleras, que trabajando bajo el esquema de holdings y en coordinación con otras empresas multinacionales del mismo sector, pueden diversificar su riesgo, tal es el caso, por ejemplo, de las multinacionales hoteleras que tienen programas conjuntos con las grandes líneas aéreas, las agencias de viajes multinacionales, las entidades financieras.

Al respecto podemos decir que un hotel puede ser menos competitivo y obsoleto por múltiples razones aunque las tendencias principales son las siguientes: Cambios de localización, cambios en los gustos y cambios en las reglas de competencia.

Dentro del actual contexto competitivo por las divisas del turismo, los países intentan producir y vender un servicio turístico de calidad y en ocasiones distinto. Máxime en un período en que las cifras y las expectativas optimistas que maneja la OCDE determinaron que el turismo mundial duplicó su demanda a finales del pasado siglo, pasando de 460 millones de turistas contabilizados en 1990 a más de 935 millones en el año 2000 y en el 2012 superó los mil millones y se prevé que alcance mil 800 millones en el 2030. En lo referente a los países integrados en la OCDE, la tendencia de crecimiento la calcula el organismo en torno a un 4.5% y 5% anual.

Respecto a los ingresos provenientes del turismo internacional, la Organización Mundial de Turismo (OMT) informó que durante 1999, su tasa de crecimiento fue mayor que la del producto mundial, del comercio internacional o de las exportaciones de otros grandes sectores. Para el 2014 la OCDE hace un análisis en donde la tendencia turística de sus 48 países miembros lideran el turismo mundial, en un 57% según la encuesta que realizaron en el 2013 siendo así los países capaces de sustentar el empleo y añadir valor local, mientras que la OMT manifiesta que las llegadas de turistas internacionales alcanzo una cifra de 1.138 millones, pronosticando para el 2015 un aumento entre el 3% y 4% en pro de una recuperación mundial de la economía superando en un 4,7% la media después de la crisis del 2009.

Por otra parte, el Consejo Mundial de Viajes y Turismo estimó para el año 2000, entre el 10 y 11% del valor mundial de la producción sería aportado de cada nueve puestos de trabajo a escala mundial para 2014. Las cifras muestran que el sector turístico está generando alrededor de 6,5 millones de nuevos puestos de trabajo por el turismo, produciendo con esto al 2013 un crecimiento de 6% y dando trabajo a 266 millones de personas, 6 millones más que en el 2012. Los estadísticos apuntan a que la fuerza de trabajo a nivel

mundial pasará de los 3.000 millones de personas hasta 4.100 millones en 2030. Y aunque este aumento es superior con respecto al ritmo de crecimiento de la población mundial, no existe certeza en que región del mundo se crearán esas empresas y esos puestos de trabajo.

Considerando las estadísticas y los pronósticos de la OMT que para 1997 contabilizaron 613 millones de llegadas de turistas internacionales entre todos los países, con un gasto estimado de 444 mil millones de dólares, los gobiernos dirigen grandes esfuerzos humanos y técnicos para no quedarse fuera de este mercado. Para finales del año 2000 la OMT registró un gasto aproximado de 560 mil millones de dólares por parte de los turistas, una tendencia que se irá incrementado en los próximos años del presente siglo, hasta alcanzar para el 2020 la cifra de mil 602 millones de turistas internacionales cuyo gasto estimado será de dos billones de dólares. Estos datos representan un carácter sostenido del sector y unas tasas medias anuales de crecimiento durante el período 1995-2020, que van del 4.3% hasta llegar al 6.7%. Así, estos porcentajes se sitúan por arriba de la probable expansión mundial de la riqueza que se estima un 3%.

La OMT también estima que en el transcurso de los próximos 20 años habrá un cambio significativo en el mapa del turismo mundial, y sobre todo entre las diez principales potencias de destino del turismo internacional. De acuerdo con sus previsiones, China será el principal país de destino turístico a nivel mundial para el año 2020, con una participación en el mercado del 8.6% (137.1 millones de llegadas turísticas internacionales) y una tasa de crecimiento promedio anual del 8%. Lo anterior se estimó sin considerar a Hong Kong como parte de China, quien ocupará por separado el quinto lugar como país más visitado, estimándose en un 3.7% su participación en el mercado y una tasa de crecimiento promedio anual del 7.3% (sólo por debajo de China). Es decir, si se considera a China y Hong Kong en su conjunto, ambos representarán el 12.3% de captación total del turismo mundial, seguidos de los Estados Unidos (6.4%), Francia (5.8%), España (4.4%), Italia (3.3%), Reino Unido (3.3%), México (3.1%), Rusia (2.9%) y República Checa (2.7%), es de resaltar el crecimiento vertiginoso del turismo internacional previendo un alcance de mil 800 millones para el 2030 ya que esta gran industria representa el 4.7% del PIB, el 21% de la exportación de servicios y un 6% del empleo dando así un diferenciador según el último barómetro del turismo mundial, situando en el 2013 unos ingresos del turismo internacional en 1.197.000 millones de dólares, con una perspectiva positiva que supere en 230.000 millones, el año anterior de la crisis del 2009.

Con respecto a los países más importantes como emisores del turismo mundial, la tendencia se ha incrementado a una tasa media anual del 7.1% para las llegadas de turistas, y un 12.2% en cuanto a ingresos turísticos (excluyéndose el gasto de transporte). Pero el dato más significativo que nos proporciona la OMT sobre el turismo emisor, es el que indica que se presentará un cambio cuantitativo importante entre los diez principales países emisores de turistas. China ascenderá al cuarto puesto, sin incluir a Hong Kong, con una participación en el mercado del 6.2% (100 millones de llegadas generadas a escala mundial). Por otra parte, Rusia se situará en el noveno lugar con una participación en el mercado del 1.9% (30.5 millones de turistas emisores). De esta forma, no sólo la tabla actual de los diez países más visitados se modificará, sino también con la consolidación de las nuevas reformas de apertura económica de China y Rusia, se presentarán ambas naciones como dos nuevos e importantes motores de emisión turística. Esto llevará a Asia Oriental a convertirse en la región más dinámica del turismo mundial para el año 2020.

En cuanto al comportamiento del turismo mundial por regiones, la OMT informó que las de mayor crecimiento durante el período 1990-1995 fueron: Oriente Medio (8.5% de incremento anual promedio), Asia Oriental- Pacífico (8.4%), Asia Meridional (6.3%) y Africa (5.9%). Según sus previsiones, Europa seguirá siendo la región más importante a pesar de que disminuirá su participación en el mercado al pasar del 59% en 1995 al 45% en el año 2020. Actualmente en la mayoría de los destinos de Europa occidental y Meridional se registran crecimientos superiores a la media mundial, destacando los crecimientos de los países mediterráneos como España (9%), Portugal (4%) y el sur de Francia (10%).

Las regiones de Asia Oriental y del Pacífico registrarán un crecimiento anual del 7%, con una cuota de mercado del 27% para el 2020. Si mantienen el ritmo de crecimiento de sus tasas de demanda turística para la región, las que son actualmente muy elevadas y se estiman en un 3.1% anual, para el año 2005 las dos regiones conjuntamente desplazarán al Continente Americano como la segunda región más importante de turismo internacional receptivo.

Con respecto al continente americano, se prevé una tasa de crecimiento del 3.8% anual, con una cuota de mercado del 18%. Las prioridades estratégicas de esta región se dividen básicamente en dos subregiones de desarrollo económico y turístico que son: (1) los Estados Unidos de Norteamérica, cuya exigencia continuará siendo el consolidar sus mercados ya existentes, además de diversificarse hacia nuevos sectores del mercado mundial como el Asiático de alto rendimiento. En 1999, Estados Unidos reanudó su crecimiento de llegadas internacionales a un ritmo lento del 1.7%, mientras Canadá registró un fuerte aumento del 3.7%. (2) La segunda subregión corresponde a Latinoamérica y el Caribe, en donde el turismo sustentable será cada vez más una opción de desarrollo regional y nacional, llegando a convertirse para varios de los 32 países de la región, como la principal actividad comercial generadora de divisas. Para esto se debe reconquistar el mercado estadounidense y canadiense, e incrementar la cuota de mercado europea y asiática.

En la región Latinoamericana y del Caribe, México es el único país que figura entre los 20 principales centros turísticos del mundo, al superar en los últimos años los 20 millones de turistas internacionales. Al mismo tiempo, en 1999 fue el primer país de la región en la captación de divisas (8mil 100 millones de dólares) y en la construcción de hoteles e infraestructura turística (6 mil millones de dólares). Según la Secretaría de Turismo de México (Sectur), todo esto está basado en un modelo tributario que intenta fomentar la inversión turística. Por eso actualmente el régimen fiscal ha permitido que para 1999 haya una inversión de más de 6 mil millones de dólares en proyectos turísticos en el país a través de una serie de incentivos fiscales para los hoteleros. Otros países que registraron durante los últimos años del siglo pasado excelentes resultados en sus tasas de crecimiento fueron Cuba (29%) y Brasil (45%).

RESULTADOS

El Banco Mundial señala que las tasas de inversión privada en Latinoamérica siguen muy por debajo con respecto a las de economías emergentes de Asia que son de las más crecen, sobre todo China e India. Para el FMI y Banco Mundial este crecimiento excepcional asiático se fundamenta principalmente en su fuerte aumento de la productividad total de los factores y la rápida acumulación de capital físico y humano en la región. Pero además se agrega su atractivo turístico en los próximos años para los viajeros mundiales.

Por el momento la región Latinoamericana en general se ha visto favorecida por el alza de los precios de los “comodities” (hidrocarburos, metales y varios productos básicos) principalmente provocada por el vigor de la demanda China. Sin embargo, los expertos alertan a estos países exportadores que no deben confiar en que dichos precios continuarán elevados, pues a mediano plazo se espera que se ponga en operación nueva capacidad de producción para satisfacer el déficit demandado. Es decir, se crearán nuevas empresas en algunos países demandantes o en otros países emergentes que pueden llevar a una reducción significativa de los precios de los “comodities”.

Según numerosos foros organizados en los últimos años por la Organización Mundial del Turismo (OMT), entre 85 países, cuyo objetivo consistió en determinar algunas de las principales características, factores, influencias y condiciones más importantes que se espera se presenten en el sector del turismo en los próximos años (1995-2020), son los siguientes:

El turista será más experimentado, activo, versátil y con mayor conciencia ambiental. Así, el turista cambiará su enfoque de la economía de “servicios” a la economía de las “experiencias”. Esto quiere decir

que el objetivo principal de viajar será para adquirir experiencias únicas que interesen al consumidor. Esto se debe al incremento de la información a través de las nuevas tecnologías de comunicación que tratan sobre la realidad mundial y sobre la concienciación pública en cuestiones sociales, medioambientales y culturales.

El mercado de viajes continuará creciendo a la par del turismo internacional, aunque el turismo nacional seguirá representando la mayoría de los ingresos.

Se apuesta por un desarrollo turístico sostenible a largo plazo.

La competitividad estará vinculada con la rentabilidad. Así, un hotel más competitivo deberá ser más rentable.

El producto turístico presentará como características básicas: la diversificación y la diferenciación. El trabajo estará centrado en lograr obtener el máximo de ventajas competitivas mediante la combinación de la diferenciación del producto, calidad y precio.

Existirá aún más diversificación en las estrategias empresariales, presentándose integraciones verticales de grandes corporativos y los esfuerzos individuales serán de poca magnitud (el 88% de los países incrementará su comercialización en el extranjero y el 78 % centrará sus estrategias de marketing en los mercados turísticos emisores claves).

La presencia de las nuevas tecnologías será indispensable en todos los sectores relacionados con el turismo, destacando las instalaciones, las telecomunicaciones y los transportes entre otros. También con las tecnologías se sofisticará el sistema de comercialización del producto turístico y la tendencia de los mercados turísticos seguirá siendo la competencia global internacional. Este tipo de comercialización será más centrada y agresiva (el 71% de los países encuestados apuesta por que el enfoque de comercialización debe ser más competitivo y agresivo).

La inversión pública y privada serán indispensables en su conjunto, pues todas las potencias turísticas continuarán buscando proporcionar la mejor infraestructura competitiva que coadyuve a asegurar la rentabilidad de la inversión privada.

Las administraciones nacionales de sector se reorientarán hacia la organización internacional del turismo, desarrollando los estados una función coordinada con el sector privado en la promoción de inversiones de desregulación, competitividad, mercadotecnia y desarrollo del producto (el 98% de los países intentará realizar sus campañas de comercialización en cooperación con el sector privado).

CONCLUSIONES.

La OMT afirma que aunque las tasas de crecimiento económico mundial continuarán siendo de moderadas a buenas, el crecimiento del poder de las fuerzas económicas y del mercado internacional, así como, el envejecimiento de la población y su reducción en la población activa de los pocos países industrializados, motivará una mayor inmigración del sur al norte. Todos estos factores combinados, producirán una polarización de gustos y oferta, de tal forma que, según la OMT, habrá un turismo más individualizado a gran escala.

La interdependencia del sector turístico y hotelero con la economía continuará. El sector turístico está ligado a la evolución económica de un país y su importancia radica en crear fuentes de empleo para grandes sectores de la población, así como generar divisas que contribuyan positivamente al desarrollo económico nacional y regional. Los ingresos que se perciben también sirven para anular el déficit del comercio exterior

y activar el empleo. Por ello los gobiernos influyen y participan directa e indirectamente en el desarrollo de esta industria, bien sea mediante subvenciones a fondo perdido, mejorando los tipos de intereses bancarios, fomentando la infraestructura de comunicaciones, transportes y servicios públicos, dando incentivos fiscales, etc.

Actualmente la población mundial asciende a 6.500 millones de habitantes, de los cuales 2.700 millones subsisten con menos de US\$2 diarios. Las previsiones son de 8.000 millones de habitantes para el 2030, con un incremento promedio de 60 millones por año. A pesar de ese crecimiento poblacional combinado con un extraordinario y acelerado desarrollo e innovación tecnológica, así como producción masiva de bienes y servicios a escala mundial, el número de personas que vivirán en la pobreza extrema será de 550 millones de personas (ingresos de menos de US\$1 al día) y 1.900 millones de personas con ingresos de menos de US\$2 diarios. La pobreza, falta de equidad, desarrollo económico y tendencias poblacionales, sin duda alguna jugarán un papel determinante en el corto plazo.

Los estadísticos apuntan a que la fuerza de trabajo a nivel mundial pasará de los 3.000 millones de personas en la actualidad hasta 4.100 millones en 2030. Y aunque este aumento es superior con respecto al ritmo de crecimiento de la población mundial, no existe certeza en que región del mundo se crearán esas empresas y esos puestos de trabajo. Si la hipótesis central del Banco Mundial se cumple, entre 2006 y 2030 el crecimiento económico mundial será un poco mayor que el registrado entre 1980 y 2005, y será impulsado cada vez en mayor medida por los países en desarrollo y emergentes. Sin embargo, hay que tomar en cuenta que actualmente existen por lo menos 100 naciones en diferentes partes del mundo que competirán por un sector estratégico que crea trabajo de manera intensiva y es el sector turístico.

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PROPUESTA DE MEDICION DEL PROCESO ARMONIZADOR CONTABLE INTERNACIONAL DE COLOMBIA CON INDICES ECONOMETRICOS Y ANALISIS CLUSTER

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RESUMEN

El objetivo central de ésta ponencia es resumir algunos de los principales resultados académicos y avances investigativos que se han obtenido en el proceso de estandarización contable internacional a partir de los últimos 20 años cuando se comenzó a trabajar sobre: “cómo medir con alto grado de exactitud cuantitativa y a través de índices de concentración, los niveles de Armonización Contable Internacional (ACI) de un país y sus empresas con respecto a las NIC (IAS) y NIIF (IFRS) emitidas por el IASB. Para ello partimos de trabajos tan importantes como los de Van der Tas (1988, 1992, 1995) quien realizó mejoras al Índice de Herfindhal para medir el grado de armonización contable a nivel nacional, y el Índice “I” para medir el grado de armonización a nivel internacional. También destacan los trabajos de Tay y Parker (1990, 1991, 1992) que propusieron que la medida de ACI se debe basar no en el grado de armonización de la normativa contable de un país versus la normativa internacional, sino en las prácticas reales que llevan a cabo las empresas entre sí en diferentes partes del mundo.

PALABRAS CLAVE. Armonización Contable Internacional. Imagen Fiel. Índices de Armonización Contable. Sistemas Contables Mundiales. Estatuto Tributario.

MEASUREMENT OF THE ARMONIZATION OF THE ACCOUNTING AND INTERNATIONAL PROCESSES IN COLOMBIA WITH ECONOMETRIC INDEXES AND CLUSTER ANALYSYS.

ABSTRACT

The main objective of this paper is to summarize some of the leading academic research results and advances that have been obtained in the process of international accounting standardization from the last 20 years, when the studies began to work on how to measure with high accuracy and through quantitative indices the concentration levels of International Accounting Harmonization (ACI) in a country and its companies with respect to IAS (IAS) and IFRS (IFRS) issued by the IASB. For that, we review important works of Van der Tas (1988, 1992, 1995) who made improvements to the Index Herfindhal to measure the degree of accounting harmonization in a nation, and the Index "I" to measure the degree of harmonization internationally. They also highlight the work of Tay and Parker (1990, 1991, 1992) who proposed that the ACI measure should be based on real practices of enterprises in different parts of the world.

KEY WORDS. International Accounting Harmonization. Harmonization Indexes. Global Accounting Systems . Tax Code

JEL: M41

INTRODUCCION

A partir de una revisión bibliográfica sobre el estado de arte de la medición del proceso de armonización contable internacional, nos proponemos como objetivo central en este trabajo: *“proponer un modelo para medir la calidad de la armonización contable a través del análisis cluster e índices de concentración, aplicados a las Normas Contables Colombianas con respecto a las Normas Internacionales de Contabilidad y las Normas Internacionales de Información Financiera, tanto desde la óptica de la “armonización de derecho” (contabilidad normativa), como de la “armonización de hecho” (contabilidad positiva)”*.

Si cumplimos con este objetivo central, nos permitirá aportar aspectos fundamentales que requerirán de forma urgente la comunidad de usuarios y contables colombianos en dos vertientes, que son:

1. Determinar un diagnóstico sobre el grado real de armonización contable alcanzado por las empresas colombianas al estar adoptando las NIC-NIIF. Ello permite saber en qué punto nos encontramos y cuáles son las normas y prácticas contables más asimétricas entre el sistema contable colombiano y el modelo NIC-NIIF. Al saber lo anterior, podemos definir a qué distancia nos encontramos de un nivel de *“armonización internacional óptimo”*, y esto a su vez permitirá que las empresas colombianas tengan conocimiento sobre en que NIC-NIIF deben poner más énfasis sus esfuerzos armonizadores para producir con mejor calidad su información financiera en un contexto internacional.

2. El segundo aspecto a considerar es si podremos evaluar si existen ventajas inmediatas para las empresas colombianas que ya aplicaron las NIC-NIIF con respecto de aquellas que aún no lo han hecho. Sobre todo en los aspectos de fiscalidad, procesos de medición y cierre, mejoras en la presentación estados financieros para la toma de decisiones o mejora en los marcos conceptuales.

En esta primera fase el modelo propone medir primero: la *“armonización de derecho”* tomando en cuenta las normas contables colombianas con respecto a las NIC-NIIF. Esto a partir de un análisis conceptual entre las últimas dos propuestas conceptuales sobre normatividad contable: la Normativa Colombiana y la normativa NIC-NIIF. Posteriormente, a través de encuestas cerradas y entrevistas abiertas aplicadas a expertos y a una muestra de empresas colombianas clasificadas por sectores y que cotizan en Bolsa, mediremos la *“armonización de hecho”* considerando las prácticas contables reales con respecto a las NIC-NIIF.

Para ello se recomienda utilizar la técnica estadística multivariable del *Cluster y los Índices “H” y “C”*

El análisis Cluster nos proporcionará un criterio de aproximación a través de la distancia euclídea para determinar la cercanía o asimetría de cada país con respecto al tipo de sistema contable armonizado. Este método de agrupamiento es el de Ward, y primero estima las medidas de cada variable dentro de cada cluster. Posteriormente, para cada caso estima la distancia euclídea con respecto a las medidas de los conglomerados. Para ello el método se fija como meta incluir sujetos en cada grupo con base a la minimización de la varianza interna de cada cluster (*García y Gandía: 1998*). Así la expresión se define como:

$$D_{\mu} = \left[\sum_{k=1}^P (x_{ik} - x_{jk})^2 \right]^{\frac{1}{2}}$$

Dónde:

D_{μ} = Distanciamiento entre las prácticas contables del país “i” y el “j”

x_{μ} = Número de Empresas del país “i” que aplican la práctica contable “k”

x_{μ} = Número de empresas del país “j” que aplican la práctica contable “k”.

También se recomienda utilizar los dos siguientes índices que miden los grados de armonización contable y que han dado exitosos resultados en investigaciones previas:

El *Índice de Concentración de Herfindahl (Índice H)* con las adecuaciones propuestas por Van der Tas (1988, 1992). Los valores del baremo de este índice van de 0 a 1. Siendo que, cuando el *índice H* se aproxima más a la unidad, el indicador muestra que existe mayor grado de armonización contable. Esto a partir de las normas o prácticas contables seleccionadas para la estimación. En nuestro caso se seleccionarán únicamente aquellas NIC-NIIF que se consideren más importantes para el modelo armonizador contable colombiano de “derecho” y de “hecho”. El benchmark lo establece el investigador. En nuestro caso probablemente un índice inferior a .7 mostraría una deficiente armonización contable.

La expresión del índice H se define como:

$$H = \sum_{m=1}^M p_m^2$$

Donde:

H = *Índice de Herfindhal*

m = *método o sistema contable alternativo m*

P_m = *Frecuencia Relativa del método o sistema contable m*

O bien:

$$I = m - 1 \sqrt{\sum_{i=1}^n \left(\int_i^1 x \int_{i, \dots, \dots}^2 x \int_i^m \right)}$$

Dónde:

I = *Índice de Herfindhal*

m = *Número de Países*

m = *Número de Métodos Contables Alternativos.*

\int_i^m = *Frecuencia Relativa del Método i en el país m*

Los índices bien aplicados proporcionan mediciones útiles a los interesados en la Imagen fiel y nos indican con base a un estándar en donde nos encontramos y a que distancia estamos con respecto a un benchmark. Sin embargo, los detractores del proceso armonizador argumentan que aunque el benchmark este bien calculado, este no nos dice si (de forma parcial o total) es positivo o negativo en el contexto local para las empresas a la hora de alcanzar o aproximarse a la armonización contable mundial. Por ejemplo, el tema de la ausencia de una reforma fiscal a la par de una reforma contable puede causar más desventajas que beneficios a las empresas locales.

En este modelo primero estudiamos, no sólo algunas de las mejores propuestas académicas para medir la presentación y cuantificación de las normativa contable internacional con respecto a un país o región, sino que también sugerimos posibles escenarios positivos o negativos que podrían afectar a la empresa en algunos de sus factores de éxito económico, financiero y fiscal por el simple cambio de normatividad local versus normatividad internacional.

En una segunda etapa del modelo, con la misma técnica multivariable e índices, nos proponemos analizar si las empresas Colombianas muestreadas tienen o no mayor grado de armonización contable internacional con respecto a una muestra de empresas Latinoamericanas. Esto nos permitirá saber en qué posición nos encontramos a nivel regional, y por lo tanto, si debemos acelerar o no el proceso armonizador para evitar el rezago de globalización contable.

En tercer lugar, el modelo analizara el grado de armonización contable internacional de Colombia con respecto al grado de armonización internacional de los Estados Unidos de Norteamérica y la Unión Europea, pues son las dos instancias que más influyen sobre el camino a recorrer en el proceso armonizador de este país y de la región latinoamericana, maxime si se concretan y amplían los tratados de libre comercio con Colombia.

La justificación de llevar a cabo las últimas dos comparaciones sobre armonización contable colombiana en el mediano plazo, y no únicamente entre Colombia con respecto a la normatividad NIC-NIIF, es que este estudio no puede llevarse a cabo de forma vibariable, pues precisamente tiene un componente fundamentalmente multivariable por su esencia o visión global e internacional. Ello nos llevará a mejores conclusiones sobre el caso de Colombia.

REVISION LITERARIA

Este trabajo retoma parte de los importantes esfuerzos investigativos generados en el mundo contable desde hace 50 años para llegar a un estadio de armonización contable internacional sana, pero además a partir de hace 20 años se comenzó a trabajar para poder determinar con alto grado de exactitud, y a través de un indicador sintético (índice de concentración): el nivel cuantitativo de armonización contable que puede alcanzar un país con respecto a una única normatividad contable internacional. Esta normatividad internacional recibe el nombre de armonización, homologación, normalización o estandarización contable, y es mediante las *Normas Internacionales de Contabilidad* (“NIC” o “IAS”), y posteriormente, las *Normas Internacionales de Información Financiera* (“NIIF” o “IFRS”) que se trata de unificar en un solo modelo los diversos criterios, metodologías, escuelas y sistemas contables del mundo. Estas normas son armonizadas por parte del Consejo de Estándares Internacionales de Contabilidad (*International Accounting Standard Board*: “IASB”).

Entre los trabajos investigativos más destacados para obtener el indicador óptimo que mida el grado de armonización de un país con respecto a las NIC-NIIF están los siguientes: El de *Hatfield (1962)*. A pesar de que sus investigaciones fueron muy sencillas y actualmente tienen poco aporte al tema, fue uno de los pioneros de esta línea de investigación. Algunos historiadores contables opinan que realmente el origen del proceso de estandarización contable (aunque no incluía el problema de la obtención óptima de un indicador de medición armonizadora) se inició en 1962 cuando se fundó el *Centro de Investigación y Educación para la Contabilidad Internacional* de la Universidad de Illinois, donde nace también la revista: “*The International Journal of Accounting*”.

También aquí se considera que se inició el desarrollo de la contabilidad académica y la contabilidad internacional cuyo investigador pionero fue *Gerald Mueller (1963)*. Sin embargo, hasta antes de 1965 existía poco interés por parte de los académicos sobre la armonización contable, e incluso los pocos artículos publicados fueron escritos por contadores públicos no académicos en revistas tales como “*Journal of Accountancy*” (*Baker y Barbu: 2007*, citan los casos de *Brandt: 1962; Englemann: 1962; Jennings: 1962 Enthoven: 1965*). Sobresale el trabajo de *Brand (1962)* quién fue de los primeros en examinar las diferencias entre los principios y las prácticas contables en Europa, recomendando en su trabajo una posible armonización contable mundial. A partir de ello se generaron otros trabajos en el mismo sentido por parte

de los contadores no académicos como: *Linowes (1969), Cairns (1989), Van Hulle (1989), Carey (1990), Fisher (1990), Wilson (1991), Wyatt & Yospe (1993)*.

Pero sin duda alguna entre los excelentes trabajos que llaman la atención por llevar a esta línea de investigación a un extraordinario estado de arte cuantitativo y que es citado en la mayoría de las investigaciones de armonización contable, son los estudios de *Van Der Tas (1988, 1992)*. Sus propuestas han tenido una de las mejores aceptaciones entre los académicos. Esto al haber hecho mejoras al *Indice de Herfindhal* para medir el grado de armonización contable a nivel nacional y el *Indice "I"* para medir el grado de armonización a nivel internacional. Posteriormente, también ha propuesto el *Indice C* para medir los grados de armonización contable. *Herrmann y Thomas (1995), Adhikari y Tondkar (1995), Archer et al. (1995, 1996)* dividieron el *Indice "C"* en dos subíndices: *El Indice intra-nacional y el Indice Intra-international*

Otro estudio importante es el desarrollado por *Tay y Parker (1990,1991)* quienes consideraron que la medida de armonización contable se debe basar no en el grado de homologación de la normativa contable de un país versus la normativa internacional, sino en las prácticas reales que llevan a cabo las empresas entre sí en diferentes partes del mundo. Según *García y Gandía (1998)*, el anterior cambio de óptica dio nacimiento a la diferenciación entre dos tipos de armonizaciones denominadas: "*armonización de derecho*" (contabilidad normativa) y "*armonización de hecho*" (contabilidad positiva). A partir de esto se generaron trabajos similares como el de *Tay y Parker por parte de Emenyonu y Gray (1992)* y *Van Der Tas (1992)*, el cual en esta última investigación introdujo un nuevo indicador de armonización llamado "*Indice C*". *Archer et al (1995, 1996)* al observar esta innovación realizó un estudio comparativo entre el "*Indice H*" y el "*Indice C*", ambos utilizados por *Van Der Tas (1988, 1992)*.

Entre los trabajos más importantes sobre armonización contable con énfasis en compilaciones y estudios comparativos sobre las diferentes prácticas en los países, están los de: *Jennings (1962), Wilkinson (1965), Morgan (1967)*, el preparado por el "*Committee on International Relations of the American Institute of CPAs: AICPA (1965), Da Costa (1978), Bromwich (1980), Fitzgerald (1981), Nair (1982), Nair y Frank (1981), Dopunik (1987), Gray (1988), Sir Bryan Carsberg, Schweikart, Gray y Salter (1996)*. Por su parte otros trabajos en esta misma línea resaltaron la importancia del sistema conceptual, las estrategias para incrementar la armonización y la importancia de medio, véase: *Wallace (1990), Goeltz (1991), Chandler (1992), Van Hulle (1993) y Brown y Tarca (2001)*.

A finales de la década de los 70's *Muller (1967, 1968, 1994)* estableció el punto de inicio para clasificar los sistemas contables y medir sus grados de armonización entre sí.

Los sistemas contables se pueden definir como el conjunto de principios generalmente aceptados que se aplican para producir la información financiera para la toma de decisiones. Además, el sistema contable tiene un segundo componente fundamental: son las prácticas reales que independientemente de que estén aceptadas o no por los principios normativos, sí son las que realmente se aplican al momento de producir dichos estados financieros.

Las clasificaciones de los sistemas contables se iniciaron en 1911 con los estudios de *Hattfield (1962)*. Pero es en los años 70's donde las clasificaciones cobraron más validez por el fenómeno de la internacionalización de los organismos contables y el inicio de los mercados globales. De acuerdo a una revisión bibliográfica histórica que poco ha evolucionado en la última década sobre las clasificaciones a priori de los sistemas contables y considerando sus factores que los definen, son: 1. El Sistema Legal o entorno legislativo y político: normatividad. (*Berry: 1987, Mueller 1994*), 2. La Actividad Reguladora o Control legal del País. (*Nobes y Parker: 1981, Rodriguez: 1991*). 3. Influencia del Estado o Influencia del Mercado. (*Gernon y Bindom: 1992*). 4. Jerarquización Contable. (*Nubes y Parker: 1981, 1989*). 5. Prácticas contables. (*Berry: 1987, De Costa et al.:1978, Frank: 1979*). 6. Prácticas de Presentación. (*Nair y Frank:*

1973, 1975). 7. Prácticas de Medición. (Nair y Frank: 1973, 1975). 8. Profesionalismo y Certificación de los Contadores Públicos y Auditores (Rodriguez: 1991). 9. Los Niveles de Educación de la Comunidad Empresarial y Financiera (Muller: 1994). 10. Los Factores del Entorno. (Mueller: 1994, Gernon y Meek: 1994). 11. Los Niveles de Inflación. (Muller: 1994). 12. Diversidad y Complejidad de las Empresas. (Muller: 1994). 13. Las Relaciones de la Empresa y los Suministradores de Fondos. (Muller: 1994). 14. Las condiciones sociopolíticas. (Berry: 1987). 15. La zona de influencia cultural en la contabilidad. (Frank: 1979, Costa et. al.: 1978, Gray: 1988, Gernon y Bindom: 1992). 16. La zona de influencia de un país sobre otro(s). (Berry: 1987). 17. Las Relaciones Economicas y Políticas con otros países (Muller: 1994)

Según Baker y Barbu (2007), concluyen que partir de 2005 la armonización contable internacional entró en una nueva y tal vez decisiva fase con la experiencia de estandarización de la Unión Europea. Sus opiniones están fundamentadas en una rigurosa revisión bibliográfica de 200 de las mejores investigaciones armonizadoras que datan desde 1965. El trabajo de Baker y Barbu sobre el estado de arte de la armonización contable, y que se puede considerar como uno de los mejores análisis investigativos a nivel internacional, divide la historia de esta línea de estudio en tres fases: el período inicial (1963-1973), el período intermedio (1974 a 1989), y el período de madurez (1990 a la fecha).

En el período inicial se abrieron básicamente 4 estudios pioneros: 1. La armonización contable. 2. Investigaciones comparativas utilizando metodologías descriptivas o considerando factores del entorno, la cultura y la economía 3. Reflexiones sobre los procesos armonizadores contables internacionales y 4. Investigaciones sobre las metodologías empíricas que utilizan métodos estadísticos. En la etapa intermedia se abrieron cuatro nuevas líneas de estudio: 1. Las estructuras conceptuales de la armonización contable internacional. 2. Los factores del medio o ambiente en que se da la armonización contable. 3. El análisis de la historia del IASC y 4. El análisis sobre las nuevas directivas contables.

Por último, en el período de madurez, que es en donde se enmarca este trabajo, se adicionaron 5 nuevas tipologías investigativas: 1. Estudios sobre un único factor (el cultural) que influye y explica las prácticas contables. 2. Trabajos sobre multiples factores, sobre todo económicos, que son los que explican fundamentalmente las diferentes prácticas contables. 3. Investigaciones que hacen énfasis sobre todo en el factor político como primera explicación de las diferentes prácticas contables entre los países. Aquí entra la teoría de la firma al analizar los conflictos que se dan entre los “shareholders” y los que producen la información financiera. 4. Estudios que analizan el impacto que tienen las prácticas de armonización contable sobre el precio de las acciones y el retorno de la inversión. 5. Medidas para medir la magnitud o dimensión del proceso armonizador internacional contable.

METODOLOGIA

Aunque desde la década de los 70's se han realizado excelentes trabajos sobre las metodologías sobre el tema de armonización contable, muchos de estos han sido más bien de revisión normativa y reflexión sobre los contenidos de las NIC-NIIF. Sin presentar de forma metodológica e integral las conclusiones sobre la real aplicabilidad de estas normativas por parte de las empresas. Reiteramos que nuestro esfuerzo va dirigido sobre todo a la determinación de un valor o indicador sintético que mida o proporcione a los usuarios un índice generalmente aceptado en el medio (empresarial, gubernamental y académico) sobre el grado de armonización alcanzado por un país con respecto a las directrices o normativas sugeridas por las más reconocidas instituciones contables internacionales. Con base a lo anterior y basándonos en los trabajos y experiencias de las investigaciones clásicas de Van Der Tas (1992), Tay y Parker (1990,1991) y (1996), la metodología a seguir será la siguiente:

De acuerdo a la revisión bibliográfica existen 5 bases de datos fundamentales en los trabajos empíricos de armonización: las regulaciones o normas contables, los estados financieros, los cuestionarios abiertos y cerrados, las bases de datos públicas (ejemplo bolsas de valores) y las técnicas aplicadas en el laboratorio

empresarial. En nuestro caso estamos desarrollando un cuestionario a partir de la revisión de los que aplican PWC, KPMG, Deloitte and Touche y Ernst and Young.

También se recomienda utilizar como base de datos: los Principios de Contabilidad Generalmente Aceptados y Plan Único de Cuentas, donde está contenida la normativa contable de Colombia. Con respecto a las bases de datos públicas se deben analizar los estados financieros públicos y las Notas a los Estados Financieros. En estos documentos podemos encontrar el tipo de normativa que aplica cada empresa con base a: su sector, tipo de presentación de los informes financieros y contables, así como criterios de clasificación y medición de las cuentas del Balance General y el Estado de Resultados.

Por último, se debe llevar a cabo un análisis sobre la normatividad contable o directrices que marca la entidad gubernamental responsable de cada país así como de las Instituciones de Contadores locales que autorregulan la profesión. En el caso de Colombia el máximo organismo que tiene influencia sobre la normatividad de las PCGA y que regula el Plan Único de Cuentas (PUC) es el Consejo Técnico de la Contaduría Pública a través del Código de Comercio y el Estatuto tributario.

En la primera etapa de este modelo, se enfoca concretamente al tratamiento contable (presentación, clasificación y medición) de las NIC-NIIF con respecto a la normatividad colombiana. Esto para establecer un primer benchmark a través del análisis cluster.

Los resultados del inciso anterior nos permitirá aplicar el indicador Herfindahl (Índice H) al sistema contable colombiano, y cuya validez y confiabilidad quedó demostrada a partir de las investigaciones y resultados positivos de *Van der Tas*. El indicador H continúa siendo uno de los pocos parámetros con mayor aceptación para analizar la sensibilidad de la armonización contable con respecto a los criterios de clasificación de determinado sistema contable regional o mundial.

Para medir el grado de armonización contable “de derecho y de hecho” de Colombia con respecto otros países se debe seleccionar fundamentalmente tres unidades geográficas (considerando las características sui generis de cada sistema contable): las principales economías de Latinoamérica, la Unión Europea y los Estados Unidos de Norteamérica. Para ello se propone utilizar el método estadístico multivariable del Cluster.

MODELO ECONOMETRICO

Para medir la sensibilidad o grado de la armonización contable normativa (analogías y diferencias) de las NIC-NIIF con respecto a las normativas colombianas utilizaremos el *Índice H* y el *Índice C*.

Van der Tas introduce dos variantes al índice “H”: el Índice “C” y el Índice “I”. El Índice “C” lo utiliza para medir la armonización contable nacional cuando una empresa da información para diferentes métodos alternativos de prácticas particulares de contabilidad. En cambio el Índice “I” mide la armonización internacional sobre todo para las prácticas de armonización contable entre dos o más países, y se define como:

El Índice C posibilita observar las diferencias a través de la comparación sobre el grado de armonización contable alcanzado a través del tiempo, entre dos efectos que inciden sobre el mismo *índice C*. Es decir, por una parte nos indica el grado de armonización que se da dentro de cada país analizado, y por otro lado, nos muestra las asimetrías existentes entre cada país analizado.

INDICE H

Para Medir el Grado de Armonización Contable a Nivel Nacional.

(1)

$$I = m - 1 \sqrt{\sum_{i=1}^n \left(\int_i^1 x \int_{i, \dots, \dots}^2 x \int_i^m \right)}$$

Dónde:

I = Índice de Herfindhal

m = Número de Países

m = Número de Métodos Contables Alternativos.

\int_i^m = Frecuencia Relativa del Método i en el país m

El Índice C posibilita observar las diferencias a través de la comparación sobre el grado de armonización contable alcanzado a través del tiempo, entre dos efectos que inciden sobre el mismo índice C . Es decir, por una parte nos indica el grado de armonización que se da dentro de cada país analizado, y por otro lado, nos muestra las asimetrías existentes entre cada país analizado. El Índice C (Según Bernau y Gandía) se expresa como:

$$C = \frac{\sum_{j=1}^m (a_j^2 - a_j) - \sum \sum_{j < k} (a_{jk}^2 - a_{jk}) + \sum \sum \sum_{j < k < l} (a_{jkl}^2 - a_{jkl}) \dots + (-1)^{m+1} \sum \dots \sum (a_{j \dots}^2 - a_{j \dots})}{n^2 - n} \quad (2)$$

Dónde:

M = Número de métodos de medida alternativos

a_{jkl} = Número de Empresas que ofrecen datos basados en métodos de medida j, k, l , etc.

a_j = Número de empresas que aplican el método j .

a_u = Número de empresas que aplican el método j y k .

l_i = Parámetros Fluctuando entre l y m .

INDICE I

El Índice I posibilita medir el Grado de Armonización a Nivel Internacional.

$$I = [\sum_{m=1}^M (\prod_{n=1}^N P_{m,n})]^{1/(N-1)} \quad (3)$$

Dónde:

I = Índice de I

m = método o sistema contable alternativo m

n = país n

$P_{m,n}$ = Frecuencia Relativa del método o sistema contable m en el país n

Con respecto a la aplicación del análisis cluster, artimos de las propuestas metodológicas del análisis multivariable por su potencial explicativo en este tipo de trabajos, que aunque actualmente presentan aún múltiples desacuerdos en cada uno de los elementos que conforman sus respectivos modelos, sirven para llegar a mejores resultados y conclusiones sobre fenómenos complejos donde interactúan simultáneamente más de dos variables. Algunos de los elementos que exigen los modelos multivariables y propensos a mayor desacuerdo entre la comunidad investigadora son principalmente: la obtención y estructuración de

las bases de datos, la selección de las variables independientes y la variable dependiente, la determinación de las unidades temporales y unidad de análisis, el tipo de método estadístico multivariable de interdependencia, dependencia o correlación más adecuado para obtener evidencia empírica, e incluso existen desacuerdos en cuanto a la interpretación de la información obtenida para llegar a conclusiones eficientes. Sin embargo, el análisis multivariable da una perspectiva más completa, que aunque es más compleja resulta más eficiente y complementa los resultados de un análisis univariable o bivariable.

Entre las principales clasificaciones utilizadas en los modelos multivariados están las que los divide en: a) *métodos descriptivos o exploratorios* (no se establece ninguna hipótesis previa); y b) *métodos explicativos o confirmatorios* (se basan en un marco teórico para fundamentar y validar empíricamente una hipótesis). Otra importante clasificación es la que divide a los métodos en: a) *métodos reductivos* (análisis factorial, componentes principales, correlación canónica, análisis de clusters, análisis de correspondencias); y b) *métodos de dependencia* (análisis de la varianza, análisis de la covarianza, regresión múltiple, análisis discriminante, análisis de probabilidad condicional *Logit* y análisis de probabilidad condicional *Probit*).

Por ejemplo, la selección adecuada de la técnica multivariable para un modelo que utilice información contable está en función principalmente de la forma que presente la variable dependiente y la base de datos con la que se estiman las variables independientes. Así, cuando la variable dependiente tiene una forma continua se utiliza la regresión. En cambio, cuando dicha variable dependiente presenta una forma categórica (cualidad: como nivel de armonización conceptual de la contabilidad) se puede utilizar *el análisis cluster o el análisis discriminante*.

El análisis cluster es una técnica considerada como descriptiva que se basa en el análisis de tablas de contingencia y es conceptualmente igual al análisis factorial. El análisis cluster tienen varias versiones entre las que destacan: *Análisis de Correspondencias Canónico*, *Análisis de Correspondencias Múltiple* (es una extensión a tablas de contingencia multidimensionales) y *Análisis de Correspondencias Baricéntrico* (se aplica a problemas de discriminación basado en variables cualitativas). El procedimiento o algoritmo de agrupamiento (*clustering*) se basa en un método de agrupación de un conjunto de vectores a partir de un criterio de cercanía. Esta cercanía se define en términos de una determinada función de distancia, como la euclídea. Los vectores de un mismo grupo (*clusters*) presentan características comunes.

CONCLUSIONES

Lo recomendable para desarrollar adecuadamente investigaciones sobre modelos eficientes de armonización contable internacional, es que la base de datos contables deben presentar en todo momento dos características fundamentales para el usuario: *utilidad y confiabilidad*. Sin embargo, la naturaleza propia de la técnica contable es *provisional*, lo que conlleva que en la práctica este sistema no refleje con exactitud la situación real de una empresa, ni tampoco el resultado contable constituya una buena medida de creación de valor, más si existe alta probabilidad de manipulación a través del *efecto window dressing*. A partir de la experiencia adquirida con todas las investigaciones ya citadas (de tipo básica y aplicada), concluimos de que el proceso armonizador contable internacional exige indicadores y medidas eficientes para valorar sus grados de avance en un país, sector o entre las prácticas que utilizan entre sí las empresas de diferentes países para producir la información contable y financiera. Sin embargo, a la fecha aún no se ha resuelto el problema sobre la real eficiencia de los indicadores de armonización contable, sobre todo en el ámbito de la contabilidad positiva.

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GESTIÓN DE PRODUCCIÓN MAS LIMPIA E INTEGRACIÓN DE LA RESPONSABILIDAD SOCIAL EN EL SUBSECTOR EDUCATIVO (HACIA UNA UNIVERSIDAD SUSTENTABLE)

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RESUMEN

En este artículo se investigó la forma de implementar procesos de producción más limpia, en el subsector educativo, el cual es considerado entre los principales para su aplicación. Pero es importante tomar en cuenta a las instituciones educativas ya que por dimensiones y volumen manejado de personas y recursos materiales, son una fuente importante de generación de impactos ambientales negativos, para reducir sus emisiones en diferentes aspectos como ahorro de energía, tratamiento de agua, separación de residuos etc. es necesario conocer sus prácticas y costumbres, los procesos que llevan a cabo actualmente para poder determinar acciones e implementar nuevas gestiones. Siempre existen rubros en los que se puede mejorar o implementar acciones en beneficio del medio ambiente, es por ello, que en esta investigación se realizará un diagnostico en el sector educativo enfocado en las Universidades de la República Mexicana.

PALABRAS CLAVES: Producción Más Limpia, Responsabilidad Social, Certificación Leed

"MANAGEMENT OF PRODUCTION MORE CLEAN AND INTEGRATION OF SOCIAL RESPONSIBILITY IN THE EDUCATION SUBSECTOR (TOWARDS A SUSTAINABLE UNIVERSITY)"

ABSTRACT

In this article we investigated how to implement processes of cleaner production, in the education subsector, which is considered among the top for your application. But it is important to take into account educational institutions since by dimensions and volume managed people and material resources, are an important source of generation of negative environmental impacts, to reduce their emissions in different aspects as saving energy, water treatment, separation of waste etc. it is necessary to learn about their practices and customs, processes currently carried out to determine actions and implement new management always there are products which can be improve or implement actions in benefit of the environment, that is why, in this research will be a diagnosis in the education sector focused on the universities of the Republic Mexicana.

JEL: M14, M20

KEYWORDS: cleaner production, Social responsibility, Leed certification

INTRODUCCION

En la actualidad el mundo se ha percatado que ser sustentable es tema de moda, sin embargo necesitamos realmente entender que este concepto es de gran importancia para la sociedad, puesto que la sustentabilidad es satisfacer nuestras necesidades sin comprometer los recursos para las generaciones futuras, es ahí donde cada uno de nosotros entra como pieza clave de la conservación de nuestro futuro.

En la sección de revisión de literatura se plantean los argumentos de los diversos sectores que comenzaron a incursionar, implementando medidas para la conservación del medio ambiente y el bienestar social. Y es por ello que a partir de este punto el sector educativo. Posteriormente se presenta la metodología utilizada, en donde se describe el procedimiento para la descripción de la Producción Más Limpia para implementarla dentro de sus instituciones educativas y así mismo lograr una responsabilidad social universitaria, que lograría el apoyo de todos sus miembros y la convierta en una universidad verde, que no solo se preocupa por el bienestar académico de cada uno de sus alumnos, sino que contribuya con el bien social, formando grandes profesionales. Seguidamente se presentan los resultados de la investigación. Finalmente, las conclusiones, limitaciones y futuras líneas de investigación son presentadas.

REVISIÓN DE LITERATURA

En la literatura de la gestión de la producción más Limpia incide en la reducción de los impactos negativos generados al medio ambiente por el sector educativo específicamente en el nivel superior (Universidades) públicas y privadas. Considerando el tamaño y volumen de estas instituciones es necesario implementar medidas que estén encaminadas a la protección del medio ambiente y la concientización de las personas involucradas en su funcionamiento y participación. La producción más limpia dentro del sector educativo es un tema relativamente nuevo y es por ello que el presente proyecto pretende fungir como pieza clave de futuras investigaciones enfocadas en el cuidado del medio ambiente. Traerá como beneficio la implementación de nuevas prácticas para la reducción del consumo de energía y agua, así como la separación de residuos generadas por dichas instituciones. En un futuro debido a la flexibilidad del estudio se puede trasladar a los diferentes estados de la república. Potenciando sus beneficios y utilidad no solo a corto sino también a un largo plazo. El objetivo es generar un diagnóstico de prácticas sustentables en las instituciones educativas del nivel superior, con el fin de generar recomendaciones e implementar estrategias basadas en la Producción más limpia (energía, agua, separación de residuos) llevando a las instituciones a cumplir con la Responsabilidad Social Universitaria, algo que sin duda repercutirá en la imagen y desempeño de sus actividades al momento de prestar sus servicios a la comunidad estudiantil.

METODOLOGÍA

En este estudio, después de la revisión teórica y planteamiento del problema, como primer paso se llevó a cabo la obtención de la muestra de las universidades, que serían revisadas para encontrar si cumplían con los parámetros en cuanto a la producción más limpia y así implementar un instrumento de evaluación para cada una de las instituciones.

El siguiente paso dentro de nuestra investigación, fue acudir a cada una de las instituciones anteriormente seleccionadas, y revisar a detalle los parámetros según el instrumento de certificación LEED, para posteriormente realizar un análisis del cumplimiento de cada una de las áreas y poder emitir un resultado de acuerdo a los lineamientos de la certificación, encaminados a mejorar sus procesos y del mismo modo realizar las recomendaciones pertinentes para su implementación y puesta en marcha.

Los resultados obtenidos fueron vaciados en hojas de caculo, que posteriormente se transformaron en graficas donde se muestran los resultados por cada una de las áreas de la certificación LEED, así como las universidades aspirantes a una de las categorías de certificación.

RESULTADOS

Aplicando la metodología descrita en la primera fase se ha obtenido las probabilidades de los indicadores utilizados y su respectivo manejo, tales como; Sitios sostenibles, energía y atmósfera, calidad del aire interior, prioridad regional, eficiencia en agua, materiales y recursos e innovación en la operación. La Figura 1 presenta los estadísticos descriptivos de las probabilidades del uso de los indicadores para la

producción más limpia. Las universidades seleccionadas se muestran en la Figura 2. Las tres universidades aspirantes a la certificación en la Figura 3.

Figura 1: Estadísticos de resultados por indicadores de producción más limpia.

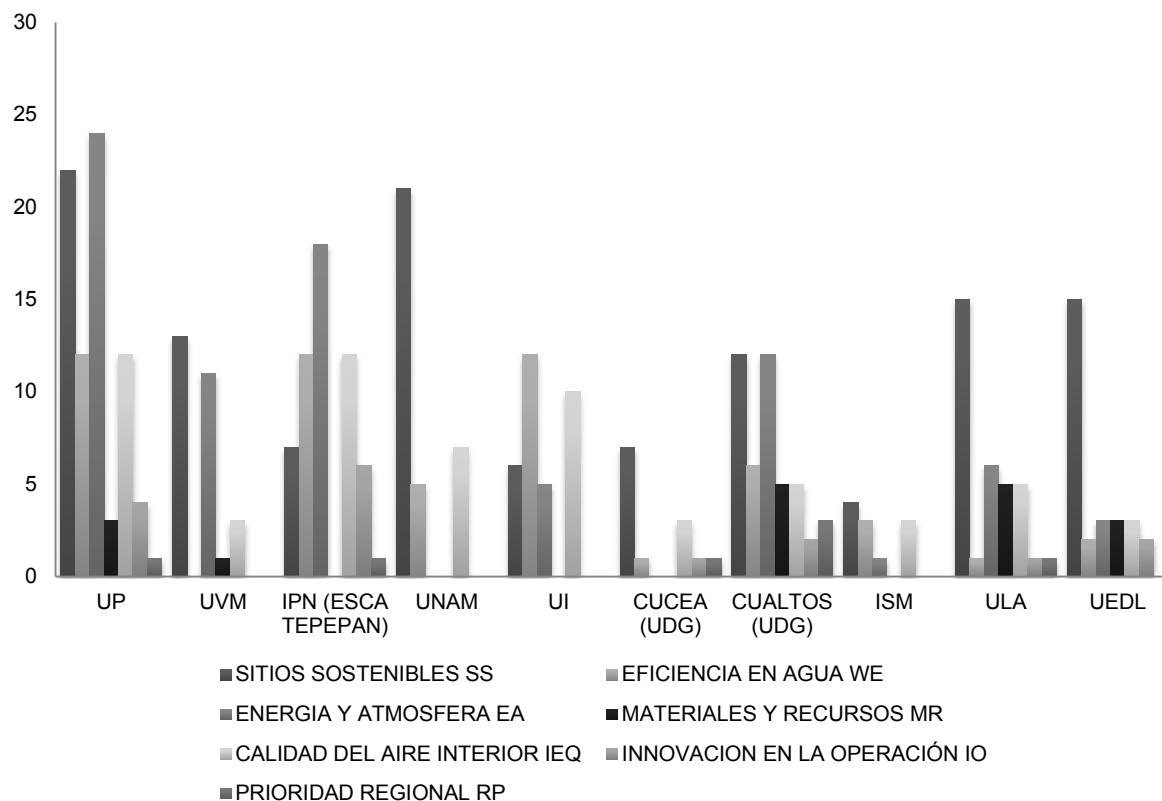


Tabla 2: Estadísticos descriptivos del puntaje obtenido por universidad.

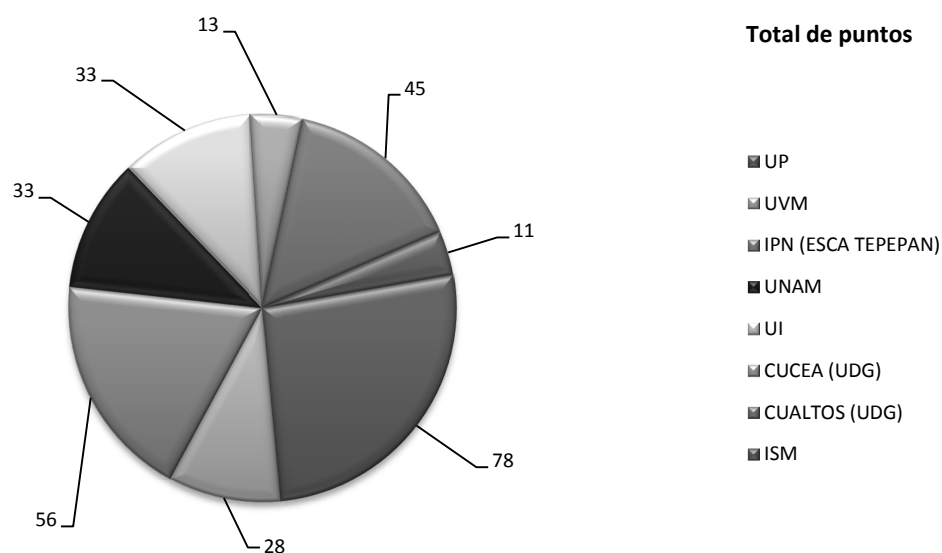


Tabla 3: Estadísticos de resultados de universidades aspirantes a certificación LEED.



CONCLUSIONES

De acuerdo a los resultados obtenidos en la investigación nos percatamos de que la sustentabilidad es un tema relativamente nuevo para las instituciones educativas, que existe la iniciativa de generar programas y acciones encaminadas al cuidado del medio ambiente y por consiguiente lograr implementar una responsabilidad social universitaria.

Aunque existen muchas instituciones en las que esta problemática aun no juega un papel importante dentro de sus actividades, ya que no cumplen con parámetros como el ahorro de energía, la utilización consciente del agua, la separación de residuos y la implementación de medios para la generación de energías más limpias. Cabe señalar que aunque la investigación pueda parecer que ha terminado, este solo es el principio de un cambio constante, de la generación de políticas adecuadas para la conservación del medio ambiente, reutilización de recursos así como el uso consciente de los mismos; que debe tomarse muy en cuenta en cada una de las universidades que aún no implementan este tipo de acciones, y en cuanto a las universidades que ya tienen un camino trazado, es necesario estar al pendiente de cualquier área de oportunidad y posible mejora.

Limitaciones

Dentro de las limitaciones hay que resaltar que en la actualidad el tema de sustentabilidad ha llegado a tener un auge trascendente, ya que muchas empresas en diversos sectores han decidido tomar un rumbo hacia la preservación del medio ambiente, es por ello que es importante que las universidades adquieran y hagan parte de sus planes este tipo de prácticas hacia una responsabilidad social universitaria, que tenga como eje primordial el cuidado del medio ambiente en sus lugares de trabajo y de este modo lograr una concientización más a fondo de estos problemas que afectan a la sociedad y a cada uno de los integrantes de dichas instituciones.

De acuerdo a los resultados obtenidos en la investigación la sustentabilidad es un tema relativamente nuevo para las instituciones educativas, que existe la iniciativa de generar programas y acciones encaminadas al cuidado del medio ambiente y por consiguiente lograr implementar una responsabilidad social universitaria. Así mismo, espero que la metodología propuesta para construir la P+L y diseñar la muestra de estimación sea replicada para darle validez en cuanto a la consistencia de los resultados de esta investigación.

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BIOGRAFIA

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LA PERCEPCIÓN DE LOS DOCENTES DE LA FACULTAD DE CONTADURÍA Y ADMINISTRACIÓN DE LA UNIVERSIDAD AUTÓNOMA DE COAHUILA SOBRE EL USO DE LAS TECNOLOGÍAS DE LA INFORMACIÓN Y LA COMUNICACIÓN

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RESUMEN

El uso de las Tecnologías de la Información y la Comunicación ha revolucionado las maneras tradicionales de la educación e implica el desarrollo de nuevas competencias en los docentes y estudiantes. La resistencia al cambio es siempre una barrera que hay que trabajar. El objetivo del trabajo es: Describir la percepción de los maestros acerca del uso de las TICs y de la plataforma de aprendizaje virtual Moodle en el proceso de enseñanza-aprendizaje. La metodología estuvo basada en la aplicación de un cuestionario y entrevistas a profundidad. Los resultados en lo fundamental muestran una situación en la que solo el 60 % de los maestros plantean conocer software para la creación de cursos por internet mientras que el 92 % dice usar la plataforma Moodle.

PALABRAS CLAVES: Tecnologías de Información y Comunicación / Aprendizaje virtual /

THE PERCEPTION OF TEACHERS IN THE SCHOOL OF ACCOUNTING AND ADMINISTRATION OF THE AUTONOMOUS UNIVERSITY OF COAHUILA ON THE USE OF INFORMATION TECHNOLOGY AND COMMUNICATION

ABSTRACT

The use of Information and Communications Technology has revolutionized the traditional ways of education and involves the development of new skills in teachers and students. Resistance to change is always a barrier to work. The aim of this work is: To describe the perception of teachers about the use of ICT and e-learning platform Moodle in the process of teaching and learning. The methodology was based on a questionnaire and in-depth interviews. The results essentially show a situation where only 60% of teachers pose learn software for creating online courses while 92% say they use the Moodle platform.

JEL: J16

KEY WORDS: Information technology and Communication / Virtual Learning

INTRODUCCION

Las avances en los Sistemas de educación a distancia apoyados en el uso de Tecnologías de Información y Comunicación (TICs) e Internet ofrecen la posibilidad de una formación personalizada al establecer un

seguimiento continuo del progreso de los estudiantes, lo que permite optimizar algunos de los problemas del proceso de enseñanza aprendizaje, tales como la falta de tiempo y espacios. (Buzón García, 2005)

De esta forma se ha confirmado que los espacios educativos universitarios han hallado, con el uso didáctico de las TICs nuevos escenarios de enseñanza-aprendizaje que les permiten a las instituciones educativas generar diferentes estrategias competitivas en un mundo cada vez más globalizado.

El Moodle, en su primera versión (plataforma open-source), data del año 2002, como resultado de la tesis de Martin Dougiamas, Universidad de Perth, Australia. (Ros) Él fue administrador de WebCT en la Universidad Tecnológica de Curtin. Años más tarde, con una documentación robusta, actualizada, mejorada, y con nueva certificación, Moodle se estableció desde 2007 como líder y ganador de reconocimientos en el estándar de código abierto en el LMS, por sus siglas en inglés para referirse a “Learning Management System” o Sistemas de Gestión del Aprendizaje. (Barrios, Fernández, Godoy, & Mariño, 2012)

La Facultad de Contaduría y Administración (FCA), Unidad Torreón de la Universidad Autónoma de Coahuila atiende una población de 2700 estudiantes con un modelo educativo basado en Competencias Profesionales, y tiene una oferta académica en las áreas económico-administrativas. Desde el año 2009 se comenzó a utilizar la plataforma Moodle en el proceso de enseñanza aprendizaje.

El uso de esta plataforma Moodle, ha permitido entre otras funciones, mejorar la retroalimentación en la entrega de tareas, conservar evidencias sobre la evolución del curso, realizar exámenes no presenciales, que los maestros puedan colocar recursos didácticos digitales para formar una unidad de contenidos, texto, audio, video, entre otros, los que pueden ser utilizados y reutilizados para apoyar el aprendizaje. Todo lo anterior facilita la creación de una cultura de trabajo colaborativo mediante herramientas tecnológicas y de comunicación.

El objetivo general de este trabajo es: Describir la percepción de los maestros acerca del uso de las TICs y de la plataforma de aprendizaje virtual Moodle en el proceso de enseñanza-aprendizaje. Para su desarrollo se presenta a continuación una Revisión de antecedentes de investigaciones relacionadas con el tema. Posteriormente se describe la metodología empleada para el cumplimiento del objetivo propuesto. Se muestran los resultados cuantitativos y las opiniones de los maestros con respecto al uso de la plataforma Moodle. Finalmente se muestran Conclusiones y Referencias Bibliográficas, seguido de la Biografía de los autores.

REVISIÓN LITERARIA

Cuando nos aproximamos al estudio de la sociedad digital en relación con la educación lo hacemos desde un posicionamiento que intenta comprender el potencial efecto transformador de las TIC digitales en los contextos educativos. Partimos del supuesto de que la incorporación de las TIC a la educación, cada vez más acelerada, está produciendo una serie de cambios y transformaciones en las formas en que nos representamos y llevamos a cabo los procesos de enseñanza y aprendizaje. Estos cambios pueden observarse en los entornos tradicionales de educación formal, pero también en la aparición de nuevos entornos educativos basados total o parcialmente en las TIC.

Las condiciones sociales, políticas, económicas y culturales que caracterizan a las sociedades del siglo XXI han permitido, entre otras cosas, el surgimiento de lo que se conoce como la cultura de la sociedad digital. En una sociedad así caracterizada, las tecnologías digitales aparecen como las formas dominantes para comunicarse, compartir información y conocimiento, investigar, producir, organizarse y administrar. En este contexto, se reflexiona sobre la capacidad transformadora que las tecnologías de la información y la comunicación representan para la educación superior universitaria.

Los servicios universitarios, apoyados en las redes digitales, responden a diversos fines. (Tello Díaz & Aguaded Gómez, 2009) identifican básicamente cinco tipos de uso o ámbitos de aplicación de Internet en el contexto de la universidad: a) La presencia institucional de la universidad en los nuevos espacios de comunicación social, traducida habitualmente en un web-site de naturaleza informativa de la propia universidad (Portal web); b) La gestión a través de la red de cuestiones administrativas, conocida como Administración Virtual o Electrónica (AE); c) La utilización de los recursos telemáticos con fines de investigación; d) El acceso virtual a los fondos bibliográficos y otras bases de datos y; e) Espacio para la docencia apoyada en redes de ordenadores, con fines docentes. Cuando se plantea de forma organizada y con apoyo institucional, puede concretarse en la creación de un campus virtual específicamente destinado al desarrollo de actividades formativas.

En particular en este trabajo interesa una primera aproximación a la reacción de los docentes en general ante el uso de las TICs, y en particular el uso que están haciendo de los nuevos espacios para la docencia a través de la plataforma virtual de aprendizaje Moodle.

La utilización de las TIC por el profesorado universitario fue explorada por (Guerra, Gonzalez, & García Santander, 2010) obteniendo entre otros resultados que la mitad del profesorado consideró muy importante la utilización de las TIC para las actividades docentes pero no para el resto de las actividades. No obstante en la categoría de investigación el 61 % le dio la máxima importancia al uso de las TIC en su ámbito profesional.

En la Facultad de Agronomía de la Universidad de Buenos Aires se instaló la plataforma Moodle desde el 2008 y al hacer un análisis de su uso por parte de los docentes llegan a una interesante conclusión acerca de la motivación de los maestros y su aparente resistencia al uso de la plataforma de aprendizaje, ya que consideran que se debe rechazar la falta de eficacia en el uso de estos recursos tecnológicos a las resistencias individuales o falta de motivación, pues se deben revisar las metas para que las mismas sean realistas y tienen “un nivel de complejidad que pueda ser manejada conceptual y técnicamente por la mayoría de los docentes”. (Van Esso, Duran, Ibáñez, & Harris)

METODOLOGÍA

La investigación es del tipo mixta, ya que combinó el uso de técnicas cuantitativas y cualitativas. En principio exploratoria al identificar y analizar referentes de investigaciones previas relacionadas con el tema en estudio.

En lo cuantitativo se aplicó un cuestionario en entrevista directa y personalizada con profesores de la Facultad de Contaduría y Administración que estuvo basado en el instrumento diseñado, aplicado y validado antes por (Guerra, Gonzalez, & García Santander, 2010). En este trabajo se muestran resultados parciales de dicha aplicación. Fue aplicado a 50 docentes que representa un 46 % del total de profesores. Para el procesamiento de los datos los resultados mostrados en este trabajo solo hicieron uso de técnicas descriptivas. Para obtener información de tipo cualitativo se desarrollaron entrevistas a los profesores.

RESULTADOS

La Tabla 1 muestra los resultados obtenidos en algunas de las preguntas de la encuesta atendiendo a un criterio general, y dependiendo de si eran Maestros o Maestras.

Se realizaron entrevistas, para recabar opiniones de los profesores acerca de las tecnologías de información y la aceptación que tendrá la continuidad de la aplicación del sistema Moodle en la Facultad de Contaduría y Administración, que se presentan a continuación.

¿Los sistemas de información pueden proporcionar ayuda para tener una mejor organización en sus clases?

“Bueno, definitivamente sí, los sistemas de información ayudan a mejorar la planeación de las clases y determinan la ejecución de las acciones que se emprenden para mejorar los procesos de enseñanza-aprendizaje.”

Al respecto la apreciación anterior es algo generalizada en la mayoría de los docentes porque mantienen la misma opinión sobre la utilización de los sistemas de información. Otro maestro entrevistado opina:

“Los sistemas de información es una manera de poder ordenada la información que compete al desarrollo de las cátedras”

Tabla 1: Percepción de los Maestros de la Facultad de Contaduría y Administración sobre el uso de las TIC y la plataforma Moodle.

Preguntas	Catedráticos en general (%)	Maestros (%)	Maestras (%)
Conocen software para la creación de cursos por internet	60	56.7	65
Le gustaría trabajar con más recursos tecnológicos	100	100	100
No le agobia tanta información en internet	88	90	85
Las clases no perderán eficacia a medida que vaya incorporando TICS	88	88	90
Va a cambiar las TICS la docencia	44	40	50
No me preocupa utilizar las TICS en el futuro	96	96.7	95
Estoy dispuesto a aprender nuevas TICS	98	96.7	100
Utiliza la plataforma Moodle	92	90	95

Se puede observar en esta Tabla que menos del 50 % de los docentes plantean que habrá un cambio en la docencia derivado de la aplicación de las TICS. Que en porcentaje muy elevado plantean no tener preocupación por utilizar las TICs en el futuro y estar dispuestos a aprenderlas. Contrasta que un 60 % plantea conocer software para la creación de cursos por Internet mientras el 92 % afirma usar la plataforma Moodle.

También se les cuestionó sobre la importancia de la capacitación para fomentar el uso de las tecnologías de información en la docencia y de manera específica se les preguntó lo siguiente:

¿Considera de importancia las capacitaciones que fomenten el uso de las Tecnologías de información en la Docencia?

Los docentes consideran importante la capacitación y manifiestan lo siguiente:

“Es evidente para cualquier proceso y el buen desempeño del ejercicio profesional, en este caso la docencia la actualización y capacitación tiene una trascendencia, porque nos permite comprender los fenómenos actuales de la sociedad como es el caso de estos tiempos que todo se determina por el conocimiento”.

Además se les pregunto ¿Considera usted que las Tecnologías de información ayudan a la retroalimentación de enseñanza-aprendizaje en la pedagogía? En este punto los profesores consideran que el utilizar plataformas en Internet puede lograr crear una mejor retroalimentación en el aprendizaje de los alumnos.

“Por supuesto que las plataformas pueden ayudar a que los profesores puedan retroalimentar las tareas que los alumnos entreguen así mismo esto fomentara una participación más activa por parte de los alumnos y se centraran más en entregar trabajos de mayor calidad”.

“El hecho de retroalimentar los trabajos entregados crea una conexión con el profesor y el alumno, de tal manera que el alumno está sintiendo que se está tomando en cuenta y el profesor tiene la obligación de orientar al alumno en el desarrollo de su trabajo, siendo así una manera de abrir un canal más de compartir inquietudes e información”. (Entrevistado tres)

Esto nos confirma que existe una buena aceptación para la utilización del sistema Moodle y que puede ser de gran ayuda para que haya una mejor comunicación entre el alumno y el profesor.

Otra pregunta que se les realizó es la siguiente ¿Está dispuesto a utilizar las Tecnologías de información en la enseñanza?

“Siempre hay que estar abierto a nuevos canales de aprendizaje, se tiene que estar actualizado, es una necesidad, considero que en la Facultad de Contaduría y Administración, hacen falta aún más cursos de capacitación, esto nos ayudaría a sentir más confianza al utilizar los nuevos sistemas, ya que conociendo sus beneficios, no se convierte en más trabajo si no, una manera de poder hacer mejor las cosas, son cambios a los que a veces uno no está acostumbrado pero hay que tener la mente abierta a nuevas posibilidades”.

CONCLUSIONES

Moodle ha sido un parte aguas en la inducción a las tecnologías de información en varias Universidades del mundo en los últimos años. En esta ocasión la Facultad de Contaduría y Administración, se ve interesada, y en base a la investigación realizada podremos notar como es que se está interesado en estar a la vanguardia y con gran posibilidad de utilizar la tecnología en la educación.

El Sistema Moodle proporciona grandes herramientas al profesor, ya que éste tendrá la oportunidad de monitorear a sus alumnos, su asistencia y la entrega de tareas. Así mismo el profesor podrá retroalimentar en línea las tareas entregadas por los alumnos. Esto representa evidencia sobre la evolución del curso. Así mismo se tendrá todos estos datos de forma organizada, agilizando el proceso de evaluación y los resultados finales. En cuanto a la planta docente, se pretende realizar cursos para conocer las ventajas y beneficio de la utilización del sistema. Uno de los puntos más importantes para poder lograr la implementación del Sistema Moodle es vencer la resistencia al cambio, para esto se implementarán cinco pasos que pretenden establecer metas realistas de avance: 1. Dar a conocer a la planta docente la problemática. 2. Se involucrará a los profesores en reuniones sobre temas de tecnologías y nuevos sistemas de aprendizaje. 3. Se hablará acerca de la plataforma Moodle y sus ventajas. 4. Capacitaciones sobre el uso de la plataforma. 5. Por último se tendrá profesores mejor preparados para el uso de los sistemas de información con una introducción gradual de la misma.

La implementación será de forma paulatina, comenzando con las clases del área de Sistemas, como las materias de informática, siendo así los profesores de materias de informática los que comiencen con esta nueva travesía, esto para el primer semestre, al finalizar la primera fase, se realizarán encuestas de satisfacción tanto a profesores como alumnos, para conocer la aceptabilidad de este sistema. Por otra la Facultad de Contaduría y Administración, tiene capacidad e infraestructura tecnológica para albergar el sistema, la cual estará almacenada en una computadora servidor en el área de informática, misma que va ser administrada por una persona del personal docente, que será designado para realizar los mantenimientos necesarios, así como las altas, bajas, de profesores, alumnos y cursos durante todo el semestre. Esta persona también deberá brindar asesoría a profesores y alumnos que tengan alguna duda acerca del funcionamiento del sistema. Es el profesor que se encargará de explicar en el primer día de clases el modo de utilización de la misma. Y dejar en claro que esta plataforma se considera de gran ayuda y se logrará una mejor participación y retroalimentación del curso entre los alumnos.

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LA MADUREZ DE LA OFICINA DE RECURSOS HUMANOS EN PRO DEL DESARROLLO DEL TALENTO HUMANO; CASO SEDE DEL ATLÁNTICO, UNIVERSIDAD DE COSTA RICA

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RESUMEN

El presente artículo describe los resultados obtenidos al elaborar un estudio, cuyo objetivo fue conocer el grado de madurez de la Oficina de Recursos Humanos en pro del desarrollo del talento humano; caso Sede del Atlántico, Universidad de Costa Rica. Para responder a los objetivos de este estudio, la investigación se llevó a cabo mediante el diseño descriptivo y bajo el enfoque metodológico cualitativo. Se percibe como descriptivo porque se define un lugar y un tema específico, que permiten realizar la observación, evaluación y el análisis de la posición de la Oficina de Recursos Humano de la Sede. Asimismo, se clasificó bajo el enfoque metodológico cualitativo, porque dicho estudio permitió describir y analizar diferentes temáticas que envuelve el quehacer de la oficina a cargo del talento humano, así como el de los datos obtenidos. Por otra parte, la información fue recopilada a partir de una revisión bibliográfica, los datos primarios fueron recolectados a través del instrumento de la entrevista, la cual fue auto-dirigida y con preguntas semi-cerradas enfocadas al tema de estudio. La información secundaria fue obtenida a través de la recopilación de documentos existentes, navegación en Internet y otras fuentes documentales relacionadas al tema. Como principales resultados, se obtuvo que la Oficina de Recursos Humanos de la Sede Atlántico, presente una ubicación diferente en cada una de las aristas analizadas, por lo tanto, la oficina presenta un desfase entre estas variables, lo que implicaría definir políticas claras que permita a la Sede lograr la homogeneidad entre dichas fases.

PALABRAS CLAVES: madurez, talento humano, reclutamiento y selección, cultura y clima organizacional, desarrollo y formación.

MATURITY OF THE OFFICE OF HUMAN RESOURCES FOR DEVELOPMENT OF HUMAN TALENT; EVENT VENUE OF ATLANTIC UNIVERSITY OF COSTA RICA

ABSTRACT

This article describes the results obtained when preparing a study whose objective was to determine the degree of maturity of the Office of Human Resources for development of human talent; If Atlantic Headquarters, University of Costa Rica. To meet the objectives of this study, research was conducted using descriptive qualitative design and low methodological approach. It is perceived as descriptive because a place and a specific topic, which allow observation, assessment and analysis of the position of the Romanian Resources Office Headquarters defined. He also fell under the qualitative methodological approach, because this study was to describe and analyze different issues surrounding the work of the office in charge of human talent and the data obtained. Moreover, the information was compiled from a literature review, primary data were collected through the instrument of the interview, which was self-directed and

semi-closed questions focused on the subject of study. Secondary information was obtained through the compilation of existing documents, web browsing and other documentary sources related to the topic. As main results, it was found that the Office of Human Resources of the Atlantic Headquarters, present a different location on each of the edges analyzed, therefore, the office has a gap between these variables, which would define clear policies that allow Headquarters achieve homogeneity between these phases.

JEL: M00

KEYWORDS: maturity, human talent, recruitment and selection, organizational culture and climate, development and training.

INTRODUCCIÓN

La administración es una ciencia que está conformada por una serie de disciplinas, tales como mercadeo, finanzas, contabilidad, economía, gerencia, proveeduría, recursos humanos entre otras. Cada una de ellas encierra parte fundamental de los alcances de dicha ciencia; sin embargo, para el presente estudio se analizará únicamente el eje correspondiente a los recursos humanos (RRHH), tema que ha sido analizado por varios autores, tales como Chiavenato (2002) quien define los RRHH como: "...un conjunto de políticas y prácticas necesarias para dirigir los aspectos de los cargos gerenciales relacionados con las personas..." (p.9).

A través de la historia esta disciplina ha formado parte fundamental de la estructura organizacional de una empresa, según estudios realizados, esta disciplina se empieza a conocer desde los orígenes de las sociedades, pero más claro y marcado a partir de la revolución industrial, donde con la aparición de la industria y grandes e importantes máquinas que deben ser operadas por personas, con ello surgió sistemas de administración formales, tanto para las maquilas como con los trabajadores, ya que con la implementación de la tecnología y el factor humano surgieron funciones como administración salarial, horarios, delegación de tareas, captación de personal, capacitación, entre otras que son propias del departamento.

El desarrollo experimentado en el sector empresarial, tocó a cada uno de sus departamentos, los cuales fueron evolucionando con el tiempo, tal es el caso de RRHH donde se marcó un precedente a partir del año 1950, esto según Chiavenato (2002) cuando menciona la presencia de tres eras, conocidas como la Era Clásica, Neoclásica y de la Información.

Adicional a dichas eras, los departamentos de RRHH han pasado por una serie de transformaciones, como bien lo menciona Ballesta (2012) quien aporta un modelo que permite valorar cuál es el grado de madurez del departamento a cargo de la administración de RRHH, dicho modelo está conformado por cuatro fases de transformación, conocidas por el autor como los factores internos de la organización y denominados como "dimensiones", las cuales son indispensables para el análisis de la madurez en la gestión de los RRHH. Así como necesario para la elaboración de estrategias que busquen la modernización, eficacia y eficiencia de dicho departamento.

La figura 1, muestra las cuatro dimensiones citadas por Ballesta (2012), dimensiones fundamentales en el análisis e identificación en el grado de madurez del departamento a cargo de la administración de RRHH.

Figura 1: Dimensiones de madurez para el departamento de RRHH



Fuente: Octavio Ballesta, Blog: Talento en Expansión.

Como bien lo citan autores de la talla de Chiavenato (2002) y Carpio (2004), la administración del Talento Humano, es un eje trascendental para las empresas, ya que son las personas quienes le dan un plus y se convierten en un elemento de éxito para las empresas.

MARCO TEÓRICO O REFERENCIAL

Los negocios y las organizaciones están inmersos en un sistema altamente cambiante y competitivo donde se requiere de talento humano, capacitado, motivado, con conocimientos en diferentes áreas, de manera que dote a las organizaciones de colaboradores que le permitan estar a la vanguardia.

Por otro lado las organizaciones para atraer y retener al personal idóneo deben tomar medidas que las hagan atractivas para trabajar en ellas, lo cual va en función de grado de madurez que cada una desarrolle en cuanto al manejo de personal. A continuación se hace referencia a los términos madurez y talento humano aspectos fundamentales para el desarrollo del talento humano.

Madurez y talento humano

El grado de madurez de una organización está ligado a cambios importantes en la dinámica de las empresas, donde los aportes y empeño de los colaboradores, reflejan el compromiso con la organización, sus objetivos, metas y estrategias, motivados por líderes con influyentes, con inteligencia emocional capaces de crear y mantener organizaciones de excelencia, las cuales invierten en tecnologías que facilitan los procesos de los negocios y en general se promuevan prácticas innovadoras, trabajo en equipo, mejora continua y gestión del conocimiento para mejorar el desempeño del talento humano. Ballesta (2012) y Chiavenato (2009)

El talento humano por lo general se relaciona con las habilidades y destrezas inherentes a cada persona, existe la creencia de que no es posible que el talento sea desarrollado, sin embargo, diferentes autores sostienen que el talento humano es una combinación de la capacidad y deseo de cada individuo, por lo que sí es posible que el talento se desarrolle. Actividades organizacionales como atraer, desarrollar y retener colaboradores deben enfocarse en el desarrollo de talento de las personas.

Según estudio realizado por Manpower (2011) “El mundo gira hoy alrededor del talento. El talento es la fuente de la innovación, el diseño, la eficiencia; en sí, del movimiento. El talento es el objeto y sujeto de la comunicación; es el objeto y sujeto del valor económico” (p.3). Por lo que esta realidad no puede ser obviada por las organizaciones, puesto que el talento humano debe colocarse como un factor esencial en el desarrollo de las organizaciones. Igualmente Manpower (2011) apunta que el desarrollo del talento depende

de factores como saber, poder y sobre todo querer hacer las cosas, esto va transformar las capacidades de las personas, su relación con el trabajo, con la sociedad y sus aspiraciones y expectativas, generando competencias importantes para el desarrollo de sus labores dentro y fuera de la organización.

Alles (2009) hace referencia a la importancia de que las empresas pongan atención a la selección y reclutamiento de personal, se le de seguimiento después de ser seleccionado a través de evaluaciones de desempeño, sin dejar de lado el desarrollo del talento humano, dentro de la empresa.

Reclutamiento y selección

Las organizaciones tienen la necesidad de elegir personas del mercado laboral para poder operar, al mismo tiempo las personas eligen a las empresas en las que desean laborar. De ahí el proceso de reclutamiento y selección de personal, este “se concibe como un proceso de toma de decisiones orientado a la incorporación de los recursos humanos adecuados para resolver las necesidades de una empresa”. (Castaño, López, y Prieto, 2009, p.7)

Según Bateman y Snell (2001) “la selección se basa en el reclutamiento e implica decisiones acerca de a quién contratar” (p.362). La selección es un proceso mediante el cual se comparan los requerimientos de la empresa y el perfil de los postulantes con la finalidad de elegir a quien presente las competencias y talentos que contribuyan al éxito de la organización en el largo plazo (Chiavenato, 2009).

Actualmente se habla de reclutamiento y selección 2.0, este consiste en hacer uso de tecnologías para acceder al mercado laboral y obtener el personal idóneo en los procesos antes mencionados. El uso de redes sociales, bases de datos entre otros, forman un grupo atractivo de herramientas que facilitan los procesos por la rapidez con que se puede obtener la información deseada.

El proceso de reclutamiento y selección es el que permite la incorporación de personal a las organizaciones, a partir de la contratación, un factor fundamental es lograr que los colaboradores conozcan y se apropien de la cultura organizacional, que incluye valores, costumbres, reglas, normativas y formas de hacer las cosas, en si la forma de ser de la empresa. De la cultura organizacional se deriva el clima organizacional que viene a ser la percepción del colaborador con respecto al conjunto de factores que integran la cultura organizacional.

Cultura y clima organizacional

La cultura organizacional es definida por Arnoletto (2009) como “el conjunto de los comportamientos socialmente reconocidos dentro de la organización” (p.71). Esto incluye la filosofía valores, comportamientos, costumbres que definen la forma de hacer las cosas, de compartir y convivir dentro del grupo de trabajo.

A partir de la cultura organizacional surgen esquemas, leguajes, interpretaciones simbólicas, que se desarrollan a partir de la interacción social. Así mismo, la cultura es intervenida por varios factores, tal a como se cita a continuación:

...la cultura puede ser intervenida por la dirección por mecanismos directos como la acción planeada y consciente de sus reacciones frente a las crisis, la planeación de funciones, las recompensas, las prácticas de gestión humana y, en general, por todo aquello que sea atendido, medido y controlado por los líderes; y por mecanismos indirectos de tipo estructural, procedimental, diseño de espacios, manejo de mitos y leyendas y declaraciones formales de filosofía de la empresa. (Murillo, Calderón y Torres, 2009. p.115)

El establecer una determinada cultura y clima organizacional dentro de las instituciones tiene como objetivo guiar la interacción de cada uno de los miembros de la organización. Tiene como funciones; definirlos límites, mediante normas y valores propios, crear un sentido de identidad que sea transmitido a los colaboradores, compartir intereses comunes, socializar a los colaboradores integrándolos a la compañía y coordinar toda la organización, debe guiar y moldear las actividades de los miembros de una institución (González y Olivares, 2004).

Clima organizacional

Los términos cultura y clima organizacional son frecuentemente usados como sinónimos; sin embargo, son diferentes ya que el clima organizacional hace referencia a la percepción que tienen los colaboradores acerca de las relaciones interpersonales en y con los diferentes niveles de mando, la comunicación, la toma de decisiones, del lugar de trabajo, entre otros aspectos, los cuales pueden impactar positiva o negativamente en el desempeño de los colaboradores.

Seisdedos (2003) define el clima organizacional como el ambiente laboral en el cual la percepción individual del colaborador, acerca de su entorno de trabajo, las relaciones con sus compañeros y jefes en el trabajo, equipo, entre otros, influye en la forma de percibir las características de la organización, lo cual influye en la conducta y la forma de realizar sus actividades laborales.

En la misma línea Berbel (2011) menciona que “El clima está formado por las percepciones, actitudes e interacciones entre los individuos que integran la organización” (p.173).

Así mismo, Forehand y Gilmer (1994) citados en (Berbel, 2011) define el clima organizacional como:

El clima es un conjunto de características que describen una organización, las cuales: a) distinguen una organización de otras organizaciones: b) son relativamente duraderas en el tiempo, y c) influyen la conducta de la gente en las organizaciones (p.173).

Arnoletto (2009) menciona nueve dimensiones que explican el clima organizacional, a saber: estructura organizacional, responsabilidad y empoderamiento, recompensa, desafío, relaciones interpersonales, cooperación, estándares, conflictos e identidad.

Lo anterior, contribuye a la motivación o no de los colaboradores y a determinar el clima laboral dentro de la organización, donde la capacitación y la formación del talento humano son importantes factores a tomar en cuenta dentro de la institución.

DESARROLLO, CAPACITACIÓN y FORMACIÓN

Dentro de una organización es importante de desarrollar y capacitar personas, para superar los obstáculos, estar actualizadas y ser viables, tal a como lo indica Chiavenatto (2009) en la siguiente frase: “...abarcan cuestiones complejas, como la preparación de líderes, la introducción del coaching y el mentoring, la educación corporativa continua, la administración del conocimiento, la adquisición de nuevos talentos y el aprendizaje organizacional” (p.398).

Factores indispensables para hacer que las organizaciones sobrevivan en un mundo que está en constante cambio.

El proceso de desarrollo y capacitación de personas según Barquero (1987) es determinante para lograr la eficiencia y el progreso de toda organización, además destaca como aspecto fundamental, “la destreza de la fuerza laboral para realizar, cada uno de sus miembros en el área respectiva, las tareas por las cuales es responsable” (p.99).

El desarrollo de la fuerza laboral es un factor fundamental en las organizaciones para lograr la supervivencia en el largo plazo. “Las habilidades y el rendimiento de los colaboradores y gerentes tiene que ser elevado continuamente. Cubrir los requisitos involucra capacitación y actividades de desarrollo...” (Thomas y Scott, 2001, p.370).

Barquero (1987) destaca la capacitación de personas como:

“el conjunto de de acciones que permiten a una persona alcanzar y desarrollar los conocimientos indispensables para ocupar un puesto de trabajo, y acrecentar las destrezas necesarias para su progreso laboral, con satisfacción de sus necesidades técnicas y humanas y las de la empresa a la cual sirve...” (p.99).

Las personas son quienes tienen en sus manos el impulsar y desarrollar las organizaciones ya que son ellas quienes a través de su esfuerzo y dedicación pueden llevarlas al éxito o al fracaso..

METODOLOGÍA

Con el fin de desarrollar este estudio fue necesario contemplar aspectos metodológicos como: el tipo de investigación, el enfoque, las fuentes de información, las técnicas e instrumentos de investigación, además del procedimiento y las técnicas de análisis de la información.

Por lo tanto, la investigación se llevó a cabo mediante el diseño descriptivo y exploratorio; lo anterior porque se establecieron espacios específicos de observación, tal es el caso de la oficina de Recursos Humanos de la Sede del Atlántico de la Universidad de Costa Rica, así como su participación en los diferentes recintos universitarios que conforman dicha sede, dichos Recintos pueden imaginarse como unidades académicas que deben ser atendidas por esta oficina.

Por otra parte, el estudio se clasificó como exploratorio, ya que este tema hace mención al grado de madurez de la oficina de administración de Recursos Humanos, es un contenido que no ha sido analizado a profundidad por parte de las jefaturas administrativas de las diferentes empresas que cuentan con este departamento dentro de su estructura organizacional.

Así mismo, el enfoque metodológico se clasificó como cualitativo, ya que se analizó información exclusivamente cualitativa, como por ejemplo la descripción de diferentes puntos de vista que permitieron complementar los datos y generar un amplio análisis de la información obtenida. Datos que permitieron generar un criterio y elaborar una serie de aportes, recomendaciones y conclusiones, con el fin de que este departamento logre una homogeneidad entre sus funciones y con ello definir en qué grado de madurez se encuentran.

Por otra parte, las fuentes de información fueron escritas y orales, las cuales se convirtieron en el fundamento básico para obtener los datos que sustentan la investigación. Dentro de las fuentes escritas que se consultaron se encuentran libros del área de la administración, específicamente sobre RRHH y nuevas tendencias del Talento Humano, artículos publicados en revistas de investigación (relacionados con el tema de Administración de RRHH, Talento Humano y grado de madurez del departamento) e información obtenida vía web correspondiente a entidades, sistemas de administración de RRHH y grado de madurez de este departamento.

Por su parte, las fuentes orales utilizadas corresponden a la aplicación de una entrevista vía web al director de dicha oficina así como las jefaturas administrativas de cada uno de los recintos que forman la Sede del Atlántico.

El instrumento utilizado para recopilar la información fue la técnica conocida como la entrevista y la observación directa sobre el proceso de las tareas de la oficina de Recursos Humanos en cuanto a los siguientes ejes temáticos:

Dimensión 1: Reclutamiento y Selección de Personal

Dimensión 2: Formación y Desarrollo

Dimensión 3: Clima, Cultura y Gestión del Cambio

Dimensión 4: Impacto Estratégico

Por su parte, el análisis de la información se llevó a cabo mediante la siguiente serie de pasos: se asoció las ideas principales de la información obtenida, se seleccionó la estrategia básica de la investigación (lectura, interpretación) y la información relevante, se comprobó y aplicaron medidas o criterios para establecer la precisión, la consistencia, la fiabilidad y la validación del proceso de investigación llevado a cabo, así como un análisis comparativo de la información obtenida con respecto al modelo utilizado.

Cabe mencionar que tanto los datos cuantitativos como los cualitativos son el sustento de todo trabajo de investigación, por lo que el proceso de recolección de la información se hizo de manera eficiente y eficaz, ya que de ello dependía que la investigación tuviese el impacto esperado.

HALLAZGOS Y RESULTADOS

Con el objetivo de conocer y definir el grado de madurez del Departamento de Recursos Humanos de la Sede del Atlántico de la Universidad de Costa Rica, se realizó el análisis de las cuatro variables del Modelo de Madurez de la Función de Recursos Humanos descrito por Ballesta, dentro de los principales resultados se encuentran:

Reclutamiento y Selección: según las características que asignan cada una de las variables en los diferentes niveles, se puede determinar que el Departamento de RRHH de la Sede se encuentra en el nivel 3, ya que, aunque presenta algunas características pertenecientes a los niveles 1 y 2, el nivel 3 es quien más se ajusta al estado del Departamento. Ya que, actualmente se aplican como instrumentos de medición prueba Psicológicas que determinan la personalidad de los oferentes.

Asimismo, la política salarial se establece bajo criterios de competitividad del mercado laboral y se realizan dos ajustes salariales anuales. Sin embargo, dentro de los parámetros que define el departamento en otros niveles se encuentran: actualmente no se cuenta con perfiles de puestos sino con manuales de puestos, a mediados del año anterior en dichos manuales cuentan con las competencias institucionales, sin embargo se ausentan las demás. Pero no se puede dejar de lado que es un gran adelanto para el Departamento.

Formación y Desarrollo: el Departamento de RRHH de la Sede no lleva a cabo esta tarea en la Sede, está totalmente a cargo de la Sede Rodrigo Facio, por lo que no se puede asignar un nivel con respecto a esta variable.

Si tomamos en cuenta los datos de la Sede Rodrigo Facio, se registra un problema, ya que las capacitaciones siempre se realizan en las instalaciones de dicha Sede, por lo que el sistema de capacitación de este departamento con relación a las y los funcionarios de Sedes y Recintos no está alcanzando la totalidad de la población universitaria. Aunque el año anterior RRHH de la Sede Rodrigo Facio realizó un cambio en su metodología, trasladando las capacitaciones de Sedes y Recintos, sin embargo únicamente se impartió una capacitación.

Clima, Cultura y Gestión del Cambio: con respecto a esta variable existe una incertidumbre, ya que no se puede determinar en qué nivel se encuentra el departamento, ya sea en el 2, 3, 4 ó 5, ya que según la lectura realizada en el curso, estas variables mencionan características que el departamento no realiza, más bien

son tareas que la Coordinación y la Jefatura Administrativa implementan medidas que proporcionen un ambiente laboral ameno y agradable.

Analizando las características que describe el nivel 1, se puede determinar que es el único nivel que definitivamente se descarta, ya que la administración en el Recinto no se basa en relaciones laborales basadas en la subordinación a la autoridad ni en el control en la ejecución de labores, características que se rechazan dentro del Recinto, ya que no va con el sistema administrativo del mismo.

Debido a lo anterior, se puede determinar que el Departamento de RRHH de la Sede no se encuentra en el nivel 1, pero no se puede determinar en cuál de los otros 4 niveles se puede identificar.

Impacto estratégico: esta última variable se puede situar en el nivel 2, ya que, como se mencionó en el informe N° 3 que se entregó recientemente, el rol estratégico del departamento se basa en que es él quien dota de Talento Humano a los 3 Recintos de la Sede del Atlántico. Sin embargo, el rol estratégico y participación de este departamento en el Recinto presenta un deficiente desempeño, incredibilidad por parte de las y los funcionarios del Recinto de Guápiles.

CONCLUSIONES

Una vez analizadas cada una de las cuatro dimensiones, citadas por Ballesta, en el Recinto de Guápiles, se identificaron las siguientes conclusiones:

Dimensión uno

En el Recinto de Guápiles existe un dilema en cuando al principio de Fayol, Unidad de Mando, ya que actualmente hay diferencia de criterios entre jefaturas del Recinto y de la Sede del Atlántico; generando así incertidumbre entre las y los funcionarios, viéndose reflejado en su clima organizacional.

Como en toda institución, en el Recinto de Guápiles existen diferentes personalidades y generaciones, lo que se puede observar en la cultura organizacional; ya que cada generación tiene una visión diferente de ver y hacer sus tareas, así como el enfoque que dan a su vida y trabajo.

La cultura organizacional del Recinto de Guápiles está presentando cambios positivos, lo anterior gracias al accionar de las últimas administraciones y la forma como las y los colaboradores han reaccionado a las estrategias utilizadas.

Los nombramiento del Director del Recinto se realiza cada dos años, donde la persona que sea asignada tiene la oportunidad de ser nombrado (a) por dos años más (cuatro en total). Por lo que al tener periodos de nombramiento tan cortos, se hace difícil que prevalezca una cultura organizacional, ya que entra en juego la diversidad de criterios, un ejemplo de ello es que en nueve años el Recinto ha pasado por cuatro administraciones.

Dimensión dos

El Departamento de Recursos Humanos de la Universidad de Costa Rica está desfasado, y al ser el máximo ente de la Universidad hace que otras oficinas siga su misma línea; ya que en el momento del estudio no se aplicaba conceptos como contratación por competencias.

El sistema de reclutamiento y selección no está basado en la búsqueda de competencias en los oferentes, ya que se continua con la metodología de comunicar las vacantes por medio de carteles, comunicación de

boca en boca, así como el uso de las pruebas psicométricas, manuales de puesto, evaluación de las capacidades de un oferente por sus títulos.

Actualmente la Sede del Atlántico carece de estrategias para captar profesionales y sus competencias en la zona donde se encuentra ubicada con sus tres Recintos, Guápiles, Paraíso y Turrialba.

Por situaciones salariales, la selección y búsqueda de competencias en los futuros colaboradores, no se lleva a cabo de la mejor manera, ya que a nivel de Sede se prefiere recargar tareas a funcionarios, o bien solicitar un perfil del colaborador menor al que realmente se necesita para una tarea. Sin embargo, cabe mencionar que esta situación se percibe particularmente en Sedes Regionales, ya que en la Sede Rodrigo Facio los puestos administrativos salen mejor calificados que en las Sedes, lo cual puede ser un elemento de desmotivación en la comunidad universitaria.

Dimensiones tres y cuatro

Al comparar los sistemas de clasificación de puestos tradicionales con los modernos se llega a la conclusión que la Universidad de Costa Rica utiliza un sistema híbrido, puesto que utiliza estratos y clases en el diseño de los manuales de puestos, donde se hace un esfuerzo por integrar competencias en los mismos. Sin embargo, en estos se hace referencia solamente a las competencias institucionales dejando de lado las personales.

En el análisis de documentos y la práctica se identificó un desfase entre la aplicación que se le da a estos manuales en la Sede Rodrigo Facio y la Sede del Atlántico, ya que en la primera se trata de orientar hacia un sistema estructural por competencias, mientras que en la Sede del Atlántico aún se le da énfasis a las tareas.

El actual manual de puestos, específicamente en su apartado de actividades esenciales, no tiene bien definidas las funciones que debe realizar el colaborador, por lo que es muy difícil aplicar una evaluación de desempeño dado que estas son encuestas.

En cuanto a la credibilidad del Departamento de Recurso Humanos de la Sede del Atlántico se determina que los colaboradores del Recinto de Guápiles, sienten más confianza y credibilidad en el Departamento de Recursos Humanos de la Sede Rodrigo Facio.

Las evaluaciones de desempeño son importantes y ofrecen información relevante, sin embargo; en la Universidad de Costa Rica no se están llevando a cabo, dado que los manuales de puesto están siendo sometidos a revisión.

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LA INFORMALIDAD EN EL ESTADO DE BAJA CALIFORNIA, MÉXICO A CAUSA DE LA INMIGRACIÓN”

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RESUMEN

Este trabajo de investigación constituye un análisis del dinamismo del sector informal; conocido como las actividades que han logrado insertarse en la dinámica legal y estructura económica del Estado de Baja California a causa de la inmigración. El objetivo es identificar la correlación en la informalidad y la inmigración para demostrar que el esfuerzo de creación de trabajo que ofrece el gobierno es ineficiente para absorber mano de obra y por ello la causa de esta problemática. Se utiliza un modelo de Lewis para medir estas diferencias utilizando el número de trabajadores formales de la Población Económicamente Activa como una variable proxy de inversión en el Estado.

PALABRAS CLAVES: Clasificación Ocupacional, Migración, Diferencias Laborales y Salariales, Mercado Laboral, Política Pública.

INFORMALITY IN THE STATE OF BAJA CALIFORNIA, MÉXICO BECAUSE OF IMMIGRATION

ABSTRACT

This research is an analysis of the dynamics of the informal sector; known as the activities that have succeeded in inserting in the dynamic legal and economic structure of the State of Baja California because of immigration. The aim is to identify the correlation informality and immigration effort to show that job creation offered by the government is inefficient to absorb labor and therefore cause this problem. Lewis model is used to measure these differences using the number of formal workers of active people rate as a proxy variable of capital investment in the state.

JEL: J4, J11, J24, J31, J38

KEYWORDS: Occupational Classification, Migration, Labor and Wage Differences, Labour Market, Public Policy

INTRODUCCIÓN

Este trabajo constituye un análisis de un *estudio empírico* del sector informal específicamente comercial. Banerjee (1983) y Sethuraman (1992), encuentran estrecha relación entre la emigración rural-urbana y el sector informal en el desarrollo de los mercados laborales y deducen que es inevitable, pues el sector informal es la principal fuente de empleos. Se examina el dinamismo de la Población Económicamente Activa (PEA) en el periodo de 2005 al 2014 con uso de la Encuesta Nacional de Ocupación y Empleo (ENOE), específicamente los trabajadores informales que son parte de esta. Como principal causa del

incremento de la informalidad se supone el crecimiento natural y la inmigración interestatal e internacional; obtenidas de las estadísticas del Consejo Nacional de Población CONAPO.

ANTECEDENTES EN MÉXICO-BAJA CALIFORNIA

La informalidad ha persistido a través de los años, debido a la falta de capacidad para generar empleos formales suficientes, además de que representa un espacio económico que absorbe ciertas actividades que no han logrado insertarse en la dinámica legal y estructurada (Shneider 2004). Los inicios de este tema se dan cuando se analizan los mercados laborales en la Organización Internacional del Trabajo OIT (1972), se introdujo el término de informalidad o sector informal, en la década de los 70's, fueron los primeros estudios en su tipo que cuantificaron su actividad, y que permitieron advertir a los gobiernos la importancia de generar los empleos que el sector formal es incapaz de crear en el corto plazo. En 2002, se reemplazó definitivamente el término sector informal por el más amplio de economía informal. En esta nueva acepción, se diferencian las empresas informales <la base del sector informal> y la fuerza de trabajo involucrada en actividades informales y formales. De esta manera, el universo de la economía informal quedó integrado por las empresas informales y el empleo informal, en una definición que suma relaciones de producción y de empleo. Se establece como asalariado informal a quien carece de algún esquema público o privado de seguridad social, y al trabajador por cuenta propia que no tiene registro del negocio. De igual forma el sector informal se reconoce como un espacio laboral donde persiste la actividad emprendedora y otros tipos de empleos alternos habituales y de baja productividad que ha cobrado gran importancia en México como en el mundo según Taylor (1996), Marcouiller (1997).

Para el Banco Mundial (2009), cuya misión es diferente a la de la OIT, la informalidad no constituye por sí mismo un tema preocupante. La vinculación a la informalidad, ya sea empresas o trabajadores, es una decisión libre y racional de los agentes económicos, resultante de su informado cálculo de costo beneficio; empresarios y trabajadores optan por la informalidad para no asumir los costos que la formalidad impone a empresas y trabajadores. Estos costos incluyen las obligaciones fiscales, parafiscales, las laborales, y las de salud. En esta perspectiva liberal, la informalidad se puede agrupar en dos segmentos principales que difieren por la naturaleza de su respuesta a las condiciones del mercado laboral. La informalidad como una estrategia de sobrevivencia y como táctica para evadir las normas laborales, como se expresa en Perry (2007).

Haciendo un esfuerzo por analizar las causas de la informalidad en el estado se revisan varios estudios que corroboran la estrecha relación entre la emigración de zonas rurales a urbanas y el sector informal (Banerjee, 1983; Sethuraman, 1992). Por la emigración, el crecimiento del sector informal en el desarrollo de los mercados laborales es inevitable pues es el sector informal la principal fuente de empleos. El nuevo empleo lo generan los micro-negocios, los trabajadores por cuenta propia y los trabajadores domésticos; según estimaciones de CONAPO para 2013, Baja California es la única entidad que cuenta con un saldo positivo en migración internacional; esto significa que el número de inmigrantes internacionales (mexicanos o extranjeros que llegan de otro país) es mayor a los emigrantes internacionales (los que salen a otro país). En contraste con esta información, el estado cuenta con una migración neta interestatal positiva de 6 mil 152 personas para el mismo año, ubicando al Estado en el octavo lugar de las 32 entidades de México.

Objetivo General : Identificar la relación causal de los flujos migratorios nacionales e internacionales y la informalidad que se registra en el estado Baja California, México.

Objetivos Específicos

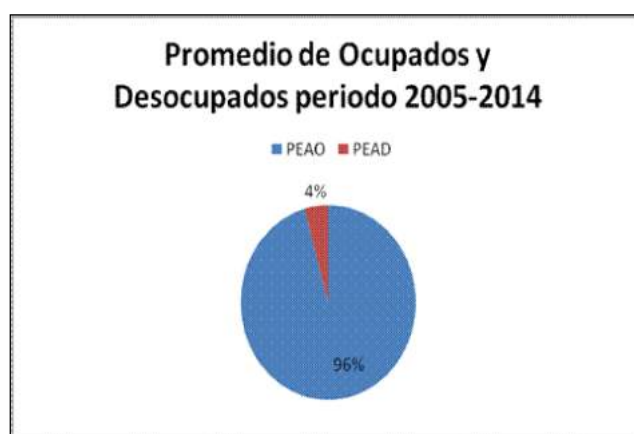
- 1.- Analizar la migración neta internacional e interestatal y su impacto en la informalidad del Estado.
- 2.- Examinar las variaciones de trabajadores informales y formales respecto Población Económicamente Activa PEA en el Estado.

Justificación

El planteamiento del problema en el cual Levy (2008), determina que el debate académico en México sobre la informalidad económica se da desde tres perspectivas: la primera es el mercado laboral, la segunda es la seguridad social y por último las obligaciones fiscales. La informalidad es uno de los factores que limitan el crecimiento y desarrollo económico; el 42% de los ocupados en México según CONAPO (2013). Contrastando Arias (2010), argumenta que inhibe el crecimiento dado que las empresas no tienen ahorro ni inversión: no tienen una propiedad, no hay acumulación de capital ni adquisición de bienes duraderos, los pagos a trabajadores es muy poco y la productividad es baja.

Por su cuenta Poyana y Romero (2010), mencionan que la informalidad es la incapacidad de la economía para absorber toda la fuerza de trabajo con un salario de equilibrio dado y un capital disponible. La PEA en la entidad de estudio constituye cerca del 50% del total de la población en el Estado según datos de la ENOE. Se puede apreciar en el gráfico 1 y 2 los porcentajes promedio del periodo de análisis; la Población Económicamente Activa Ocupada (PEAO) anda cerca del 96% de la PEA y Población Económicamente Activa Desocupada (PEAD) anda alrededor del 4%, en la PEA se engloban los Trabajadores Formales con un 58% y los Trabajadores Informales con 42%; en cuanto al crecimiento de la población en el estado según la CONAPO se tienen dos fuentes principales: 1) crecimiento natural (nacimientos menos defunciones) y 2) crecimiento social (migración nacional e internacional).

Figura 1. Ocupados y Desocupados 2005-2014



Elaboración propia con información de la Encuesta Nacional de Ocupación y Empleo ENOE

Figura 2. Desglose de los Ocupados en Baja California

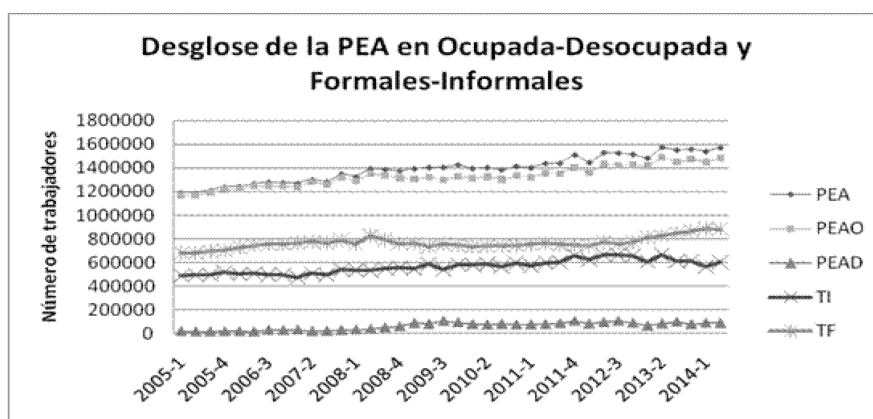


Elaboración propia con información de la Encuesta Nacional de Ocupación y Empleo ENOE

Baja California, debido a que es un lugar que al igual que otros estados del Norte de México presenta problemas de excedente de mano de obra debido los factores que lo hacen atractivo: el mercado laboral con crecimiento alto en el empleo, el liderazgo en el porcentaje de la población que ganas más de 5 salarios mínimos, las mejores condiciones de ocupación que ofrece un alto nivel de bienestar social entre sus habitantes. Se analizara la relación entre la migración al estado y la absorción de esta en la actividad formal, a través de procesos de adaptación de los programas de política pública estatal y federal para ofertar trabajo formal y determinar si realmente se está absorbiendo el excedente de trabajadores migrantes que se integran a la economía de la entidad.

En un análisis previo se puede denotar que la informalidad ha representado una oportunidad para todo trabajador incapaz de insertarse en la dinámica formal ya sea contratado o independiente, y en la mayoría de los casos se desempeña como emprendedor en negocios familiares de escala productiva reducida. En México como en el estado de Baja California los esfuerzos por integrar a la legalidad las actividades informales han sido insuficientes debido a las grandes desigualdades y a las crisis, lo que ha traído una estructura creciente de la economía informal. La evidencia empírica reciente expone la relevancia de estudiar el problema y determinar sus principales causas que nos determinen políticas de trabajo acordes al contexto en el que se encuentra el estado. En el grafico 3, se puede observar el desglose de la PEA hasta llegar a trabajadores formales TF y trabajadores Informales TI.

Figura 3. Panorama general de los componentes de la PEA



Elaboración propia con información de la Encuesta Nacional de Ocupación y Empleo ENOE

METODOLOGÍA

En este trabajo se considera la informalidad como un residuo, la parte de la fuerza de trabajo remanente, una vez el sector formal atrae el trabajo dadas las condiciones del mercado que depende, como veremos, se tomara en cuenta el total de trabajadores que pertenece a la PEA y de ahí se descuenta el número de Trabajadores Formales TF resultado el número de Trabajadores Informales TI, los TF se considera son absorbidos por los montos de acumulación de capital en la entidad y reforzados por los programas sociales aplicados a través de política pública para lograr la inserción de trabajadores informales a la economía formal. Para ello se considera como proxy de la efectividad de las políticas públicas el número de trabajadores formales en la entidad.

Se considera un marco teórico desde tres perspectivas: La Romántica (enfoque institucionalista): De Soto (1987), Maloney (1998); las personas-empresas se ubican en la informalidad es respuesta al exceso de regulación gubernamental. La Parasitaria (enfoque institucionalista): Perry (2007); las personas-empresas

con un enfoque racional se establecen en la informalidad para evadir impuestos y costos de la formalidad. La del Dualismo (enfoque estructuralista): Lewis (1954, 1979); segmentación de mercado laboral con respecto a la calidad del empleo y los salarios (Sector moderno y tradicional).

El presente estudio considera a la informalidad como un residuo, es decir, la porción de fuerza de trabajo remanente después de que la economía captura todo el trabajo formal que necesita, según la condiciones del mercado del cual depende, por tanto, se opta por la versión estructuralista o dualista, inspirada en la propuesta de Lewis (1958 y 1979) sobre el desarrollo que parte de la segmentación del mercado laboral dividido en 2 fragmentos aislados por la calidad del empleo.

Se utiliza el programa E-views y se estiman regresiones simples utilizando el modelo de Mínimos Cuadrados Ordinarios MCO con una muestra de 2005 al 2014 en forma trimestral contando con 38 observaciones.

MODELO DE ADOPCIÓN

Para efectos de este estudio se opta por la versión estructuralista o dualista, inspirada en la propuesta de Lewis (1958 y 1979) sobre el desarrollo y parte de la segmentación del mercado laboral urbano dividido en 2 fragmentos aislados por la calidad del empleo, que configuran el dualismo, en el que conviven, por un lado, el sector moderno con salarios superiores y rígidos y, en el otro, el tradicional con salarios menores y flexibles y alta movilidad por la inexistencia de barreras de entrada, ver Banerjee (1983); Daniels (2004); Galli&Kucera (2004). Con estas condiciones, se plantea que hay una relación estrecha entre la economía informal y la formal; la función de esta última es propiciar que el mercado laboral formal absorba la mano de obra excedente del sector informal en gran medida.

Arthur Lewis desarrolló un modelo de crecimiento económico que, partiendo de las características de los países en desarrollo, analiza cómo opera la acumulación de capital en éstos. A medida que en un país avanza el sector moderno, gracias a la inversión de sus ganancias, se contrae el empleo en el sector atrasado <que aquí se identifica con el empleo informal>. Es una relación simbiótica en la que se progresa hacia la modernización de la economía, en este momento se logra el camino al pleno empleo de la fuerza laboral en el sector moderno.

SUPUESTOS DEL MODELO LEWIS:

El trabajador emigra cuando percibe que, en el sector moderno (Estado de Baja California), puede obtener un salario superior a su ingreso actual.

El migrante que llega al estado de B.C. enfrenta tres opciones: empleo formal urbano, desempleo o empleo informal en las ciudades.

La tasa de acumulación de capital (inversión), debe de ser mayor a la tasa de crecimiento de la PEA para reducir el sector informal. Por tanto se deduce que si la tasa de crecimiento de la acumulación del capital se mantiene igual al crecimiento de la PEA el sector informal permanecerá; en otras palabras el crecimiento del capital estará absorbiendo al crecimiento de la PEA y el sector informal se mantendrá constante.

FORMALIZACIÓN DEL MODELO DE LEWIS

Se considera que en el estado no hay pleno empleo y se tiene una oferta de trabajo infinitamente elástica, partiendo de estos supuestos, el modelo describe el comportamiento de una economía "dual", que produce un solo bien y en la que coexisten un sector informal y un sector formal.

Se describen las variables a utilizar:

TI=Trabajadores Informales; es el número de Trabajadores que pertenecen a la Población Ocupada. (los ocupados por cuenta propia en la agricultura de subsistencia, así como a trabajadores que laboran sin la protección de la seguridad social y cuyos servicios son utilizados por unidades económicas registradas.

TF=Trabajadores Formales conocidos estos como los ocupados que son laboralmente no vulnerables por la naturaleza de la unidad económica para la que trabajan, con aquellos cuyo vínculo o dependencia laboral es reconocido por su fuente de trabajo. Así como a trabajadores que laboran con la protección de la seguridad social. Utilizada como variable proxy de la acumulación de capital aplicada a través de política pública.

PEAD=Población la cual no trabajó siquiera una hora durante la semana de referencia de la encuesta.

POSE=Población Ocupada Sin Establecimiento en el Estado de Baja California. Es utilizada como una proxy del costo de la formalidad al que se enfrentan los trabajadores por cuenta propia.

TC=Trabajadores subordinados y remunerados por Comercio.

MNI=Migración Neta Internacional; es la diferencia entre los emigrantes (salen) y los inmigrantes (entran), cuando se tiene un saldo positivo significa que el número de inmigrantes internacionales (mexicanos o extranjeros que llegan de otro país) es mayor a los emigrantes internacionales (los que salen a otro país) y negativo en caso contrario.

MNE=Migración Neta Interestatal; es la diferencia entre los emigrantes (salen) y los inmigrantes (entran), cuando se tiene un saldo positivo significa que el número de inmigrantes de otros estados de México es mayor a los emigrantes (los que salen a otros estados) y negativo en caso contrario.

MNEI=Es la suma de Migración Neta Interestatal (IME), más la Migración Neta Internacional (IMI). Lo que se conoce como Crecimiento Social Total.

CN=Crecimiento Natural (Número de nacimientos menos defunciones).

BASE DE DATOS Y LA APLICACION

Se utilizara la Encuesta Nacional de Ocupación y Empleo (ENOE) del Instituto Nacional de Estadística, Geografía e Informática (INEGI), que desagrega la información de los atributos y los sueldos de la población ocupada y en edad de trabajar, sus características en el empleo y otros micro-datos. Se utilizara la información individual de cada empleado en su ámbito formal e informal. Se revisa la base de datos de CONAPO para el estado de Baja California para determinar los flujos de migración interestatal y la internacional; considerando los saldos netos entre la migración y emigración de ambas, además se considera el grado de absorción del Estado de la mano de obra utilizando como variable proxy la PEA.

$$\text{Modelo 1} \quad Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 \quad (1)$$

Donde $X_1 = \text{MNE}$; $X_2 = \text{MNI}$; $X_3 = \text{CN}$ (2)

$$\begin{aligned} \text{TI} &= 1486905 - 31.40 * \text{MNE} - 31.50 * \text{MNI} - 76.21 * \text{CN} \\ \text{e.e.} & (638733.4) (8.9677) \quad (11.5736) \quad (64.7039) \\ t & (-.227) \quad (-3.502) \quad (-2.7223) \quad (-1.1779) \quad R^2 = 0.78 \end{aligned}$$

Variable Dependiente: Trabajadores Informales				R ² =0.78
Variables Causas	Coefficiente	Error Std.	t-Statistic	Prob.
C	1486905	638733.4	2.327897	0.026
MNE	-31.40606	8.967754	-3.50211	0.001
MNI	-31.50777	11.57367	-2.722366	0.010
CN	-76.21699	64.70397	-1.177934	0.247

Modelo 2 $Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 X_5 + \beta_6 X_6 (1)$

Donde $X_1 = \text{POSE}$ $X_2 = \text{TF}$ $X_3 = \text{TC}$ $X_4 = \text{CN}$ $X_5 = \text{MNEI}$ $X_6 = \text{PEAD} (2)$

TI = -129907.8 + 1.12*POSE - 0.55*TF + 1.03*TC + 79.73*CN - 29.04*MNEI - 0.06*PEAD

e.e. (553349.9) (0.2628) (0.1474) (0.4220) (62.70) (12.79) (0.2430)

t (-2.347) (4.2607) (-3.7764) (2.4508) (1.2714) (-2.2701) (-0.2503)

R² = 0.90

Variable Dependiente: Trabajadores Informales				R ² =0.90
Variables Causas	Coefficiente	Error Std.	t-Statistic	Prob.
C	-129907.8	553349.9	-0.234766	0.816
POSE	1.120083	0.262886	4.260715	0.000
TF	-0.556976	0.147487	-3.776446	0.001
TC	1.034352	0.422044	2.450817	0.020
CN	79.73058	62.707	1.271478	0.213
MNEI	-29.04922	12.79644	-2.270101	0.030
PEAD	-0.060835	0.243011	-0.250339	0.804

Modelo 3 $Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 X_5 + \beta_6 X_6 (1)$

Donde $X_1 = \text{POSE}$ $X_2 = \text{TF}$ $X_3 = \text{TC}$ $X_4 = \text{CN}$ $X_5 = \text{MNE}$ $X_6 = \text{MNI} (2)$

TI = 551833.4 + 1.07*POSE - 0.44*TF + 1.06*TC - 15.41*MNE - 19.33*MNI

e.e. (112071.8) (0.2580) (0.1059) (0.4046) (6.9868) (9.5345)

t (4.9239) (4.1798) (-4.1688) (2.6293) (-2.2059) (-2.0279) **R² = 0.89**

Variable Dependiente: Trabajadores Informales				R ² =0.89
Variables Causas	Coefficiente	Error Std.	t-Statistic	Prob.
C	551833.4	112071.8	4.923927	0.000
POSE	1.078525	0.258029	4.179866	0.000
TF	-0.441865	0.105993	-4.168829	0.000
TC	1.064016	0.404662	2.629396	0.013
MNE	-15.41298	6.986865	-2.205994	0.035
MNI	-19.33597	9.534556	-2.027989	0.051

CONCLUSIONES

Entre mayor sea la población sin establecimiento mayor será el número de trabajadores en la informalidad, lo que está reflejando que de alguna manera los costos de tener un establecimiento son elevados y no se permite el acceso fácilmente.

La absorción de la mano de obra a través de la variable TF indica que a medida que se incrementa en 1% el trabajo formal disminuirá en 44% el número de trabajadores informales.

Entre más crece la actividad comercial en el Estado también aumenta la informalidad ya que esta actividad de distribución es de baja productividad según Levy(2008).

Curiosamente entre mayor sea la migración de población al Estado menor será el número de trabajadores informales lo que muestra tentativamente que estas personas que están llegando posiblemente tengan cierto grado de educación como menciona Videgaray en el estudio Imef a “medida que crece la educación disminuye la informalidad” o de igual forma Arias (2010) argumenta que el sector informal es un sector empresarial que no tarda en formalizar su actividad.

La migración neta nacional e interestatal que ocasiona el excedente de mano de obra está siendo absorbida por la economía formal de la entidad debido a los programas de generación de empleos formales que el gobierno implementa a través de política pública, por ello cada que se encuentra un diferencial del 1% positivo en la variable de MNE y la MNI el número de trabajadores informales disminuye dado que está creciendo la economía formal y el residuo de trabajadores informales será cada vez menor. En contraste se puede intuir que las personas migrantes que llegan a la entidad cuentan con flujos de capital que les facilita incorporarse al sector formal en periodo de tiempo corto.

Por otro lado si el saldo del diferencial en las variables de MNE y MNI es 1% negativo multiplicado por el signo negativo del coeficiente evaluado en las estimaciones, nos percatamos que el número de trabajadores informales aumenta, esto lo explicamos de la siguiente manera; debido a que hay una salida de personas en mayor proporción que la entrada de las mismas se intuye que se está extrayendo parte de la acumulación del capital que estaba generando el trabajo formal lo que ocasiona una caída en este sector y por tanto un aumento en el de trabajadores informales.

Se esperaba una relación directa causal entre migración neta estatal e internacional y la variable de informalidad, es decir, a medida que se incrementara la migración hacia la entidad se esperaba un aumento de la informalidad y viceversa debido a la insuficiencia del capital y de las políticas públicas aplicadas por el gobierno para la absorción del excedente generado por estas personas. Después del análisis de las estimaciones se encuentra una relación indirecta entre la migración y la informalidad, es decir, a medida que se incrementa la migración a la entidad la informalidad descenderá y viceversa.

Dado lo anterior, seguimos con la línea de investigación y análisis dado las repercusiones que trae consigo la informalidad en la economía de una localidad, entidad y de un país. Se harán futuras deducciones sobre los capitales que podrían movilizar los migrantes entre regiones y que sean causas de la generación de trabajo formal y por ende disminuciones en la informalidad en forma general.

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DISEÑO, INSTRUMENTACIÓN Y EVALUACIÓN DEL PROGRAMA DE ASESORAMIENTO PARA MEJORAR EL APRENDIZAJE DEL CÁLCULO

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RESUMEN

Analizar la problemática de la enseñanza de las matemáticas, específicamente del aprendizaje del cálculo, es el objetivo primordial del presente documento, partiendo de las actividades del alumno ante el conocimiento matemático y del papel del maestro en la construcción del conocimiento por parte del alumno, así como las posibilidades de acción que tiene que superar el maestro, desde el trabajo pedagógico, el fracaso escolar y la selectividad de actividades. La enseñanza del cálculo pudiera considerarse uno de los más grandes retos dentro del ejercicio docente en el área de matemáticas, al analizar la problemática actual que enfrenta el aprendizaje de este, se puede inferir que en gran parte esta, se determina por el trabajo del maestro y por las prácticas de aprendizaje del alumno. Discutir sobre las prácticas que predominan en la enseñanza del cálculo, implica un reconocimiento tanto en los objetivos que se persiguen, como en los métodos que se siguen; la formación docente entonces ha de tomar en cuenta no solamente el dominio de la materia a enseñar, sino también las técnicas didácticas adecuadas a las capacidades cognitivas de los estudiantes.

PALABRA CLAVE: Enseñanza matemática, cálculo, prácticas

DESIGN, IMPLEMENTATION AND EVALUATION OF THE COUNSELING PROGRAM TO IMPROVE THE LEARNING OF CALCULUS

ABSTRACT

Analyze the problems of the teaching of mathematics, specifically the learning of calculus, is the primary aim of the present document, based on the activities of the student to the mathematical knowledge and the role of the teacher in the construction of knowledge by the student, as well as the possibilities of action that has to overcome the master, from the pedagogical workschool failure and the selectivity of activities. The teaching of calculation could be considered one of the greatest challenges within the exercise teaching in the area of mathematics, to analyze the current problems facing the learning from this, it can be inferred that in large part is, is determined by the master's work and the student's learning practices. Discuss practices that predominate in the teaching of calculation, it implies a recognition both objectives pursued, and the methods used; teacher training should then take into account not only the domain of the subject to teach, but also didactic techniques appropriate to the cognitive abilities of the students.

JEL: I12, M00

KEYWORD: Teaching math, calculus, practical

INTRODUCCIÓN

El hablar de enseñanza del cálculo, implica el reformular la nueva visión del mundo digitalizado, desde la perspectiva de los alumnos, reestructurando la enseñanza de este, lo que conlleva un cambio en el trabajo del maestro y el rol del alumno, cambiar la lo tradicional o convencional a la resolución lógica de problemas prácticos. Para ello es necesario comprender los aportes de las investigaciones en cuanto al estudio de las dificultades es necesario hacer referencia a la noción de obstáculo epistemológico introducida por el filósofo Bachelard, para él, el conocimiento científico no se desarrolla en un proceso continuo, ni lineal, este es el resultado del rechazo de formas previas de conocimiento que se constituyen en obstáculos epistemológicos.

Continuación este artículo se compone de un marco teórico el cual de sustentó a las teorías y metodologías propuestas, para lograr el objetivo general de la investigación es: Diseñar, implementar y evaluar un programa de asesoramiento continuo de Cálculo para mejorar el rendimiento académico en los alumnos, se aplica el método metodológico Cuantitativo experimental con un diseño de muestra separada pretest-postest, con grupos control, diseño correlacional- descriptivo se desarrolla y aplica un instrumento basado en cuestionario de escala tipo Likert con 25 ítems, y los resultados se validan con la herramienta coeficiente de Alfa Cronbach.

Delimitación del objeto de estudio

Haciendo un recorrido por la experiencia docente frente a los grupos de la universidad Universidad se han identificado algunas características de los alumnos en lo que se refiere al aprendizaje del cálculo: como nociones erróneas para interpretar conceptos fundamentales en los libros, estos generan los planteamientos incompletos e incluso al momento de ejecutar fórmulas y/o uso de razonamiento lógico se ven dificultades para desarrollar las actividades, aunado a la insuficiente capacidad para retener las ideas centrales de la materia y además carecen de vocaciones científicas, especialmente en el área de Matemáticas.

Problematización. Una de las razones por las que algunos alumnos experimentan dificultad para aprender las nociones del cálculo es la forma en que se les enseñan los procedimientos para resolver problemas que todavía no comprenden y por tanto es poco probable que les interese. En muchos cursos actuales de cálculo la enseñanza de ciertos temas se localiza en algunos momentos donde los alumnos se ven obligados a asimilar la gran cantidad de información en tiempos reducidos, el maestro tiene responsabilidad en los resultados vistos en los procesos de enseñanza aprendizaje del cálculo al trabajar de manera expositiva, cuando solo se concreta a contemplar resultados sin involucrarse en ellos.

El modelo educativo que sigue la Universidad implica una gran carga de trabajo escolar para los alumnos en lo que corresponde a la materia de Calculo dicho programa semestral debe desarrollar los temas correspondientes a las cinco unidades, si se considera entonces que la materia en sí es difícil de concebir por los alumnos por lo complejo de los temas, y si le agregamos a esto el tiempo como un factor determinante para el desarrollo óptimo, se pretende entonces encontrar los métodos didácticos adecuados para abordar los temas en su totalidad.

Entonces se intenta aportar una alternativa para la mejora cualitativa de la enseñanza efectiva del cálculo, que nace del interés por realizar una propuesta didáctica que conduzca a abordar los programa mediante un trabajo de y asesoramiento continuo para lograr la enseñanza del cálculo basada en estándares de calidad. Si se busca un aprendizaje significativo fundamentado en el Modelo de Educación Basada en Competencia que rige el actuar docente dentro de la Universidad, el cual determina que no se puede enseñar cálculo reduciéndolo a la memorización mecánica de los hechos, teoremas, definiciones y mucho menos a los procedimientos (*muchos alumnos resuelven correctamente pero no saben lo que hacen*); por el contrario,

lo que debe buscarse es que el alumno aprenda a plantear y resolver problemas que tengan sentido para sí mismo.

Pregunta de investigación. Una tarea importante consiste en concientizar, sensibilizar y preparar a los profesores para que a su vez puedan instruir a los alumnos en ejercitarse y distinguir un pensamiento confuso de un pensamiento eficaz, un razonamiento correcto de un incorrecto dando a los alumnos oportunidades de razonar sobre cuestiones relevantes que sean de su interés, estos podrían desarrollar más fácilmente sus habilidades del pensamiento. Por esta razón el contenido queda planteado en una pregunta que didácticamente incumbe a los docentes. ¿En qué medida el diseño y la implementación del programa asesoramiento continuo en Cálculo mejorara el aprendizaje en alumnos de la universidad

El Objetivo general de la investigación es: Diseñar, implementar y evaluar un programa de asesoramiento continuo de Cálculo para mejorar el rendimiento académico en los alumnos. Los objetivos particulares de investigación son: Reconocer la importancia que tiene el proceso didáctico para lograr comprender los temas de cálculo diferencial e integral. Identificar cuáles son las estructuras cognitivas que apoyan la comprensión del aprendizaje del cálculo Orientar educativa y profesionalmente al alumno, para que aproveche con mayor eficiencia su tiempo de estudio y los recursos necesarios para llevar a cabo su aprendizaje.

Justificación. Las dificultades presentadas en el aprendizaje efectivo del cálculo diferencial e integral están enmarcadas en la complejidad de los objetivos y en las que se asocian a la conceptualización de los temas y aplicaciones; se dirigen a los maestros para concientizar la necesidad imperante de introducir una nueva dirección en la planeación, administración y evaluación del acto educativo; otro aspecto es el orden cognitivo del alumno y la ruptura con la matemática clásica algebraico-geométrico, para dar paso a una matemática totalmente nueva para ellos, aunque los temas de funciones no lo son del todo el concepto de límite, derivada y antiderivada son temas que no conocen y que antes de intentar una conexión con la materia presentan un rechazo total por esta, entrar en el campo del cálculo significa para el alumno reprobación.

La enseñanza del cálculo se reduce a la memorización de definiciones y teoremas, así como a la aplicación mecánica de ciertos procedimientos. En la enseñanza matemática del cálculo existen tres aspectos muy importantes que se deben resaltar; el primero es el aspecto conceptual (planes y programas) que se refiere a lo que se enseña y se aprende (funciones, noción de límites, derivadas e integrales), sus propiedades y las operaciones entre ellas, el segundo aspecto es el algorítmico y calculatorio refiriéndose al cómo se efectúan las operaciones y cuáles son los métodos que dan más rápida y fácilmente los resultados para proporcionar la habilidad necesaria para calcular y comprobar con precisión.

Esta investigación busca encontrar una propuesta didáctica que permita vincular la teoría y la práctica, partiendo del programa de asesoramiento continuo de la materia y de las concepciones de los alumnos, para adaptar las prácticas en el aula estructurando de manera progresiva el cálculo iniciando su estudio de nociones cotidianas, organizando la enseñanza a resolución de problemas de aplicación donde la epistemología de la materia se trabaje de manera tal que el alumno pueda interpretar lo expuesto en los textos con dificultades mínimas.

REVISIÓN LITERARIA

Aquí se aborda brevemente las teorías de aprendizaje que describen la manera en que los teóricos creen que las personas aprenden nuevas ideas y conceptos; frecuentemente estas explican la relación entre la información que ya tenemos y la nueva información que estamos tratando de aprender; desde esta concepción se visualizaran los errores epistemológicos de la enseñanza en el cálculo como disciplina científica y del modo de acceso a su conocimiento. La teoría cognitiva; profesa que la comprensión de las

cosas se basa en la percepción de los objetos y de las relaciones e interacciones entre ellos, este establece que la apreciación de la realidad es adecuada cuando se pueden establecer relaciones entre las entidades. La teoría del procesamiento de la información; trata de describir y explicar el proceso de aprendizaje, mediante el análisis de las formas en que los estímulos que proporciona el medio ambiente son percibidos, codificados y transformados en información significativa, la forma en que se retienen en la memoria y se recuerdan para traducirse en conductas observables en el individuo. La teoría constructivista del aprendizaje; constituye, antes que nada, una posición epistemológica, es decir, referente a cómo se origina el conocimiento, como tal no debe confundirse con una posición pedagógica (Delval, 1997).

Para esta concepción aprendemos cuando somos capaces de elaborar una representación personal sobre un objeto de la realidad o contenido que pretendemos aprender. Así pues, el proceso del aprendizaje significativo está centrado sobre él. En la teoría del aprendizaje significativo; es importante mencionar que psicólogos, así como pedagogos han presentado al aprendizaje de tal manera, que el estudiante logre incluir en su estructura mental conocimientos nuevos mediante ideas previas adquiridas con anterioridad, así mismo otros personajes que han investigado sobre el tema, mencionan que este se da cuando un nuevo conocimiento se conecta con un concepto de relevancia previamente adquirido. “El aprendizaje significativo se logra cuando puede incorporarse a las estructuras de conocimiento que posee el sujeto, es decir cuando el nuevo material adquiere significado para el sujeto a partir de su relación con conocimientos anteriores”. (Pozo; 2003:211).

Propuesta programa de asesoramiento

Cantoral y Mirón (2000) señalan una dislexia escolar en Cálculo, su enseñanza logra que los estudiantes deriven, integren y calculen límites elementales, pero no son capaces de dar un sentido más amplio a esas nociones que les haga reconocer, cuándo un problema requiere de calcular una derivada. Actualmente se reconoce que la problemática adquiere tintes muy particulares que conciernen a aspectos cognitivos “cómo se aprende”, didácticos “cómo se enseña” y epistemológicos “cómo se concibe el saber a enseñar y aprender”. Esto se sitúa en el entorno social que enmarca la interacción entre el contenido matemático, los estudiantes y el profesor “dónde se enseña-aprende”. (Salinas y Alanís, 2009)

La relevancia de esta asignatura esta en cubrir el perfil de egreso para desarrollar capacidades que le permitan incorporarse de manera competente a los estudios de nivel superior, por lo que ese espera que los maestros den prioridad al campo disciplinario para el desarrollo de los procesos lógicos, orientando a los alumnos al análisis y exploración de los fenómenos sociales y naturales como:

La aplicación en la vida cotidiana de los conocimientos para resolver problemas, en base a los principios y leyes que rigen al cálculo.

El manejo reflexivo y crítico del quehacer científico en la toma de conciencia de sus impactos sociales y económicos.

La adquisición de principios en las diferentes áreas de conocimiento que faciliten la decisión en la adecuada decisión de estudios superiores.

Como herramienta para generar modelos matemáticos a la gran variedad de fenómenos científicos que requieran de soluciones para sus problemáticas.

En el que se espera que los alumnos:

Realicen ejercicios y mapas conceptuales donde distinga las distintas funciones matemáticas y sus posibles usos en problemas de la física en general.

Presente por escrito y verbalmente, interpretaciones y soluciones de problemas referentes al mantenimiento industrial a través del empleo de funciones matemáticas, incluyendo su representación gráfica.

Elabore ejercicios representativos de problemas aplicados en la industria en las áreas de electricidad y cinemática y dinámica de elementos de mecanismos aplicando los métodos de derivación y las fórmulas fundamentales del cálculo diferencial de las distintas funciones matemáticas.

Diseño del programa de asesoramiento

En el proceso del diseño del programa de asesoramiento para mejorar la enseñanza del cálculo se proponen en formas distintas estrategias pedagógico - didácticas cuya finalidad será promover el desarrollo de las capacidades, habilidades y destrezas de los alumnos; en este apartado se pretende describir lo que se podría determinar como una propuesta metodológica de trabajo que estará constituida por las estrategias, las técnicas, los recursos que se aplicarán y por las actividades que se realizarán durante el desarrollo de la enseñanza durante el cuatrimestre a fin de brindar condiciones adecuadas para el logro de aprendizajes significativos. Sin olvidar que la propuesta se establecerá de acuerdo a criterios de la dirección de la carrera, tomando en cuenta el contexto y la complejidad de la práctica educativa.

Es de suma importancia recordar que los profesores sean quienes ejecuten los programas de asesorías es una premisa para el éxito de cualquier reforma, porque son ellos en su práctica cotidiana los que llevan a cabo las estrategias didácticas planteadas en los programas de estudio, estos son los actores fundamentales en cualquier cambio educativo (Catalano, Avolio de Cols, y Sladogna, 2004)

Es decir, los docentes deben ser los autores de los programas de estudio que aplican, porque ellos son quienes: 1. Mejor conocen las asignaturas que imparten y pueden reconstruirlas. 2. En su práctica cotidiana se enfrentan a las posibilidades de que los alumnos sean constructores de su propio conocimiento. 3. Pueden retroalimentar sus propias experiencias con sus pares. 4. Hacen realidad los cambios propuestos. A continuación en la tabla 1 se observa la los parámetros del programa

Tabla 1: Dosificación del programa

Cada unidad a desarrollar deberá establece bajo los siguientes parámetros	
Secuencia Didáctica	Nombre de la unidad, b) Objetivo didáctico general, c) Recursos y/o materiales didácticos
Metodología	a) Acciones del docente, b) Actividades sugeridas para trabajar los contenidos en el aula, c) Indicadores de desempeño para lograr las competencias, d) Sugerencias de evidencias de aprendizaje, e) Habilidades, Actitudes y Valores, f) Actividades o estrategias que llevará a cabo para reducir la ansiedad matemática. g) Acciones para incrementar el gusto por las matemáticas. h) Intervenir en casos de alumnos con antecedentes de fracaso académico en el área del cálculo, i) Problemas de contexto de la vida real o de aplicación que considera deban resolver sus alumnos. j) Ejercicios dosificados para que el alumno practique la algoritmia del tema

Fuente elaboración propia. En esta tabla se explica los Cada unidad a desarrollar deberá establece bajo los siguientes parámetros

METODOLOGÍA

Cuantitativo experimental con un diseño de muestra separada pretest-posttest, con grupos control, diseño correlacional- descriptivo, se intenta medir el aprendizaje efectivo del cálculo en función del asesoramiento continuo en la enseñanza; en el cual se pretende establecer la correlación entre las variables señaladas. Las acciones dentro del presente documento está encaminado a cómo el trabajo de asesorías continuas a alumnos mejoran las prácticas de enseñanza y el aprendizaje del cálculo, se espera que las acciones vayan encaminadas a buscar la relación entre las variables mencionadas, porque se determina utilizar el enfoque cuantitativo que va de la teoría generada por otras investigaciones y por la recolección de datos que se pretende obtener (Hernández, 2006).

Enfoque de investigación. La investigación cuantitativa tiene una concepción lineal, es decir, tiene que haber claridad entre los elementos que conforman el problema, tienen que tener definición, estar limitados y saber con exactitud donde se inicia el problema, también es importante saber qué tipo de incidencia existe entre los elementos que conforman el problema. Esta nos ofrece la posibilidad de generalizar los resultados más ampliamente, nos otorga control sobre los fenómenos, así como un punto de vista de conteo

y las magnitudes de éstos. Asimismo, nos brinda una gran posibilidad de réplica y un enfoque sobre puntos específicos de tales fenómenos, además de que facilita la comparación entre estudios similares. Por lo que se usa la recolección de datos para probar la hipótesis, con base en la medición numérica y el análisis estadístico, para establecer patrones de comportamiento y probar teorías.

Método de investigación. Cook y Reichard mencionan “Cuando se aplican métodos cuantitativos se miden características o variables que pueden tomar valores numéricos y deben describirse para facilitar la búsqueda de posibles relaciones mediante el análisis estadístico; aquí se utilizan las técnicas experimentales aleatorias. Conocemos a la metodología como la ciencia que nos enseña a dirigir los procesos de forma óptima para alcanzar los resultados con mayor eficiencia y eficacia. Entonces se usará en método la recolección y el análisis de los datos, elementos constitutivos del método científico para contestar las preguntas de investigación y probar hipótesis, se espera obtener una medición numérica, el conteo y la utilización de elementos estadísticos para poder establecer patrones de comportamiento de una población estudiada, se pretende acotar la información y medir con precisión las variables del estudio (enseñanza y el aprendizaje del Cálculo)

Hipótesis. En esta tesis se pretende encontrar una hipótesis correlacional enmarcada a las variables de asesoramiento y rendimiento académico de los alumnos de la universidad ahora bien a determinadas condiciones de prueba o contrastación, se busca ver cómo se comportan las variables objeto de estudio. Las hipótesis planteadas en la investigación en qué medida el diseño y la implementación mejorará el rendimiento académico en alumnos de la universidad son las siguientes:

Hi: La puesta en práctica de un programa de asesoramiento continuo en la asignatura del cálculo, disminuirá los problemas epistemológicos y cognitivos que afectan significativamente el aprendizaje del este y que su implementación por ende mejorará el aprendizaje en los alumnos

Ho: La puesta en práctica de un programa de asesoramiento continuo en la asignatura del cálculo, no disminuirán los problemas epistemológicos y cognitivos que afectan significativamente el aprendizaje del este y que su implementación por ende no mejorará el aprendizaje en los alumnos

Operacionalización de variables. Debido a lo complejo de los temas, para iniciar con esta investigación educativa se tomarán dos variables el asesoramiento del cálculo y el aprendizaje efectivo de la materia. La variable independiente Asesoría, tiene como categoría los aspectos epistemológicos y el sistema didáctico para el logro de los objetivos en la cual los rasgos a evaluar son el dominio de los temas de los maestros de asignatura y las estrategias didácticas; en lo que corresponde a la variable dependiente hace alusión al aprendizaje del cálculo, la cual tiene como categoría los aspectos cognitivos y la capacidad para aprender la Interpretación de los teoremas, la comprensión de contenidos conceptuales y la aplicación de aprendizajes procedimentales

Instrumento para obtención de información empírica. En este trabajo el método es el camino por donde transitamos para lograr una estructura lógica del proceso, de forma tal que podamos incidir en el objeto para transformarlo, la técnica utilizada para la recolección de información fue un cuestionario tipo escala Likert. El instrumento realizado para medir las variables y determinar en qué medida el diseño y la implementación del programa mejorará el rendimiento académico en alumnos de la universidad es un cuestionario de escala tipo Likert con 25 ítems cuyo tipo de respuesta es considerado de Sumatoria (Siempre, casi siempre, algunas veces, casi nunca y nunca).

RESULTADOS

La validez y la fiabilidad del instrumento. Fiabilidad, confiabilidad o precisión denotan la cualidad de un instrumento que permite que cualquier investigador obtenga la misma lectura, bajo las mismas condiciones,

de acuerdo con Hernández, Fernández y Baptista (1998 pag. 243), "la validez en términos generales, se refiere al grado en que un instrumento realmente mide la variable que pretende medir" El criterio de la fiabilidad, confiabilidad, consistencia y credibilidad del instrumento en esta investigación fue determinado por el coeficiente de Alfa Cronbach, desarrollado por J. L. Cronbach, requiere de una sola administración del instrumento de medición y produce valores que oscilan entre cero y uno. (Hernández, y otros, ob. cit.).

A partir del análisis de varianzas se estableció lo siguiente en alfa: $\alpha = [1.04166667][1 - 0.13131163]$
 $\alpha = 0.90488372$

Se tiene que α tiene 90% de confiabilidad. Considerando la escala de valores que determina el rango de 0.9 a 1 un rango de Alta Confiabilidad y el valor de 0.90 obtenido en el cálculo de la confiabilidad para el Instrumento " se puede decir que el instrumento aplicado en la presente investigación posee un buen grado de confiabilidad, el resultado obtenido indica alta confiabilidad en este instrumento

CONCLUSIONES

Al producirse un giro en la forma de enseñar y aprender se trata de motivar a los alumnos a que reflexionen en lugar de obligarlos a aprender lo que sus profesores habían sido obligados también a aprender, y que se dedicaban solamente a transmitir a sus alumnos. Se ha considerado que uno de los errores más graves de la educación tradicional es fomentar que los alumnos aprendan los productos finales de la investigación científica, en vez de propiciar en ellos el proceso de la investigación misma; de esta manera, no se les enseña a pensar, a ser críticos ni reflexivos. Se concluye que es prioridad del maestro elegir y organizar las actividades del curso más convenientes para lograr un buen aprendizaje en los alumnos, apoyándose en sus conocimientos y experiencia sin limitarse a los contenidos programáticos; se espera pertinente sugerir que las actividades en el salón se adapten para que los alumnos dejen de ser receptores pasivos de lo que explica el maestro en el pizarrón, al mismo tiempo de que se apropien gradualmente del vocabulario, la expresión simbólica que proporciona el cálculo, como el uso de símbolos en límites, derivadas e integrales, lo cual ayudará al alumno a aprender significativamente dándole la capacidad de crear nuevos conocimientos y relacionarlos con las diversas áreas de aprendizaje futuro como son las ecuaciones diferenciales.

Santos Trigo (1993) menciona que "las ideas que los profesores tienen acerca de las matemáticas moldean las actividades del salón de clases" entonces se hace necesario y urgente que el docente cuente con elementos teóricos y metodológicos que le ayuden a modificar su práctica, su 'saber sabio' (Alanís, 2000); por un lado a comprender mejor los conceptos implicados en el desarrollo del pensamiento matemático, y por otro a implementar acciones didácticas pertinentes para favorecer este aspecto en la formación de los alumnos.

Para finalizar se debe recordar que el cálculo al igual que cualquier ciencia, el cálculo ha sufrido una intensa evolución a lo largo de la historia, abriéndose continuamente a nuevos descubrimientos; el pensamiento matemático posee una génesis cuyas raíces epistemológicas están ancladas en lo concreto, que obliga a la reestructuración y reorganización los contenidos abriendo nuevas vías de generalización.

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ESTUDIO COMPARATIVO DEL MODELO DE LIDERAZGO NIVEL 5 APLICADO A LA GESTIÓN DEL TALENTO HUMANO EN LA ADMINISTRACIÓN PÚBLICA DE TRES MUNICIPALIDADES DE COSTA RICA

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RESUMEN

Este estudio de investigación presenta, los resultados de un diagnóstico aplicando el instrumento de medición liderazgo nivel 5 de Jim Collins, con la finalidad de identificar el grado de liderazgo que presenta la administración pública de la municipalidad de Pococí, Siquirres y Guácimo Costa Rica, y a partir de los resultados que se obtengan de la aplicación del instrumento de medición con la finalidad de realizar un estudio comparativo entre las tres municipalidades, para presentar los resultados y recomendaciones a las autoridades correspondientes y plantear diferentes alternativas o soluciones que ayuden a mejorar el desempeño de sus departamentos, bajo un tratamiento estadístico sustentado en el paquete estadístico SPSS v17.

PALABRAS CLAVE: Liderazgo, Capital Humano, Sector Público.

COMPARATIVE STUDY OF LEVEL 5 LEADERSHIP MODEL APPLIED TO MANAGEMENT HUMAN TALENT IN PUBLIC ADMINISTRATION OF THREE MUNICIPALITIES OF COSTA RICA

ABSTRACT

This research presents the results of an assessment using the measuring instrument level 5 Leadership Jim Collins, in order to identify the degree of leadership that has the public administration of the municipality of Pococí, Guácimo and Siquirres Costa Rica, and from the results obtained from the application of the measuring instrument in order to make a comparative study of the three municipalities, to present findings and recommendations to the relevant authorities and propose alternatives or solutions to help improve the performance of departments, under a statistical treatment supported by SPSS v17.

JEL: H760, M120

KEYWORDS: Leadership, human talent, public service

INTRODUCCIÓN

En la actualidad, se requiere con más urgencia mayor liderazgo en las administraciones públicas. Como es bien sabido el liderazgo ha venido presentando una evolución continua en función de las condiciones que presenta cada organización, en particular en las últimas tres décadas. Este estudio de investigación persigue,

de manera específica aplicar un instrumento de medición que permita medir el grado de liderazgo nivel 5 de Jim Collins en la administración pública de la municipalidad de Pococí, Siquirres y Guácimo Costa Rica. Una vez que se logró la gestión correspondiente con los directivos involucrados en el estudio, se aplicó el instrumento y se midió el grado de liderazgo nivel 5 que presenta la administración pública de Pococí, Siquirres y Guácimo Costa Rica, se realizó un estudio comparativo para presentar ante las autoridades correspondientes los resultados obtenidos y plantear diferentes alternativas o soluciones que ayuden a mejorar el desempeño de sus departamentos.

REVISIÓN DE LITERATURA

Liderazgo de nivel 5

El liderazgo nivel 5, se refiere al nivel más alto, en una jerarquía de capacidades ejecutivas, según Collins, J. (2005). Los líderes de los otros cuatro niveles, en la jerarquía pueden generar altos grados de éxito, pero no el suficiente para elevar a las organizaciones de la mediocridad, a la excelencia sostenida. La siguiente tabla 1, resume la teoría que plantea Collins, J. (2005), en su investigación de liderazgo de nivel 5.

Tabla 1: Características del líder Nivel 5 de Jim Collins

El líder de nivel 5 se sitúa en la cima de una jerarquía de capacidades y es, un requisito necesario para transformar una organización de buena a excelente.
Nivel 5 Ejecutivo de Nivel 5 Desarrolla una grandeza duradera, mediante una paradójica combinación de humildad personal, y voluntad profesional.
Nivel 4 Líder eficaz Cataliza el compromiso, con una visión clara y convincente; y su vigorosa aplicación, estimula al grupo a lograr altos estándares de desempeño.
Nivel 3 Ejecutivo competente Organiza a las personas, y los recursos para la búsqueda eficaz y eficiente, de objetivos predeterminados.
Nivel 2 Colaborador de un equipo Contribuye al logro de objetivos grupales; trabaja eficazmente con otros en un entorno de grupo.
Nivel 1 Individuo altamente capaz Hace contribuciones productivas mediante talento, conocimiento, habilidades y buenos hábitos de trabajo.

Fuente: Collins, J. (2005). Esta tabla muestra los 5 niveles de liderazgo propuestos por Jim Collins, considerados dentro del instrumento de medición del presente estudio de investigación.

Y aunque el liderazgo de Nivel 5, no es el único requisito para transformar una organización buena en excelente –otros factores incluyen sumar a las personas correctas a la aventura (y apartar a las incorrectas), así como crear una cultura de disciplina-, según Collins, J. (2005) muestra que es esencial. Las transformaciones, de bueno a excelente, no ocurren sin líderes de Nivel 5 en el mando. Según investigaciones, Mendoza, R. & Ortiz, C. (2006); Ortiz, G., Amalia, R. (2006); Pedraja-Rejas, L., Rodríguez-Ponce, E., & Rodríguez-Ponce, J. (2008) los líderes transformacionales, ejercen una influencia al interrelacionarse con los miembros del grupo, estimulando cambios de visión buscando el bien común y dejando de lado los intereses particulares, por lo que el liderazgo nivel 5 de Collins se puede identificar como liderazgo transformacional.

Esta teoría, confirma la importancia, de colocar a líderes de Nivel 5 que corresponden a la categoría de tipo transformacional en los puestos clave de la administración pública en las municipalidades de Pococí, Siquirres y Guácimo Costa Rica y de esta manera definir la ruta hacia el mejoramiento continuo. Por otro lado, Mendoza, I., Ortiz, M. & Parker, H. (2007) refieren que los miembros del equipo transformacional se preocupan por otros, se estimulan intelectualmente, se inspiran entre ellos, y se identifican con las metas del equipo lo que logra percibirse en los líderes de nivel 5. La asertividad, por parte de los responsables, de asignar a los líderes de los puestos clave, dentro de la administración pública, reside en la objetividad del

análisis de la currícula presentada, por los sustentantes al cargo público y, que en algunas ocasiones no se cuenta con un proceso de selección y reclutamiento riguroso, si no se cuenta con una herramienta que permita medir el grado de liderazgo nivel 5.

Según Cardona, J. (2004), El modelo “Círculos de Liderazgo y Gestión por 8 hábitos es altamente efectivo e implica una interacción entre clientes y colaboradores partiendo de 8 conceptos: información, visión estratégica, resultados, delegación, aprendizaje, comunicación y negociación, equipo e innovación. En este sentido, para que pueda ocurrir una transformación en el sector público, deberá contar con la determinación de combatir, y abatir el comportamiento organizacional tan arraigado.

Las Instituciones del sector público.

Según Velazquez, G. (2005), en los últimos años se ha observado un deterioro continuo de las organizaciones nacionales en comparación con otras naciones, identificando principalmente la pérdida de productividad, altos costos de producción, lento proceso de comercialización y, sobretudo, ausencia de creatividad e innovación por parte del capital humano. En este sentido, según investigaciones Aguilar, J. (2007); Gutierrez, A., & Gutierrez, J. (2008) el servidor público se motiva, para laborar, por la remuneración, su estabilidad laboral, su satisfacción personal y el poder que pueda ejercer en la organización. En especial es altamente recomendable actuar localmente y buscar la mejora en el desempeño de los líderes a partir de los puestos clave en la administración pública de las municipalidades. Según Castro, A. (2006), el liderazgo es el proceso por el cual una persona tiene la capacidad para influir y motivar a sus seguidores de modo que contribuya al logro de los objetivos establecidos y al éxito del proyecto organizacional.

Según Pedraja, L. & Rodríguez, E. (2004), la relevancia de la decisión, la importancia del compromiso, la probabilidad de éxito, la experiencia del líder y del grupo, el apoyo del grupo al logro de los objetivos y la competencia del grupo son determinantes en la competitividad de las organizaciones. Según Villarzú, J. (2005), transcurrieron las primeras semanas de 1994, y la Corporación Nacional del Cobre (Codelco) estaba a punto de correr la misma suerte que el Titanic. Con 24 000 empleados y utilidades por unos US\$ 516 millones, Codelco era grande, imponente y majestuosa. La mejor herramienta que todo CEO debe poseer según Villarzú, J. (2005); Gil, F., Alcover, M., Rico, R. & Sánchez- Manzanares, M. (2011), es la negociación, y Juan Villarzú, la explotó de una forma por demás sabia. La clave del éxito de Codelco, estriba entre otras cosas, en la decisión del presidente de Chile, Frei en dejar al frente de la empresa de cobre, a Juan Villarzú. Tras estudiar la propuesta de los sindicatos, Juan Villarzú les dijo con palabras textuales: “Miren, ustedes y yo queremos mantener esta empresa estatal. Comparto 90% de lo que ustedes plantean. Trabajemos el otro 10% y lleguemos a un acuerdo”.

METODOLOGÍA

Introducción-El presente estudio es de tipo descriptivo y se llevó a cabo en la administración pública de las municipalidades de Pococí, Siquirres y Guácimo Costa Rica. En este trabajo de investigación, se aplicó el instrumento de medición (cuestionario) del modelo liderazgo nivel 5 de Collins para identificar el nivel de liderazgo que existe en los sujetos de estudio y realizar un estudio comparativo entre las tres municipalidades.

Descripción de la muestra-La muestra estuvo compuesta por 13 sujetos de estudio que trabajan en las jefaturas de la municipalidad de Siquirres, por 20 sujetos de estudio que trabajan en las jefaturas de la municipalidad de Pococí, y por 12 sujetos de estudio que trabajan en las jefaturas de la municipalidad de Guácimo Costa Rica, como se puede observar en la Tabla 2.

Procedimiento de aplicación-Para la aplicación del instrumento de medición (cuestionario), el investigador de la Universidad de Costa Rica visitó a los sujetos de estudio en las municipalidades de Pococí, Siquirres y Guácimo Costa Rica, en primera instancia para agendar la aplicación del instrumento, y posteriormente en la fecha acordada se procedió a la explicación y aplicación del llenado del instrumento de medición obteniendo el 100% de respuesta, por parte de los sujetos de estudio, es decir 45 de 45 sujetos de estudio accedieron a participar en el estudio.

Sujetos de estudio-Jefes del departamento de las municipalidades de Pococí, Siquirres y Guácimo Costa Rica de la administración pública que posean autoridad para tomar decisiones estratégicas y cuenten con personal bajo su cargo.

Objetivo-Identificar el grado de liderazgo nivel 5 en los puestos clave de la administración pública en las municipalidades de Pococí, Siquirres y Guácimo Costa Rica.

Hipotesis

Ho: No existe un nivel de liderazgo nivel 5 significativo en la administración pública de las municipalidades de Pococí, Siquirres o Guácimo Costa Rica.

H1: Existe un nivel de liderazgo nivel 5 significativo en la administración pública de la municipalidad de Pococí Costa Rica.

H2: Existe un nivel de liderazgo nivel 5 significativo en la administración pública de la municipalidad de Siquirres Costa Rica.

H3: Existe un nivel de liderazgo nivel 5 significativo en la administración pública de la municipalidad de Guácimo Costa Rica.

Determinación de la muestra- Aspectos generales de Costa Rica- Con respecto a su ubicación geográfica Costa Rica está situada en América Central, entre los mares: Océano Pacífico y Mar del Caribe. Sus países vecinos son Nicaragua al norte y Panamá al sur. Posee una extensión territorial de 51,100 Km², una población de 4.7 millones y una fuerza laboral de 2.18 millones. Su división administrativa consta de siete provincias: San José (capital), Alajuela, Heredia, Cartago, Guanacaste, Puntarenas y Limón, que a su vez están divididos en 81 cantones.

Tabla 2: Sujetos de estudio las municipalidades de Pococí, Siquirres y Guácimo Costa Rica

	Población	Muestra
Total de sujetos de estudio la Municipalidad de Pococí, Costa Rica	45	45

En esta tabla se muestra la población y muestra obtenida de los sujetos de estudio que participaron en este estudio de investigación, y a quienes se les aplicó el instrumento de medición de Collins.

Factores que se consideraron en el cálculo de la muestra:

a) La población se considera con características homogéneas.

b) Se cuenta con una población finita, ya que el número de dependencias es conocido.

c) Fórmula empleada para el cálculo de la muestra $n = k^2 (p \cdot q \cdot N) / (e^2 \cdot (N-1)) + (k^2 \cdot p \cdot q) = 1.96^2 (0.5 \cdot 0.5 \cdot 45) / (0.05^2 \cdot (45-1)) + (1.96^2 \cdot 0.5 \cdot 0.5) = 45$

Instrumento de medición-El instrumento de medición propuesto se tomó del modelo de liderazgo nivel 5 de Collins directamente del sitio oficial de Jim Collins (ver Anexo 1). El instrumento se compone de 8 reactivos bajo una escala Likert, estableciendo los siguientes criterios: A = Siempre B = Casi siempre C = Frecuentemente D = Casi nunca E = Nunca. La validación de contenido del mismo está sustentada por el modelo de Jim Collins. Apoyado en el tratamiento estadístico que hace referencia García, B. (2005), para

conocer la confiabilidad de un instrumento de medición de tipo cuantitativo, se utiliza el análisis Alpha de Cronbach. Este es de consistencia interna y donde según la Tabla 3 nos arroja un Alpha de Cronbach de .905 para los 8 ítems.

Tabla 3: Confiabilidad del instrumento de medición liderazgo nivel 5 de Collins

Alpha de Cronbach	Ítems
.905	8

Esta tabla muestra el resultado del alfa de Cronbach obtenido a través del análisis factorial realizado con apoyo de SPSS v.17, al instrumento de medición utilizado en el presente estudio de investigación.

En la Tabla 4 se puede observar el comportamiento de los ítems con respecto a su correlación y el grado de confiabilidad con respecto al Alpha de Cronbach si se llegan a eliminar los ítems de manera individual del instrumento de medición.

Tabla 4: Confiabilidad del instrumento de medición liderazgo nivel 5 de Collins por eliminación de ítems para mejorar el Alpha de Cronbach

Ítem	Correlación del ítem corregida	Alpha de Cronbach con el ítem eliminado
LN51. Los líderes que ocupan los cargos más importantes de nuestra organización son ambiciosos, ante todo, por la causa, la organización del trabajo, no de ellos mismos y tienen una voluntad de hierro para hacer lo que se necesita para hacer realidad esa ambición.	.726	.892
LN52. Los líderes que ocupan los cargos más importantes de nuestra organización muestran una trayectoria cada es mejor, a la hora de tomar las decisiones que funcionan para la grandeza a largo plazo de la empresa y su trabajo.	.913	.871
LN53. Los líderes que ocupan los cargos más importantes de nuestra organización practican colocan en la ventana a las personas para dar crédito por el éxito. Cuando se enfrentan a las fallas, se miran al espejo y dicen: yo soy responsable.	.893	.879
LN54. Mientras que algunos miembros del equipo pueden reflejar un liderazgo carismático. Ellos inspiran a los demás principalmente a través de normas de inspiración como la excelencia, el trabajo duro, sacrificio, y la integridad.	.266	.922
LN55. Nuestra cultura valora la sustancia sobre el estilo, la integridad sobre la personalidad, y los resultados sobre las intenciones.	.507	.909
LN56. Los miembros de nuestro equipo de liderazgo, fomentan el diálogo y el debate en la búsqueda de la mejor respuesta (no por el bien de una persona inteligente o ganar un punto) hasta el punto de decisión.	.916	.874
LN57. Una vez que se toma una decisión, los miembros del equipo trabajan unificados detrás de la decisión para asegurar el éxito, incluso aquellos que estaban en desacuerdo con la decisión.	.611	.902
LN58. Cultivamos líderes que tienen los cinco niveles en la jerarquía de nivel 5: individuos altamente capaces, que contribuyen como colaboradores del equipo, ejecutivos competentes, líderes eficaces, y los ejecutivos de nivel 5.	.817	.884

En esta tabla se puede observar el comportamiento de los ítems con respecto a su correlación y el grado de confiabilidad con respecto al Alpha de Cronbach si se llegan a eliminar los ítems de manera individual del instrumento de medición.

La validación de constructo del instrumento de medición se llevó a cabo en SPSS v17 con la prueba de análisis factorial, la Tabla 5 explica el comportamiento estadístico de la variable liderazgo nivel 5 de Jim Collins.

Según Kaiser (1970), el contraste de Kaiser-Meyer-Olkin (KMO) debe ser mayor a 0.5 en los ítems evaluados, de tal manera que no hubo necesidad de eliminar ítems según lo demuestra la Tabla 5, por lo que se incluyeron los 8 ítems propuestos por Collins en el instrumento de medición, adicionalmente a estos 8 ítems se anexaron 4 ítems adicionales de tipo sociodemográfico.

RESULTADOS

Para identificar la clasificación del liderazgo nivel 5 de Jim Collins se codificó como 1=Siempre, 2=Casi Siempre, 3=Frecuentemente, 4=Casi nunca, 5=Nunca y 6=No contestó.

Tabla 5: Análisis factorial de la variable liderazgo nivel 5 de Jim Collins

Ítem	Componentes	
	1	2
LN51. Los líderes que ocupan los cargos más importantes de nuestra organización son ambiciosos, ante todo, por la causa, la organización del trabajo, no de ellos mismos y tienen una voluntad de hierro para hacer lo que se necesita para hacer realidad esa ambición	.804	.213
LN52. Los líderes que ocupan los cargos más importantes de nuestra organización muestran una trayectoria cada es mejor, a la hora de tomar las decisiones que funcionan para la grandeza a largo plazo de la empresa y su trabajo.	.943	.029
LN53. Los líderes que ocupan los cargos más importantes de nuestra organización practican colocan en la ventana a las personas para dar crédito por el éxito. Cuando se enfrentan a las fallas, se miran al espejo y dicen: yo soy responsable.	.927	.059
LN54. Mientras que algunos miembros del equipo pueden reflejar un liderazgo carismático. Ellos inspiran a los demás principalmente a través de normas de inspiración como la excelencia, el trabajo duro, sacrificio, y la integridad.	.310	.720
LN55. Nuestra cultura valora la sustancia sobre el estilo, la integridad sobre la personalidad, y los resultados sobre las intenciones.	.577	.586
LN56. Los miembros de nuestro equipo de liderazgo, fomentan el diálogo y el debate en la búsqueda de la mejor respuesta (no por el bien de una persona inteligente o ganar un punto) hasta el punto de decisión.	.959	-.178
LN57. Una vez que se toma una decisión, los miembros del equipo trabajan unificados detrás de la decisión para asegurar el éxito, incluso aquellos que estaban en desacuerdo con la decisión.	.743	-.465
LN58. Cultivamos líderes que tienen los cinco niveles en la jerarquía de nivel 5: individuos altamente capaces, que contribuyen como colaboradores del equipo, ejecutivos competentes, líderes eficaces, y los ejecutivos de nivel 5.	.893	-.334

Esta tabla explica el comportamiento estadístico de la variable liderazgo nivel 5 de Jim Collin bajo la validación de constructo del instrumento de medición apoyado de SPSS v17 con la prueba de análisis factorial.

Tabla 6: Liderazgo nivel 5 de Jim Collins en la administración pública de la municipalidad de Pococí, Costa Rica

Ítem	Media	Mín	Máx
LN51. Los líderes que ocupan los cargos más importantes de nuestra organización son ambiciosos, ante todo, por la causa, la organización del trabajo, no de ellos mismos y tienen una voluntad de hierro para hacer lo que se necesita para hacer realidad esa ambición.	2.8500	1.00	5.00
LN52. Los líderes que ocupan los cargos más importantes de nuestra organización muestran una trayectoria cada es mejor, a la hora de tomar las decisiones que funcionan para la grandeza a largo plazo de la empresa y su trabajo.	3.0500	1.00	5.00
LN53. Los líderes que ocupan los cargos más importantes de nuestra organización practican colocan en la ventana a las personas para dar crédito por el éxito. Cuando se enfrentan a las fallas, se miran al espejo y dicen: yo soy responsable.	3.6500	2.00	5.00
LN54. Mientras que algunos miembros del equipo pueden reflejar un liderazgo carismático. Ellos inspiran a los demás principalmente a través de normas de inspiración como la excelencia, el trabajo duro, sacrificio, y la integridad.	3.0000	1.00	5.00
LN55. Nuestra cultura valora la sustancia sobre el estilo, la integridad sobre la personalidad, y los resultados sobre las intenciones.	2.9000	1.00	4.00
LN56. Los miembros de nuestro equipo de liderazgo, fomentan el diálogo y el debate en la búsqueda de la mejor respuesta (no por el bien de una persona inteligente o ganar un punto) hasta el punto de decisión.	3.1500	1.00	5.00
LN57. Una vez que se toma una decisión, los miembros del equipo trabajan unificados detrás de la decisión para asegurar el éxito, incluso aquellos que estaban en desacuerdo con la decisión.	3.4000	1.00	5.00
LN58. Cultivamos líderes que tienen los cinco niveles en la jerarquía de nivel 5: individuos altamente capaces, que contribuyen como colaboradores del equipo, ejecutivos competentes, líderes eficaces, y los ejecutivos de nivel 5.	3.6000	1.00	5.00

En esta tabla se pueden observar los resultados encontrados en esta investigación al aplicar el instrumento de medición de Collins, se puede observar el grado de liderazgo nivel 5 de Jim Collins que está presente en la municipalidad de Pococí, Costa Rica.

Contrastación de la hipótesis

Tabla 7: Contrastación de la hipótesis

Hipótesis	Resultados	Observación
H1: Existe un nivel de liderazgo nivel 5 en la administración pública de la municipalidad de Pococí, Costa Rica.	Se rechaza por ser menor a 5	Se observa que al obtener una media entre 2.85 y 3.65 en los 8 ítems no existe un valor significativo de que se justifique la presencia del liderazgo nivel 5 de Jim Collins.

En esta tabla de contrastación de hipótesis, se observa que al obtener una media entre 2.85 y 3.65 en los 8 ítems no existe un valor significativo de que se justifique la presencia del liderazgo nivel 5 de Jim Collins en la municipalidad de Pococi, Costa Rica.

Análisis e interpretación de tablas cruzadas

El análisis e interpretación de los datos estadísticos, se llevó a cabo mediante la técnica de tablas de contingencia o tablas cruzadas apoyado de SPSS v17, con la finalidad de observar los resultados encontrados y los factores que influyen en el liderazgo nivel 5 de Jim Collins en la administración pública de la municipalidad de Pococi, Costa Rica. Los resultados encontrados en esta investigación, muestran que el liderazgo nivel 5 de Jim Collins está presente en el grado 3.2, considerando una escala del 1 al 5, y en su mayoría en sujetos de estudio del género masculino, en un rango de edades de 25 a 45 años, solteros y con un nivel de escolaridad de preparatoria o menos.

ESTADÍSTICOS DESCRIPTIVOS DEL LIDERAZGO NIVEL 5 DE JIM COLLINS EN LA ADMINISTRACIÓN PÚBLICA DE LA MUNICIPALIDAD DE SIQUIRRES, COSTA RICA

Para identificar la clasificación del liderazgo nivel 5 de Jim Collins se codificó como 1=Siempre, 2=Casi Siempre, 3=Frecuentemente, 4=Casi nunca, 5=Nunca y 6=No contestó.

Tabla 8. Liderazgo nivel 5 de Jim Collins en la administración pública de la municipalidad de Siquirres, Costa Rica

Ítem	Media	Mínimo	Máximo
LN51. Los líderes que ocupan los cargos más importantes de nuestra organización son ambiciosos, ante todo, por la causa, la organización del trabajo, no de ellos mismos y tienen una voluntad de hierro para hacer lo que se necesita para hacer realidad esa ambición.	3.1538	1.00	5.00
LN52. Los líderes que ocupan los cargos más importantes de nuestra organización muestran una trayectoria cada es mejor, a la hora de tomar las decisiones que funcionan para la grandeza a largo plazo de la empresa y su trabajo.	3.0769	1.00	5.00
LN53. Los líderes que ocupan los cargos más importantes de nuestra organización practican colocan en la ventana a las personas para dar crédito por el éxito. Cuando se enfrentan a las fallas, se miran al espejo y dicen: yo soy responsable.	4.0000	2.00	5.00
LN54. Mientras que algunos miembros del equipo pueden reflejar un liderazgo carismático. Ellos inspiran a los demás principalmente a través de normas de inspiración como la excelencia, el trabajo duro, sacrificio, y la integridad.	3.1538	1.00	4.00
LN55. Nuestra cultura valora la sustancia sobre el estilo, la integridad sobre la personalidad, y los resultados sobre las intenciones.	3.4615	2.00	6.00
LN56. Los miembros de nuestro equipo de liderazgo, fomentan el diálogo y el debate en la búsqueda de la mejor respuesta (no por el bien de una persona inteligente o ganar un punto) hasta el punto de decisión.	3.5385	2.00	5.00
LN57. Una vez que se toma una decisión, los miembros del equipo trabajan unificados detrás de la decisión para asegurar el éxito, incluso aquellos que estaban en desacuerdo con la decisión.	3.6923	2.00	6.00
LN58. Cultivamos líderes que tienen los cinco niveles en la jerarquía de nivel 5: individuos altamente capaces, que contribuyen como colaboradores del equipo, ejecutivos competentes, líderes eficaces, y los ejecutivos de nivel 5.	3.4615	2.00	5.00

En esta tabla se pueden observar los resultados encontrados en esta investigación al aplicar el instrumento de medición de Collins, se puede observar el grado de liderazgo nivel 5 de Jim Collins que está presente en la municipalidad de Siquirres, Costa Rica.

Contrastación de la hipótesis

Tabla 9. Contrastación de la hipótesis

Hipótesis	Resultados	Observación
H2: Existe un nivel de liderazgo nivel 5 en la administración pública de la municipalidad de Siquirres, Costa Rica.	Se rechaza por ser menor a 5	Se observa que al obtener una media entre 3 y 4 en los 8 ítems no existe un valor significativo de 1 que justifique la presencia del liderazgo nivel 5 de Jim Collins.

En esta tabla de contrastación de hipótesis, se observa que al obtener una media entre 3.00 y 4.00 en los 8 ítems no existe un valor significativo de que se justifique la presencia del liderazgo nivel 5 de Jim Collins en la municipalidad de Siquirres, Costa Rica.

Análisis e interpretación de tablas cruzadas- El análisis e interpretación de los datos estadísticos, se llevó a cabo mediante la técnica de tablas de contingencia o tablas cruzadas apoyado de SPSS v17, con la finalidad de observar los resultados encontrados y los factores que influyen en el liderazgo nivel 5 de Jim Collins en la administración pública de la municipalidad de Siquirres, Costa Rica. Los resultados encontrados en esta investigación, muestran que el liderazgo nivel 5 de Jim Collins está presente en el grado 2, considerando una escala del 0 al 4, y en su mayoría en sujetos de estudio del género masculino, en un rango de edades de 25 a 45 años, casados y con un nivel de escolaridad de preparatoria o más.

ESTADÍSTICOS DESCRIPTIVOS DEL LIDERAZGO NIVEL 5 DE JIM COLLINS EN LA ADMINISTRACIÓN PÚBLICA DE LA MUNICIPALIDAD DE GUÁCIMO, COSTA RICA

Para identificar la clasificación del liderazgo nivel 5 de Jim Collins se codificó como 1=Siempre, 2=Casi Siempre, 3=Frecuentemente, 4=Casi nunca, 5=Nunca y 6=No contestó.

Tabla 10. Liderazgo nivel 5 de Jim Collins en la administración pública de la municipalidad de Guácimo, Costa Rica

Ítem	Media	Mínimo	Máximo
LN51. Los líderes que ocupan los cargos más importantes de nuestra organización son ambiciosos, ante todo, por la causa, la organización del trabajo, no de ellos mismos y tienen una voluntad de hierro para hacer lo que se necesita para hacer realidad esa ambición.	3.3	1.00	5.00
LN52. Los líderes que ocupan los cargos más importantes de nuestra organización muestran una trayectoria cada es mejor, a la hora de tomar las decisiones que funcionan para la grandeza a largo plazo de la empresa y su trabajo.	3.5	1.00	5.00
LN53. Los líderes que ocupan los cargos más importantes de nuestra organización practican colocan en la ventana a las personas para dar crédito por el éxito. Cuando se enfrentan a las fallas, se miran al espejo y dicen: yo soy responsable.	3.8	2.00	5.00
LN54. Mientras que algunos miembros del equipo pueden reflejar un liderazgo carismático. Ellos inspiran a los demás principalmente a través de normas de inspiración como la excelencia, el trabajo duro, sacrificio, y la integridad.	3.8	2.00	4.00
LN55. Nuestra cultura valora la sustancia sobre el estilo, la integridad sobre la personalidad, y los resultados sobre las intenciones.	3.2	1.00	5.00
LN56. Los miembros de nuestro equipo de liderazgo, fomentan el diálogo y el debate en la búsqueda de la mejor respuesta (no por el bien de una persona inteligente o ganar un punto) hasta el punto de decisión.	3.6	1.00	5.00
LN57. Una vez que se toma una decisión, los miembros del equipo trabajan unificados detrás de la decisión para asegurar el éxito, incluso aquellos que estaban en desacuerdo con la decisión.	3.4	1.00	5.00
LN58. Cultivamos líderes que tienen los cinco niveles en la jerarquía de nivel 5: individuos altamente capaces, que contribuyen como colaboradores del equipo, ejecutivos competentes, líderes eficaces, y los ejecutivos de nivel 5.	3.9	2.00	5.00

En esta tabla se pueden observar los resultados encontrados en esta investigación al aplicar el instrumento de medición de Collins, se puede observar el grado de liderazgo nivel 5 de Jim Collins que está presente en la municipalidad de Guácimo, Costa Rica.

Contrastación de la hipótesis

Tabla 11. Contrastación de la hipótesis

Hipótesis	Resultados	Observación
H3: Existe un nivel de liderazgo nivel 5 en la administración pública de la municipalidad de Guácimo, Costa Rica.	Se rechaza por ser menor a 5	Se observa que al obtener una media entre 3 y 4 en los 8 ítems no existe un valor significativo de 1 que justifique la presencia del liderazgo nivel 5 de Jim Collins.

En esta tabla de contrastación de hipótesis, se observa que al obtener una media entre 3.00 y 4.00 en los 8 ítems no existe un valor significativo de que se justifique la presencia del liderazgo nivel 5 de Jim Collins en la municipalidad de Guácimo, Costa Rica.

Análisis e interpretación de tablas cruzadas- El análisis e interpretación de los datos estadísticos, se llevó a cabo mediante la técnica de tablas de contingencia o tablas cruzadas apoyado de SPSS v17, con la finalidad de observar los resultados encontrados y los factores que influyen en el liderazgo nivel 5 de Jim Collins en

la administración pública de la municipalidad de Guácimo, Costa Rica. Los resultados encontrados en esta investigación y que se observan en las Tablas 16, 17, 18 y 19, muestran que el liderazgo nivel 5 de Jim Collins está presente en el grado 2, considerando una escala del 0 al 4, en un rango de edades de 25 a 45 años, solteros y con un nivel de escolaridad de preparatoria.

CONCLUSIONES

Como se pudo observar (Mendoza, R. & Ortiz, C. (2006); Ortiz, G., Amalia, R. (2006); Pedraja-Rejas, L., Rodríguez-Ponce, E., & Rodríguez-Ponce, J. (2008)) los líderes transformacionales, tienen algunas de las características del liderazgo nivel 5 de Jim Collins, y pueden ayudar en el desempeño de toda organización, llevándola de buena a excelente en el tiempo. En este sentido (Mendoza, I., Ortiz, M. & Parker, H. (2007)) algunas de las características presentes de todo líder de nivel 5 de Jim Collins, es la forma en que se identifican con las metas del equipo por encima de sus intereses personales. Collins (2005) establece que el nivel 5 de liderazgo es un descubrimiento empírico, no ideológico y que funciona en cualquier tipo de organización. Por otro lado, Aguilar, J. (2007); Gutierrez, A., & Gutierrez, J. (2008) hacen hincapié en que el servidor público se motiva, entre otras cosas, debido a el poder que pueda ejercer en la organización. El reto que presenta toda administración pública, según Pedraja, L. & Rodríguez, E. (2004), es la de elevar la competitividad, tomando como referencia la importancia del compromiso, la experiencia del líder y del grupo, y el apoyo del grupo al logro de los objetivos, lo cual se ve reflejado en el liderazgo nivel 5 de Collins.

De igual manera, otro de los retos importantes (Villarzú (2005); Ascorra, P. (2008)), es que todo líder de una organización logre convencer a sus colaboradores de la estrategia y el rumbo que la organización persigue, ya que de lo contrario ni la mejor gestión ejecutiva logrará un cambio significativo en el desempeño de su equipo de trabajo. Los hallazgos que se observan en este estudio de investigación, lograron cumplir con el objetivo planteado a partir de la hipótesis del nivel de liderazgo nivel 5 de Collins que existe en la administración pública de la municipalidad de Pococí, Costa Rica, donde se observa un grado 3.2, considerando una escala del 1 al 5 de liderazgo nivel 5 de Collins presente en los sujetos de estudio según se puede observar en la Tabla 6 y lo valida la contrastación de hipótesis que se muestra en la Tabla 7. Los resultados obtenidos reflejan la importancia de establecer un plan de acción que permita incrementar el liderazgo nivel 5 de Collins en la administración pública de la municipalidad de Pococí, Costa Rica con la finalidad de elevar la competitividad y brindar un mejor servicio a la comunidad.

Los hallazgos que se observan en este estudio de investigación, lograron cumplir con el objetivo planteado a partir de la hipótesis del nivel de liderazgo nivel 5 de Collins que existe en la administración pública de la municipalidad de Siquirres, Costa Rica, donde se observa un grado 2 en una escala de 0 a 4 de liderazgo nivel 5 de Collins presente en los sujetos de estudio según se puede observar en la Tabla 8 y lo valida la contrastación de hipótesis que se muestra en la Tabla 9. Los resultados obtenidos reflejan la importancia de establecer un plan de acción que permita incrementar el liderazgo nivel 5 de Collins en la administración pública de la municipalidad de Siquirres, Costa Rica con la finalidad de elevar la competitividad y brindar un mejor servicio a la comunidad. Los hallazgos que se observan en este estudio de investigación, lograron cumplir con el objetivo planteado a partir de la hipótesis del nivel de liderazgo nivel 5 de Collins que existe en la administración pública de la municipalidad de Guácimo, Costa Rica, donde se observa un grado 2 en una escala de 0 a 4 de liderazgo nivel 5 de Collins presente en los sujetos de estudio según se puede observar en la Tabla 10 y lo valida la contrastación de hipótesis que se muestra en la Tabla 11. Los resultados obtenidos reflejan la importancia de establecer un plan de acción que permita incrementar el liderazgo nivel 5 de Collins en la administración pública de la municipalidad de Guácimo, Costa Rica con la finalidad de elevar la competitividad y brindar un mejor servicio a la comunidad.

Finalmente se concluye en el estudio comparativo que las municipalidades de Pococí, Siquirres y Guácimo no existe evidencia significativa que demuestre la presencia de un liderazgo nivel 5 de Collins en las

jefaturas de la administración Pública de Costa Rica, por lo que existe un área de oportunidad para implementar programas que permitan desarrollar el liderazgo nivel 5 en los sujetos de estudio en beneficio de dichas municipalidades.

Se invita a investigadores e interesados en llevar a cabo estudios comparativos de otras municipalidades de Costa Rica u otros países a sumar esfuerzos para lograr realizar un diagnóstico más integral, y en donde se consideren otras variables que permitan medir el nivel de liderazgo y competitividad presentes en el sector público.

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INTELIGENCIA ÉTICA Y COMPETENCIAS TECNOLÓGICAS EN LOS APRENDICES: DUALIDAD DE CAPACIDADES FORMATIVAS EN EL PROCESO DE ENSEÑANZA APRENDIZAJE

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RESUMEN

La presente investigación tuvo como propósito analizar la relación entre la inteligencia ética y las competencias tecnológicas en los aprendices del Servicio Nacional de Aprendizaje - SENA para potenciar las capacidades de los aprendices en el acceso de la información y la gestión del conocimiento. El tipo de investigación es no experimental, explicativa, de campo y transeccional. La población estuvo conformada por 449 aprendices de los diferentes programas tecnológicos de la Regional Guajira en Colombia. La técnica utilizada fue la encuesta auto-administrada, para lo cual se diseñó un instrumento con preguntas en escala de Likert y procesado en el Software SPSS 22.0. Como resultado se pudo evidenciar que los aprendices poseen altas capacidades para tomar decisiones, minimizando efectos perjudiciales y utilizan responsable las herramientas de comunicación en los espacios virtuales disponibles.

PALABRAS CLAVES: Ética, Inteligencia, Inteligencia Ética, Códigos de Ética, Competencias Tecnológicas, Acciones de Formación

ETHICAL INTELLIGENCE AND TECHNOLOGICAL COMPETENCES IN THE APPRENTICE: DUALITY OF CAPACITY TRAINING IN THE TEACHING LEARNING

ABSTRACT

The present investigation aims to analyze the relationship between ethics intelligence and technological skills in learners National Apprenticeship Service - SENA to enhance the capabilities of apprentices in access information and knowledge management. The research is not experimental, explanatory, field and trans. The population consisted of 449 trainees of different technological programs of the Regional Guajira in Colombia. The technique used was self-administered survey, for which an instrument was designed with questions Likert scale and processed in SPSS 22.0 software. As a result, it was evident that learners have high capacity to make decisions, minimizing adverse effects and responsible use communication tools in virtual spaces available.

KEYWORDS: Ethics, Intelligence, Intelligence Ethics, Codes of Ethics, Technological Competence, Actions Training

JEL: I21, I23, L86

INTRODUCCIÓN

La utilización de las TIC en la educación, implica que cualquier aprendiz debe sentirse seguro al operar un sistema, ser capaz de interactuar de forma responsable con la computadora, mediante la utilización de los programas instalados, ser un usuario inteligente de la información que se le suministra a través del Internet,

reconociendo el impacto que tiene su uso en la sociedad actual y futura. En ese sentido, formar en el Servicio Nacional de Aprendizaje - SENA para el desarrollo de competencias dentro de la concepción del Modelo Pedagógico de la Formación Profesional Integral - MPFPI implica orientar las acciones de formación hacia el desarrollo del Aprendiz como persona, más allá del desarrollo de las competencias específicas (tecnológicas, transversales) para ocuparse, además por las competencias básicas (ética, comunicaciones, cultura física) dentro de las cuales la ética, se constituye en el medio por excelencia para fortalecer valores y actitudes que le posibiliten, contribuir de manera responsable con el bien ser y el bien estar a nivel personal, social y productivo como expresión de su sentido consciente de existencia en el mundo, el cual se manifiesta de manera activa, participativa y transformadora. Como corolario se plantea en esta investigación analizar la relación entre la inteligencia ética y las competencias tecnológicas en los aprendices del Servicio Nacional de Aprendizaje - SENA, buscando la evidencia del conocimiento mediante la dinámica intelectual de los proceso de enseñanza-aprendizaje con criterios metodológicos de carácter didáctico, activo e interdisciplinario

REVISIÓN DE LITERATURA

La mundialización de los procesos formativos, tecnológicos y sociales es uno de los contextos más cambiantes y dinámicos que trae consigo la calidad informativa, considerando principios y responsabilidades en relación a la ética y la tecnología, conduciendo a la comunidad académica a un nuevo conocimiento social combinando la inteligencia ética con las competencias tecnológicas para afrontar las nuevas estrategias y estilos de aprendizaje. La reflexión anterior nos lleva a analizar diversas nociones sobre la ética, la cual según Cohen (2011) es el conjunto de conductas y normas imperantes en la sociedad y, por extensión, es la reflexión de cómo conducir nuestra vida. Es una expresión de nuestra capacidad de deliberar y decidir de acuerdo con nuestros valores muy personales, por añadidura es un compromiso asumido frente a nosotros mismos e implica ocuparnos de cómo deberíamos vivir y de que deberíamos hacer. El mismo autor teoriza además que la ética no es una actividad más, ni es una habilidad entre otras, es una práctica que nos compromete en cada instante que nos toca vivir. La ética colorea, ilumina toda nuestra vida. Como práctica reflexiva, trata de lo bueno y de lo malo, de lo correcto y de lo incorrecto, valores que se ponen en juego cada vez que discutimos temas sobre la vida y la muerte, el amor, la amistad, la violencia o el dinero.

Al respecto, Seijo & Añez (2008) expresan que la formación en ética debe ser un ingrediente imprescindible en los planes de formación de las instituciones. Además deben buscarse fórmulas educativas que hagan posible que esta disciplina se imparta en los programas académicos previos al acceso a la función pública. De igual forma, García (2014) define la ética como competencia básica que requiere un tipo de aprendizaje cooperativo y un enfoque de inteligencias múltiples, explicando que no es tanto una cuestión de contenidos, sino de capacidades y experiencias de aprendizaje. Indudablemente que los argumentos expresados por cada uno de los autores evidencian la ética como un componente con principios rectores que orientan a los individuos en la concepción de la vida, los cuales deben estar presentes en la formación durante el proceso académico desde las instituciones. Por otro lado, es pertinente abordar el tema de la inteligencia que para Martin & Boeck (2000), debe ser comprendida como la capacidad de abstracción, la lógica formal, la comprensión de complejas implicaciones y amplios conocimientos generales, que deberá incluir méritos como la creatividad, el talento para la organización el entusiasmo, la motivación, la destreza psicológica y las actividades humanísticas; cualidades emocionales y sociales que nadie discutirá que todas estas acciones requieren un comportamiento inteligente y un alto grado de competencia. Es importante destacar que la inteligencia según Gardner (cp García, 2014), no se define a priori en una pruebas, sino en función de lo que se valora en un momento histórico dado y en un contexto concreto. Por ello, puede afirmarse entonces que la inteligencia ética es en realidad un debate y propuesta educativa necesaria en el contexto de un mundo global, manifestadas en las siguientes inteligencias múltiples: lingüística, matemática, musical, espacial, intrapersonal, interpersonal, naturalista, existencial y corporal cinestésica. Dentro de ese marco, García (2014) plantea que definir la inteligencia ética implica examinar sus formatos, su capacidad de crear productos y de resolver problemas, así como cumplir o no los requisitos previos para elevarla a una

categoría de inteligencia de inteligencias. Cabe considerar por otra parte las competencias tecnológicas, la cuales según Choque (2010) representan las capacidades útiles que, lógicamente, exigen un aprendizaje necesario en relación al nuevo mundo que todos hemos de navegar: ese entorno tecnológico que constituye el espacio de nuestra vida. Todo esto lleva a considerar inevitablemente que la cuestión de las competencias tecnológicas es un asunto no sólo importante y necesario, sino complejo y delicado.

La formación de las competencias tecnológicas según Ortiz (2008), deben vincular las capacidades instrumentales del estudiante con las capacidades de pensar, estudiar, analizar, tomar decisiones, buscando la unidad entre la teoría y la práctica, en la medida en que se establece nuevas formas de relaciones sociales. Prepara al estudiante para la comprensión del ejercicio del trabajo, mediante el acceso al conocimiento científico, tecnológico, artístico, humanístico, en fin, acceso a la cultura tecnológica. En ese sentido, Monzó (2006) plantea que las competencias tecnológicas actúan bajo la concepción de tecnología orientada hacia la dimensión global e integral que comprenderá todas las etapas del trabajo productivo y todos los ámbitos del desarrollo humano. En torno a la relación de las variables de estudio, la UNESCO expresa que la ética de la ciencia y la tecnología constituyen su prioridad más importante dentro de las ciencias sociales y humanas, instituyendo habida cuenta del papel dirigente que desempeña la organización en el plano de la ética a nivel internacional, la cual tiene por objetivo tratar los problemas morales planteados por las innovaciones científicas y tecnológicas. Con los argumentos anteriores se busca relacionar en los aprendices la inteligencia ética con las competencias tecnológicas, mostrando gran compromiso en las actividades académicas aplicando un conocimiento integrador, complejo e interactivo para resolver problemas de diversas maneras.

METODOLOGÍA

Esta investigación es de tipo explicativa, no experimental, de campo y transeccional, de acuerdo a los objetivos planteados y los referentes teóricos que sustentan este estudio referido a la inteligencia ética y las competencias tecnológicas en los aprendices del Servicio Nacional de Aprendizaje “Sena”. La población está conformada por 449 aprendices de los diferentes programas de tecnologías en Contabilidad y finanzas, Gestión administrativa, Gestión de Mercados, Negociación Internacional y Gestión Logística de la sede comercial del Servicio Nacional de Aprendizaje “Sena”, Regional Guajira. Posterior a ello se estableció el tamaño de la muestra en 207 aprendices, mediante la aplicación de la siguiente formula estadística:

$$n = \frac{Z^2 * N * P * Q}{E^2 * (N - 1) + (Z^2 * P * Q)}$$

De donde:

n = muestra

N = población

E = error máximo

P = proporción

Z = Coeficiente de confianza

Q = 1-P

Nivel de confianza = 95%

Remplazando:

N = 449

E = 5%

Z = 1,96

P y Q = Probabilidad de éxito o fracaso que tienen un valor del 50% cada uno

$$n = \frac{(1,96)^2 * (449) * (0,5) * (0,5)}{(0,5)^2 * (449 - 1) + (1,96)^2 * (0,5) * (0,5)} = 207$$

$n = 207$

Este proceso investigativo se llevó a cabo a través de la operacionalización de las variables, las cuales se lograron descomponer en dimensiones y estas a su vez en indicadores, así como lo muestra la Tabla 1:

Tabla 1: Operacionalización de las Variables

Objetivos	Variables	Dimensión	Indicador	Items
Identificar los componentes básicos de la inteligencia ética que los aprendices aplican de forma integrada durante el proceso formativo	Inteligencia ética	Componentes básicos de la Inteligencia ética	Lingüística	1, 2, 3 y 4
Describir la capacidades del comportamiento ético que convergen integralmente en los aprendices durante el proceso de enseñanza-aprendizaje			Lógica-matemática	5, 6 y 7
			Musical	8 y 9
			Espacial	10, 11 y 12
	Caracterizar las competencias tecnológicas orientadas hacia la dimensión global e integral que requieren los aprendices para potenciar sus habilidades en el proceso formativo.	Capacidades del comportamiento ético	Intrapersonal	13, 14 y 15
Interpersonal			16 y 17	
Naturalista			18, 19, 20	
Existencial			21 y 22	
Determinar las implicaciones éticas en el uso y aplicación de las tecnologías de información y comunicación adoptadas en el proceso de proceso de enseñanza-aprendizaje	Competencias tecnológicas	Competencias tecnológicas orientadas hacia la dimensión global e integral	Corporal-cinestésica	23 y 24
			Capacidades instrumentales	25, 26, 27 28 y 29
			Internet	30, 31, 32 y 33
			Redes sociales	34, 35, 36 y 37
Establecer la relación entre la inteligencia ética y las competencias tecnológicas en los aprendices del servicio nacional de aprendizaje - SENA Regional Guajira		Implicaciones éticas en el uso y aplicación de las TIC	Espacios virtuales	38, 39, 40, 41, 42
			Normas éticas	43 y 44
			Uso ético y legal	45, 46, 47 y 48
			Propiedad intelectual	49 y 50
La relación se logra a través del cálculo del coeficiente de correlación y su respectivo análisis				

Fuente: Elaboración propia (2015)

El proceso se llevó a cabo mediante la técnica de encuestas aplicadas desarrollada sobre la base de un instrumento diseñado con 50 preguntas en escala de Likert dividiendo cada pregunta en cinco posibles respuestas a las cuales, conforme a lo indicado por los autores (Hernández et al., 2006), se les asignó una calificación del 1 al 5 para una mejor tabulación de las respuestas de la población seleccionada. Para determinar la validez del instrumento se recurrió a cinco (5) expertos en la temática estudiada, quienes evaluaron cada pregunta con relación a los objetivos, variables, dimensiones e indicadores; los juicios emitidos por estos expertos permitieron su diseño final y su aplicación midió su efectividad observando que eran apropiados para el desarrollo de la presente investigación. La confiabilidad del instrumento se calculó con el denominado coeficiente Alfa de Cronbach, indicando un 0,95 equivalente a un 95%, lo que significó que el instrumento fue lo suficientemente confiable para su aplicación definitiva. La información obtenida fue procesada mediante la aplicación del Software SPSS 22.0, el cual permitió cruzar los datos de los indicadores con sus respectivos ítems, luego con las dimensiones de una manera rápida y precisa, arrojando los promedios, desviación estándar, media, y mediana representadas en tablas estadísticas que describen los porcentajes de las respuestas dadas, estableciéndose el siguiente baremo:

Tabla 2: Baremo

Categoría de Análisis Para la Interpretación de la Media		
Categoría	INTERVALO	INTERPRETACIÓN
Muy alto	$4,21 < \bar{x} \leq 5,00$	Ubica la actividad analizada dentro de una frecuencia muy alta.
Alto	$3,41 < \bar{x} \leq 4,20$	Ubica la actividad analizada dentro de una frecuencia alta.
Moderado	$2,61 < \bar{x} \leq 3,40$	Ubica la actividad analizada dentro de una frecuencia media.
Bajo	$1,81 < \bar{x} \leq 2,60$	Ubica la actividad analizada dentro de una baja frecuencia
Muy bajo	$1,00 \leq \bar{x} \leq 1,80$	Indica que la actividad analizada no se está ejecutando
Categoría de Análisis Para la Interpretación de la Desviación Estándar		
Categoría	INTERVALO	INTERPRETACIÓN
Muy alta dispersión	$2,00 < DE \leq 2,50$	Ubica la actividad analizada dentro de una muy alta dispersión.
Alta dispersión	$1,50 < DE \leq 2,00$	Ubica la actividad analizada dentro de una alta dispersión.
Moderada dispersión	$1,00 < DE \leq 1,50$	Ubica la actividad analizada dentro de una moderada dispersión.
Baja dispersión	$0,50 < DE \leq 1,00$	Ubica la actividad analizada dentro de una baja dispersión
Muy baja dispersión	$0,00 \leq DE \leq 0,50$	Indica que la actividad analizada posee una muy baja dispersión

Fuente: Elaboración propia (2015)

RESULTADOS

En este segmento se presentan las respuestas de la población objeto de estudio, a través de la media, mediana y desviación estándar al analizar las dimensiones componentes básicos de la inteligencia ética, capacidades del comportamiento ético, competencias tecnológicas orientadas hacia la dimensión global e integral e implicaciones éticas en el uso y aplicación de las TIC, como lo muestra la Tabla 3.

Tabla 3: Dimensiones de la Inteligencia Ética y las Competencias Tecnológicas

Dimensiones	Media	Desviación Estándar	Mediana	Moda
Componentes básicos de la inteligencia ética	4.15	0.73	4.00	4.00
Capacidades del comportamiento ético	4.37	0.64	4.00	4.00
Competencias tecnológicas orientadas hacia la dimensión global e integral	4.14	0.87	4.00	4.00
Implicaciones éticas en el uso y aplicación de las TIC	4.02	0.85	4.00	4.00

Fuente: Elaboración propia (2015)

Componentes Básicos de la Inteligencia Ética: Aprendizaje Cooperativo Con Enfoque Hacia Las Inteligencias Múltiples

Con respecto a la dimensión Componentes básicos de la Inteligencia ética, según se visualiza en la Tabla 3, la media es de 4.15 que de acuerdo al baremo la ubica en un nivel alto, la desviación estándar es de 0.73, señalando una baja dispersión de las respuestas. Aunado a ello, se muestra la mediana y la moda en 4.00 señalando que la alternativa de acuerdo fue la respuesta que más se repitió, lo cual significa que los aprendices son capaces de medir el impacto de sus decisiones, tratando de minimizar los posibles efectos perjudiciales, expresan sus valores y principios de forma coherente y buscan espacios para poder desarrollar con mayor facilidad la solidaridad y el servicio a los demás, ratificando con ello lo expresado por Gardner (cp García, 2014).

Capacidades del Comportamiento Ético: Vínculos Esenciales Para la Vida y el Trabajo

Los resultados muestran una media de 4.15 ubicándose en una categoría alta. La desviación estándar es de 0.64, indicando una baja dispersión de las respuestas. Por otro lado, se muestra la mediana y la moda en 4.00 señalando que la alternativa de acuerdo fue la respuesta que más redundó, demostrando con ello, que los aprendices se relacionan con los demás respetando sus ideas y valores sin importar los tuyos, pero sin dejarte influenciar por los demás, facilitando un entorno más natural, ecológico, cuidando la naturaleza y toda forma de vida con responsabilidad. Por otro lado, las respuestas mostraron que son capaces de

establecer vínculos de compromiso mediante la responsabilidad, considerando las tareas como algo esencial en su trabajo y su vida, concepción manifestada por Cohen (2011).

Competencias Tecnológicas Orientadas Hacia la Dimensión Global E Integral

En la Tabla 3, la dimensión Competencias tecnológicas orientadas hacia la dimensión global e integral muestra una media de 4.14 que de acuerdo al baremo se encuentra en el nivel alto, lo que demuestra que son suficientes los conocimientos que poseen los aprendices acerca de los sistemas informáticos. Se observa además que la desviación estándar es de 0.64, señalando una baja dispersión de las respuestas; la mediana y la moda en 4.00 señalando que la alternativa de acuerdo fue la respuesta que más se marcó, lo cual significa que los aprendices acceden fácilmente a materiales educativos disponibles en la red, utilizan el correo electrónico como herramientas de comunicación, las redes sociales como apoyo en sus actividades académicas y espacios virtuales para compartir trabajos con sus compañeros permitiendo con ello enriquecer formación, aspecto que coincide con lo planteado por Monzó (2006).

Implicaciones Éticas En el Uso y Aplicación de las TIC

En cuanto a la dimensión Implicaciones éticas en el uso y aplicación de las TIC, la tabla 3 presenta una media de 4.02, ubicada en una categoría alta, una baja dispersión de las respuestas según la apreciación de los encuestados con una desviación estándar de 0.85, resultados que demuestran que los aprendices son capaces de controlar el tiempo que le dedican al entretenimiento previendo su poder de adicción, conocen las normas éticas en el uso de las TIC, utilizan responsablemente el Internet, respetando la información consultada y los derechos de autor. Deducciones muy acordes con los postulados de Choque (2010), quien establece que las competencias tecnológicas es un asunto no sólo importante y necesario, sino complejo y delicado

Establecimiento de la Relación Entre la Inteligencia Ética y las Competencias Tecnológicas

Los datos que resultan de la aplicación de los instrumentos, son interpretados en función de su relación con los objetivos específicos establecidos y el marco teórico que fundamenta el desarrollo de esta investigación; es por ello que se valora la asociación de inteligencia ética y las competencias tecnológicas para potenciar las capacidades de los aprendices en el acceso de la información y la gestión del conocimiento. Una vez analizados los resultados de esta investigación, se procedió a calcular mediante la estadística descriptiva, la media aritmética de las dimensiones y las variables en estudio, arrojando la siguiente información como lo muestra la Tabla 4.

En relación con la media aritmética de la variable Inteligencia ética se puede observar que existe un 4,26 ubicándola en un nivel muy alto, fundamentado este análisis en lo expuesto por Martin & Boeck (2000), quienes afirman que la motivación, la destreza psicológica y las actividades humanísticas, son cualidades emocionales y sociales que requieren un comportamiento inteligente y un alto grado de competencia. Por otro lado, la variable Competencias Investigativas arroja una media de 4.10 Lo cual representa un alto nivel tales, resultados concuerdan con Ortiz (2008), quien infiere que debe prepararse al estudiante para la perspicacia en el uso de la información, mediante el acceso al conocimiento científico, tecnológico, artístico, humanístico, en fin, acceso a la cultura tecnológica. Los anteriores argumentos expresados reflejan que la aplicación sistemática de la inteligencia ética y las competencias tecnológicas en las instituciones de educación superior crean un alto nivel en el uso responsable de las TIC, ingrediente imprescindible en el desarrollo de los programas de formación que se ofrecen.

Tabla 4: Relación Entre la Inteligencia Ética y las Competencias Tecnológicas

variables	inteligencia ética		competencias investigativas	
Dimensiones	Componentes básicos Inteligencia ética	Capacidades del comportamiento ético	Competencias tecnológicas orientadas hacia la dimensión global e integral	Implicaciones éticas en el uso y aplicación de las TIC
X Dimensión	4,15	4,37	4,14	4,02
X Variable	4,26		4,10	

Fuente: Elaboración propia (2015)

CONCLUSIONES

Puede concluirse en esta investigación que las competencias tecnológicas en los aprendices son fundamentales dentro de su proceso de enseñanza aprendizaje, sobre todo si su utilización es a través de la inteligencia ética, referentes que facilitarían el acceso a la información y el frecuente manejo de las TIC de forma responsable. Por otro lado, se evidenció, que en su mayoría los aprendices poseen altas capacidades para tomar decisiones, minimizando efectos perjudiciales, buscando espacios para poder desarrollar con mayor facilidad la solidaridad y el servicio a los demás. Finalmente, sobre las competencias tecnológicas se demostró que los aprendices acceden fácilmente a materiales educativos disponibles en los espacios virtuales, dándole eso responsable a las herramientas de comunicación y las redes sociales como apoyo en sus actividades de enseñanza-aprendizaje, permitiendo con ello establecer códigos de ética para la práctica tecnológica y el manejo de la información.

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LAS JURISPRUDENCIAS QUE HAN MODIFICADO EL SISTEMA TRIBUTARIO

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RESUMEN

El propósito de esta investigación es identificar las jurisprudencias emitidas por la Suprema Corte de Justicia de la Nación (SCJN) que por su trascendencia hayan tenido un impacto en el sistema tributario mexicano al extremo de modificarlo, los tópicos de relevancia vinculados con la jurisprudencia e identificar de las fuentes documentales o electrónicas. La exploración de la información se efectuó a través de una investigación documental mediante el la metodología exploratoria y descriptiva con un enfoque jurídico documental, obteniendo los siguientes resultados: en función del análisis de la información doctrinal contenida en libros, artículos en revistas y la reflexión ejercida sobre ello se llegó a la conclusión de que las jurisprudencias que han trascendido a tal grado de modificar el sistema tributario mexicano, son aquellas que se han pronunciado respecto de los principios constitucionales en materia fiscal.

PALABRAS CLAVE: Jurisprudencia, Sistema Tributario, Principios Constitucionales, Investigación Jurídica, Investigación Documental

ABSTRACT

The purpose of this research is to identify the jurisprudence issued by the Supreme Court of Justice (SCJ) have had an impact on the Mexican tax system to the extent of modifying its importance, the topics of relevance related to the case and identify of documentary or electronic sources. The exploration of information was made through documentary research by exploratory and descriptive methodology with a documentary legal approach, with the following results: based on the analysis of doctrinal information contained in books, magazine articles and reflection exerted about it was concluded that the case law that have transcended to the point of modifying the Mexican tax system are those that have ruled on the constitutional principles of taxation.

KEYWORDS: Law, Taxation, Constitutional Principles, Legal Research, Document Research

INTRODUCCIÓN

El objeto principal de la indagatoria fue identificar las jurisprudencias más importantes en virtud de tener un impacto el sistema tributario nacional, lo difícil no es identificar las jurisprudencias, el reto mayor de este documento se presentó en función de la determinación del criterio a seguir para poder del universos de documentos contenidos en el semanario judicial de la federación seleccionar las tesis que tuvieran el impacto de modificar el sistema de contribuciones que rige a México, luego entonces, precisamente derivado de esa situación se genera la novedad del documento, siguiendo como criterio para la elección el atinente a las tesis que versaran sobre los principios constitucionales en materia fiscal.

REVISIÓN LITERARIA

El tópico principal de esta investigación son las jurisprudencias que han trascendido de tal manera que han modificado el sistema tributario mexicano, en esa tesitura, es importante iniciar identificando teóricamente

estos dos conceptos: sistema tributario mexicano y jurisprudencia. El sistema tributario mexicano se encuentra integrado a partir de las relaciones que existen entre el gobierno federal y los agentes económicos derivado del acuerdo respecto de las cargas tributarias y el tipo de contribuciones que impondrán a fin de cubrir las finanzas públicas del estado, de forma particular los entes que toman un papel esencial en este acuerdo son el poder legislativo, el presidente de la república, las empresas, los particulares y las agrupaciones y/o asociaciones que representen los intereses de un sector en lo particular, llámeseles sindicatos en representación de los trabajadores o cámaras empresariales que son las porta voces de las empresas que representan alguna rama de la producción nacional e inclusive los partidos políticos nacionales juegan un papel de suma importancia en esa situación.

En ese contexto se puede afirmar que el sistema tributario es el conjunto de contribuciones vigentes en un determinado lugar y época, establecido por el estado con el objeto de regular las fuentes o ingresos públicos, y los gastos de igual naturaleza. Asimismo, sirve como plataforma para establecer los límites a la potestad tributaria que el poder público-fiscal debe tener (Venegas Álvarez, 2010, p. 303). Habiendo definido teóricamente que se entiende por sistema tributario mexicano, se procede abordar lo atinente a la jurisprudencia. En relación al tema de la jurisprudencia, resulta imperioso abordar otro tópico que va de la mano, sin el cual no podría concebirse el de la jurisprudencia, nos referimos a la interpretación y en especial en materia tributaria.

Antes que nada es necesario desentrañar el sentido de la palabra, interpretación, concepto que tiene su raíz del latín *interpretatio*, que a su vez emana del verbo “interpretar” que significa “servir de intermediario, venir en ayuda de”; además, el verbo “interpretar” deriva de *interpre*, que significa “agente”, “intermediario”; agrega que *interpre* designa también al traductor, o sea, a un intermediario singular que aclara, explica o hace accesible, en un lenguaje inteligible, lo que no se entiende; en dicho contexto, *interpretatio* se aplica a lo que hace aquel que “lee” o entiende otras cosas, por ejemplo, los sueños, los augurios u otras lenguas (Covarrubias Rivera, 2011, p. 45). De lo anterior se desprende que interpretar es interceder, salir a la ayuda, ser intermediario en algún asunto, bajar a términos cristiano aquello que parece ser complejo, traducir algo al lenguaje del común de los individuos. En términos jurídicos, el análisis de la ley es una forma particular de interpretación o mejor dicho, uno de los múltiples problemas interpretativos, pues no solo puede interpretarse la ley, sino en general, toda expresión que encierre un sentido; es decir, el problema no es exclusivamente jurídico.

La legislación, como acto expresivo, debe imputarse a la voluntad de los legisladores o lo que es igual: es Derecho lo que estos quieren; sin embargo, no se advierte ni se considera que lo querido por el legislador no coincide en todo caso con lo expresado en la ley, pues lo que aquel pretende es expresar algo que en su concepto debe ser Derecho, más para expresarlo tiene que valerse de un conjunto de signos que otras personas habrán de interpretar y cuya significación no depende, sino en muy pequeña escala, del mismo congresista (Covarrubias Rivera, 2011, p. 48). La interpretación en materia tributaria se inicia con la aparición de las diversas disposiciones fiscales a principios y mediados del siglo XX; en el CFF se prevén las reglas que en materia de interpretación deben seguir los contribuyentes y las autoridades fiscales; no obstante eso, y como se demostrara en otras líneas el contenido de dicho artículo ha sido objeto de diversas controversias relacionadas con la materia de la interpretación fiscal.

Como se ha mencionado lo que da origen a la jurisprudencia es la interpretación de la ley, pudiendo pensarse que esta tarea está limitada únicamente a los tribunales con la competencia y facultades para efectuarlas, lo que tradicionalmente ha traído como afirmación que la interpretación es una función jurisdiccional, no obstante tal afirmación no es del todo correcta, pues todos los involucrados en la ley: Poder Ejecutivo, Legislativo y Judicial e incluso los litigantes la interpretan, tal como se advirtió en algunas jurisprudencias, aun cuando tiene mayor fuerza o está más legitimada que otras, la interpretación judicial. La interpretación según su autor puede derivarse de cuatro diferentes fuentes de creación: auténtica o legislativa, doctrinal, administrativa y jurisprudencial (Nava Rodríguez & Saiz Zorrilla, 2010, p. 171). La doctrina y la misma

corte se han pronunciado a favor de considerar a la teoría del orden jurídico positivo como fuente formal del derecho, la mayor parte de la doctrina considera como fuentes formales del derecho a la ley, la jurisprudencia y la costumbre, derivado del proceso de creación de normas jurídicas. La ley como un acto del Poder Legislativo con la sanción y promulgación del Poder Ejecutivo, la jurisprudencia al establecer criterios de los tribunales del Poder Judicial o de tribunales administrativos, y la costumbre, por el uso reiterativo de determinados hábitos de la comunidad. En el sistema jurídico mexicano, tanto la ley como la jurisprudencia son de carácter obligatorio, aunque en ésta última son más limitados los órganos obligados, siempre y cuando sean aprobadas con la votación mínima expresada en la ley, máxime que las tesis son difundidas a través de los órganos informativos correspondientes, afín de que los gobernados tengan oportunidad de conocer el contenido de tales disposiciones (Nava Rodríguez & Saiz Zorrilla, 2010, p. 185).

Ante las lagunas de la ley, los jueces se convierten en legisladores que tratan de cubrir esos huecos que se han identificado en la legislación aplicando el criterio que se ha formado en virtud de su instrucción en la ciencia del derecho y el conocimiento amplio de los principios y las doctrinas de la ciencia jurídica, convirtiéndose en verdaderos hermeneutas jurídicos. Para Covarrubias Rivera (2011) “la hermenéutica se aplica al intérprete, explicador y traductor de la ley y por lo tanto es relativo a la interpretación, primariamente, de los textos sagrado” (p.132). Es importante señalar que existen diferentes tipos de jurisprudencias y atendiendo a razones teleológicas, existen seis supuestos básicos y una excepción en los que la génesis Jurisprudencial se encuentra legitimada dentro del sistema jurídico mexicano.

Jurisprudencia De Interpretación: Aquella donde el juez pretende interpretar el significado del texto legal dilucidar o explicar el sentido de la norma, cualquiera que sea el método que elija para efectuarlo, siempre y cuando se sujete a lo que dictan los principios del derecho, la doctrina y su formación jurídica

Jurisprudencia de precisión: Esta se genera cuando el juzgado ya ha interpretado la voluntad del legislador, pero no le fue posible interpretar materialmente su letra. Por ello, establece prudentemente, por su cuenta, el alcance normativo de la expresión en comento, precisándola, limitándola, mas no simplemente interpretándola.

Jurisprudencia de integración: Esta se da cuando el juzgador realiza actividad de integración legal ante lo no previsto por el legislador, es decir ante las lagunas de la ley.

Jurisprudencia de interrelación: Cuando en presencia de obscuridad en las hipótesis planteadas en la ley, el juez más que interpretar se da a la tarea de armonizar o conciliar los supuestos normativos que hay en una misma ley, o con frecuencia, entre leyes diferentes.

Jurisprudencia constitucional: Llamamos jurisprudencia constitucional a aquella que tiene como objeto directo de su estudio un precepto constitucional. Esta clase de jurisprudencia emana directa y exclusivamente del Poder Judicial federal, y específicamente de la Suprema Corte de Justicia de la Nación, en virtud de sus facultades para interpretar la Constitución Política de los Estados Unidos Mexicanos.

Jurisprudencia de constitucionalidad: La jurisprudencia de constitucionalidad no tiene como objeto directo versar sobre la Constitución, sino sobre las leyes ordinarias, declarando, eso sí, si dichas leyes se mantienen dentro de los límites normativos que aquélla establece. Siendo así, su función no es la de definir el texto del código fundamental, sino tutelarlos. Su fundamento nace del ámbito de competencia previsto para la SCJN que se encuentra contemplado en los artículos 103 y 105 de la CPEUM; y por otra parte, también de las facultades de la Suprema Corte para sentar jurisprudencia dentro de sus respectivas esferas competenciales de acuerdo con el artículo 94, párrafo séptimo, de la propia Constitución.

Jurisprudencia de excepción por unificación (por contradicción de tesis): Esta forma jurisprudencial surge de la resolución que dirime un conflicto de tesis contradictorias sustentadas entre dos o más tribunales colegiados de circuito o bien entre las salas de la Suprema Corte de Justicia de la Nación.

Se dice que hay contradicción de tesis cuando dos o más tribunales de la naturaleza antes señalada, sustentan criterios totales o parcialmente opuestos o divergentes sobre un mismo planteamiento jurídico. Por ejemplo, cuando dos o más tribunales colegiados, interpretando un mismo artículo de determinada ley, le dan sin embargo interpretaciones o alcances distintos o aun opuestos (Lobo, 2002, pp. 168-172). La conocida ciencia del derecho o mejor definida como el conjunto de principios y doctrinas contenidas en las decisiones de los tribunales o jurisprudencia significa prudencia de lo justo y de acuerdo con el derecho romano “el conocimiento de las cosas divinas y humanas y la ciencia de lo justo y lo injusto”. Es una forma de interpretación de las leyes, la cual en materia fiscal se origina con tres resoluciones ejecutorias ininterrumpidas por parte de los tribunales, es decir: cuando se emite un fallo a favor de un contribuyente, éste es de carácter particular, pero si se dan tres fallos continuos a favor de otros contribuyentes en casos iguales, entonces se crea jurisprudencia, con lo cual se crean beneficios para todos los contribuyentes con la misma situación (Sánchez Miranda, 2013, p. 78). Por tanto y en función de todo lo expuesto en este apartado, se puede concluir que las jurisprudencias que por su trascendencia, objeto de interpretación y son las que pueden modificar sustancialmente al sistema tributario mexicano, son las jurisprudencias de constitucionalidad.

METODOLOGIA

El objetivo principal de esta investigación es identificar las jurisprudencias emitidas por la SCJN que por su trascendencia hayan tenido un impacto en el sistema tributario mexicano al extremo de modificarlo. Resulta interesante en virtud de lo anterior dar respuesta a una pregunta de investigación: ¿Cuáles han sido las jurisprudencias más importantes emitidas por la SCJN que han modificado el sistema tributario mexicano? Además se pueden enlistar algunos objetivos específicos que se cumplirán al término de la investigación: Definir conceptualmente que es el sistema tributario mexicano, conocer los tópicos más relevantes vinculados con la jurisprudencia, identificar de las fuentes documentales o electrónicas y las tesis jurisprudenciales que hayan modificado el sistema de tributario de México. El cumplimiento de los objetivos planteados, así como la resolución a la pregunta elaborada para la investigación, conducen una hipótesis general. El sistema tributario mexicano ha sido modificado en función de la emisión de tesis de jurisprudencia de la SCJN de la Nación. La investigación empleada es una metodología exploratoria y descriptiva con un enfoque jurídico documental, que al estar direccionada sobre un tópico jurídico, adopta esa índole, en ese sentido la investigación jurídica se define como “el conjunto de actividades tendientes a la identificación, individualización, clasificación y registro de las fuentes de conocimiento de lo jurídico en sus aspectos sistemático, genético y filosófico” (Lara Sáenz, 2003, p. 33) Al ser documental la investigación jurídica tendrá como fuentes principales de información se encontrarán en libros, publicaciones periódicas, legislación, jurisprudencia, documentos extraídos de internet, etc. Por lo que para comprobar la hipótesis, el estudio se basará en el análisis de las fuentes de donde se obtenga la información y la reflexión de los mismos que darán como resultado las conclusiones finales, lo que generara nuevos conocimientos, transformaran los ya existentes e ira perfeccionándolos; consecuentemente se generara mayor desarrollo social y el mejoramiento de la calidad de vida de los miembros de dicha sociedad. Por lo que para cumplir con sus objetivos, el proceso investigativo deberá de ser ordenado, sistematizado, empleando los métodos y técnicas que la ciencia considere válidos para comprobar el conocimiento adquirido (Chávez Hernández, 2007).

RESULTADOS

Después de haber realizado la investigación correspondiente, gestionado y clasificado los documentos mediante el empleo del software de gestión denominado zotero, realizado el análisis y la reflexión de la

información resultado de la indagatoria, finalmente se obtuvieron los siguientes resultados: Las jurisprudencias que a juicio que se han considerado como importantes debido a su impacto en la modificación del sistema tributario mexicano, son las jurisprudencias de constitucionalidad, por tanto se han seleccionado solo algunas de las que se han tomado en consideración para tal efecto y que se señalan a continuación: En relación al principio de legalidad en los impuestos tenemos la jurisprudencia de número de registro 232797, de la séptima época, emitida por el pleno de la SCJN que señala:

“Impuestos, Principio de Legalidad Que En Materia de, Consagra la Constitucion Federal

El principio de legalidad se encuentra claramente establecido por el artículo 31 constitucional, al expresar, en su fracción IV, que los mexicanos deben contribuir para los gastos públicos de la manera proporcional y equitativa que dispongan las leyes y está, además, minuciosamente reglamentado en su aspecto formal, por diversos preceptos que se refieren a la expedición de la Ley General de Ingresos, en la que se determinan los impuestos que se causarán y recaudarán durante el período que la misma abarca. Por otra parte, examinando atentamente este principio de legalidad, a la luz del sistema general que informa nuestras disposiciones constitucionales en materia impositiva y de explicación racional e histórica, se encuentra que la necesidad de que la carga tributaria de los gobernados esté establecida en una ley, no significa tan solo que el acto creador del impuesto deba emanar de aquel poder que, conforme a la Constitución del Estado, está encargado de la función legislativa, ya que así se satisface la exigencia de que sean los propios gobernados, a través de sus representantes, los que determinen las cargas fiscales que deben soportar, sino fundamentalmente que los caracteres esenciales del impuesto y la forma, contenido y alcance de la obligación tributaria, estén consignados de manera expresa en la ley, de tal modo que no quede margen para la arbitrariedad de las autoridades exactoras ni para el cobro de impuestos imprevisibles o a título particular, sino que el sujeto pasivo de la relación tributaria pueda, en todo momento, conocer la forma cierta de contribuir para los gastos públicos del Estado, y a la autoridad no queda otra cosa sino aplicar las disposiciones generales de observancia obligatoria, dictadas con anterioridad al caso concreto de cada causante.

Esto, por lo demás, es consecuencia del principio general de legalidad, conforme al cual ningún órgano del Estado puede realizar actos individuales que no estén previstos y autorizados por disposición general anterior, y está reconocido por el artículo 14 de nuestra Ley Fundamental. Lo contrario, es decir, la arbitrariedad en la imposición, la imprevisibilidad en las cargas tributarias y los impuestos que no tengan un claro apoyo legal, deben considerarse absolutamente proscritos en el régimen constitucional mexicano, sea cual fuere el pretexto con que pretenda justificárseles...” Lo establecido en la tesis jurisprudencial que antecede es trascendental para sistema impositivo de México, en virtud de que en ella se deja de forma clara la manera en que se debe de entender el principio de legalidad, es decir el principio de legalidad que se desprende de la fracción IV del numeral 31 de la CPEUM, no mandata solo que la exigencia del cobro de un tributo se encuentre contemplada en una disposición jurídica, si no que la disposición jurídica donde se establezca la carga tributaria sea lo más clara posible en función de señalar de manera precisa los elementos del tributo, es decir el hecho imponible, el sujeto pasivo de la relación fiscal, la base gravable, la tasa y tarifa, lo anterior a fin de evitar excesos por parte de las autoridades derivado del ejercicio de la potestad tributaria y desvanecer cualquier resquicio de obscuridad que pudiese generar en el cobro de los tributos, situación que vino a establecer la forma adecuada a la observancia del principio de legalidad tributaria en todo el sistema impositivo, no solo a nivel federal sino también en los estados y sus municipios y el régimen especial del Distrito Federal.

En relación a lo expresado con anterioridad, es de suma importancia la siguiente tesis de jurisprudencia de numero: P./J. 106/2006, de la novena época, emitida por el pleno de la SCJN en relación al principio en comento que a la letra establece:

“Legalidad Tributaria. Alcance de Dicho Principio En Relación Con el Grado de Definición Que Deben Tener los Elementos Constitutivos del Impuesto

El principio de legalidad tributaria contenido en el artículo 31, fracción IV, de la Constitución Política de los Estados Unidos Mexicanos, exige que sea el legislador, y no las autoridades administrativas, quien establezca los elementos constitutivos de las contribuciones, con un grado de claridad y concreción razonable, a fin de que los gobernados tengan certeza sobre la forma en que deben atender sus obligaciones tributarias, máxime que su cumplimiento defectuoso tiende a generar actos de molestia y, en su caso, a la emisión de sanciones que afectan su esfera jurídica. Por ende, la jurisprudencia de la Suprema Corte de Justicia de la Nación, tratándose de la definición de alguno de los componentes del tributo, ha declarado violatorios del principio de legalidad tributaria aquellos conceptos confusos o indeterminables para definir los elementos de los impuestos; de ahí que el legislador no pueda prever fórmulas que representen, prácticamente, la indefinición absoluta de un concepto relevante para el cálculo del tributo, ya que con ellos se dejaría abierta la posibilidad de que sean las autoridades administrativas las que generen la configuración de los tributos y que se produzca el deber de pagar impuestos imprevisibles, o bien que se origine el cobro de impuestos a título particular o que el contribuyente promedio no tenga la certeza de la forma en que debe contribuir al gasto público...”

Se desprende de la anterior interpretación jurisprudencial, que la definición de los elementos del tributo contenidos en la legislación aplicable debe ser precisa a fin de generar certeza al contribuyente, evitar la recaudación imprevisible y no dejar en imposibilidad para cumplir a los contribuyentes por el desconocimiento de la carga y la falta de la capacidad contributiva de los obligados, siendo la pieza fundamental de esta determinación el legislador, evitando con ellos la intervención de las autoridades administrativas y los actos violatorios al principio de legalidad tributaria. Dos de los principios constitucionales fundamentales son el de proporcionalidad y el de equidad fiscal y cuyos extremos han sido debidamente definidos por la SCJN en la tesis de número P./J. 2/2009, de la novena época, la cual textualmente dispone que:

“Proporcionalidad Tributaria. Para Determinar Si una Contribución Cumple Con Ese Principio, Es Necesario Atender a Su Naturaleza Para Establecer las Formas Como se Manifiesta la Capacidad Contributiva

La capacidad contributiva no se manifiesta de la misma manera en todas las contribuciones, pues aparece en forma directa e inmediata en los impuestos directos, como los que recaen en la renta o el patrimonio, porque son soportados por personas que perciben, son propietarias o poseedoras de ellos, mientras que en los indirectos la capacidad tiene un carácter mediato como la circulación de bienes, la erogación, el gasto y el consumo, ya que parten de la previa existencia de una renta o patrimonio, y gravan el uso final de toda la riqueza a través de su destino, gasto o tipo de erogación que refleja indirectamente dicha capacidad. Luego, para determinar si una contribución cumple con el principio de proporcionalidad tributaria contenido en el artículo 31, fracción IV, de la Constitución Política de los Estados Unidos Mexicanos, es necesario atender a la naturaleza de dicho tributo a fin de conocer la forma como se manifiesta y modifica la capacidad contributiva...” En el texto jurisprudencial atinente a la proporcionalidad tributaria, la Corte deja en claro que dicho elemento no es uniforme en todos los tributos, lo anterior atendiendo a la capacidad contributiva y el modo en que se manifiesta en las contribuciones, por lo que para determinar si en las contribuciones se respeta la proporcionalidad en su cobro se debe fundamentalmente observar lo relacionado con la naturaleza de la contribución, es decir si se trata de un impuesto directo como el ISR o el predial o si se trata de contribuciones indirectas como el IVA o el IEPS.

Sobre el tópico de la equidad se hace referencia a la siguiente interpretación de la Corte identificada con el número 2a./J. 31/2007, de la novena época, emitida por la segunda sala de la SCJN, en donde se determina que:

“Equidad Tributaria. Criterios Para Determinar Si el Legislador Respeta Dicho Principio Constitucional

Los criterios generales para determinar si el legislador respeta el principio de equidad tributaria previsto en el artículo 31, fracción IV, de la Constitución Política de los Estados Unidos Mexicanos, consisten en que: 1) exista una diferencia de trato entre individuos o grupos que se encuentren en una situación comparable (no necesariamente idéntica, sino solamente análoga); 2) de existir esa situación comparable, la precisión legislativa obedezca a una finalidad legítima (objetiva y constitucionalmente válida); 3) de reunirse ambos requisitos, la distinción constituya un medio apto y adecuado para conducir al fin u objetivo que el legislador quiere alcanzar, es decir, que exista una relación de instrumentalidad entre la medida clasificatoria y el fin pretendido; y, 4) de actualizarse esas tres condiciones, se requiere, además, que la configuración legal de la norma no dé lugar a una afectación desproporcionada o desmedida de los bienes y derechos constitucionalmente protegidos. Por ende, el examen de constitucionalidad de una ley bajo el principio de equidad tributaria precisa de la valoración de determinadas condiciones, de manera escalonada, generando que el incumplimiento de cualquiera de éstas sea suficiente para estimar que existe una violación al indicado principio constitucional, haciendo innecesario el estudio de las demás...”

La SCJN en la anterior jurisprudencia, manifiesta claramente la forma en que se debe de atender a la equidad tributaria, situación que se puede expresar con la siguiente oración “Igual con los iguales y desigual con los desiguales”, sin embargo para ello se debe de atender a un análisis sistemático de las circunstancias que toman en consideración diferencias en el cobro del tributo, la justificación, el destino del tributo y que el cobro no genere una afectación desproporcional o desmedida de bienes o derechos constitucionalmente protegidos, cualquier inobservancia a lo anterior se considera una violación al principio de equidad fiscal. Otros de los principios constitucionales abordados y que han originado interpretación judicial, es el del destino de las contribuciones, siendo lo anterior el motivo de análisis de la siguiente publicación del semanario judicial de la federación y su gaceta identificada con el numero P./J. 15/2009, que estatuye:

“Gasto Público. el Principio de Justicia Fiscal Relativo Garantiza Que la Recaudación No Se Destine a Satisfacer Necesidades Privadas O Individuales

El principio de justicia fiscal de que los tributos que se paguen se destinarán a cubrir el gasto público conlleva que el Estado al recaudarlos los aplique para cubrir las necesidades colectivas, sociales o públicas a través de gastos específicos o generales, según la teleología económica del artículo 31, fracción IV, de la Constitución Política de los Estados Unidos Mexicanos, que garantiza que no sean destinados a satisfacer necesidades privadas o individuales, sino de interés colectivo, comunitario, social y público que marca la Ley Suprema, ya que de acuerdo con el principio de eficiencia -inmanente al gasto público-, la elección del destino del recurso debe dirigirse a cumplir las obligaciones y aspiraciones que en ese ámbito describe la Carta Fundamental. De modo que una contribución será inconstitucional cuando se destine a cubrir exclusivamente necesidades individuales, porque es lógico que al aplicarse para satisfacer necesidades sociales se entiende que también está cubierta la penuria o escasez de ciertos individuos, pero no puede suceder a la inversa, porque es patente que si únicamente se colman necesidades de una persona ello no podría traer como consecuencia un beneficio colectivo o social...” Es claro derivado del texto que antecede que el destino de las contribuciones atendiendo a la finalidad del texto de la fracción IV del artículo 31 de la CPEUM son cuestiones de interés colectivo, comunitario, social y público, y que nunca se justificara en función de dicho objetivo que lo recaudado por el estado atienda cuestiones individuales o de una sola persona y que esto pueda trascender a lo colectivo.

Otra de las especies de las contribuciones son los derechos, contemplados en la legislación fiscal federal en el artículo 2º del CFF, cuya necesidad de existencia, naturaleza y objeto dentro del sistema tributario también ha sido materia de análisis por parte de la SCJN, situación que quedó patente en la siguiente interpretación jurídica de numero 411, novena época, del pleno de la SCJN en donde se señala:

“Derechos Tributarios Por Servicios. Su Evolución en la Jurisprudencia

Las características de los derechos tributarios que actualmente prevalecen en la jurisprudencia de este alto tribunal encuentran sus orígenes, según revela un análisis histórico de los precedentes sentados sobre la materia, en la distinción establecida entre derechos e impuestos conforme al artículo 3o. del Código Fiscal de la Federación del año de mil novecientos treinta y ocho, y su similar del Código del año de mil novecientos sesenta y siete, a partir de la cual se consideró que la causa generadora de los derechos no residía en la obligación general de contribuir al gasto público, sino en la recepción de un beneficio concreto en favor de ciertas personas, derivado de la realización de obras o servicios ("COOPERACIÓN, NATURALEZA DE LA.", jurisprudencia 33 del Apéndice de 1975, 1a. Parte; A.R. 7228/57 Eduardo Arochi Serrano; A.R. 5318/64 Catalina Ensástegui Vda. de la O.; A.R. 4183/59 María Teresa Chávez Campomanes y coags.). Este criterio, sentado originalmente a propósito de los derechos de cooperación (que entonces se entendían como una subespecie incluida en el rubro general de derechos), se desarrollaría más adelante con motivo del análisis de otros ejemplos de derechos, en el sentido de que le eran inaplicables los principios de proporcionalidad y equidad en su concepción clásica elaborada para analizar a los impuestos, y que los mismos implicaban en materia de derechos que existiera una razonable relación entre su cuantía y el costo general y/o específico del servicio prestado (*"derechos por expedición, traspaso, revalidación y canje de permisos y licencias municipales de giros mercantiles, inconstitucionalidad del artículo 14, fracciones i, inciso c), ii, inciso d), de la ley de ingresos del municipio de tecate, baja california, para el año de 1962, que fija el monto de esos derechos con base en el capital en giro de los causantes, y no en los servicios prestados a los particulares."*, vol. cxiv, 6a. época, primera parte; *"derechos fiscales. la proporcionalidad y equidad de estos está regida por un sistema distinto del de los impuestos."*, vol. 169 a 174, 7a. época, primera parte; *"agua potable, servicio marítimo de. el artículo 201, fracción i, de la ley de hacienda para el territorio de baja california, reformado por decreto de 26 de diciembre de 1967, que aumentó la cuota del derecho de 2 a 4 pesos el metro cúbico de agua potable en el servicio marítimo, es proporcional y equitativo; y por lo tanto no es exorbitante o ruinoso el derecho que se paga por dicho servicio."*, informe de 1971, primera parte, pág. 261).

El criterio sentado en estos términos, según el cual los principios constitucionales tributarios debían interpretarse de acuerdo con la naturaleza del hecho generador de los derechos, no se modificó a pesar de que el artículo 2o., fracción III del Código Fiscal de la Federación del año de mil novecientos ochenta y uno abandonó la noción de contraprestación para definir a los derechos como "las contribuciones establecidas por la prestación de un servicio prestado por el Estado en su carácter de persona de derecho público, así como por el uso o aprovechamiento de bienes del dominio público" (A.R. 7233/85 Mexicana del Cobre, S.A. y A.R. 202/91 Comercial Mabe, S.A.). De acuerdo con las ideas anteriores avaladas por un gran sector de la doctrina clásica tanto nacional como internacional, puede afirmarse que los derechos por servicios son una especie del género contribuciones que tiene su causa en la recepción de lo que propiamente se conoce como una actividad de la Administración, individualizada, concreta y determinada, con motivo de la cual se establece una relación singularizada entre la Administración y el usuario, que justifica el pago del tributo..." Transparente es la Corte en esta jurisprudencia y precisa al señalar los fines y naturalezas distintas de los derechos en relación al resto de las contribuciones, en tal virtud se puede expresar que la determinación del hecho imponible del derecho no está subordinado a cumplir con los principios de proporcionalidad y equidad fiscal (capacidad contributiva), debido a que este nada tiene que ver con la riqueza o situaciones económicas del sujetos obligado, dado que un derecho tiene como supuesto jurídico generador, la recepción por parte de un servicio del estado, el uso o el aprovechamiento de un bien de dominio público, luego entonces, su cuantía se determina en función de lo que cuesta al aparato administrativo su atención, es decir de una relación individualizada, concreta y determinada, entre el usuario y la administración pública, situación que en esencia justifica su pago a diferencia de las circunstancias que son tomadas en cuenta para el resto de los tributos, sin embargo cuando se trata del uso o el aprovechamiento de un bien de dominio público, la administración pública se enfrenta al reto de la determinación del monto del derecho en función del beneficio que el sujeto obligado recibe derivado del uso o aprovechamiento del bien que es propiedad de la nación.

CONCLUSIONES

Tarea ardua la de identificar jurisprudencias con la relevancia suficiente para la modificación del sistema tributario mexicano, sin embargo, en función de los conceptos fundamentales que giraron en torno al desarrollo de la investigación y tomando en consideración que la CPEUM y los principios que en materia tributaria se desprende de la misma, son la esencia de donde nace la potestad del estado para la imposición de los tributos, su sistema de finanzas, la forma del cobro de los recursos con los que funcionaran y los términos en que se deberán de plantear las diferentes políticas entre ellas la fiscal, para poder exigir y compeler a los diferentes agentes económicos a contribuir para cubrir el gasto público con el que se pretende la consecución del bien común, resultado básica la decisión de tomar como punto de referencia los principios mencionados y así determinar las jurisprudencias que de manera enunciativa mas no limitativa se eligieron como modificatorias del sistema tributario nacional en virtud de que abordan cuestiones de constitucionalidad, en definitiva no todo está dicho, sin embargo, es un buen comienzo para establecer las pautas de identificación de jurisprudencias de semejante trascendencia.

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LA INVERSIÓN EXTRANJERA DIRECTA Y EL EMPLEO EN EL ESTADO DE MORELOS: UN ANÁLISIS PROSPECTIVO

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RESUMEN

El presente artículo analiza el impacto que durante la última década tuvo la Inversión Extranjera Directa en el estado de Morelos con respecto a la condición del empleo y a la generación de nuevos puestos de trabajo, se estudia cuáles han sido las contribuciones de las principales empresas exportadoras, de las multinacionales, de las grandes empresas nacionales y de las que componen la industria maquiladora, en el empleo y la generación de nuevos puestos de trabajo, ya que éstas son las que se encuentran vinculadas de forma directa con la inversión extranjera directa, se desarrolla un recuento sumario de la cantidad de empleos que genera la inversión extranjera directa, puntualizando que si su importancia a escala general no es considerable, en el sector manufacturero, por el contrario, es determinante y principal.

PALABRAS CLAVES: Inversión Extranjera Directa, Empleo, Puestos de Trabajo

FOREIGN DIRECT INVESTMENT AND EMPLOYMENT IN THE STATE OF MORELOS: A PROSPECTIVE ANALYSIS

ABSTRACT

This article analyzes the impact over the last decade had foreign direct investment in the state of Morelos with respect to the condition of employment and generation of new jobs, studying what were the contributions of the leading exporters, multinationals, large domestic companies and composing the maquiladora industry, employment and generation of new jobs, as these are what are linked directly with foreign direct investment, develops a summary count of the number of jobs generated by FDI, stating that if their importance to overall scale is not large, in the manufacturing sector, by contrast, is decisive and principal.

JEL: E60, E62, F21, F23, F24

KEYWORDS: Foreign Direct Investment, Jobs

INTRODUCCIÓN

La mayoría de los países en desarrollo enfrentan grandes dificultades para resolver cuestiones derivadas no solamente de una mala gestión económica del pasado y de la pobre generación de empleos actuales, sino también de su inadecuada composición sectorial. Ambas características son a la vez causa y efecto del perfil productivo de su estructura económica. Para el estado de Morelos a finales de los sesenta (cuando aún prevalecían altas tasas de crecimiento de ocupación y del producto per cápita) algunos analistas vislumbraban las dificultades que en el futuro enfrentaría para continuar generando empleos así como la indeseable configuración sectorial que desde entonces comenzaba a perfilarse. Entre ellos, Ibarra (1970) pronosticaba que hacia 1980 sólo una parte del incremento de la población activa encontrará trabajo productivo. La mayor carga social recaerá desde luego en los campesinos y trabajadores no calificados. Los mercados de trabajo podrán constituirse en “poderosas fuerzas opuestas a la difusión de los beneficios del desarrollo y, por tanto, generar fuertes distorsiones”. Consecuentemente, sectores de baja productividad

como la construcción y los servicios han venido absorbiendo fuerza laboral en cantidades crecientes. Paralelamente, ha sido muy lenta la transición de empleos de baja calificación hacia aquellos de alto valor agregado. Por lo tanto, el empleo informal y el precario se han incrementado prominentemente al punto de constituir actividades paralelas a las formales. De acuerdo con la CEPAL (2010), siete de cada diez nuevos empleos generados en la región durante la década pasada fueron en el sector informal. El Estado de Morelos es un estado de la región central del país con una población de 1'900,312 habitantes y un producto interno bruto de 1.3 % con respecto al total nacional, está ubicado en la región central del territorio nacional, tiene una superficie de 4,893 km², lo cual representa el 0.25% de todo el territorio nacional, cuenta con 33 municipios siendo la capital del estado Cuernavaca. Los municipios con mayor número de unidades económicas son Cuernavaca, Jiutepec, Yautepec, Temixco, Jojutla y Emiliano Zapata, las unidades económicas registradas en el estado son aproximadamente 100,929 y de las cuales el 95.2% son microempresas. En el 2013 el estado de Morelos recibió 18 millones de dólares por la IED y su destino principal fueron transporte, correos y almacenamiento. Las principales actividades económicas que se realizan en el estado son las referentes al comercio, restaurantes y hoteles, debido a una importante afluencia turística al estado, también es de relevancia la industria manufacturera entre las que destacan los productos metálicos, maquinaria y equipo así como la producción de alimentos y bebidas, sin dejar de mencionar la industria química y la farmacéutica.

REVISIÓN DE LA LITERATURA

En la literatura referente a la inversión extranjera directa se distinguen varios indicadores para medir el comportamiento de dicha inversión con respecto a la generación de empleo, la cantidad y la calidad de los mismos. Philippe Dautrey (2005) realizó un estudio de recursos humanos, el empleo y el desarrollo en Morelos, de acuerdo con la CEPAL (2001) siete de cada diez nuevos empleos generados en la región durante la década pasada fueron en el sector informal.

METODOLOGIA

Importancia del Análisis Prospectivo

De acuerdo con Ortega y Gasset (1926), una sociedad que no sea capaz de pensar y proyectar su futuro está condenada a vivir en el pasado. Pero aún más importante, el Estado moderno está constituido no sólo sobre su pasado sino también sobre la promesa que les hace a los ciudadanos de un mejor futuro. Desde hace mucho tiempo los países desarrollados reconocieron la importancia vital de construir y planear el futuro, lo cual implica su despegue económico, pues gestaron y estimularon desde muy temprano voluntades nacionales para salir del atraso (Pipitone, 2001).

1. Inversión Extranjera Directa y Generación de Empleo

La importancia de atraer Inversión Extranjera Directa en los países desarrollados y en desarrollo, radica en la capacidad que tiene las empresas transnacionales (ET), para crear empleo. No obstante, esta aseveración ha tenido diferentes perspectivas, donde prevalece que la creación efectiva de empleos, dependerá de la forma en que ingresa la IED y de las estrategias de las ET. La Conferencia de las Naciones Unidas para el Comercio y el Desarrollo (UNCTAD, 1994), destaca que si bien, las ET por sus características tienen la capacidad de generar empleos en las economías receptoras, el empleo que han creado ha sido mayor en los países desarrollados, que en los países en desarrollo y a su vez, la tasa de ocupación procedente de las ET ha sido muy poco significativa, comparada con otros grupos empresariales de los países receptores. Esta situación se explica por la tendencia de las transnacionales hacia el desarrollo de actividades con mayor intensidad tecnológica y por la ocupación de personas más calificadas, respecto a los estándares que establecen gran parte de las firmas locales en los países receptores. La UNCTAD también establece tres variables de análisis: cantidad, calidad y localización del empleo. Sobre la cantidad

de empleo, el organismo destaca la importancia de las inversiones nuevas (greenfield en inglés), porque crearán efectivamente empleos netos; sin embargo, si se trata de inversiones por fusiones o adquisiciones, podrían crearse nuevos empleos. En relación a este punto, los estudios empíricos demuestran también una tendencia hacia la racionalización de fuentes de trabajo y hacia la preponderancia de un despido masivo, ante los cambios en la gestión que pueden presentarse, cuando ingresa una ET. Sobre la calidad del empleo, las ET pueden establecer un salario mejor pagado y aumentar la productividad; sin embargo, también es posible que incurran en prácticas laborales indeseables relativas a la promoción y permanencia de la fuente de trabajo, lo que puede repercutir negativamente en la legislación nacional laboral. En relación a la localización, las ET pueden contribuir en la dinámica de creación de empleos, capacitación y desarrollo de recursos humanos más calificados en determinadas regiones del país receptor, pero esta localización puede crear al mismo tiempo un desbalance respecto a otras áreas del país que se encuentren menos desarrolladas y que por lo tanto, no poseen los elementos esenciales que atraen a las inversiones.

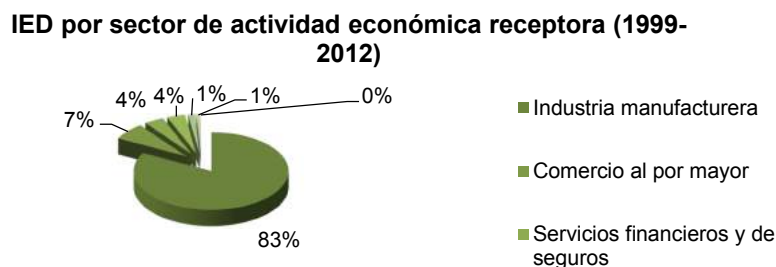
Este desequilibrio se explica por las diferencias que pueden propiciarse entre las estrategias de inserción de las ET y los objetivos de las políticas públicas del gobierno del país y estado receptor. Otros estudios (OCDE, 2012) establecen que las ET crean empleo en las actividades productivas de mayor dinamismo, donde el sector manufacturero, de maquila y de servicios son los más importantes. También se establece la relación que existe entre el comercio exterior, la inversión extranjera directa y sus implicaciones en la creación de empleo, enfatizando que los sectores económicos que se caracterizan por su dinamismo exportador son los que crearan más empleo en el país receptor; mientras que puede presentarse una repercusión inconveniente en las ramas productivas, cuando la tendencia hacia las importaciones destruye fuentes de trabajo en empresas nacionales o disminuye la creación de nuevos empleos en las ET. Así mismo, la inversión extranjera hacia el exterior puede ocasionar pérdidas de empleo en el país de origen de la IED de salida, debido a que las actividades económicas de las ET se realizarán en los mercados laborales donde se dirigen. La Comisión Económica para América Latina y Caribe (CEPAL, 2012) pone de manifiesto que prevalece una gran brecha entre los rendimientos obtenidos por las ET y la creación de empleos en las ET que se encuentran en América Latina.

Con estadísticas del organismo, en la región, por cada millón de dólares de inversión extranjera directa se crearon en promedio tres empleos. Esta tasa de ocupación creció en el sector manufacturero, en el comercio y en el turismo, en los que se alcanzaron hasta siete posiciones laborales por cada millón de dólares invertidos. Al respecto, el estudio de la CEPAL refiere que la distribución sectorial de la IED recibida por la región en 2012, mantienen una estructura parecida a la del promedio del periodo 2007–2011; un pequeño incremento en el sector servicios, que fueron el destino más importante, con 44% de las inversiones totales y una leve reducción de la manufacturera, que continuo representando el 30%; mientras que los sectores basados en los recursos naturales mantuvieron la misma participación con 26%. Los argumentos y la evidencia presentada por la CEPAL aportan elementos al debate acerca de la importancia de considerar no solo los montos de IED, sino también las características de los proyectos de inversión y su adecuación a las necesidades de las agendas de desarrollo de los países; por lo tanto, la mayor presencia de IED no garantiza una mayor capacidad para generar empleo. Una de las razones ampliamente difundidas es la importancia de la IED en la generación de empleo, se ha expuesto que esto depende de que las inversiones realmente sean nuevas (greenfield) porque en caso contrario, más bien pueden propiciar despidos masivos ante las nuevas formas de gestión de las ET.

En el contexto nacional, aunque las ET generan empleo, estas cifras son poco significativas comparadas con el resto de las empresas con capital nacional. De acuerdo con el reciente censo económico (INEGI, 2013), las mil empresas más grandes en México emplearon al 16.8% de la población ocupada total y de ese porcentaje, el 10.9% de las personas ocupadas se empleó por empresas con capital extranjero. La consulta de las estadísticas de empleo en el estado de Morelos, proporcionada por el INEGI y la Secretaría del Trabajo y Previsión Social (STyPS), ofrecen resultados en 2014, el nivel de desocupación alcanzó sólo el 1.4%, de una Población Económicamente Activa (PEA) total de 823,049 trabajadores, de la cual sólo

39,148 estuvieron desocupados. Cabe mencionar que en la entidad se presenta un patrón de distribución de la PEA que no coincide con la distribución poblacional territorial. Así, destaca la zona metropolitana de Cuernavaca- conformada por la capital, los municipios de Emiliano Zapata, Jiutepec, Temixco y Xochitepec- como principal centro urbano del estado, que además atrae a la creciente población descentralizada de la capital del país. En Morelos, el porcentaje de mano de obra ocupada en el sector primario ha decrecido significativamente, aunque en menores proporciones, el empleo industrial también ha disminuido.

Figura 1: la IED Por Sector de Actividad Económica



Fuente: Elaboración Propia Con Información Del INEGI

Reforma Económica y las Exportaciones

Como resultado del fuerte incremento de la deuda externa y de la crisis padecida por el modelo de sustitución de importaciones, el gobierno modificó su política y buscó la implantación de un modelo exportador. Los modelos exportadores acompañados de una gestión estatal promotora de industrias exportadoras y de una alta tecnología, permitieron a varios países orientales, lograr altas tasas de crecimiento en las décadas de los años 70 y 80. Ello modificó las teorías del comercio internacional y del desarrollo, e innovó las de la organización empresarial, integración industrial y regional. Todo este panorama, presente bajo esa nueva orientación internacional, el abandono del proteccionismo, el retiro progresivo del Estado de la actividad económica directa y la lucha contra la inflación, hicieron posible que las nuevas reglas y condiciones se presentaran como políticas necesarias para lograr un sano desarrollo nacional e internacional, dichas políticas se transformaron entonces, en condiciones aceptadas para obtener el apoyo del FMI.

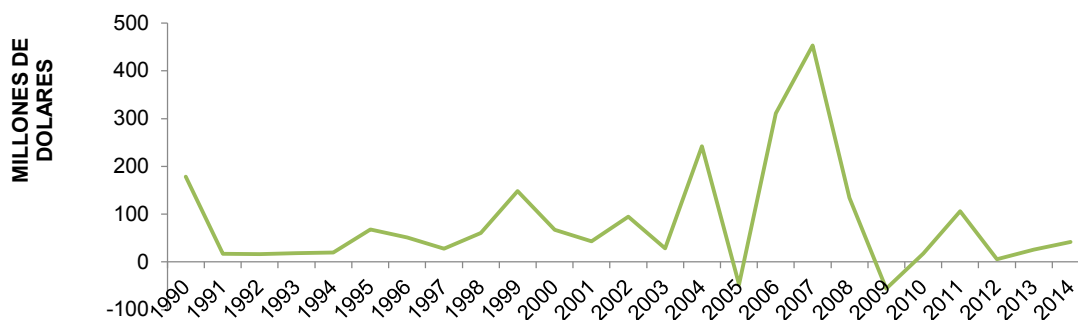
México no sólo las firmó, sino que las incorporó como principios centrales de su política económica. Tanto la contracción del mercado interno y su acelerada apertura, como el encarecimiento del crédito y de las divisas, han sido factores determinantes en la quiebra masiva de empresas pequeñas y medianas, lo que contribuye así al incremento del desempleo y al deterioro de la producción. Como respuesta al desempleo, a la contracción productiva y al deterioro de los salarios, la economía informal se desarrolló con gran rapidez. Sector en donde la ocupación es precaria, no existen contratos, ni prestaciones y los salarios son bajos; sin embargo, los requerimientos en tanto a nivel educativo y experiencia son casi inexistentes, por lo que se ha logrado una rápida y fácil incorporación, lo que ha permitido la sobrevivencia de ese sector. Las cifras de empleo presentadas dan cuenta de ese fenómeno. Frente a este sector tradicional, integrado por miles de pequeños negocios, demandante de una cantidad alta de mano de obra, pero que requiere de poco capital y tecnología, se desarrolla un sector empresarial moderno, con necesidades de capital y tecnología de punta, conformado por un buen número de grandes empresas ligadas al mercado externo, en particular al de los Estados Unidos. Este sector se encuentra compuesto por las principales empresas exportadoras e importadoras del estado, importantes empresas maquiladoras. Es hacia este sector que se dirige la parte

sustantiva de la inversión extranjera y, por tanto, el que analizaremos para conocer de qué manera participa en la oferta y creación de empleos en el estado de Morelos.

Inversión Extranjera Directa en el Caso del Estado de Morelos: Características y Tendencias

Se advierte que la IED que ha ingresado al estado de Morelos en el periodo citado, ha presentado cambios en relación a la participación anual de los flujos, a su prioridad por sector económico y a la modalidad en las formas en que ingresa. No obstante, en poco más de treinta años prevalece una alta concentración de los países inversores en México y aun se presentan niveles desiguales entre las entidades federativas receptoras de las inversiones extranjeras, lo que propicia una gran brecha en términos de productividad, generación de empleo y calificación de la fuerza laboral en el territorio nacional. De acuerdo con Banxico (2004) entre 1995 y 2004 alrededor de 20% de las utilidades de la IED se reinvertió y 60% de la IED total han sido recursos frescos. Hay que destacar que esos flujos de IED se han orientado hacia actividades con alto potencial de desarrollo/crecimiento y ventajas comparativas, como son las plantas maquiladoras, los servicios financieros, las comunicaciones y el comercio de alta tecnología.

Grafica 2: Morelos: IED de Entrada 1990 - 2014

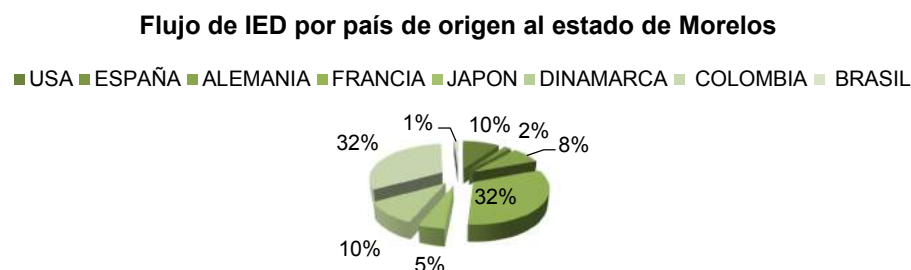


Fuente: Elaboración propia con información del Banco de México

Considerando la Figura anterior, la inversión extranjera directa que ingreso al estado de Morelos en 1990-2014 ha presentado niveles incipientes. En 1990, fue de 178.8 millones de dólares y después vino un descenso pronunciado y no fue hasta el año 2007, cuando los flujos de inversión del exterior comenzaron a incrementarse y el año que presento mejores resultados con 453.3 millones de dólares, en este año presento una tasa promedio de crecimiento anual de 1.40%. En 2008-2014 se da continuidad al proceso de inserción internacional del país y del estado, mediante la negociación de un conjunto de acuerdos comerciales entre México y algunos organismos internacionales, así como con países y regiones con similares o distintos niveles de desarrollo. Los flujos de IED acumulados en estos siete años fueron de 274.2 millones de dólares, lo que significó un promedio anual de 39.17 millones de dólares.

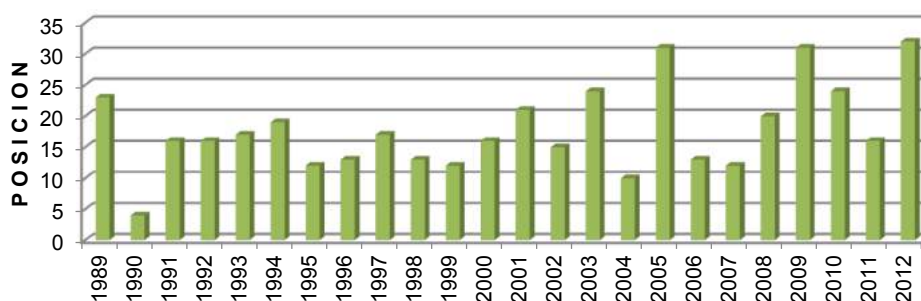
Asimismo, se aprecia que el mayor flujo de inversiones extranjeras que ha recibido el estado de Morelos se presentó en el año 2007. Después de este año se observan ingresos de IED muy pobres llegando a ocupar en el año 2012 la posición número 30 con 5.2 millones de dólares y una tasa de crecimiento de 0.003%. Otro aspecto de interés es que a partir de 2009, el estado de Morelos ha presentado un descenso importante en los niveles de inversión extranjera, comparado con los años anteriores. Las cifras oficiales demuestran que este descenso ha prevalecido hasta el término de 2014, lo que implica que la recuperación sigue estando ausente. Entre 2012 y 2011 se presentó un crecimiento de 0.52%, entre 2012 y 2013 volvieron a presentar un decremento del 0.1% de 106.2 millones de dólares en 2011, a 5.2 millones de dólares en 2012. Aunque gran parte del descenso de estos flujos en la economía morelense ha sido consecuencia de la crisis financiera internacional y del auge del crimen organizado a nivel nacional, esta situación ha implicado que la posición del estado de Morelos como receptor de inversión extranjera haya cambiado en un lapso de 25 años.

Figura 3: Flujo de la Inversión Extranjera Directa Por País de Origen al Estado de Morelos



Fuente: Elaboración propia con información del INEGI

Figura 4: Posición del estado de Morelos con el resto de los estados de México



Fuente: Elaboración propia con información del RNI

Empleo y Exportación

Podemos afirmar que gracias a la reforma, México alcanzó el objetivo de convertirse en un país exportador, sin embargo, no puede afirmarse que el sector externo proporcione los recursos necesarios para el desarrollo, debido a una clara dependencia de las importaciones, cuyo crecimiento con frecuencia ha sido superior al de las exportaciones, generando déficits recurrentes en la balanza comercial traducidos en transferencias al exterior. De manera que el financiamiento del desarrollo es un objetivo sólo alcanzado en forma parcial, y a pesar de que se ha otorgado una participación activa y creciente en los flujos de inversión mundial, particularmente los provenientes de los Estados Unidos, el modelo exportador ha fallado, la baja participación de los insumos del país en los bienes exportados, la falta de integración de la planta productiva y la marginación de la mediana y pequeña empresa, han llevado a la caída de los salarios y a la pérdida del poder adquisitivo, propiciando la caída del consumo y ahorro internos que obstaculizan el desarrollo. La escasa venta de insumos a las empresas maquiladoras y a las empresas exportadoras proviene de la ausencia de encadenamientos de los procesos y grupos industriales nacionales, con respecto a los procesos y grupos industriales de los estados Unidos, deriva también de la forma como operan las multinacionales al interior del estado, y de la forma en que obtienen provecho de lo que consideran son las ventajas comparativas del estado, en este sentido parecería ser que el mantenimiento de bajos salarios en el estado de Morelos se convirtió en una condición para la afluencia de capitales y sustento de las exportaciones. A partir de la reforma económica iniciada en 1982, el estado de Morelos ha incrementado sus exportaciones. Morelos tiene registradas 120 empresas exportadoras las cuales se concentran en los municipios en los que se encuentra la mayor actividad económica, según el cuadro de distribución de las unidades económicas los municipios son: Jiutepec, Cuernavaca, Emiliano Zapata y Cuautla. Si bien la actividad exportadora es diversa, las empresas se agrupan en algunos sectores específicos destacando los siguientes:

Figura 5: Clasificación de los Sectores de Exportación En el Estado de Morelos

SECTOR AGROPECUARIO Especies de Amacuzac Flora plant Aviarc Miel Mexicana Popocatepetl	SECTOR INDUSTRIAL Nissan Mexicana Saint Gobain Gemalto Mayekawa Bridgestone firestone Cementos Moctezuma Flotamex Modulo Solar	SECTOR QUIMICO Industrias químicas Falcon Uquifa Laboratorios Buckman Laboratorios imperiales Baxter Givaudan de México Industrias Lavin Unilever de México
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Fuente: Elaboración propia con información de la Secretaría de Economía Estatal

Empresas Multinacionales y Empleo

El reemplazo del proteccionismo y de los modelos de sustitución de importaciones por modelo exportadores abiertos y la globalización económica creciente, generó en el mundo un ambiente favorable para las empresas multinacionales, estableciéndose una verdadera competencia entre los países endeudados por ofrecer las mejores condiciones a la inversión extranjera. México ha sido uno de los países que ha modificado, de forma sustancial, su estructura con el fin de atraer capitales. En lo referente al origen de la inversión, las dos terceras partes provienen de los Estados Unidos y una quinta parte llega de Europa. Japón posee una participación marginal, inferior al 5%. México ha sido uno de los países que ha modificado, de forma sustancial, su estructura con el fin de atraer capitales.

Inversión Extranjera Directa y su Relación Con el Desarrollo del Estado de Morelos

Algunos elementos que determinan la capacidad de una región para atraer la IED son las ventajas geográficas, los niveles de infraestructura y crecimiento económico, así como la educación de la población. Gran parte de los objetivos de la política económica nacional se han concentrado en el desarrollo del potencial de otras ciudades. Al respecto, en poco más de treinta años en México prevalece una alta desigualdad en los niveles de inversión extranjera que se captaron en las entidades federativas, lo que propicio una gran brecha en términos de productividad, generación de empleo y calificación de la fuerza laboral en el territorio nacional. En 1990, el Distrito Federal, Nuevo León y el Estado de México concentraron el 77.7% del total de la IED en México. De esa cifra, el estado de Morelos captó 4.8%, mientras que Oaxaca, Chiapas y Campeche concentraron los niveles más bajos con una participación de la IED menor al 0.1%. Morelos resalta, pues según CEPAL la entidad se define como lenta con mal desempeño y mala estructura. Es una entidad que ha perdido en todos los aspectos, porque la dinámica regional de sus sectores ha sido inferior a la media de los sectores a nivel nacional y porque sus estructuras productivas no han estado especializadas en sectores con rápido crecimiento a nivel nacional (CEPAL, 2010:116). En 2010, el 71% de la IED continuó concentrándose en las tres entidades tradicionales (Distrito Federal, Nuevo León y Estado de México). Se observa como avance la integración de otras entidades como Nayarit, Jalisco y Baja California, aunque esta distribución está vinculada con las inversiones extranjeras en la industria eléctrica y electrónica y del sector turismo. Es importante destacar también que Michoacán, Chihuahua y el estado de Morelos han resentido los efectos del crimen organizado y este factor también influyó en su potencial.

El Empleo y la Industria Maquiladora En el Estado de Morelos

La industria maquiladora de exportación inicio sus actividades en 1965, como resultado de una situación de carácter coyuntural. Para analizar la evolución de la industria maquiladora es posible considerar dos etapas de desarrollo, de 17 y 18 años respectivamente. La primera, de 1965 a 1981, opera bajo el modelo de sustitución de importaciones. La segunda de 1982 a 1999, abarca una época de crisis y grandes transformaciones al implantarse el nuevo modelo exportador. Para el estudio que nos ocupa, la última fase de la segunda etapa, la que va de 1994 a 1999, es vital para comprender la evolución reciente del empleo. Durante los doce años iniciales de la primera etapa (1965-1976), se observa un gran dinamismo en el área del empleo, el número de empresas aumentó en forma acelerada, incrementándose el número de empleados. Sin embargo en los años siguientes el dinamismo decayó comportándose de manera directamente proporcional. Posteriormente, la industria maquiladora ha observado un proceso de crecimiento pero, dada su dimensión, este se ha realizado a ritmos más lentos.

Cabe señalar que el 20% de la inversión extranjera, durante los últimos años, se ha colocado en la industria maquiladora. La industria maquiladora de origen norteamericano se desarrolló en el estado de Morelos como una prolongación de la industria norteamericana, la cual, para aprovechar el diferencial salarial entre los dos países, se extendió hasta abarcar la frontera norte. Desde mediados de los años ochenta la industria en el estado de Morelos ha pasado por un intenso proceso de reestructuración productiva, la cual se traduce en una tendencia a la especialización y la polarización industrial. Las ramas químico-farmacéutica y automotriz llevan a cabo una reestructuración exitosa que se expresa en una alta densidad de capital y niveles relativamente altos de productividad y salarios. Por ello esas ramas se han convertido en las más dinámicas de la industria, con el consiguiente incremento de su aporte a la producción manufacturera. Asimismo esas ramas realizan casi el 60% de las exportaciones industriales. La industria con mayor densidad de capital, productividad y salarios relativos se localiza en el municipio de Jiutepec el cual proporciona más del 77% de la producción industrial. La industria asentada en los otros municipios se caracterizan por ser de baja densidad de capital, productividad y salarios relativos, reducidos excepto la ciudad de Cuernavaca donde los salarios se encuentran por arriba del promedio, pese a que registra la productividad del trabajo más baja. En 2013 el estado de Morelos reportó 794 mil trabajadores, principalmente en el sector comercio lo que representó 1.7

RESULTADOS

Vinculado con el ingreso, el empleo constituye otro tema de bienestar que podría tener un efecto importante en las condiciones materiales de vida de las personas. Una medida estándar (inversa) de los resultados del empleo es la tasa de desempleo, que durante la última década siempre ha estado por debajo del promedio nacional. En el primer trimestre de 2014, este indicador fue de 3.6% en Morelos, si bien debe tomarse en cuenta la informalidad. En cuanto a la tasa de participación en Morelos en el primer trimestre de 2014 fue de 57.3. Las estadísticas oficiales de empleo pueden ocultar el tamaño del sector informal, que es extremadamente grande, lo cual puede tener un impacto en el acceso al empleo y en la calidad de éste. Cualquier análisis de los resultados del empleo en el estado de Morelos debe tomar en cuenta que el estado tiene un nivel relativamente alto de informalidad en el mercado laboral. En el primer trimestre de 2014, 35.7% del empleo total en Morelos (27.9% a nivel nacional, INEGI, 2014) estaba en el sector informal, lo que significa que 500 000 personas trabajan sin pagar impuestos. En el mismo periodo, entre las 32 entidades federativas de México, el estado de Morelos tenía la novena tasa más alta de informalidad, según la define el INEGI. Los análisis de la OCDE demostraron que la informalidad en el estado de Morelos tiende a decrecer en periodos de crecimiento económico, y aumentar cuando es elevada la corrupción y la estructura productiva se compone, en promedio, de pequeñas empresa con bajo nivel de Inversión Extranjera Directa.

CONCLUSIONES

El análisis realizado a lo largo de esta investigación nos lleva a concluir que la inversión extranjera directa en el periodo estudiado ha proporcionado un apoyo fundamental al desarrollo de las empresas multinacionales, de la industria exportadora y de la industria maquiladora, sectores que conjuntamente ofrecen alrededor de 823 mil empleos. Por tanto podemos afirmar que su participación en el campo del empleo y en el sector manufacturero es determinante. A primera vista, si se considera que la población ocupada en el estado de Morelos es de 823,049 trabajadores, resulta que la generación de dos millones y medio de empleos, en los que puede incidir de manera fundamental la Inversión Extranjera es poco relevante, pero si se considera que esos empleos sustentan la actividad manufacturera, los servicios financieros y las exportaciones del estado, entonces, su participación que parecía marginal cobra una enorme importancia. Recientemente, la participación de la inversión extranjera en bancos y en grupos financieros se ha hecho relevante. La IED no ha generado a lo largo de los últimos veinticinco años incrementar la calidad de vida de la masa salarial que ocupa. El deterioro de las condiciones sociales y materiales por efecto de la pérdida del poder adquisitivo de masa salarial a nivel nacional, caracterizado por escaso empleo y deficientes condiciones de trabajo digno, es otra problemática acuciante de atender. A ello se suma, El cambio en las estructuras sociales y económicas asociadas con los procesos migratorios intensos y movilidad de grupos poblacionales entre localidades.

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ANALISIS DE LA CALIDAD DEL SERVICIO EN EL SECTOR HOTELERO DE RIOHACHA LA GUAJIRA

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RESUMEN

El sector Hotelero es un elemento clave en la dinámica económica de la industria turística en Colombia y en La Guajira. El alojamiento se ha convertido en un mercado altamente competido que exige una gestión moderna que permita presentar resultados económicos positivos e incrementar y mantener su posicionamiento. Esto sería imposible de lograr sin una buena calidad del servicio y la fortaleza de ventajas competitivas que generen incrementos sostenidos en el largo plazo y permitan mantenerse en el mercado generando valor económico. Esta investigación tuvo como objetivo evaluar y analizar la calidad del servicio desde cinco dimensiones diferentes, en los establecimientos hoteleros del municipio de Riohacha, La Guajira. Metodológicamente se abordó desde la perspectiva de los estudios de casos descriptivos.

PALABRAS CLAVE: Calidad, Servicio, Cliente, Hotel, Dimensiones

JEL: L1, L15, M3, M31

ANALYSIS OF SERVICE QUALITY IN THE HOTEL INDUSTRY OF RIOHACHA LA GUAJIRA

ABSTRACT

The hotel sector is a key element in the economic dynamics of the tourism industry in Colombia and La Guajira. Accommodation has become a highly competitive market that demands modern management that allows to present positive economic results and increase and maintain its market position. This would be impossible to achieve without a good quality of service and the strength of competitive advantages that generate sustained increases in the long term and allow to remain in the market generating economic value. This research aimed to evaluate and analyze the quality of service, from five different dimensions, in the hotel establishments from the municipality of Riohacha, La Guajira. It has a methodological approach from the perspective of descriptive case studies.

KEYWORDS: Quality, service, customer, hotel, dimensions

JEL: L1, L15, M3, M31

INTRODUCCIÓN

Actualmente las ciudades depositarias de un rico patrimonio paisajístico cultural e histórico se encuentran asociadas al turismo, su dinámica se ha venido potenciando en los últimos años fortaleciendo esa simbiosis entre ciudad y turismo. En este contexto, el turista es un gran consumidor de bienes y servicios y su presencia dinamiza los diversos sectores de la actividad económica, potencia el desarrollo de ramas de

actividades que implican necesidades de consumo de visitantes (hostería, restauración, alojamiento, comercio, servicios, ocio y recreo) e impulsa también el desarrollo de otros sectores convirtiéndose en un factor multiplicador de desarrollo. Colombia en los últimos cuatro años, ha mostrado una tendencia creciente en la actividad turística pasando de 1.978.000 visitantes en 2006 a 2.494.000 en 2009, mientras que el ingreso por divisas al país debido a este renglón de la economía pasó de USD\$2,0 millones a USD\$2,6 millones en los mismos años¹. Estas cifras son resultado de una política dirigida a la oferta turística y a incrementar los recursos para la promoción del país. Se evidencia entonces la necesidad de mantener los logros alcanzados como consolidar al sector como uno de los de mayores perspectivas en la economía nacional, garantizando que la actividad turística sea sostenible e incluyente. El alojamiento constituye un pilar fundamental dentro del turismo. En Colombia este subsector ha venido presentando indicadores de crecimiento coherentes con la reactivación del sector turístico. Entre el año 2001 y 2010 el producto interno bruto del sector de hoteles y restaurantes presentó un comportamiento ascendente que tuvo su nivel máximo en 2007 con una tasa de crecimiento real de 11,8%. Además, en 2012 según informe del DANE, el índice de ocupación hotelera registró un incremento del 5%, subiendo los ingresos reales de los hoteles en cerca del 8% y el empleo aumentó en un 4%, lo que denota que este es un sector en desarrollo y crecimiento.

El sector hotelero de Riohacha

El turismo, aunque poco explotado, es un renglón de la economía de la ciudad que ofrece enormes potencialidades al turista, incluyendo multiplicidad de destinos eco-etnoturísticos y una amplia variedad gastronómica. Sin embargo, según el Observatorio del Caribe Colombiano, Riohacha es la ciudad de menor grado de competitividad entre las ciudades capitales del Caribe colombiano. Ella ocupa el último lugar en infraestructura, recursos humanos y ciencia y tecnología. No obstante, el plan de desarrollo departamental y municipal considera que el turismo es una de las apuestas estratégicas para el desarrollo de la ciudad. El sector hotelero del municipio de Riohacha, se puede calificar como un sector de lento crecimiento, teniendo en cuenta el número de hoteles establecidos por año, el cual registra un promedio de 3 hoteles por año; sin embargo, los años 2008, 2009, y 2012, son los de mayor crecimiento sostenido, por lo que se puede inferir que el sector presenta signos de reactivación.

En este orden de ideas, el departamento de La Guajira para el año 2032 se propone ser el principal destino eco-etnoturístico a partir del aprovechamiento de las potencialidades que le brinda la naturaleza, el ambiente y la cultura, el cual le permita llegar a niveles de ocupación hotelera del 70% anual y una participación del 5% del PIB departamental. Por consiguiente, esta investigación en coherencia con el afán de dar respuesta a los retos que subyacen a este tipo de organizaciones, desde una postura teórica fundamentada, crítica y de rigor científico, buscó evaluar y analizar la calidad del servicio en el sector hotelero del municipio de Riohacha, pues este se convierte en elemento clave para la fidelización de los clientes y consecuente fomento del turismo y generación de valor para el sector en el municipio.

REVISIÓN LITERARIA

Para el análisis de la calidad del servicio como posible inductor de valor económico, se tomaron como fundamentos teóricos planteamientos como el de Benavides (2003), quien afirma que la calidad del servicio se debe estudiar desde una doble dimensión, la interna y la externa; en la primera se precisa una correcta implantación y mantenimiento de la cadena proveedor-cliente; la externa, está basada en un eficaz servicio técnico y una correcta y buena atención al cliente. Igualmente, Acuña (2005), plantea que el término calidad es bastante abstracto y se puede definir como las propiedades de un servicio que permite al usuario o cliente calificarlo de acuerdo con el grado de satisfacción que este le genere. Desde la perspectiva de Zeithaml

¹ Datos tomados del documento “Soportes transversales de la prosperidad democrática”, del Departamento nacional de Planeación de Colombia.

(2003), calidad es la amplitud de la discrepancia o diferencia que existe entre las expectativas o deseos de los clientes y sus percepciones. La calidad de cualquier servicio depende de lo bien que funcionen los elementos que intervienen en el proceso de prestación de servicio y de la capacidad de cada uno de esos elementos para satisfacer las expectativas de los clientes. Por otro lado, desde la perspectiva de Dominici (2010), en la industria hotelera la satisfacción del cliente está asociada principalmente a la calidad del servicio. Asimismo, para Holjevac et al., (2010), la calidad del servicio y la satisfacción del cliente han sido incrementalmente identificados como los factores clave en la batalla por la diferenciación competitiva y la retención de los clientes. En consecuencia, la calidad del servicio redundará en una mayor rentabilidad empresarial. Desde otra perspectiva, Nasutin y Mavondo (2008) se enfocan en la evaluación del valor percibido por el cliente desde tres perspectivas, a saber: 1) Reputación por la calidad, 2) Valor según la relación calidad-precio, y 3) Prestigio. Autores como Juran (1993), Deming (1989) o Crosby (1987) han sido considerados por muchos autores como los grandes teóricos de la calidad. Según Deming (1989) la calidad es un grado predecible de uniformidad y fiabilidad a bajo coste, adecuado a las necesidades del mercado. El principal objetivo de la empresa debe ser permanecer en el mercado, proteger la inversión, ganar dividendos y asegurar los empleos. Para alcanzar este objetivo el camino a seguir es la calidad. Por otro lado, la idea principal que aporta Crosby (1987) es que la calidad no cuesta, lo que cuesta son las cosas que no tienen calidad.

Para Albrecht (2006), desde el punto de vista del cliente, la impresión más vivida del servicio ocurre en el momento de la verdad, es decir, cuando los clientes interactúan con la empresa de servicio. Si bien los primeros encuentros en la cascada de encuentros del servicio pueden ser en especial importantes, cualquier encuentro puede resultar potencialmente crítico si se trata de determinar la satisfacción y lealtad del cliente. Dimensiones de la calidad del servicio Para Zeithaml (2005), los clientes no perciben la calidad como concepto de una sola dimensión, sino que se basan en la percepción de múltiples factores, categorizadas en dimensiones. Entre estos están:

Confiabilidad: es la capacidad para cumplir la promesa del servicio de manera segura y precisa. Significa que la empresa cumpla sus promesas, lo convenido acerca de la entrega, la prestación del servicio, la solución de problemas y los precios.

Respuesta: Es la voluntad de colaborar con los clientes. Destaca la atención y prontitud con la que se hace frente a las solicitudes, las preguntas, las reclamaciones y los problemas de estos.

Seguridad: Es la capacidad de la empresa y sus empleados para inspirar buena voluntad y confianza.

Empatía: Es la atención cuidadosa e individualizada que la empresa brinda a sus clientes, consiste en transmitir la sensación de que son únicos y especiales.

Tangibilidad: es la apariencia de las relaciones físicas, el equipo, el personal y los materiales de comunicación. Todos ellos transmiten representaciones físicas o imágenes del servicio que los clientes, y en particular los nuevos, utilizarán para evaluar la calidad.

Es de anotar que Parasuraman, Zeithaml y Berry, elaboraron el modelo SERVQUAL en 1988 con el objetivo de contrastar las diferentes expectativas de clientes con relación a la percepción del servicio que realmente obtienen; esta herramienta ayuda a proporcionar respuestas a la alta gerencia para brindar un mejor servicio con calidad, y es aun hoy en día un modelo de referencia para estudios de este tipo.

METODOLOGÍA

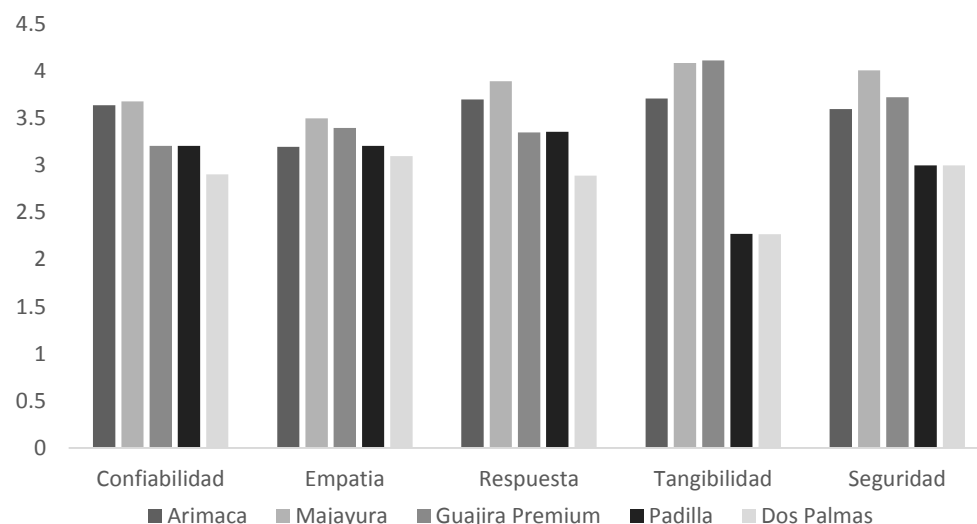
En esta investigación se utilizó la metodología de estudio de casos múltiples de tipo descriptivo. La unidad de análisis fue el sector hotelero del Departamento de La Guajira, dentro del cual se estudiaron cinco hoteles

con mayor estructura financiera y organizacional del municipio de Riohacha, estos son los hoteles: Arimaca, Majayura, Guajira Premium, Dos palmas y el Hotel Padilla. Se utilizó la técnica del muestreo en la evaluación de la calidad del servicio desde la percepción del cliente, estableciendo como población un rango entre 8.000 y 13.500² turistas alojados en los hoteles seleccionados en el año 2013, arrojando una muestra representativa de 95 turistas, que fueron encuestados de forma estandarizada en cada hotel. La muestra estuvo compuesta por personas adultas, en un rango entre 20 y 60 años de edad. La técnica de recolección de información para abordar la calidad del servicio desde sus dimensiones, fue la encuesta estructurada, que contó con la validez de cinco expertos. También se realizaron entrevistas con directivos y expertos del sector; y se hizo un análisis comparativo entre los hoteles teniendo en cuenta los resultados obtenidos.

RESULTADOS

Los resultados de las medias de cada dimensión de los hoteles estudiados se recogen en la Figura 01, mostrando las diferencias en torno a las percepciones de los clientes con respecto a la calidad del servicio. Por ejemplo, en la dimensión de confiabilidad, el Hotel Majayura es el que tiene un promedio más alto, seguido por el Hotel Arimaca.

Figura 01: Comparativo Dimensiones de la Calidad del Servicio Por Hotel



Fuente: Elaboración propia

En la dimensión Tangibilidad con respecto a la percepción y la apariencia de los aspectos físicos de cada hotel se establecieron diferencias de acuerdo a la opinión de los clientes. Los hoteles Guajira Premium, Majayura, y Arimaca, obtuvieron los mejores resultados respectivamente; por su parte los hoteles Padilla y Dos Palmas obtuvieron promedios de calidad baja de acuerdo al baremo.

² Información suministrada por la Oficina de Turismo del Departamento de La Guajira

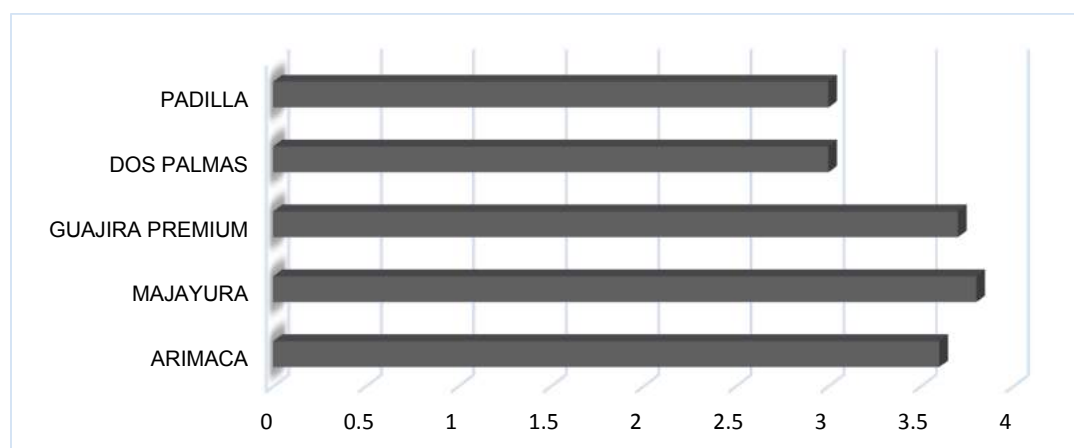
Tabla 01: Resumen Descriptivo de la Calidad del Servicio

Hotel	Media	Mediana	Moda	Desv. Tip.	Categoría
Arimaca	3,6	4,0	4,0	1,223	Alta
Majayura	3,8	3,8	3,8	0,457	Alta
Guajira Premium	3,7	4,0	4,0	1,02	Alta
Dos Palmas	3,0	3,0	3,0	1,07	Moderada/Regular
Padilla	3,0	3,0	3,25	1,07	Moderada/Regular

Fuente: Elaboracion propia

En cuanto a los resultados estadísticos, tal como se muestra en la tabla 01, los Hoteles Majayura, Guajira Premium y Arimaca obtuvieron las más altas medias de la encuesta aplicada a huéspedes, lo que de acuerdo al baremo utilizado para la interpretación de los resultados, corresponden a la categoría de calidad alta. De igual manera se evidencia que las calificaciones obtenidas por los hoteles Dos Palmas y Padilla corresponden a resultados de calidad regular.

Figura 021: Media de la Calidad del Servicio



Fuente: Elaboracion propia

De modo gráfico se presentan estas calificaciones en la Figura 02, donde se evidencia que el Hotel Majayura arrojó los mejores resultados en torno a la calidad del servicio desde el punto de vista de la percepción de los clientes al promediar los puntajes en cada una de las cinco dimensiones estudiadas: confiabilidad, tangibilidad, empatía, respuesta y seguridad. Los hoteles que ocupan el segundo y tercer puesto ubicándose cerca al promedio más alto, son el Hotel Guajira Premium y Arimaca, respectivamente. Finalmente los hoteles Dos Palmas y Padilla mostraron los resultados más bajos en la variable de calidad del servicio.

CONCLUSIONES

A partir de los resultados obtenidos en la variable calidad del servicio en los cinco hoteles, se puede concluir que tres de ellos obtuvieron una categoría alta, estos fueron el hotel Majayura, Guajira Premium y Arimaca, respectivamente. Por otro lado los hoteles Dos Palmas y Padilla obtuvieron un resultado de calidad del servicio regular. Las calificaciones más bajas obtenidas de las dimensiones de la calidad del servicio fueron en la dimensión Empatía, lo que quiere decir que los cinco hoteles en su conjunto presentan aspectos

susceptibles de mejora en la capacidad para identificarse con las necesidades y expectativas de los clientes. Por otro lado, la tangibilidad tuvo en promedio una baja calificación causada principalmente por la poca calidad percibida en los hoteles Padilla y Dos Palmas en términos de la apariencia de los bienes tangibles relacionados con equipos, herramientas, edificaciones y espacios utilizados para desarrollar actividades recreacionales. Las dimensiones de la calidad del servicio mejor calificadas fueron: la confiabilidad, la seguridad y la respuesta, sin embargo, dichas calificaciones obtenidas en escala de uno a cinco no alcanzan el umbral del más alto nivel de calidad, lo que indica que hay aspectos susceptibles en la prestación del servicio por mejorar. En términos de la confiabilidad y respuesta, los hoteles con resultados más altos fueron el hotel Majayura y hotel Arimaca, lo que indica una positiva percepción de los huéspedes en términos de las competencias del personal en la prestación del servicio y la imagen que proyecta como empresa responsable del mismo. Así mismo, muestran fortalezas en cuanto a las habilidades del personal para la resolución de los problemas, a la rapidez y amabilidad con la que se prestan los servicios en general; y a la celeridad con que se da respuesta a las solicitudes y reclamos de los huéspedes.

Al analizar la dimensión Seguridad, se tiene que los hoteles con la calificación más alta fueron Majayura y Guajira Premium, lo que permite inferir que brindan una mayor sensación de seguridad a sus huéspedes en términos del resguardo de sus objetos y bienes de valor, a la confianza de no estar siendo estafados con las tarifas, entre otros aspectos. Se concluye en igual forma que es importante mejorar la calidad de los resultados manteniendo un sistema de medición permanente que incluya las estacionalidades en las percepciones de los clientes en torno a la calidad del servicio de los hoteles, que además permita obtener bases para la toma de decisiones gerenciales en torno a proyectos de mejora en la calidad del servicio.

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ANÁLISIS DE PANEL CON EFECTOS FIJOS DE LA RELACIÓN ENTRE LA INVERSIÓN EXTRANJERA DIRECTA Y EL CRECIMIENTO ECONÓMICO EN AMÉRICA LATINA

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RESUMEN

Este estudio examina la relación entre la IED y el crecimiento económico en América latina, presenta estimaciones basadas en datos de panel de 18 países Latinoamericanos durante el periodo 1990-2012. Los resultados de las estimaciones del modelo permiten evidenciar la existencia de una relación positiva, aunque débil, entre la IED y el crecimiento económico durante el periodo de análisis, además sugiere que el efecto de la formación bruta de capital sobre el crecimiento es significativo.

PALABRAS CLAVE: Inversión Extranjera Directa, Crecimiento Económico

PANEL ANALYSIS WITH FIXED EFFECTS OF THE RELATIONSHIP BETWEEN FOREIGN DIRECT INVESTMENT AND ECONOMIC GROWTH IN LATIN AMERICA

ABSTRACT

This study examines the relationship between FDI and economic growth in Latin America, presents estimates based on panel data from 18 Latin American countries during the period 1990-2012. The results of the model estimates allow to demonstrate the existence of a positive but weak relationship between FDI and economic growth during the period of analysis, besides suggests that the effect of gross capital formation on growth is significant.

JEL: O40, O54

KEYWORDS: Foreign Direct Investment, Economic Growth

INTRODUCCION

La importancia del estudio de la relación IED-crecimiento económico radica en la creciente afluencia que ha tenido este tipo de inversión, específicamente en América Latina desde los años 90 con la liberalización de la economía, el aumento de los flujos de IED han sido significativos. En particular, la IED mundial aumentó un 11% en el año 2013, hasta alcanzar aproximadamente los 1,46 billones de dólares, destacando a las economías en desarrollo, las cuales representaron más del 50% del total de entradas de IED. En América Latina y el Caribe los mayores receptores de IED continúan siendo Brasil y México, los cuales recibieron 64.046 y 38.286 millones de dólares respectivamente (CEPAL, 2014). A partir de la base teórica de los modelos de crecimiento endógeno y neoclásico, esta relación ha sido estudiada desde las siguientes perspectivas: los factores determinantes del crecimiento, los factores determinantes de la IED, el papel de las multinacionales en los países receptores y la dirección de la causalidad entre las dos variables (Chowdhury & Mavrotas, 2006). En efecto, los beneficios y desventajas que genera la llegada de los flujos de IED hacia una economía en desarrollo son tema de discusión entre diversos autores, por un lado se

cuestiona el impacto que tiene directamente sobre el bienestar de la región, dado que se dice que este tipo de inversión causa una especie de “competencia imperfecta” con los competidores locales, por otro lado existen percepciones favorables en el sentido de que la IED contribuye al crecimiento nacional, como fuente de expansión de la capacidad productiva, transferencia de conocimiento y difusión tecnológica. Las investigaciones sobre la relación IED-crecimiento han mostrado resultados en diversas direcciones sobre las economías en desarrollo, algunas concluyen que la IED tiene una relación positiva sobre el crecimiento (Baracaldo, Garzón & Vásquez 2006; Bengoa & Sanchez, 2003), pero otras encuentran poca relación (Sukar, Ahmed, & Hassan, 2011) e incluso una relación negativa (Mencinger, 2003). Por consiguiente, la presente investigación busca agregar valor a la discusión de esta relación en América Latina, concretamente luego de la apertura económica. En ese contexto, El cuestionamiento principal de esta investigación consiste en preguntarse: ¿Existe una relación entre la IED y el crecimiento económico?, de existir, ¿Podría afirmarse que la relación entre la IED y el crecimiento económico en Latinoamérica es positiva y significativa?. El resto del documento presenta cuatro secciones. En la primera parte, se presenta una revisión de la literatura. En la segunda se describe la metodología abordada, posteriormente se presentan las estimaciones con su respectiva interpretación y por último las conclusiones.

REVISIÓN LITERATURA

Amin y Khalid (2014) hacen una revisión literaria en la cual examinan la relación entre la IED y el crecimiento económico desde 1994 hasta 2012, en ella encuentran que la relación es significativamente positiva, aunque en algunos casos es negativa o incluso nula. Dentro de la revisión algunos de los estudios que presentan resultados positivos y significativos se encuentran: Choe (2003), Chowdhury & Mavrotas (2006), entre otros. Dentro de la relación encuentran que uno de los factores influyentes es el nivel de capital humano existente en el país anfitrión mostrando investigaciones con resultados positivos como los de Bengoa & Sánchez (2003) y Solomon (2011). Otro hallazgo son los mercados financieros bien desarrollados y los regímenes de apertura comercial, los cuales también representan efectos positivos en la relación IED-crecimiento económico. Entre las técnicas econométricas utilizadas por los autores anteriormente mencionados se incluyen la regresión OLS (mínimos cuadrados ordinarios), causalidad de Granger, enfoque de efectos fijos y aleatorios, entre otros.

Borensztein, De Gregorio, & Lee (1998) encuentran en una muestra de 69 países en desarrollo que el efecto de la IED en el crecimiento depende del nivel de capital humano disponible en la economía receptora, además que la IED contribuye en mayor medida al crecimiento que la inversión doméstica. Baracaldo, Garzón y Vásquez (2006) analizan el crecimiento económico y los flujos de inversión extranjera directa en 92 países a nivel mundial durante el periodo 1990-2001, sus resultados indican que la IED sí tiene efectos positivos en el crecimiento económico, independientemente del nivel de desarrollo de los países, además concluyen que el grado de formación bruta de capital, la infraestructura, capital humano y los niveles de comercio exterior de cada economía permiten reforzar los efectos que tiene la IED sobre el crecimiento. En América latina se encuentran algunos estudios como el de Amal, Tomio & Raboch (2010) sobre los factores determinantes de la IED, por medio de datos de panel de ocho países entre 1996 y 2008 hallaron que las condiciones para el crecimiento, estabilidad macroeconómica y apertura al comercio se relacionan positivamente con el atractivo de IED para las empresas extranjeras, así como mejores prácticas institucionales y políticas. Además indican que las multinacionales no solamente buscan alcanzar ventajas respecto al acceso a recursos o bajos costos, sino que también están desarrollando estrategias de mercado y búsqueda de eficacia en la región.

Álvarez, Barraza y Legato (2009) estudiaron el impacto de la IED sobre el crecimiento económico para una muestra de 14 países de Latinoamérica, por medio de un modelo de crecimiento endógeno medido en términos per cápita, utilizaron la metodología de datos de panel en el periodo 1996-2003, los resultados de esta investigación evidencian que la IED tiene un impacto positivo y fomenta tanto la formación de capital como el crecimiento económico, así mismo, Bengoa & Sánchez (2003) con un análisis de datos de panel,

en una muestra de 18 países de América latina en el periodo 1970-1999, encontraron que la IED está positivamente correlacionada con el crecimiento económico, resaltando como factor importante el nivel de capital humano, estabilidad económica y mercados liberalizados. Suanes (2012) también estudió la relación con la metodología de datos de panel, en 18 países de América Latina durante los años 1980-2009, encuentra que la IED esta positivamente correlacionada con el crecimiento económico, de la misma forma comprueba la existencia de una relación positiva entre la desigualdad de ingresos y la IED, lo cual implica que si bien la IED contribuye con el crecimiento económico no favorece la relación de ingresos.

En contraste con los resultados positivos, en las economías en desarrollo se encuentran estudios como el de Carkovic & Levine (2002) cuyos resultados indican que la IED no ejerce de manera independiente un impacto positivo sobre el crecimiento. Además, Mencinger (2003) indica que existe la relación entre la IED y el crecimiento, pero es negativa, el autor explica que esto puede ser causado por las adquisiciones, las cuales representaron para el periodo de análisis la principal entrada de IED.

METODOLOGIA

Datos

El análisis empírico procura determinar la relación entre los niveles de IED y el crecimiento en 18 países de América Latina (Argentina, Bolivia, Brasil, Chile, Colombia, Costa Rica, República Dominicana, Ecuador, El Salvador, Guatemala, Honduras, México, Nicaragua, Panamá, Paraguay, Perú, Uruguay y Venezuela) observados durante el periodo 1990-2012. El número de países seleccionados y el periodo de estudio se eligen con base en la disponibilidad de datos. La investigación se lleva a cabo en tres etapas: primero se hace la revisión de la literatura y se especifica el modelo junto con las variables y su signo esperado. La segunda etapa consiste en la recopilación de los datos y la estimación de los coeficientes del modelo en Stata 12. Finalmente en la tercera etapa se analizan los resultados. Con base en la teoría del modelo de crecimiento endógeno, algunos de los factores que influyen en el proceso de crecimiento son la formación de capital, investigación y desarrollo, así como el capital humano, teniendo en cuenta lo anterior y las variables trabajadas en las investigaciones examinadas, se define la tasa de crecimiento del PIB y la IED como principales variables de estudio, el promedio de años cursados como proxy del capital humano y la formación bruta de capital neto como variables de control para observar el comportamiento de la relación IED-crecimiento.

El modelo a estimar es el siguiente:

$$pib_{it} = \beta_1 ied_{it} + \beta_2 esc_{it} + \beta_3 fbcn_{it} + \mu_{it} \quad (1)$$

Donde *pib* corresponde a la variable dependiente, $i = 1 \dots 18$ es el país, $t = 1 \dots 23$ el periodo de tiempo analizado y μ_{it} el error el cual se puede descomponer en tres partes:

$$\mu_{it} = \alpha_i + \phi_t + \varepsilon_{it} \quad (2)$$

Donde α_i representa el componente individual que es invariante a través del tiempo, ϕ_t un componente temporal que es invariable a través de los individuos y por último el término ε_{it} que constituye el efecto de todas las otras variables que varía a través del tiempo y entre individuos (Pérez, 2006). La estructura del error va variar dependiendo si se trabaja con un modelo de efectos fijos o efectos aleatorios.

La definición, descripción y signo esperado de las variables se muestra en la Tabla 1.

Tabla 1: Descripción de las Variables

Variable	Símbolo	Descripción	Unidad de Medida	Fuente	Signo Esperado
<u>Dependiente</u> PIB	pib	Tasa de crecimiento del PIB.	Tasa media de crecimiento anual del PIB.	UNCTAD	NA
<u>Explicativas</u> IED	ied	Flujos de entrada de IED.	Medidos como porcentaje del PIB.	UNCTAD	(+)
Capital Humano	esc	Promedio de años de estudio de la población de 25 a 59 años de edad, por sexo y área geográfica.		CEPAL	(+)
Formación bruta de capital neto	fbcn	Formación bruta de capital neto (Formación bruta de capital menos IED).	Medido como porcentaje del PIB.	World Bank national accounts data.	(+)
Stock IED	ieds	Stocks de IED	Medidos como porcentaje del PIB.	UNCTAD	(+)

Fuente: elaboración propia. La Tabla muestra una descripción detallada de las variables objeto de estudio.

RESULTADOS

Estadísticos Descriptivos

Las estimaciones preliminares muestran en la Tabla 3 los estadísticos descriptivos para todas las variables, las mayores desviaciones estándar corresponden a las variables de ieds, fbcn y pib, respectivamente.

Tabla 3: Estadísticos Descriptivos

Variable	Obs	Mean	Std. Dev.	Min	Max
pib	414	3.864113	3.561765	-10.89449	18.28661
ied	414	3.208252	2.5978	-3.014204	14.57606
esc	208	9.364904	1.308009	6.2	11.9
fbcn	414	17.14621	4.779768	-1.527236	36.61731
ieds	406	25.10643	16.9496	3.084048	83.10723

Fuente: Elaborado por los autores usando stata 12.0 La Tabla 3 resume los estadísticos descriptivos.

La tabla 4 presenta los coeficientes de correlación de las variables analizadas, la mayor correlación que presenta es la que se da entre las variables de stock de IED con los flujos de IED y escolaridad, así como IED-PIB. Esta matriz también indica que no existen problemas de multicolinealidad, puesto que las variables explicativas no tienen valores altos en las correlaciones.

Tabla 4: Matriz de Correlación

	pib	ied	esc	Fbcn	ieds
pib	1				
ied	0.2376	1			
esc	0.2706	0.3386	1		
fbcn	0.1663	-0.2462	-0.1359	1	
ieds	0.1491	0.6964	0.5361	-0.2309	1

La Tabla 4 resume la correlación de las variables.

RESULTADOS ECONOMETRICOS

Se realizaron ocho estimaciones del modelo como se muestra en la Tabla 5. En las estimaciones se utilizaron los modelos de efectos fijos por país y efectos aleatorios, posteriormente para seleccionar entre los estimadores de un modelo de efectos fijos y uno aleatorio se realiza el test de Hausman, cuyo resultado indica que se rechaza la hipótesis nula, dado que se presentan diferencias sistemáticas en los efectos aleatorios y se selecciona el modelo de efectos fijos como la técnica apropiada de estimación. Para controlar la posible presencia de heterocedasticidad se usan errores estándar robustos.

Tabla 5: Resultados Econométricos

Var	fe1	re1	fe2	re2	fe3(robust)	fe4(robust)	fe5 (robust)	fe6(robust)
ied	0.13803812	0.2376739***	0.35277936**	0.3150471**	0.35277936*	0.30849788**	0.15517339	
esc			0.44831938	0.64201382***	0.44831938		0.69511582	1.1018085
fbcn			0.33606712***	0.19168077***	0.33606712*	0.27107272**		0.24250119
ieds								-
_cons	3.4212515***	3.1015948***	-7.1042187	-6.3764758**	-7.1042187	-1.7734971	-3.1179924	0.03309596
N	414	414	208	208	208	414	208	208
r2	0.00749787		0.13364563		0.13364563	0.07953146	0.02957491	0.1051195
r2_a	-0.03773007		0.04098741		0.12090513	0.07505229	0.02010735	0.09195949

Fuente: elaboración propia. La tabla muestra las estimaciones de los coeficientes de los diferentes modelos, "fe" se refiere a fixed effects y "re" random effects. * $p < 0.05$; ** $p < 0.01$; *** $p < 0.001$. Variable dependiente: PIB

Los resultados de la Tabla 5 con relación a la variable IED evidencian valores positivos en todas las estimaciones del modelo, como se esperaba, sin embargo, al analizar la primer columna de los resultados, se observa un coeficiente positivo, pero no significativo, en el modelo en que se incluyen todas las variables se puede observar que por cada unidad de IED el crecimiento económico aumentaría en 0.35277936, no obstante, es notorio el efecto que ejercen las variables de control, puesto que las estimaciones de los coeficientes de la IED se tornan positivos y significativos en la medida en que se incluyen las variables de escolaridad y formación bruta de capital. En particular, se puede observar como el coeficiente de la IED pierde significancia estadística cuando se excluye la formación bruta de capital, lo cual indica su poca robustez. De modo que aunque existe una relación positiva entre IED- crecimiento, el efecto de la IED no es tan fuerte sobre el crecimiento, en el caso de Latinoamérica. Estos resultados, concuerdan con Carkovic & Levine (2002) en el sentido de que la IED no ejerce de manera independiente un impacto positivo sobre el crecimiento.

Asimismo, para determinar el efecto de los stocks de IED sobre el crecimiento, se analiza el último modelo, se encuentra un coeficiente negativo aunque no significativo, lo que podría indicar la baja influencia que ha ejercido la acumulación de IED en el crecimiento en el periodo de análisis. En cuanto a las demás variables explicativas, la formación bruta de capital fijo muestra coeficientes positivos y significativos en todas las estimaciones, de esta manera, un aumento en una unidad de formación bruta de capital fijo representaría un aumento del 0.33606712 en el crecimiento del PIB, este resultado concuerda con lo encontrado por Baracaldo, Garzón y Vásquez (2006) respecto al efecto que ejerce la formación bruta de capital sobre el crecimiento. La variable escolaridad como proxy del capital humano presenta signo positivo, sin embargo este coeficiente no es significativo, de acuerdo a Bengoa & Sánchez (2003), estos resultados pueden ser atribuidos a la falta de calidad de los datos sobre capital humano. Es de anotar que los valores encontrados para esta variable, aunque no son estadísticamente significativos, presentan valores superiores, en un rango de 0.4 -0.6 respecto a los encontrados por Suanes (2012) que varían entre 0.05-0.007. Para el análisis e interpretación de los resultados obtenidos, es necesario ser cautos en cuanto al

hecho de que la disponibilidad de datos para algunos países respecto a la variable proxy del capital humano, limita el trabajo a un panel desbalanceado, razón por la cual se ve disminuida la muestra.

CONCLUSIONES

Con base en las estimaciones a través de la técnica econométrica de datos de panel con efectos fijos se puede concluir que los resultados de los modelos son consistentes con una relación positiva aunque débil entre la IED y el crecimiento, no obstante, el efecto aparentemente significativo que ejerce la IED sobre el crecimiento en América Latina durante el periodo de análisis para algunos modelos examinados. Esto puede explicarse con base en el tipo de IED que llega a estas economías, la cual se ha dado principalmente en forma de adquisiciones, que no suelen proporcionar nuevas capacidades a la economía. Dentro de las variables de control, es importante resaltar el efecto que ejerce la formación bruta de capital neto sobre el crecimiento. Con relación al capital humano, este presenta valores positivos en todas las estimaciones, aunque estos no son significativos, reflejan un efecto de complementariedad junto con la formación bruta de capital para explicar el comportamiento del PIB. Dada la creciente afluencia de IED en las economías en desarrollo, para futuras investigaciones es imperativo evaluar en un contexto más específico o microeconómico, si es posible por sectores o a nivel empresa, para tener una visión más detallada de la composición de la IED y así poder evaluar más concretamente el impacto que esta ejerce sobre el crecimiento.

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GESTION TECNOLOGICA: FACTOR ESTRATÉGICO EN LA AUTOMATIZACIÓN DE LA INFORMACIÓN FINANCIERA EN LAS PEQUEÑAS Y MEDIANAS EMPRESAS

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RESUMEN

La siguiente investigación pretende determinar las tecnologías requeridas en los procesos contables y financiera de las pequeñas y medianas empresa - PYMES, buscando con ello la automatización de la información financiera, factor estratégico dentro de las organizaciones para lograr el incremento de la productividad y competitividad de las empresas objeto de estudio, este estudio posee un enfoque positivista-cuantitativo, con un tipo de investigación es descriptiva y diseño no experimental, de campo. La técnica de recolección de datos fue la encuesta con alternativas de respuesta tipo Likert; validada en su contenido con el juicio de 7 expertos; el cálculo de confiabilidad se realizó con el coeficiente Alfa de Cronbach, obteniendo un valor de 0,94. Los datos obtenidos se procesaron y analizaron utilizando la estadística descriptiva con la determinación de la media y de la desviación estándar, a través de baremos con el rango de los valores. La población estuvo conformada por 246 empresas de los sectores económicos del Municipio de Riohacha, constituida por dos poblaciones finitas, 223 empresas pequeñas y 23 empresas medianas. Como resultado de esta investigación se pudo evidenciar que las PYMES, no cuenta con un sistema de Gestión Tecnológica, ya que no poseen las herramientas o soportes tecnológicos adecuados para la preparación y presentación de la información de los procesos contables y financieras acorde con las exigencias actuales del mercado globalizado, y finalmente, se emitieron algunas conclusiones derivadas de la investigación.

PALABRAS CLAVES: Gestión Tecnología, Lenguaje Digital, Herramientas Tecnológicas, Procesos Contables y Financiera

TECHNOLOGY MANAGEMENT: STRATEGIC FACTOR IN THE AUTOMATION OF FINANCIAL INFORMATION IN SMALL AND MEDIUM ENTERPRISES

ABSTRACT

The following research aims to determine the technologies required in the accounting and financial processes of small and medium enterprises - SMEs seeking thereby automating financial reporting, strategic factor within organizations to achieve increased productivity and competitiveness companies under study, this study has a-quantitative positivist approach with a type of research is descriptive, not experimental design field. The data collection technique was the survey with Likert alternatives; validated in content with the trial of seven experts; Reliability calculation was performed using the Cronbach alpha coefficient, obtaining a value of 0.94. The data were processed and analyzed using descriptive statistics to determine the mean and standard deviation, through scales with the range of values. The population consisted of 246 companies of the economic sectors of the Municipality of Riohacha, consisting of two finite populations, 223 small and medium enterprises 23. As a result of this investigation it was evident that SMEs do not have a system of Technology Management, and lacking the proper tools or media technology for the

preparation and presentation of the information consistent accounting and financial processes with current requirements the global market, and finally, some conclusions from research were issued.

KEYWORDS: Management Technology, Digital Language, Technology Tools, Accounting And Financial Processes

JEL: I21, I23, L86

INTRODUCCIÓN

La integración de los mercados nacionales con los mercados globales constituyen un importante proceso a través de la globalización y la Gestión Tecnológica ofreciendo muchas oportunidades para optimar el desempeño de las empresas permitiendo generar conocimiento, relacionado con los procesos de creación, desarrollo, transferencia y uso de la tecnología a pequeñas y medianas empresas de cualquier sector económico. Atendiendo a las anteriores consideraciones, Soto (2005) manifiesta que la tecnología puede incrementar considerablemente la creatividad, eficiencia y productividad de los negocios. La adopción de tecnologías que representen ventajas competitivas, les permite a las empresas competir efectivamente en la economía digital de un mundo global con la capacidad de tomar decisiones con rapidez y flexibilidad. Es importante destacar que según Rincón et al (2006), la informática en la contabilidad desde los años 80 en Colombia se ha convertido en una importante herramienta en el manejo de la información, permitiendo acumular y calcular mayor cantidad de datos en poco tiempo, haciendo que los procesos repetitivos sean fáciles, seguros y rápidos, eliminando errores comunes que se daban en los cálculos manuales. La informática ha eliminado los engorrosos procesos manuales y la mano de obra excesiva en estas actividades administrativas. En la actualidad, se observa que las pequeñas y medianas empresas del municipio de Riohacha, presentan algunos rasgos muy particulares; sus administradores tienen poca tendencia a asumir los nuevos retos relacionados con la gestión tecnológica en los procesos contables y tributarios, trayendo consigo muy escasa innovación de los productos o servicios.

Por otro lado, se observa que las PYMES enfrentan las exigencias de una sociedad caracterizada por la información a través de los medios tecnológicos, sobre todo por entidades de ente y control como la DIAN y la Cámara de Comercio, por las exigentes plataformas que utilizan para armonizar la información contable de las empresas. Resulta claro reconocer que gran parte del sistema de información formal en las empresas está sustentado por la contabilidad y de la eficacia de la información financiera depende la rapidez, el acierto y las decisiones que tome la alta gerencia. En consecuencia, es necesario contar con las herramientas o soportes tecnológicos adecuados, acorde con las exigencias actuales, de tal manera que se pueda producir cambios profundos en la información financiera de las PYMES del municipio de Riohacha. La presente investigación se estructuró de la siguiente manera: revisión literaria para referenciar el marco teórico, explicación de la metodología aplicada, mostrando en detalle el análisis e interpretación de los resultados, sobre los cuales se realizaron las conclusiones y finalmente se mostraron las referencias bibliográficas y biográficas.

REVISIÓN DE LITERATURA

La automatización de la información financiera como factor estratégico de gestión tecnológica dentro de las organizaciones se plantea a través de cuatro aspectos importantes: La estructura funcional para la gestión tecnológica, Adquisición y uso de tecnología, Adaptación a los cambios tecnológicos y la Tecnologías aplicadas en los procesos. En cuanto a la estructura funcional para la gestión tecnológica, Turriago (2002) plantea que existen cuatro áreas críticas que deben ser tenidas en cuenta al momento de adelantar procesos gerenciales de innovación al interior de las organizaciones empresariales: a) el staff de las organizaciones técnicas; b) la estructura de la organización, que debe responder a la unión exitosa entre el flujo de información técnica, el mercado y las tendencias de la actividad de investigación y desarrollo I&D; b) los

vínculos de la estructura de la organización empresarial con el mercado para incorporar exitosamente dichas innovaciones al mercado y d) los métodos de planificación estratégica que promuevan la integración de la alta gerencia de tecnología con todas las dependencias.

Para Hamilton & Pezo (2004), la Gestión Tecnológica es el proceso de adopción y ejecución de decisiones sobre políticas, planes, estrategias y acciones relacionadas con la creación, difusión y uso de la tecnología. Está integrada por un conjunto de teorías, modelos y herramientas aplicadas a: La planeación, organización, operación, orientación control y coordinación de los mecanismos y sistemas informáticos; el flujo de acciones e interacciones que constituyen el proceso de desarrollo tecnológico y las interacciones del desarrollo tecnológico con otros procesos sociales. En ese sentido, Rincón & Peláez (2013) expresan que la adquisición e implementación de tecnología en las empresas, debe ser un proceso planeado que responda tanto a las necesidades como a los objetivos generales. Enfatizan además que existe la necesidad de hacer gestión tecnológica durante el uso de la tecnología, desarrollando estrategias diseñadas para convertir la experiencia en producción y mantenimiento, y en procesos de aprendizaje deliberados, mediante la observación, registro y análisis de esa experiencia.

Lo anterior indica, que la gestión tecnológica en el uso de la tecnología, tiene el objetivo de usar la experiencia como fuente de aprendizaje consciente; procesos de aprendizaje planeados, organizados y desarrollados para una asimilación plena de la tecnología, y lograr así una explotación de su máximo potencial, con la optimización, adecuación y adaptación a las condiciones cambiantes del mercado donde opera. Otro componente importante en esta investigación son los procesos contables y tributarios, iniciando con Bernal (2004), quien expresa que los procesos deben ser compatibles con los objetivos, los cuales se descomponen en una serie de procedimiento y a su vez en métodos. Un cuerpo coordinado de procesos, procedimientos y métodos, que responden al logro de los objetivos, representan el corazón del sistema, ya que es allí justamente donde ocurre la transformación que permite convertir insumos en productos, que van nuevamente a cumplir la misión. El mismo autor enuncia que los procesos son una serie de acciones u operaciones que se realizan de acuerdo con las normas, unos principios, leyes y reglas. Los principales procesos que abarca información financiera son los siguientes:

Clasificación y archivo de la documentación
Verificación y validación de datos
Registro de las transacciones en los libros correspondientes
Ajustes y reclasificación
Cierre del ejercicio

Por otro lado, Rincón et al (2006) menciona la relación tecnología y procesos contables cuando sostiene que los programas informáticos contables se obtienen según las necesidades y liquidez de la empresa, tienen la misma estructura, pues deben cumplir con los mismos parámetros contables y legales, general mente se diferencian por su forma, color y orden, pero siguen realizando las mismas tareas. Algunos de los programas hacen los procesos más rápido, menos engorrosos, otros pueden acumular mayor cantidad de datos, entre otras cosas. Generalmente, las aplicaciones contables se dividen en módulos (Comercial, Nomina, Producción, Cartera, Inventarios, Conciliación Bancaria, entre otros), cada aplicación se diferencia en su distribución. Cada módulo realiza una tarea que se enlaza a los demás módulos. Es importante mencionar también cómo ha evolucionado la presentación de la información a través del lenguaje digital de los Negocio - XBRL (Extensible Business Reporting Lenguaje), sobre el particular Eslava (2013) menciona que éste nace para simplificar la automatización del intercambio de información financiera mediante el uso de XML. La idea de fondo de esta iniciativa no era otra que la de estandarizar el formato con el que la información financiera se distribuye entre los diferentes proveedores y consumidores.

Lo que aporta XBRL como novedoso en su característica de ser XML (Extensible Management Language). El XML es el lenguaje utilizado en internet para el intercambio de información. Un informe de la empresa

expresado en XBRL puede, por ejemplo, ser visualizado en un navegador de internet, capturado en una hoja Excel o incorporado en una base de datos sencilla. Por lo tanto permite crear, recopilar, integrar, consolidar, distribuir, presentar y analizar información empresarial, de forma eficiente e independiente de plataformas y aplicaciones.

METODOLOGÍA

La actual investigación se circunscribe a un diseño no experimental, puesto que se realizó sin manipular deliberadamente o de forma intencional la variable de estudio, en tal sentido y respondiendo al criterio de espacialidad u origen de los datos, es oportuno decir también que este estudio es descriptivo, debido a que se describieron los sucesos y fenómenos en función de la realidad. El tipo de investigación se identificó con los estudios de campo, ya que se llevó a cabo en los sitios donde se presenta el fenómeno objeto de estudio y en los cuales se recolectó la información directamente por parte de los investigadores. Con base en los objetivos de esta investigación, se seleccionaron 246 empresas de los sectores económicos de Riohacha, conformada por dos poblaciones finitas, 223 empresas pequeñas y 23 empresas medianas, datos obtenidos del diagnóstico del mercado laboral 2012. Posterior a ello para el establecimiento del tamaño de la muestra, se aplicó la siguiente formula estadística:

$$n = \frac{Z^2 * N * P * Q}{E^2 * (N - 1) + (Z^2 * P * Q)}$$

Siendo:

n = muestra

N = población

E= error máximo

P= proporción

Z= Coeficiente de confianza

Q = 1-P

$$n = \frac{(1,96)^2 * (246) * (0,5) * (0,5)}{(0,5)^2 * (246 - 1) + (1,96)^2 * (0,5) * (0,5)} = 150$$

$n = 150$

Siendo:

N= Población = 246

E = 5%

Nivel de confianza= 95%

Z =Coeficiente de confianza= 1,96

P=50%

Q=50%

Se diseñó un instrumento en escala Likert, la validada en su contenido con el juicio de 7 expertos; el cálculo de confiabilidad se realizó con el coeficiente Alfa de Cronbach, obteniendo un valor de 0,94, para dar cumplimiento a los objetivos de la investigación, se procesaron los datos recolectados en el instrumento, mediante la aplicación del software estadístico SPSS 20. Para el análisis de cada una de las dimensiones, se decidió utilizar los parámetros establecidos en la estadística descriptiva, en la cual se emplea la media como medida de tendencia central y la desviación estándar como medida del grado de dispersión de las respuestas. Para la interpretación de los estadísticos descriptivos y elaboración de las tablas de resultados fueron utilizados baremos de interpretación de la media y desviación estándar, los cuales se observan en las tablas 1 y 2, donde se aprecia el intervalo, categoría e interpretación.

Tabla N° 1: Categoría de Análisis Para la Interpretación de la Media

Categoría	Intervalo	Interpretación
Muy alto nivel	$4,21 < \bar{x} \leq 5,00$	Ubica la actividad analizada dentro de una frecuencia muy alta.
Alto nivel	$3,41 < \bar{x} \leq 4,20$	Ubica la actividad analizada dentro de una frecuencia alta.
Moderado nivel	$2,61 < \bar{x} \leq 3,40$	Ubica la actividad analizada dentro de una frecuencia media.
Bajo nivel	$1,81 < \bar{x} \leq 2,60$	Ubica la actividad analizada dentro de una baja frecuencia
Muy bajo nivel	$1,00 \leq \bar{x} \leq 1,80$	Indica que la actividad analizada no se está ejecutando

Fuente: Elaboración propia (2015)

Tabla N°2: Categoría de Análisis Para la Interpretación de la Desviación Estándar

Categoría	Intervalo	Interpretación
Muy alta dispersión	$2,00 < DE \leq 2,50$	Ubica la actividad analizada dentro de una muy alta dispersión.
Alta dispersión	$1,50 < DE \leq 2,00$	Ubica la actividad analizada dentro de una alta dispersión.
Moderada dispersión	$1,00 < DE \leq 1,50$	Ubica la actividad analizada dentro de una moderada dispersión.
Baja dispersión	$0,50 < DE \leq 1,00$	Ubica la actividad analizada dentro de una baja dispersión
Muy baja dispersión	$0,00 \leq DE \leq 0,50$	Indica que la actividad analizada posee una muy baja dispersión

Fuente: Elaboración propia (2015)

RESULTADOS

Al concluir la investigación, se muestran los resultados obtenidos al analizar las dimensiones de la variable; Gestión tecnológica como factor estratégico en la automatización de la información financiera en la PYMES, tal como se presenta en la Tabla 3, donde se observa que se ubica en la categoría bajo nivel con una media aritmética de 2.27 y una baja dispersión en las respuestas con una desviación estándar de 0.83, a continuación se presenta detallada cada una de las dimensiones.

Tabla 3: Gestión Tecnológica Como Factor Estratégico En la Automatización de la Información

Dimensiones	Media	Categoría	Desviación Estándar	Categoría
Estructura funcional para la gestión tecnológica	2.06	Bajo Nivel	0.64	Baja Dispersión
Adquisición y uso de tecnología	1.89	Bajo Nivel	1.00	Baja Dispersión
Adaptación a los cambios tecnológicos	2.53	Bajo Nivel	0.89	Baja dispersión
Tecnologías aplicadas en los procesos	2.60	Bajo Nivel	0,77	Baja dispersión
Variable	2.27	Bajo Nivel	0,83	Baja Dispersión

Fuente: Elaboración propia (2015).

La Dimensión: Estructura Funcional Para la Gestión Tecnológica

En la Tabla 3, se observa el comportamiento de la dimensión estructura funcional para la gestión tecnológica, el cual presenta un valor de la media de 2.06 y una desviación estándar de 0,64, ubicándose en la categoría bajo nivel y una baja dispersión en las respuestas. Las opiniones de los encuestados, permiten apreciar que las PYMES de los sectores económicos del municipio de Riohacha, no cuenta con una estructura funcional que favorece la consecución de los objetivos tecnológicos planteados por las empresas, según lo plantea Turriago (2002). Existen cuatro áreas críticas que deben ser tenidas en cuenta al momento de adelantar procesos gerenciales de innovación al interior de las organizaciones empresariales como es su estructura funcional.

La Dimensión: Adquisición y uso de tecnología Según la Tabla 3, se presenta en la dimensión adquisición y uso de tecnología una media de 1.89 ubicándose en la categoría de bajo nivel y una baja dispersión de las respuestas de los sujetos encuestados con una desviación estándar de 1.00, según la apreciación de los encuestados, se evidencia que existe una escasa formación y experiencia de los empresarios en materia de gestión tecnológica, presentándose ausencia de conocimientos y experiencias para acometer procesos de selección, negociación de los diferentes sistemas de información, ya que en su totalidad las empresas disponen solamente de elementos básicos como computadores, equipos con tecnologías de segunda, tercera o más antigua generación, además en cuanto a las conexión a internet se presencia ineficiencias en las redes, lo cual no coincide con lo establecido con Rincón & Peláez (2013), que expresan que la adquisición e implementación de tecnología en las empresas, debe ser un proceso planeado que responda tanto a las necesidades como a los objetivos generales de la empresa.

La Dimensión: Adaptación a los cambios tecnológicos Se presentan los resultados de la dimensión adaptación a los cambios tecnológicos en la Tabla 3, sus registros permiten ubicarla en la categoría de bajo nivel con un valor de la media aritmética de 2.58 y una baja dispersión de las respuestas con una desviación estándar de 0.89. De acuerdo a las respuestas de los sujetos encuestados, se evidencia una baja presencia de las PYMES para adaptarse a los cambios tecnológicos. Lo cual según el postulado de Eslava (2013), se evidencia que la mayoría de las PYMES todavía utilizan técnicas manuales en papel con los procesos contables, tributarios. Por otro lado, desconocen la mayoría de ellos los softwares financieros y los diferentes lenguajes digitales de Negocios - XBRL (Extensible Business Reporting Lenguaje), con la cual debe ponerse a disposición de los usuarios, una información completa y actualizada.

La Dimensión: Tecnologías aplicadas en los procesos Muestra la tabla 3 los resultados de la dimensión tecnologías aplicadas en los procesos, donde se observa una media de 2.27 ubicándolas en la categoría de bajo nivel y una baja dispersión de las respuestas con una desviación estándar de 0.77. También se observó que de acuerdo a las respuestas de los sujetos encuestados la tecnología empleadas por la empresa PYMES es escasa y generalizada, no tienen implementado tecnologías de consultas de operaciones con entidades bancarias y financieras en línea a través de la web, así mismo se pudo evidenciar la poca interacción con las entidades del estado, específicamente con la información y presentación de las declaraciones tributarias ante la Administración de impuestos y Aduanas Nacionales, Aunque no puede desconocerse, que algunas de las medianas empresas han informatizado ciertas actividades de la organización como los ingresos, inventarios cartera de clientes, activos fijos, nominas, control de compras, aunque las mayorías de las pequeñas no han podido iniciar estos procesos, debido a la exagerada concentración de la dirección en una sola persona, que generalmente resulta ser el propietario. Por último, se evidencio que las PYMES del municipio de Riohacha, no cuentan con políticas contables claras en cuanto a los procedimientos financieros, para la cual Bernal (2004), expresa que los procesos deben ser compatibles con los objetivos, los cuales deben realizarse a través de una serie de acciones u operaciones que se ejecutan de acuerdo con las reglas, principios, leyes y normas nacionales e internacionales.

CONCLUSIONES

Una vez finalizada la investigación puede concluirse que las PYMES del municipio de Riohacha, no tienen establecido un sistema de Gestión Tecnológica, lo cual no cuenta con las herramientas tecnológicas que les permitan preparar y presentar la información contable y financiera. De igual manera, de acuerdo a los resultados obtenidos, es necesario establecer programas de capacitación a las PYMES del municipio de Riohacha, en la preparación y presentación de la información contable y financiera en las PYMES, debido a que es obligatoriedad de las empresas, entrenarse y adaptarse a las nuevas tecnologías en todos los procesos, para alcanzar ventajas competitivas en los mercados nacionales e internacionales. Al mismo tiempo a los empresarios deben acceder a nuevos software financieros y contables, máxime cuando se tienen altas exigencias en los lenguajes digitales de los Negocio - XBRL (Extensible Business Reporting Lenguaje), en donde es menester poner a disposición de los usuarios una información completamente

estandarizada, preparada para el tratamiento automatizado por parte de aplicaciones informáticas. Es por ello que este estándar se está aplicando ya a numerosas áreas de la contabilidad, mediante el desarrollo de taxonomías, que son esquemas en XML que permiten codificar diversos documentos con información económica y financiera. Por otro lado, es importante concluir que las PYMES del Departamento de La Guajira, no tiene establecidas políticas claras, para la adquisición y uso de tecnología como fomento a la innovación, ya que Las TIC se han ido introduciendo vertiginosamente en la sociedad, la economía, las organizaciones tanto públicas como privada lo cual han integrado en sus procesos y actividades, convirtiendo la información en un importante recurso.

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DIAGNÓSTICO DE LAS HABILIDADES Y ACTITUDES DE LOS ESTUDIANTES QUE ESTÁN POR EGRESAR DE LA LICENCIATURA EN GESTIÓN TURÍSTICA DE LA UNIVERSIDAD AUTÓNOMA DE AGUASCALIENTES

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RESUMEN

La investigación parte de la inquietud y necesidad de visualizar un perfil basado en competencias a alumnos de la Licenciatura en Gestión Turística de la UAA. Y tendremos que comenzar diciendo que la Universidad Autónoma de Aguascalientes siempre en busca de la profesionalización para sus educandos por medio de actualizaciones constantes, tanto a los programas como a sus docentes; ha logrado certificaciones a nivel Nacional e Internacional, lo cual apoya a los estudiantes para que su formación sea de calidad, en el caso de la licenciatura en Gestión Turística entonces se busca consolidar profesionistas que cubran las necesidades que el campo laboral requiere y por ello es que en el turismo el capital humano es considerado como el recurso más importante que se tiene para afrontar los retos del sector y ofrecer servicios de calidad, de esto, resulta fundamental analizar las competencias que poseen los profesionales del área. Bajo esta premisa, en este trabajo se presenta un diagnóstico, mediante el cual se identificaron las habilidades y actitudes que tienen los alumnos que están por egresar de la Lic. en Gestión Turística de la UAA y se identificaron áreas de oportunidad para implementar estrategias en los programas académicos que apoyen al alumnado.

PALABRAS CLAVES: Competencias Profesionales: Habilidades y Actitudes, Alumnos

ABILITY AND ATTITUDE DIAGNOSTICS OF THE STUDENTS OF THE UNIVERSIDAD AUTONOMA THAT ARE ABOUT TO GRADUATE FROM TOURISTIC ADMINISTRATION

ABSTRACT

This investigation is part of a concern and need to visualize a profile based on competition for the students of Touristic Administration in the UAA. And we'll need to start by saying that the Universidad Autonoma de Aguascalientes always looks to professionalize their students through constant means of updating, for both their programs and teachers: they have obtained certification both on a national and international level which help the students with their quality formation. in the case of Touristic Administration we are looking to consolidate professionals that are needed in the labor field and that's why in tourism the human capital is considered the most important resource that exists to confront the sector's challenges and offer quality services, from that, it results fundamental to analyze the competition that the professionals in that area possess. Under this premise, in this assignment we are presenting a diagnostic, in which the abilities and attitudes of the students who are about to graduate from Touristic Administration from the Universidd Autonoma de Aguascalientes are identified and the ateads of opportunity to implement strategies within the academic programs that support the students are identified as well.

JEL: Z10, Z19, M50, M53

KEY WORDS: Professional Competition: Abilities and Attitudes: Students

INTRODUCCIÓN

Esta investigación cualitativa se centra en la búsqueda y corroboración de las habilidades y actitudes que los alumnos de LGT del 8vo. Semestre de la UAA y que están por egresar, con la finalidad de detectar si existen posibles áreas de mejora por desarrollar en los alumnos antes de su egreso. Considerando que vivimos en una época que la idea de la formación básica no es suficiente para ejercer sino que hoy en día ya es necesaria una formación complementaria a una titulación (en forma de curso o especialización) y son las empresas las que también opinan sobre los requisitos que los titulados deben de cumplir más allá del conocimiento fundamental académico. Los aspectos tangenciales son a los que nos vamos a referir como competencias y habilidades profesionales, que el mercado laboral demanda y que normalmente no están contempladas de forma sistemática en los planes de estudios.

Competencia: “pericia, aptitud, idoneidad para hacer algo o intervenir en un asunto determinado”

Competente: “buen conocedor de una técnica, de una disciplina, de un arte”

Habilidad:

Capacidad y disposición para una cosa, Gracia y destreza para ejecutar una cosa que sirve de adorno al sujeto, como bailar, montar a caballo etc. Cada una de las cosas que una persona ejecuta con gracia y destreza.

Según el diccionario de la Real Academia de la Lengua En este contexto, las competencias y habilidades nos ayudan a comenzar una actividad profesional, como posteriormente a desarrollarla con éxito dentro de cualquier área; ya que se pueden adquirir de forma general para organizar actividades profesionales y para desarrollar de forma cotidiana sea la que esta sea.

REVISIÓN LITERARIA

Vivimos en una época que la idea de la formación básica no es suficiente para ejercer sino que “hoy en día ya es necesaria una formación complementaria a una titulación, ya sea en forma de curso o especialización” (Van- Der Hofstadt Román y Gómez Gras, 2006, pág.1) y son las empresas las que opinan sobre los requisitos que los titulados deben de cumplir más allá del conocimiento fundamental académico. Estos mismos autores refieren que los aspectos tangenciales son a los que nos vamos a referir como competencias y habilidades profesionales, que el mercado laboral demanda y que normalmente no están contempladas de forma sistemática en los planes de estudios. Gómez Grass (2006) refiere que ante la existencia de un número tan amplio de posibles competencias y habilidades que permiten desenvolverse mejor en el mundo del trabajo, casi tantas como profesiones, y siendo conscientes que en la práctica real es muy difícil separa unas habilidades de otras, pero si algunas nos ayudan a ser más competentes y a obtener una mejor calidad de vida, además de ser las que más fácilmente se pueden plantear de forma general, independientemente de la aplicación posterior concreta que se vaya hacer de ellas. En lo que refiere a las habilidades personales podemos mencionar la comunicación personal ,negociación, presentación de información en público, asertividad como habilidades relacionadas con la comunicación, liderazgo , trabajo en equipo, dirección de reuniones de trabajo, manejo del estrés, creatividad y solución creativa de problemas, gestión de conflictos y gestión de prioridades y del tiempo(Van- Der Hofstadt Román, 2006).

Para Rodríguez et al. (2009), “una competencia personal tiene que ver con una combinación integrada de conocimientos, habilidades, motivos y actitudes conducentes a un desempeño adecuado y oportuno en diversos contextos”. Según estos autores, el término competencia puede ser definido, de manera general como un “saber hacer, sobre algo, con determinadas actitudes”. “Las competencias y habilidades demuestran no solo ser útiles, sino necesarias, para la búsqueda de empleo, como posteriormente para desempeño del mismo” (Van- Der Hofstadt Román y Gómez Gras, 2006, pág.2) Ante la existencia de un número tan amplio de posibles competencias y habilidades que permiten desenvolverse mejor en el mundo del trabajo, casi tantas como profesiones, y siendo conscientes que en la práctica real es muy difícil separar unas habilidades de otras, pero si algunas nos ayudan a ser más competentes y a obtener una mejor calidad de vida, además de ser las que más fácilmente se pueden plantear de forma general, independientemente de la aplicación posterior concreta que se vaya hacer de ellas. En lo que refiere a las habilidades personales podemos mencionar la comunicación personal, negociación, presentación de información en público, asertividad como habilidades relacionadas con la comunicación, liderazgo, trabajo en equipo, dirección de reuniones de trabajo, manejo del estrés, creatividad y solución creativa de problemas, gestión de conflictos y gestión de prioridades y del tiempo (Van- Der Hofstadt Román y Gómez Gras, 2006, pág.169-465).

Objetivos

Detectar cuáles es el perfil de egreso, considerando las competencias y en específico las habilidades y actitudes que han adquirido y desarrollado durante su estancia los estudiantes de la Lic. En Gestión Turística del 8°. Semestre de la Universidad Autónoma de Aguascalientes, a través del contacto y observación de los futuros egresados, y poniendo en comparación los resultados obtenidos de los alumnos y de los docentes con respecto a sus actitudes. Por lo que el propósito fundamental de la investigación cualitativa es detectar y enlistar las habilidades y actitudes adquiridas por los estudiantes de 8°. Semestre de LGT de la UAA para poder definir parte de las competencias (habilidades y actitudes), el perfil de egreso y a su vez poder garantizar que los alumnos adquieren las competencias esenciales para desempeñarse eficazmente en el ámbito laboral.

METODOLOGIA

La Investigación considera un diagnóstico exploratorio y descriptivo, el cual permita tener “la posibilidad de llevar a cabo una investigación más completa sobre un contexto particular” (Hernández Sampieri, Fernández Collado, & Baptista Lucio, 2003, pág. 116) en futuras intervenciones. Estos mismos autores indican que los estudios exploratorios pueden ayudar a determinar tendencias, identificar áreas, ambientes, contextos o situaciones de estudio.

Instrumentos

Observación participante, entrevistas basada en encuestas prediseñadas donde se evalúan dos aspectos de los tres más importantes de las competencias del estudiante a punto de egresar, como son las habilidades y actitudes, en el análisis de la información se utiliza una escala de Likert para una más sencilla interpretación de los resultados.

Muestra

Probabilística aplicado a 12 alumnos a punto de egresar de la licenciatura y a 8 profesores que imparten asignatura con los estudiantes.

Procedimiento

Establecimiento del propósito u objetivo de investigación: realizar un diagnóstico. Documentación teórica del área de las competencias, de las habilidades y actitudes, de perfiles del turismo, de la etnografía, y de la investigación cualitativa, de competencias profesionales universitarias, y de los métodos de investigación entre otros.

Reuniones con un grupo de alumnos que están a punto de egresar de la Licenciatura en Gestión Turística del 8°. Semestre de la Universidad Autónoma de Aguascalientes para observar y analizar sus habilidades y actitudes.

Entrevistas a los mismos alumnos en cuanto a sus habilidades y actitudes.

Entrevistas a docentes que comparten aula o signatura con el grupo de alumnos que están a punto de egresar.

Recopilación y análisis de la información obtenida.

Obtención y presentación de resultados en base a la información obtenida.

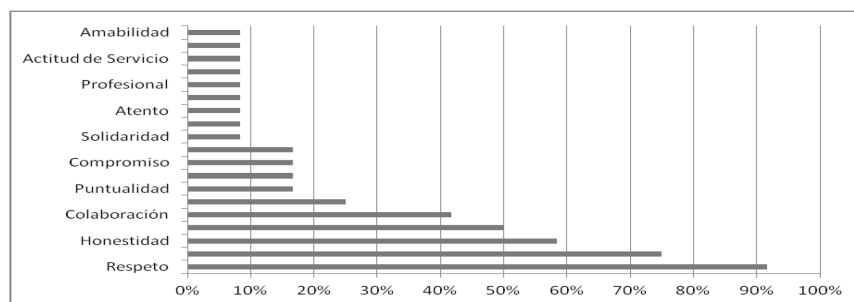
Limitaciones

El tiempo es un gran condicionante para la recopilación de información y por lo tanto limita un amplio análisis y la obtención de algunos resultados. Los alumnos le dan poco interés o importancia a la investigación, pues consideran que ya no les sirve de mucho ya que están por egresar. Los profesores y sus cargas académicas no tienen suficiente tiempo para participar en la investigación además siempre existe recelo por que algunos profesores investigan y otros no.

Análisis de los Resultados

Comenzaremos el análisis de la información recabada con las Actitudes y dentro de los resultados obtenidos de la entrevista a los alumnos de LGT; encontramos que ellos (alumnos), consideran que la mayoría que tienen la actitud de respeto, seguida de la honestidad y la colaboración, posteriormente las actitudes de puntualidad, compromiso y solidaridad se encuentran visualizadas por el 50% de los estudiantes y las actitudes que solo algunos alumnos consideran tener o pocos de ellos son la amabilidad, la atención, el profesionalismo y la actitud de servicio. Aquí resulta evidente que los alumnos no tienen presente la actitud de servicio a pensar que es una carrera enfocada al 100% al área de servicio.(Gráfico de Actitudes contra porcentaje de Alumnos)

Figura 1: Actitudes Que Consideran Tener los Alumnos de la Licenciatura En Gestión Turística



Actitudes que detectan los Docentes en los Alumnos de LGT por egresar.

En las entrevistas realizadas a los profesores, estos expresaron que las actitudes que más se detectan en los alumnos de LGT. Se encuentran en primera instancia la actitud de servicio y la colaboración; en segundo lugar que son creativos y responsables y las actitudes que solo algunos cuantos presentan son la responsabilidad, el respeto, el entusiasmo y el positivismo. (Gráfico de actitudes contra porcentaje de docentes).

Figura 2: Actitudes Detectadas En los Alumnos de LGT. Por los Docentes

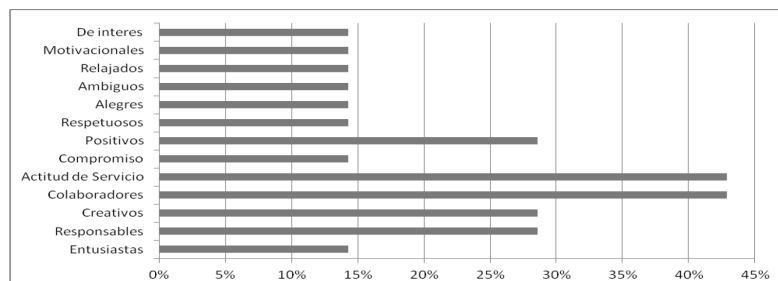
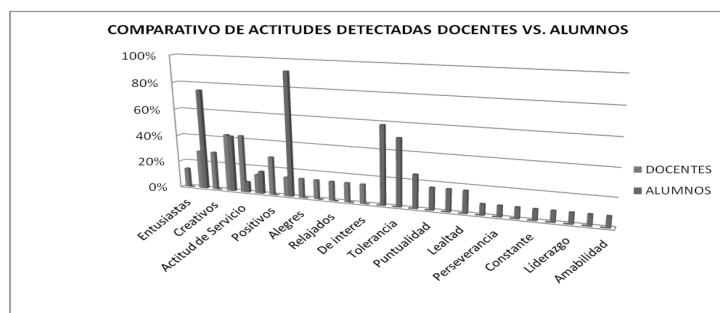


Figura 3: Comparativo de las Respuestas Entre Alumnos y Docentes Con Respecto a las Actitudes Detectadas



A continuación se muestra una tabla donde refleja la segunda parte de la entrevista a los alumnos de LGT, de la UAA, referente a las habilidades. Esta información se dividió en 3 apartados: una en competencias sistémicas, otras ciudadanas o sociales y las últimas refieren a competencias instrumentales. En el apartado de las competencias sistémicas los alumnos consideran tener la habilidad de trabajar en equipo, así como de actuar de manera reflexiva ante nuevas situaciones; y las que menos consideran tener, son la habilidad de gestionar proyectos seguida de desarrollar hábitos de vida saludable. En el apartado de las sociales o

ciudadanas se puede visualizar que consideran tener la habilidad de respeto a la diversidad cultural así como también les gusta actuar de manera responsable de sí mismos, las habilidades que menos consideran tener, son la apreciación de las obras humanas en sus diferentes manifestaciones artísticas.

RESULTADOS

Cuestionario de la Entrevista Cualitativa a los Alumnos

Preguntas	Núm. de Respuestas Obtenidas			
	Nunca	Casi Nunca	Casi Siempre	Siempre
Competencias Sociales Y Ciudadanas				
1. Le gusta actuar de manera responsable y consiente de sí mismo.		1	4	8
2. Respeta la dignidad de las personas en la convivencia humana aceptando la diversidad cultural.	1		2	10
3. Desarrolla una perspectiva ética, reflexiva y de compromiso hacia el bien en común	1	1	3	8
4. Se motiva y conduce hacia la mejora de la realidad social y natural		1	5	8
5. Le gusta contribuir al desarrollo sustentable de manera crítica y con acciones responsables		2	6	6
6. Desarrolla un sentido de pertenencia con los miembros de un grupo y otros.			7	6
7. Aprecia la obra humana en sus distintas manifestaciones artísticas y culturales.		1	7	5
Competencias Sistemicas				
8. Le gusta diseñar y gestionar proyectos pertinentes con iniciativa y espíritu emprendedor		1	8	5
9. Le gusta el trabajo en equipo así como de manera independiente			3	11
10. Le gusta aprender de manera autónoma y buscar la actualización permanente		1	6	7
11. Le gusta actuar de manera flexible ante nuevas situaciones			4	9
12. Le gusta desarrollar hábitos de vida saludable			8	6
13. Se considera una persona líder.		2	5	7
Competencias Instrumentales				
14. Usa de manera eficiente la tecnología de la comunicación y la información			6	7
15. Usa de manera correcta la lengua materna tanto en forma oral como escrita		1	2	10
16. Usa de manera correcta alguna(s) lengua(s) extranjera(s).		5	7	1
17. Considera tener un pensamiento crítico y reflexivo		1	5	7
18. Genera ideas innovadoras		1	6	5
19. Realiza procesos de investigación pertinentes y de calidad		1	7	5
20. Usa de manera adecuada los distintos lenguajes: matemático y lógico, entre otros		1	7	5
21. Se le facilita la toma de decisiones		1	5	7

Análisis de las Habilidades Detectadas Por los Docentes

En el último apartado observamos las competencias instrumentales y la mayoría de los alumnos piensan que tienen la habilidad de usar de manera correcta la lengua materna tanto en forma oral como escrita, seguida de un pensamiento crítico y reflexivo, de la facilidad en la toma de decisiones y la habilidad del uso eficiente de la tecnología; en contraste casi el 50% de los alumnos refieren que no cuentan con la habilidad de usar de manera correcta la lengua(s) extranjera(s).

Figura de Competencias Sociales y Ciudadanas

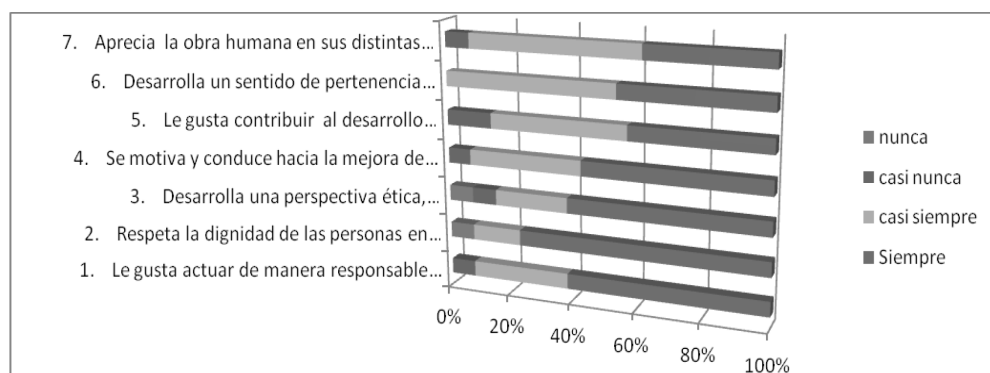


Figura de Competencias Sistemáticas

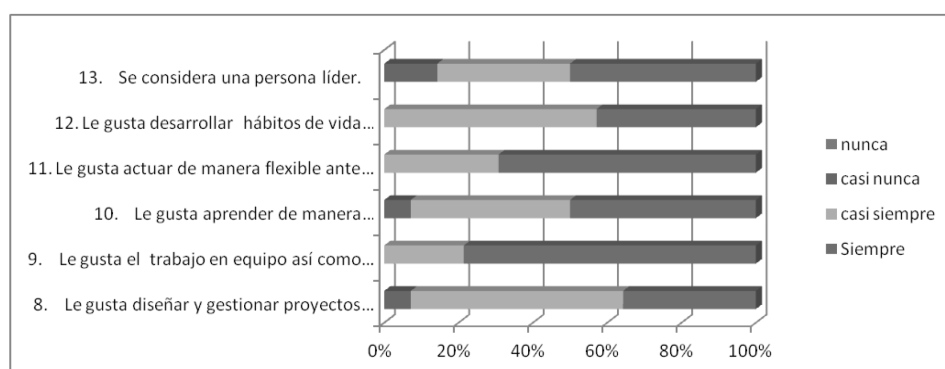
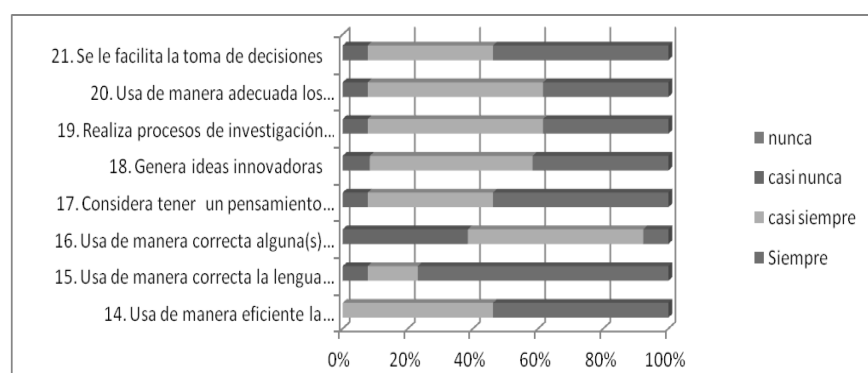


Figura de Competencias Instrumentales



En el análisis obtuvimos que el 50% de los profesores detectan que la creatividad y la organización son parte de las habilidades de los alumnos de LGT; posteriormente el 38% de los docentes detectaron que los alumnos hacen uso adecuado de la tecnología, que realizan un adecuado análisis y síntesis de la información, al igual que saben mantener relaciones interpersonales; en contraste identificamos que la gestión de la información, la iniciativa y el espíritu emprendedor, así como la capacidad de comunicarse en lengua extranjera son las que menos se vieron detectadas. En la segunda gráfica de esta página se muestran

las habilidades que los docentes consideran no tienen los alumnos de LGT. que están por egresar de la UAA.

Figura de Habilidades Detectadas Por Docentes a Alumnos

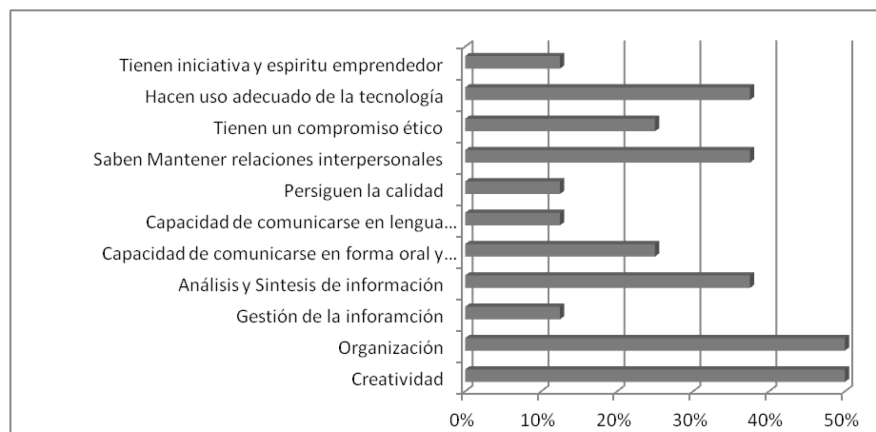
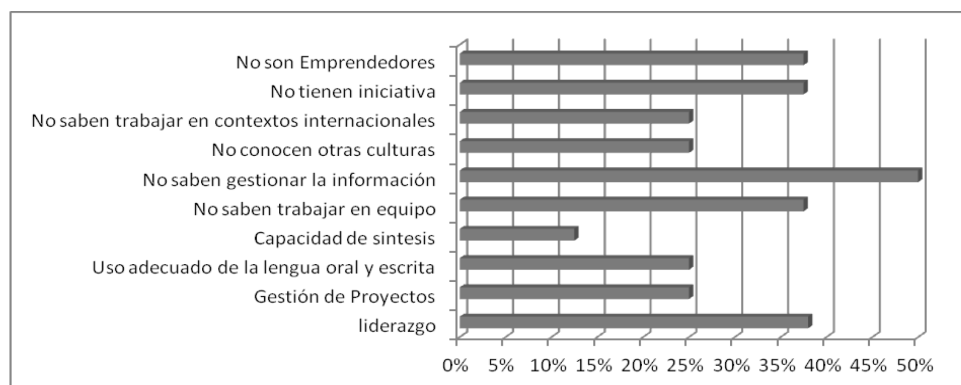


Figura de Habilidades Que NO TIENEN Los Alumnos Detectadas Por Docentes



CONCLUSIONES

El trabajo desarrollado presenta resultados muy positivos e importantes, y sobretodo destaca que los alumnos de LGT de 8°. Semestre, tienen desarrolladas gran parte de las habilidades y actitudes que el perfil de ingreso de la UAA, les requiere. Más sin embargo es importante resaltar que los alumnos adquirieron otras durante su estancia en la universidad, y que si las ponemos en valuación con las que hoy en día les requieren empresas o dependencias, organizaciones e instituciones profesionales del área, aún existen algunos apartados que son susceptibles de una nueva restructuración con la finalidad de apoyar las debilidades detectadas dentro de sus competencias a los alumnos, todo esto con el objetivo de que les permiten posicionarse en el campo laboral de manera satisfactoria.

También dentro de los resultados se destaca la disposición de los alumnos por desarrollar mejor algunas habilidades, como es el segundo y tercer idioma; y considerar lo detectado por los docentes como necesario: el análisis y gestión de la información es realmente indispensable en los alumnos, ya que estas habilidades se considera fundamentales para impulsar su desarrollo laboral y por lo tanto mejorar su desempeño, para que redunden en al perfeccionamiento del servicio ofrecido y en la satisfacción del su empleador y de los turistas. Por último a partir de esta investigación se ha creado conciencia entre los docentes sobre las habilidades y actitudes que los estudiantes deben de desarrollar en su estancia dentro de la universidad

Autónoma de Aguascalientes; lo cual apertura una línea de mejora en los programas y en la metodología de como impartir los mismos, con la finalidad de apoyar al desarrollo de las competencias de los alumnos.

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POLÍTICAS DE INVESTIGACIÓN Y FOMENTO A LA INNOVACIÓN DE LAS UNIVERSIDADES PÚBLICAS DEL DEPARTAMENTO DE LA GUAJIRA

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RESUMEN

La investigación tuvo como finalidad identificar las políticas de investigación y fomento a la innovación de los centros de investigación de las universidades públicas del departamento de La Guajira, Colombia. Sustentada, en los planteamientos teóricos de Medina (2009), Colciencias (2005), Pimienta (2000), Universidad del Rosario (2009), Utria (2006), El Marco legal de la Ciencia, Tecnología e Innovación (CTI) en Colombia, entre otros. Su accionar epistemológico es el enfoque positivista con metodología cuantitativa, de tipo descriptiva, de diseño no experimental, transeccional y de campo; la población estuvo conformada por dos Universidades Públicas del Departamento de la Guajira, como son la Universidad de la Guajira y la Universidad Abierta y a Distancia (UNAD), tomando como unidades de información los vicerrectores, directores de investigación y los líderes los grupos de investigación de ambas instituciones, lo cual representa un total de cuarenta y nueve (49) funcionarios. La técnica de recolección de datos fue la encuesta con alternativas de respuesta tipo Likert; validada en su contenido con el juicio de 7 expertos; el cálculo de confiabilidad se realizó con el coeficiente Alfa de Cronbach, obteniendo un valor de 0,92. Los datos obtenidos se procesaron y analizaron utilizando la estadística descriptiva con la determinación de la media y de la desviación estándar, a través de baremos con el rango de los valores. Los resultados arrojaron un bajo nivel de existencia de políticas de investigación y fomento a la innovación en las instituciones objeto de estudio. Luego se formularon lineamientos estratégicos para el desarrollo de este tipo de políticas. Finalmente, se emitieron algunas conclusiones derivadas de la investigación.

PALABRAS CLAVE: Innovación, Políticas Públicas, Centros de Investigación, Marco Legal, CTI

ABSTRACT

The research aimed to identify research policies and promote innovation in research centers of public universities in the department of La Guajira, Colombia. Sustained in the theoretical approaches of Medina (2009), Colciencias (2005), Pepper (2000), Universidad del Rosario (2009), Utria (2006), The Legal Framework of Science, Technology and Innovation (CTI) in Colombia, among others. Its action is the positivist epistemological approach with quantitative methodology, descriptive, non-experimental, transactional and field design; The population consisted of two public universities in the Department of La Guajira, such as the University of La Guajira and the Open University and Distance (UNAD), building information units vice chancellors, research managers and leaders of research groups both institutions, representing a total of forty-nine (49) members. The data collection technique was the survey with Likert alternatives; validated in content with the trial of seven experts; Reliability calculation was performed using the Cronbach alpha coefficient, obtaining a value of 0.92. The data were processed and analyzed using descriptive statistics to determine the mean and standard deviation, through scales with the range of values. The results showed a low level of existence of research policies and promoting innovation in the institutions under study. Then strategic guidelines for the development of this type of policies were formulated. Finally, some conclusions of the research were issued.

KEYWORDS: Innovation, public policy, research, legal framework, CTI

JEL:030, 038, 043, L86

INTRODUCCIÓN

La economía global del conocimiento descansa en la innovación como factor de competitividad y crecimiento sostenido. La innovación, como proceso dinámico, depende de diversos factores: instituciones, estructuras productivas, capital humano, redes sociales, geografía o cultura, constituyéndose en una variable que merece ser analizada en el contexto organizacional. Se resalta que cada día crecen las evidencias de la relación entre el desarrollo tecnológico y el crecimiento económico, así como la importancia de la tecnología y la innovación en el sostenimiento de la competitividad de instituciones y países. Desde esa perspectiva, Colciencias (2005) refiere que la inversión en ciencia, tecnología e innovación ha sido una de las fuentes más importantes de la transformación económica y tecnológica. Tales inversiones deben formar parte de un contexto más amplio, con el fin de crear capacidades en ciencia, tecnología e innovación en las instituciones del sector educativo.

Es de primordial importancia fortalecer la contribución de las universidades colombianas al sistema de innovación; para lograrlo se requiere que reciban apoyo del estado para convertirse en instituciones de educación basadas en mayor medida en la investigación. Esto implica el desarrollo de capacidades, la creación y financiación de centros de investigación para construir una masa crítica en la investigación y la enseñanza y el estímulo a las universidades para desarrollar sus propias estrategias. Se requiere fortalecer la base de conocimientos y se formulen políticas de fomento a la investigación e innovación; es decir, establecer lineamientos de política, programas, proyectos, actividades y acciones que lleven a las universidades a fortalecer sus programas de pregrado, postgrado, investigación y extensión logrando cumplir con su responsabilidad de contribuir con el desarrollo económico y social de las regiones y del país. Sobre la base de las ideas expuestas, atendiendo la política educativa del gobierno colombiano, cuyo objetivo es transformar el sistema educativo en magnitud y pertinencia para garantizar la competitividad del país, conseguir una mejor calidad de vida y mayor equidad; teniendo claro que esta transformación se logra colocando a las universidades en el centro del proceso de desarrollo, se sustenta la intención de identificar las políticas de investigación y fomento a la Innovación establecidas en los centros de investigación de las instituciones públicas de educación superior del departamento de La Guajira, Colombia.

REVISIÓN DE LA LITERATURA

Políticas de Investigación y Fomento a la Innovación de las Instituciones de Educación Superior

Para Utría (2006), el desarrollo científico-tecnológico tiene que ver con la capacidad de un país de producir conocimiento y reflejarlo en una serie de productos que pueden ser artículos, patentes, productos etc., que implica no solo actividades de investigación, sino también de desarrollo tecnológico e innovación. Los países que siguen esta senda construyen un proceso de acumulación de conocimiento, donde forman una masa crítica de científicos e investigadores pioneros, que inician importantes proyectos universitarios. Estos se organizan y surgen grupos de Investigación con infraestructuras disponibles. En la medida en que se van generando estas capacidades, surgen agrupaciones económicas, empresarios innovadores, alianzas público-privadas, alianzas universidad-estado-empresa, y después se conforman conglomerados de innovación, investigación y producción. Este es el proceso normal, que implica la existencia de una cultura científica y tecnológica y una masa crítica de base, que se va transformando mediante determinadas medidas de política pública y la acción del mercado. En este contexto, en Colombia, desde el año 2007 se han producido nuevas políticas públicas, leyes y normas, que han modificado las dos coordenadas que inciden en la transición hacia una sociedad y una economía de conocimiento: el eje de la transformación productiva y social, y el eje del desarrollo científico y tecnológico. Surgen así, entre otras, la política de competitividad enfocada a la transformación productiva, la nueva ley de Ciencia, Tecnología e Innovación, la nueva política

de innovación, la ley de Regalías, la ley de Ordenamiento Territorial y los tratados de libre comercio (TLC). De este modo, han cambiado las bases y los criterios de organización del Sistema Nacional de Ciencia, Tecnología e Innovación. Medina (2009). Desde esa perspectiva, la universidad del Rosario (2009) establece la necesidad de agrupar en seis temas estratégicos todo lo concerniente con el fortalecimiento de la investigación, los cuales se constituyen en dimensiones alrededor de las cuales se debe organizar la Política de Investigación y Fomento a la Innovación de las instituciones de educación superior.

El primer eje hace referencia al fomento de un entorno propicio para la investigación en la Universidad, buscando consolidar el desarrollo de la investigación.

Desarrollar una estrategia de financiación de la investigación para viabilizar el desarrollo de esta última. Incrementar la visibilidad nacional e internacional de los resultados de la investigación por medio de publicaciones científicas en revistas internacionales indexadas.

Fortalecimiento de los Doctorados como estrategia para desarrollar investigación de calidad mundial.

Fomento a la inserción en redes internacionales de investigación.

Desarrollar una estrategia de valorización y gestión del conocimiento vinculándolo a procesos de apropiación social del mismo y fomento a la innovación.

Se señala además, que la Política de Investigación y Fomento a la Innovación de las Universidades debe desempeñar un papel importante en el cumplimiento de su Misión, definida en el Proyecto Educativo Institucional en términos de impartir una sólida formación ética, humanística y científica que, unida a la investigación y a una idónea y exigente docencia, permita a esta comunidad educativa formar integralmente personas insignes y actuar en beneficio de la sociedad, con un máximo sentido de responsabilidad. En función de lo expuesto, considerando que las políticas de investigación y fomento a la innovación deben asegurar una alta calidad en las funciones que llevan a cabo los centros de investigación, buscando responder de manera adecuada a las necesidades y exigencias de la sociedad; al desarrollo de nuevos conocimientos que alimenten las ciencias, las disciplinas y las profesiones y a la solución de problemas de la sociedad, para efecto de la presente investigación en el contexto de los centros de investigación de las instituciones públicas de educación superior, son consideradas las dimensiones: marco legal de la Ciencia, Tecnología e Innovación, políticas de financiación de la investigación, políticas de inserción en redes de investigación y políticas de visibilidad de los resultados de investigación. Marco Legal de la Ciencia, Tecnología e Innovación (CTI) En Colombia

En Colombia, el entorno de la Ciencia, Tecnología e Innovación, ha estado rodeado de diferentes acontecimientos que han aportado de gran manera a la conformación del sistema de Ciencia y Tecnología Nacional, dotado de importantes leyes, programas y documentos que fomentan el desarrollo de estas actividades. Los acontecimientos más importantes de Colombia en esta materia, son:

En el año 1990, se definió la Política Nacional de Ciencia, Tecnología e Innovación

En 1994, se establece el primer CONPES de Ciencia y Tecnología.

En el 2000, se expide el documento CONPES 3080 (Política de Ciencia y Tecnología 2000-2002)

En el 2009, se expide el CONPES 3085, orientado a fortalecer la institucionalidad del Sistema Nacional de Ciencia, Tecnología e Innovación.

En este mismo año, se aprueba la ley 1286 y se crea el Fondo Francisco José de Caldas y se transforma COLCIENCIAS en departamento administrativo, teniendo como objetivo general fortalecer el Sistema Nacional de Ciencia y Tecnología y a Colciencias para lograr un modelo productivo sustentado en la ciencia, la tecnología y la innovación, para darle valor agregado a los productos y servicios de nuestra

economía y propiciar el desarrollo productivo y una nueva industria nacional. Por medio de la mencionada Ley se desarrollan los derechos de los ciudadanos y los deberes del estado en materia del desarrollo del conocimiento científico, del desarrollo tecnológico y de la innovación, se consolidan los avances hechos por la Ley 29 de 1990, pretendiendo: Fortalecer una cultura basada en la generación, la apropiación y la divulgación del conocimiento y la investigación científica, el desarrollo tecnológico, la innovación y el aprendizaje permanentes. Definir las bases para la formulación de un Plan Nacional de Ciencia, Tecnología e Innovación. Incorporar la ciencia, la tecnología y la innovación, como ejes transversales de la política económica y social del país.

Transformar el Instituto Colombiano para el Desarrollo de la Ciencia y la Tecnología “Francisco José de Caldas” -Colciencias-, actualmente establecimiento público del orden nacional, en el Departamento Administrativo de Ciencia, Tecnología e Innovación que se denominará Colciencias. Transformar el Sistema Nacional de Ciencia Tecnología en el Sistema Nacional de Ciencia, Tecnología e Innovación (SNCTI). Fortalecer la incidencia del SNCTI en el entorno social y económico, regional e internacional, para desarrollar los sectores productivo, económico, social y ambiental de Colombia, a través de la formación de ciudadanos integrales, creativos, críticos, proactivos e innovadores, capaces de tomar decisiones trascendentales que promuevan el emprendimiento y la creación de empresas y que in-fluyan constructivamente en el desarrollo económico, cultural y social. Definir las instancias e instrumentos administrativos y financieros por medio de los cuales se promueve la destinación de recursos públicos y privados al fomento de la Ciencia, Tecnología e Innovación.

Articular y optimizar las instancias de liderazgo, coordinación y ejecución del Gobierno y la participación de los diferentes actores de la política de Ciencia, Tecnología e Innovación. Fortalecer el desarrollo regional a través de políticas integrales de descentralización e internacionalización de las actividades científicas, tecnológicas y de innovación, de acuerdo con las dinámicas internacionales. Orientar el fomento de actividades científicas, tecnológicas y de innovación hacia el mejoramiento de la competitividad en el marco del Sistema Nacional de Competitividad. Además de lo anterior, es necesario resaltar que una de las políticas de mayor reconocimiento y de mayor impacto en el tema de Ciencia y Tecnología, es la promulgada en el año 2008 bajo la consolidación del documento titulado “Colombia siembra y construye futuro”, que se denomina como la Política Nacional de Fomento a la Investigación y a la Innovación. Esta política busca crear las condiciones necesarias para que el conocimiento se convierta en un instrumento que aporte al desarrollo del país, priorizando áreas que se consideran fundamentales y que garantizarán la consolidación científica-tecnológica de las futuras alternativas productivas, como lo son: la identificación y uso sostenible de la biodiversidad, el aprovechamiento y la preservación de los recursos hídricos, el desarrollo de la investigación en ciencias de la salud y los estudios sociales colombianos concernientes a la paz y a la cohesión social. De igual manera, contempla los principios, el diagnóstico, los objetivos, las estrategias y los instrumentos de la propuesta que hace el gobierno nacional al país, se erige como pilar fundamental para potenciar a Colombia como una sociedad del conocimiento, buscando capitalizar los recursos naturales, intelectuales e institucionales con los que cuenta el país.

Políticas de Financiación de la Investigación

Para Medina (2009), el nuevo entorno de política pública en el país se ha enfocado en incrementar los recursos y capacidades de Sistema Nacional de Ciencia, Tecnología e Innovación a través de las regalías y de otras fuentes de financiación; pero en el futuro inmediato es necesario favorecer la integración de estos recursos y capacidades con el propósito de ampliar las oportunidades para que las personas y comunidades que trabajan por el desarrollo científico-tecnológico, efectivamente dirijan sus acciones hacia la transformación productiva y social de las regiones. Por su parte, la Universidad del Rosario (2009) desarrolla como estrategia de financiación para visibilizar el desarrollo de la investigación el fondo de investigaciones, por lo cual realiza apoyo directo a la investigación; realiza movilización de recursos externos y mejora la capacidad de gestión de los proyectos de investigación y de las prácticas de

presupuestación. La mencionada universidad considera la investigación como una apuesta de largo plazo para su crecimiento y desarrollo. Por ello, señala que las universidades deben orientar su inversión a la consolidación de los grupos de investigación en las diferentes unidades académicas, al cofinanciamiento de programas de jóvenes investigadores, a la adecuación y actualización permanente de los recursos académicos, infraestructurales, bibliográficos, de bases de datos, informáticos y administrativos destinados a la investigación. Teniendo en cuenta los argumentos planteados y reconociendo que las universidades deben apoyar financieramente las actividades realizadas en los centros de investigación, con el propósito de fortalecer y mantener los estímulos a la investigación y a la producción académica, buscando fortalecer la capacidad de innovación de sus grupos de investigación para resolver la problemática social, política, económica y cultural del entorno; en ese sentido, es relevante analizar las políticas de financiación de la investigación como uno de las dimensiones de las políticas de investigación y fomento a la innovación.

Política de Inserción En Redes de Investigación

Las redes de investigación son asociaciones de I+D para el desarrollo de actividades de investigación y desarrollo tecnológico a partir de proyectos de investigación con el objeto de complementar capacidades y un adecuado reparto de actividades o tareas. Sebastián (1999). En el mismo orden, para Pimienta (2000) una red de investigación es el conjunto de servicios telemáticos puestos a disposición de una amplia comunidad de usuarios. En una visión más amplia, para Colciencias (2005) una red de investigación involucra una relación de unos o más actores interesados en desarrollar un determinado objeto de investigación a fin de orientar esfuerzos, intereses, recursos humanos y financieros hacia el desarrollo de una línea de investigación conjunta y vinculada estrechamente a un centro formal de investigación. El mismo autor establece además, que dicha vinculación se orienta al logro de resultados comunes provenientes de una política de ciencia, tecnología e innovación en cualquier área del conocimiento humano. Las redes de investigación se constituyen en una estrategia para el desarrollo de los sistemas de ciencia y tecnología como mecanismo de apoyo inter y transdisciplinario en el avance de los sistemas de investigación. En este orden de ideas, la universidad del Rosario (2010), señala que las instituciones de educación superior deben establecer políticas orientadas a fomentar y apoyar la inserción de los investigadores en redes de conocimiento a nivel nacional e internacional. Esto implica apoyar la participación de los investigadores en eventos científicos, así como su participación en redes de diversos tipos. En la ciencia contemporánea, las redes científicas se han convertido en uno de sus actores más dinámicos y en uno de los mecanismos más importantes para fomentar y asegurar la calidad. La calidad es uno de los requisitos para poder participar en estas redes.

Desde este ámbito, se sustenta la utilización de las políticas de inserción de los grupos de investigación en redes, como una de las dimensiones de las políticas de investigación y fomento a la innovación, teniendo en cuenta que estas redes se fundamentan en los centros de investigación de las instituciones de educación superior tanto públicas como privadas, considerados como centros de conocimiento con capacidad para regular las ideas, asignar recursos, aplicar métodos aplicar y obtener resultados orientados a la innovación y desarrollo de las distintas áreas del que hacer social.

Políticas de Visibilidad de los Resultados de Investigación

La universidad del Rosario de Colombia (2010), señala que para que el conocimiento sea útil, debe circular, de ahí la importancia de las publicaciones científicas y especialmente el fomento a publicar en revistas internacionales indexadas. Este es un aspecto estratégico para poder asegurar una visibilidad internacional de las actividades de investigación que se desarrollan en las universidades. Es igualmente importante la proyección de la universidad en su entorno y su capacidad para transferir el conocimiento generado por la investigación a su sociedad, con el objetivo de fomentar la innovación, ya sea tecnológica o social, y de contribuir al bienestar de su sociedad. Por lo anterior, es fundamental que en las instituciones de educación superior se establezcan políticas que permitan incrementar la visibilidad nacional e internacional de los

resultados de la investigación mediante publicaciones científicas, para lo cual se requiere establecer lineamientos:

Fomento a publicaciones científicas, especialmente en revistas internacionales indexadas. Establecer estrategias para mejorar la visibilidad internacional de los resultados de las investigaciones, así como incentivos a publicar en revistas indexadas. Política editorial establecida en dos dimensiones: como una necesidad de asegurar una adecuada indexación de la editorial de las universidades y como política de publicaciones periódicas y de indexar estas publicaciones. Análisis permanente de las tendencias de la ciencia, la tecnología e innovación por medio de estudios que permitan identificar tendencias de interés para los grupos de investigación de la universidad. Divulgación de los resultados de la investigación, es decir, difundir al público los resultados más importantes, buscando aportar al desarrollo de una sociedad del conocimiento, pretendiendo crear una opinión pública informada sobre el papel de la ciencia, la tecnología, la innovación en el desarrollo socio-económico y en el bienestar de la población. De lo planteamientos anteriores y teniendo claro que uno de los aspectos más importantes para el desarrollo y consolidación de las universidades en un mundo globalizado como el de hoy, es su capacidad para participar en la ciencia, tecnología e innovación a nivel internacional por medio de publicaciones científicas en las mejores revistas científicas del mundo, se convierte las políticas de fomento a publicaciones científicas y a la visibilidad de la investigación en una dimensión clave para analizar las políticas de investigación y fomento a la innovación.

METODOLOGÍA

El tipo de estudio implementado para el desarrollo de esta investigación fue tipo descriptivo de diseño no experimental, transeccional de campo, la población está conformada por los centros de investigación de las universidades públicas del departamento de La Guajira, Colombia: universidad de La Guajira y universidad Abierta y a Distancia, tomando como informantes claves los vicerrectores de investigación, directores de investigación y las personas con característica de líderes de los grupos de investigación, para un total de 45 personas. El instrumento utilizado para la recolección de datos fue un cuestionario con escala de Lickert. Para dar cumplimiento a los objetivos de la investigación, se procesaron los datos recolectados en el instrumento, mediante la aplicación del software estadístico SPSS 20. Para el análisis de cada una de las dimensiones e indicadores, se decidió utilizar los parámetros establecidos en la estadística descriptiva, en la cual se emplea la media como medida de tendencia central y la desviación estándar como medida del grado de dispersión de las respuestas. Para la interpretación de los estadísticos descriptivos y elaboración de las tablas de resultados fueron utilizados baremos de interpretación de la media y desviación estándar, los cuales se observan en los cuadros 1 y 2, donde se aprecia el intervalo, categoría e interpretación.

Tabla 1: Categoría de Análisis Para la Interpretación de la Media

Intervalo	Categoría	Interpretación
$4,20 < \bar{x} \leq 5,00$	Muy alto nivel	Indica que la actividad que se está analizando se ubica dentro de una frecuencia muy alta.
$3,4 < \bar{x} \leq 4,20$	Alto nivel	Indica que la actividad que se está analizando se ubica dentro de una frecuencia alta.
$2,60 < \bar{x} \leq 3,40$	Moderado nivel	Indica que la actividad que se está analizando se ubica dentro de una frecuencia media.
$1,80 < \bar{x} \leq 2,60$	Bajo nivel	Indica que la actividad que se está analizando se ubica dentro de una baja frecuencia
$1,00 \leq \bar{x} \leq 1,80$	Muy bajo nivel	Indica que la actividad que se está analizando no se está ejecutando

Fuente: Elaboración propia (2014)

Tabla 2: Categoría de Análisis Para la Interpretación de la Desviación Estándar

Intervalo	Categoría
$2,00 < DE \leq 2,50$	muy alta dispersión
$1,50 < DE \leq 2,00$	alta dispersión
$1,00 < DE \leq 1,50$	moderada dispersión
$0,50 < DE \leq 1,00$	baja dispersión
$0,00 \leq DE \leq 0,50$	muy baja dispersión

Fuente: Elaboración propia (2014)

RESULTADOS

En el cuadro 3, se muestran los resultados obtenidos al analizar las Políticas de Investigación y fomento a la innovación, observándose que presenta un valor de la media de 2.64 y la desviación estándar de 0.84. Se observa, de acuerdo a las respuestas de los individuos encuestados, un bajo nivel en la dimensión políticas de financiación de la investigación, así como en las políticas de visibilidad de los resultados de investigación y las políticas de fomento a la inserción en redes internacionales, presentando un moderado nivel en cuanto a la dimensión marco legal de la ciencia tecnología e innovación, tal como se aprecia en el cuadro 3.

Tabla: Políticas de Investigación y Fomento a la Innovación

Dimensiones	Media	Categoría	Desviación estándar	Categoría
Marco legal de CTI	3.03	Moderado Nivel	1.06	Moderada Dispersión
Política de Financiación de la investigación	2.39	Bajo Nivel	0.76	Baja Dispersión
Políticas de visibilidad de resultados de investigación	2.58	Bajo nivel	0.77	Baja Dispersión
Políticas de fomento a la inserción en redes internacionales	2.56	Bajo nivel	0,80	Baja Dispersión
Variable	2.64	Moderado nivel	0.84	Baja dispersión

Fuente: Elaboración propia (2014)

Los resultados anteriores no son acordes a lo planteado por Utria (2006), quien expresa que el desarrollo científico- tecnológico tiene que ver con la capacidad de un país o de una organización de producir conocimiento y reflejarlo en una serie de productos que pueden ser artículos, patentes, productos etc., que

implica no solo actividades de investigación, sino también de desarrollo tecnológico e innovación. Las instituciones que siguen esta senda construyen un proceso de acumulación de conocimiento, donde forman una masa crítica de científicos e investigadores pioneros, que inician importantes proyectos universitarios. Por otra parte, no concuerda con lo establecido en la Universidad del Rosario (2009), donde se señala que la Política de Investigación y Fomento a la Innovación de las Universidades debe desempeñar un papel importante en el cumplimiento de su misión, definida en el Proyecto Educativo Institucional (PEI) en términos de impartir una sólida formación ética, humanística y científica que, unida a la investigación y a una idónea y exigente docencia, permita a esta comunidad educativa formar integralmente personas insignes y actuar en beneficio de la sociedad, con un máximo sentido de responsabilidad. En el mismo cuadro, se puede observar el comportamiento de la variable donde se refleja que el Marco legal de CTI está sobre el promedio de la variable, mientras que las dimensiones Políticas de visibilidad de resultados de investigación, Políticas de fomento a la inserción en redes internacionales y Política de Financiación de la investigación están ubicadas por debajo del mismo.

Dimensión: Marco Legal de la Ciencia, Tecnología e Innovación (CTI) En el cuadro 3, se observa el comportamiento de la dimensión Marco Legal de la Ciencia, Tecnología e Innovación, el cual presenta un valor de la media de 3,03 y una desviación estándar de 1,06, ubicándose en la categoría de moderado nivel y dispersión en las respuestas. Los registros permiten apreciar las respuestas de los encuestados, en cuanto a que de manera moderada el marco legal colombiano de la CTI promueve el incremento de la capacidad científica y la investigación e innovación en las universidades. Los resultados anteriores se explican teniendo en cuenta lo planteado en el marco legal colombiano donde se establece que la Política de Investigación y Fomento a la Innovación de las Universidades se estipulan para crear las condiciones necesarias para que el conocimiento se convierta en un instrumento que aporte al desarrollo del país, priorizando áreas que se consideran fundamentales y que garantizarán la consolidación científica-tecnológica, buscando fortalecer una cultura basada en la generación, la apropiación, la divulgación del conocimiento y la investigación científica, el desarrollo tecnológico, la innovación y el aprendizaje permanente.

Dimensión: Política de Financiación de la Investigación Esta dimensión presenta una media de 2.39, ubicándose en la categoría de bajo nivel y una baja dispersión de las respuestas de los sujetos encuestados con una desviación estándar de 0.76. Según la apreciación de los encuestados, se evidencia que en bajo nivel se dispone de políticas internas de financiación de las actividades de I+D+I; en bajo nivel se tienen establecidas estrategias de la investigación para viabilizar su desarrollo; de igual forma, en nivel bajo los recursos asignados por el gobierno referente al apoyo de I+D+I, a las universidades públicas son suficientes. El análisis anterior no es acorde a lo planteado por Medina (2009), quien establece que el nuevo entorno de política pública en el país se ha enfocado en incrementar los recursos y capacidades de Sistema Nacional de Ciencia, Tecnología e Innovación a través de las regalías y de otras fuentes de financiación; pero en el futuro inmediato, es necesario favorecer la integración de estos recursos y capacidades con el propósito de ampliar las oportunidades para que las personas y comunidades que trabajan por el desarrollo científico-tecnológico, efectivamente dirijan sus acciones hacia la transformación productiva y social de las regiones.

Dimensión: Políticas de visibilidad de los resultados de investigación Los resultados de la dimensión Políticas de visibilidad de los resultados de investigación se presentan en el cuadro 3, sus registros permiten ubicarlo en la categoría de bajo nivel con un valor de la media aritmética de 2.58 y una baja dispersión de las respuestas con una desviación estándar de 0.77. De acuerdo a las respuestas de los sujetos encuestados, se evidencia un bajo nivel en las políticas establecidas para visibilizar los resultados de I+D+I; de igual manera, un bajo nivel en las estrategias establecidas para visibilizar los resultados de I+D+I y se promueve en bajo nivel la visibilidad nacional e internacional de los resultados de investigación. Los resultados obtenidos en esta investigación no concuerdan con lo establecido por Colciencias (2005) y por algunas universidades de Colombia, entre ellas la universidad del Rosario (2010), donde se estipula que para que el conocimiento sea útil, debe circular, de ahí la importancia de las publicaciones científicas y especialmente

el fomento a publicar en revistas internacionales indexadas. Este es un aspecto estratégico para asegurar una visibilidad internacional de las actividades de investigación que se desarrollan en las universidades. Es igualmente importante la proyección de la universidad en su entorno y su capacidad para transferir el conocimiento generado por la investigación a su sociedad, con el objetivo de fomentar la innovación, ya sea tecnológica o social, y de contribuir al bienestar de la sociedad en general. Por lo anterior, es fundamental que en las instituciones de educación superior, se establezcan políticas que permitan incrementar la visibilidad nacional e internacional de los resultados de la investigación mediante publicaciones científicas.

Dimensión: Políticas de fomento a la inserción en redes internacionales La dimensión Políticas de fomento a la inserción en redes internacionales, se ubica en la categoría de bajo nivel con un valor de la media de 2.56 y presenta una baja dispersión de las respuestas con una desviación estándar de 0.80. Los resultados obtenidos, de acuerdo a las respuestas de los sujetos encuestados, dejan entrever que se dispone en bajo nivel de políticas para el fomento a la inserción de los investigadores en redes nacionales; de igual manera, se dispone en bajo nivel de políticas para el fomento a la inserción de los investigadores en redes internacionales y existe un bajo nivel de apoyo financiero para la inserción de los investigadores de las universidades públicas del departamento de La Guajira, en redes nacionales e internacionales. Los resultados obtenidos en la presente investigación son contrarios a lo estipulado por COLCIENCIAS (2005) y la universidad del Rosario (2010), quienes señalan que las instituciones de educación superior se deben establecer políticas orientadas a fomentar y apoyar la inserción de los investigadores en redes de conocimiento a nivel nacional e internacional. Esto implica apoyar la participación de los investigadores en eventos científicos, así como su participación en redes de diversos tipos. En la ciencia contemporánea, las redes científicas se han convertido en uno de sus actores más dinámicos y en uno de los mecanismos más importantes para fomentar y asegurar la calidad.

CONCLUSIONES

Los resultados obtenidos en la investigación dirigida a identificar las políticas de investigación y fomento a la innovación en los centros de investigación de las universidades públicas, muestran que existe una baja presencia de políticas de investigación y fomento a la innovación en los centros de investigación de las universidades públicas. Se observó que se dispone en bajo nivel de políticas internas de financiación de las actividades de I+D+I, no se tienen establecidas estrategias de la investigación para viabilizar su desarrollo, los recursos asignados por el gobierno referente al apoyo de I+D+I a las universidades públicas no son suficientes; no se han establecido políticas claras, ni se han diseñado estrategias para visibilizar los resultados de I+D+I. Se promueve en bajo nivel la visibilidad nacional e internacional de los resultados de investigación; no se dispone de políticas para el fomento a la inserción de los investigadores en redes nacionales e internacionales. Existe un bajo nivel de apoyo financiero para la inserción de los investigadores en redes nacionales e internacionales.

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GERENCIA ESTRATÉGICA DE MERCADEO COMO HERRAMIENTA DE PRODUCTIVIDAD EN LAS EMPRESAS RECICLADORAS DEL PLÁSTICO EN EL DEPARTAMENTO DE LA GUAJIRA- COLOMBIA

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RESUMEN

El propósito de esta investigación, fue analizar la gerencia estratégica de mercadeo como herramienta de productividad en las empresas recicladoras del plástico en el Departamento de la Guajira- Colombia. El estudio se sustenta en las teorías de los autores: Guiltinan, Stanton, Kotler, Fischer y Koontz,. La gerencia estratégica de mercadeo, deja ver la necesidad de cuáles son los mercados presentes y futuros, con el fin de identificar los clientes actuales y potenciales y la productividad permite al empresario, determinar la relación insumo–producto, para evaluar el rendimiento de los talleres, máquinas, equipo de trabajo y empleados. La investigación es descriptiva, transversal de enfoque cuantitativo. Los resultados obtenidos reflejan que las fuerzas micro y macro ambientales y el marco institucional direcciona a la gerencia estratégica de mercadeo en los procesos de reciclajes de esta empresas. También se observa, que influyen con alto nivel de afectación, la segmentación del mercado y el mercado meta definido, se enmarcan bajo un moderado nivel, sin plena identificación de los clientes actuales y potenciales; mientras la eficiencia en la productividad y el desempeño del vendedor y distribuidor se posicionan con bajo nivel de productividad. Se concluye, que la gerencia del marketing sirve como herramienta de productividad.

JEL: JM3, JM31

PALABRAS CLAVE: Gerencia Estratégica, Herramienta de Productividad, Empresas Recicladoras, Departamento de la Guajira, Colombia

STRATEGIC MARKETING MANAGEMENT AS A TOOL FOR PRODUCTIVITY IN THE PLASTIC RECYCLERS COMPANIES IN THE DEPARTMENT OF LA GUAJIRA - COLOMBIA

ABSTRACT

The purpose of this research was to analyze the strategic marketing management as a tool for productivity in the plastic recyclers companies in the department of la Guajira, Colombia. The study is based on the theories of the following authors: Guiltinan, Stanton, Kotler, Fischer and Koontz. The strategic marketing management reveals the need for what the present and future markets are, to identify current and potential customers and productivity which allows the businessman in determining the input-output ratio in order to evaluate the performance of the workshops, machinery, staff and employees. The research is descriptive, cross-sectional with a quantitative approach. The results show that the micro and macro environmental forces and institutional framework addresses the strategic marketing management in the recycling processes of those businesses. It is also noted the influence at a high level of involvement, on the market segmentation and the target market defined, that fall under a moderate level, without full identification of current and potential customers, while productivity efficiency and performance of the seller and distributor are positioned with low productivity. It is concluded that marketing management serves as a productivity tool.

JEL: JM3, JM31

KEY WORDS: Strategic Management, Productivity Tool, Recyclers Companies, Department of la Guajira, Colombia

INTRODUCCION

El gerente estratégico primero tiene que entender la naturaleza del medio en que se mueve la organización. Esta es una tarea continua y permanente para la alta dirección, el factor determinante para el éxito o fracaso es la habilidad para enfrentar oportunamente en forma dinámica y acelerada los desafíos del cambio, no solo pueden tener efecto en una u otra compañía individualmente, sino que puede generar la crisis o el repunte de toda una industria. Por su parte, la gerencia estratégica de mercadeo también hace énfasis en el mercadeo corporativo interno, porque el mundo se enfrenta a una sociedad globalizadora, que abre sus fronteras para volverse más independiente. Indudablemente está ante una economía de mercado regulada por la fuerza de la oferta y la demanda. El cliente interno requiere la primera atención, exige ser respetado, reconocido de manera adecuada, informado oportunamente sobre: políticas, objetivos y metas organizacionales, ventajas comparativas empresarial e interpretar adecuadamente las normas de la institución. Ahora bien, la gerencia estratégica de mercadeo, según Harrison (2003) surge como un conjunto de herramientas para agilizar, racionalizar y aumentar la productividad. Sin embargo, la mercadotecnia moderna no debe ser considerada como un instrumento para aumentar las utilidades (si se aplica) o para disminuirla (si no se aplica), resultado al final un factor secundario dentro del proceso productivo. Esta persigue un sistema global de actividades de negocios proyectado para planear, establecer el precio, distribuir bienes, promover servicios que satisfagan expectativas de clientes tanto actuales como potenciales.

La productividad permite al empresario, determinar la relación insumo – producto, el cual sirve para evaluar el rendimiento de los talleres, máquinas, equipo de trabajo y empleados. Al respecto Koont'z y otros (2004), señalan que la productividad implica tanto eficacia en el desempeño individual y organizacional. Por su parte, la eficiencia es el logro de las metas con la menor cantidad de recursos; mientras que la eficacia el cumplimiento de los objetivos. De ahí, una organización es productiva si consigue sus metas paralelamente transformando sus insumos en productos al menor costo. Es pertinente analizar la gerencia estratégica de mercadeo, con el propósito de optimizar los procesos de la productividad en las empresas recicladora de plástico, que minimice racionalmente la contaminación del ecosistema ocasionado por los rellenos sanitarios, que reciben permanentemente cantidades de residuos sólidos, generado en los principales núcleos urbanos, los cuales con un proceso óptimo de selección pueden ser utilizados como materia prima para el reciclaje. En cuanto a los recicladores del plástico en su mayoría no transforman el material recuperado, razón por la cual al vender el residuo se ven obligados a abandonar la fase más rentable del proceso. Esta situación se presenta porque los recicladores son pequeños empresarios o personas particulares que recuperan de diferentes sitios cantidades modestas de plástico junto con otros materiales, los cuales no son suficientes para alimentar una pequeña instalación de reciclado.

De acuerdo al Servicio Nacional de Aprendizaje – SENA (2013) los pequeños empresarios o personas particulares ubicados en el Departamento de La Guajira, desarrollan la actividad recicladora en forma desorganizada, sin definir procesos de planificación para el aprovechamiento y comercialización del plástico reciclable, se nota la carencia de planes para gerenciar de forma eficiente y eficaz la gran cantidad de plástico que se genera en la frontera. En Colombia, la forma más utilizada en los procesos productivos del plástico reciclable, se realiza con el barrido manual, el cual sustituirlo por el mecánico es un dilema para las autoridades, ya que la operación manual absorbe un determinado número de trabajadores no calificados. La recolección con equipo, ha logrado una cobertura superior al 90% en numerosos ciudades

grandes de la región, pero un aspecto crítico es la baja cobertura en ciudades intermedias y menores, por la escasa atención a los asentamientos marginales urbanos. Lund (2006)

En la actualidad se encuentran veintiséis (26) empresas recicladoras de plástico ubicadas en el Departamento de la Guajira-Sena (2013). Sin embargo, los grupos de personas u organizaciones recicladoras aun presentan carencia de estructura organizacional, pareciera que no se afrontan las tareas de combinar en forma óptima una gama de actividades (estratégicas, administrativas y operativas) con un conjunto de personas y recursos. En ese sentido, no se establecen las relaciones que deben mantener las personas con sus labores, las cuales carecen de niveles de autoridad requerida por este tipo de negocio; lo cual se torna pertinente que se desarrolle la gerencia estratégica de mercadeo, que conlleve a un proceso productivo eficiente y eficaz. Los recicladores carecen de tecnología adecuada para implementar el proceso de transformación del plástico, según Sena, (2013). Solo se convierte en un intermediario para vender el material reciclado a sus compradores sin poder entregar un producto transformado a un mercado carente de los mismos, los índices de eficiencia y eficacia son inadecuados para alcanzar los objetivos y metas propuestos en estas organizaciones. Por tal razón le toca vender a un precio muy bajo, que muchas veces son los causantes de retiro o quiebra en esta actividad. La gerencia estratégica de mercadeo, podrá generar las estrategias competitivas que requiere las empresas recicladora para su crecimiento comercial.

Es importante anotar, que existen en esta región Caribe 32 empresas dedicadas a la compra del plástico reciclable, en ciudades intermedias como Santa Marta, Barranquilla y Cartagena, Sena (2013). Que se encargan de procesar todo el plástico que compra mostrando siempre capacidad para comercializar el material que se le ofrezca. El propósito de la investigación fue analizar la gerencia estratégica de mercadeo como herramienta de productividad en las empresas recicladoras del plástico en el departamento de la Guajira-Colombia, con el fin de identificar las fuerzas macro y micro ambientales, describir el marco institucional que direcciona la gerencia estratégica, identificar el mercado de productos resultantes del proceso de reciclaje del plástico, determinar la eficiencia y la efectividad en la productividad desde la perspectiva del cliente interno y externo, con la finalidad de generar lineamientos estratégicos de marketing que incremente la productividad en las empresas recicladora del plástico ubicada en el departamento de la Guajira-Colombia. Seguidamente se presenta la metodología utilizada en la investigación, definiendo el enfoque epistemológico, tipo y diseño de investigación, población, muestra, resultados, y conclusiones de la investigación.

REVISION DE LITERATURA

En la presente investigación se ejecuto una revisión bibliografía de los fundamentos que sustentan las teorías utilizadas para el análisis del tema objeto de estudio. En las bases teóricas se incluyeron un conjunto de términos el cual permiten ubicar al investigador en el establecimiento de acciones relacionadas directamente con la gerencia estratégica de mercadeo y la productividad. Las teorías que sirvieron de sustento teórico, se fundamentaron bajo los siguientes postulados, Stanton, señala que en la gerencia estratégica de mercadeo, en los mercados cambiantes, el consumidor se convierte en el centro de atención de los directivos empresariales. La toma de decisiones estratégica debe tener en cuenta necesidades del consumidor, mecanismo y razones fundamentales que motivan sus decisiones en comprar productos o servicios. La estrategia de mercadeo orienta la acción con base a las condiciones inestables del entorno, motivado por factores como: Competencia, evolución económica, política, sociales, culturales entre otras. En relación a la productividad Guiltinan y otros (2004), señala que es el proceso de estimar el impacto que tiene sobre las ventas un cambio en el precio o en los gastos de marketing; es decir el cambio en las ventas que resulta de una modificación dada en un programa de marketing indica cuan productivo es ese programa. Con frecuencia la expresión funciones de la repuesta de ventas se utiliza para representar la relación entre precio gasto de marketing y las ventas. Es la evaluación de las consecuencias en las ventas o en la

participación del mercado de una estrategia de mercadeo.

En referencia al reciclaje, Lund (2006), afirma que debe entenderse como una estrategia de gestión de residuos sólidos. Un método para la gestión de residuos sólidos igual de útil que vertidos o la incineración, y ambientalmente más deseable. En la actualidad es claramente, el método de gestión de residuos sólidos actualmente preferido. El éxito de un programa de reciclaje depende tanto de una comunicación eficaz como de una operación eficaz. En lo que concierne al plástico como residuos, De Val (2004) manifiesta que tiene un alto valor, relativamente sencillo de recuperar y de reciclar y tan abundante o más que el vidrio en las basuras, paradójicamente no es objeto de un recogida selectiva y prácticamente de la mayoría del que se recupera de la basuras viene de las plantas de tratamientos de la basuras: aunque de las mismas industrias se recuperan cantidades apreciables de plástico, en conjunto el nivel de recuperación es muy bajo.

METODOLOGIA

Esta investigación se clasificó como descriptivo, porque se especificaron naturalmente todas las propiedades importantes encontradas en los componentes esenciales de la gerencia estratégica de mercadeo en las empresas recicladora del departamento de la Guajira; Con base a los objetivos planteados y a las teorías que soportan el presente estudio, esta investigación fue no experimental, descriptiva de campo, de corte transversal, por que los datos necesitados de esta investigación fueron recolectados en un solo momento. La población estuvo conformada por las empresas recicladoras del plástico ubicadas en el departamento de la Guajira, la cual son veinte seis (26) en total, aquellas que realizan la actividad de compra y venta del plástico reciclable. A la vez otra población que se tomó en consideración para el estudio fueron la empresas comercializadoras o compradoras del plástico reciclable, existente en la Costa Atlántica, las cuales son treinta y dos (32), ubicadas en las ciudades de Santa Marta, Barranquilla y Cartagena. Se aplicaron dos (2) cuestionarios los cuales el primero fue dirigido a las Empresas recicladoras del plástico en el Departamento de la Guajira, contentivo de ciento treinta y nueve (139) ítems con respuestas de cinco (05) alternativas tipo frecuencia; y, el otro dirigido a las empresas compradoras del plástico reciclado que se encuentran en la región Caribe, conformado por treinta (30) ítems dirigido a las empresas comercializadoras de plástico reciclado.

RESULTADOS

Tabla: 1 Fuerzas Macro Ambientales

Indicadores	Media	Mediana	Moda	Desviación	Categoría
Condiciones Económica	3,69	4	4	0,61	Alto Nivel
Fuerzas Sociales y Culturales	3,17	3	3	0,63	Moderado Nivel
Fuerzas Políticas y Jurídicas	2,40	3	3	0,58	Bajo nivel
Competencias	2,92	3	3	0,57	moderado nivel
Tecnología	2,17	2	2	0,50	Bajo Nivel

Fuente: *Elaboración Propia*

En la tabla se puede observar, que en el indicador Condiciones Económicas se obtuvo un valor para la media aritmética de 3,69, el cual está incluido en el intervalo que define al rango 4, de la Categoría Alto Nivel, con una mediana y moda concordantes de 4, y una desviación estándar de 0,61, es decir, agrupadas; de lo cual se interpretó que las Empresas recicladoras del plástico en el Departamento de la Guajira poseen un alto nivel de conocimiento de la necesidad de crear las estrategias de mercado en el medio ambiente donde se desenvuelven, para lograr así garantizar el cumplimiento de los objetivos estratégicos. De acuerdo a los resultados obtenidos, se determinó que dentro de las Fuerzas Sociales y Culturales, según se deduce del valor de la media aritmética (3,17) el cual pertenece al intervalo 2,61 a 3,40 del Rango 3, que identifica

a la categoría Moderado Nivel, con una mediana y moda de 3, y una desviación estándar normal de 0,63; se evidencia que las empresas recicladoras reflejan con un moderado nivel que las fuerzas sociales y culturales influyen en la estructura dinámica del individuo, grupos y en sus problemas más importantes. Según los resultados obtenidos, se comprobó que dentro de las Fuerzas políticas y Jurídicas, de acuerdo con valor de la media aritmética 2,40 el cual pertenece al intervalo 1,81 – 2,60 del Rango 2, que identifica a la categoría Bajo Nivel, con una mediana y moda de 3, y una desviación estándar normal de 0,58; que muy poco las empresas recicladoras se sienten influenciadas ni reciben ningún beneficio de las entidades gubernamentales.

Los resultados obtenidos al señalar las Competencias que están presentes en las Empresas recicladoras del plástico en el Departamento de la Guajira, de acuerdo con el valor de la media aritmética 2,92 el cual pertenece al intervalo 2,61 – 3,40 del Rango 3, que identifica a la categoría Moderado Nivel, con una mediana y moda de 3, y una desviación estándar normal de 0,57; mostraron que moderadamente las empresas recicladoras mantienen un ambiente competitivo que influye en sus programas de marketing. Se observa que el indicador Tecnología se obtuvo un valor para la media aritmética de 2,17, el cual está incluido en el intervalo que define al rango 2, de la categorías Bajo Nivel, con una desviación estándar relativamente pequeña con respecto a la media de 0,50; de lo cual se interpretó que las empresas recicladoras objeto de estudio poseen un bajo nivel en cuanto a las tecnologías.

Tabla: 2: Fuerzas Micro ambientales

Indicadores	Media	Mediana	Moda	Desviación	Categoría
Proveedores	4,02	4	4	0,63	Alto Nivel
Intermediarios	2,51	3	3	0,56	Bajo Nivel

Fuente: Elaboración Propia

Según los resultados obtenidos, se comprobó que dentro de las Fuerzas Micro Ambientales, de acuerdo con valor de la media aritmética 4,02 el cual pertenece al intervalo 3,41 – 4,20 del Rango 4, que identifica a la categoría Alto Nivel, con una mediana y moda de 4 y una desviación estándar normal de 0,63; deduciéndose de esta manera que las empresas recicladoras se sienten influenciadas por las fuerzas micro ambientales en sus procesos productivos y de comercialización de los productos reciclados. De acuerdo a los resultados obtenidos, se determinó que el indicador, Intermediarios, según se deduce del valor de la media aritmética (2,51) el cual pertenece al intervalo 1,81 a 2,60 del Rango 2, que identifica a la categoría Bajo Nivel, con una mediana y moda de 3, y una desviación estándar normal de 0,56 se evidencia que las empresas recicladoras muy poco se ayudan directamente de los intermediarios en el flujo de bienes y servicios entre una organización y otra.

Tabla: 3: Marco Institucional

Indicadores	Media	Mediana	Moda	Desviación	Categoría
Visión	2,93	3	3	0,71	Moderado Nivel
Misión	3,58	4	4	0,67	Alto Nivel
Objetivos	2,85	3	3	0,57	Moderado nivel

fuentes: elaboración propia

Según los resultados obtenidos, se comprobó que dentro del Marco Institucional, los resultados para el indicador Visión, de acuerdo con valor de la media aritmética 2,93 el cual pertenece al intervalo 2,61 – 3,40 del Rango 3, que identifica a la categoría Moderado Nivel, con una mediana y moda de 3, y una desviación estándar normal de 0,71; que la visión de las empresas recicladoras moderadamente proveen el marco de referencia de lo que una empresa es y quiere ser en el futuro. Según los resultados obtenidos, se comprobó que dentro de la Misión, de acuerdo con valor de la media aritmética 3,58 el cual pertenece al intervalo 3,41 – 4,20 del Rango 4, que identifica a la categoría Alto Nivel, con una mediana y moda de 4 y una desviación estándar normal de 0,67; deduciéndose de esta manera que en las empresas recicladoras la misión de

constituye un importante vehículo para transmitir ideales y un sentido de dirección y de metas. Se determinó que el indicador Objetivos, según se deduce del valor de la media aritmética (2,85) el cual pertenece al intervalo 2,61 - 3,40 del Rango 3, que identifica a la categoría Moderado Nivel, con una mediana y moda de 3, y una desviación estándar normal de 0,57 se evidencia que las empresas recicladoras algunas veces establecen objetivos basados en los conceptos de misión, análisis de posición y creación de escenarios.

Tabla: 4 Mercado

Indicadores	Media	Mediana	Moda	Desviación	Categoría
Segmentación - Mercado	3,79	4	4	0,62	Alto Nivel
Segmentación-Negocio	3,22	3	3	0,55	Moderado Nivel
Mercado Meta	3,15	3	3	0,64	Moderado Nivel

fuentes: elaboración propia

Se determinó que el indicador Mercado, según se deduce del valor de la media aritmética 3,79 el cual pertenece al intervalo 3,41 - 4,20 del Rango 4, que identifica a la categoría Alto Nivel, con una mediana y moda de 4, y una desviación estándar normal de 0,62 se nota que las empresas recicladoras casi siempre llevan a cabo un estudio de mercado, en conjunto con una serie de investigaciones como lo son, competencia, los canales de distribución, lugares de venta del producto, que tanta publicidad existe en el mercado, precios, entre otros, para asegurar el éxito de la empresa. Se observa en la tabla que en el indicador Segmentación de Negocios se obtuvo un valor para la media aritmética de 3,22, el cual está incluido en el intervalo que define al rango 3, de la Categoría Moderado Nivel, con una mediana y moda concordantes de 3, y una desviación estándar de 0,55, es decir, agrupadas; de lo cual se interpretó que las Empresas recicladoras del plástico en el Departamento de la Guajira, algunas veces se apoyan en buenas medidas en sus departamentos de compras para controlar la entrada de información reducir el número de alternativas y efectuar las negociaciones.

De acuerdo a los resultados obtenidos, se determinó que dentro de las Estrategia Mercado Meta, según se deduce del valor de la media aritmética 3,15 el cual pertenece al intervalo 2,61 a 3,40 del Rango 3, que identifica a la categoría Moderado Nivel, con una mediana y moda de 3, y una desviación estándar normal de 0,64; se evidencia que las empresas recicladoras reflejan con un moderado nivel buscan integrar todos los elementos del producto y/o servicio para asegurar que la posición percibida se refuerce en forma enérgica.

Tabla: 5 Productividad

Indicadores	Media	Mediana	Moda	Desviación	Categoría
Eficiencia	2,75	3	3	0,65	Moderado Nivel
Efectividad - Ventas	2,70	3	3	0,64	Moderado Nivel
Desempeño- Territorio de Ventas	2,62	3	3	0,55	Moderado nivel
Desempeño Segmento de Ventas	2,83	3	3	0,62	moderado nivel

Fuente: Elaboración Propia

Según los resultados obtenidos, se comprobó que dentro de los Recursos y Logística, de acuerdo con valor de la media aritmética 2,75 el cual pertenece al intervalo 2,61 – 3,40 del Rango 3, que identifica a la categoría Moderado Nivel, con una mediana y moda de 3, y una desviación estándar normal de 0,65; que algunas veces las empresas recicladoras objeto de estudio existe moderadamente un sistema de logística que garantiza un proceso de comercialización óptimo. Se observa en la tabla que en el indicador Desempeño del Vendedor y Distribuidor se obtuvo un valor para la media aritmética de 2,70, el cual está incluido en el intervalo que define al rango 3, de la categorías Moderado Nivel, con una desviación estándar relativamente pequeña con respecto a la media de 0,64; de lo cual se interpretó que en las empresas recicladoras objeto de estudio las medidas del desempeño del vendedor o distribuidor ayudan moderadamente a los gerentes a determinar si ese desempeño se debe a las acciones del distribuidor o vendedor. Como se nota en la tabla

que en el indicador Desempeño Territorio de Ventas se obtuvo un valor para la media aritmética de 2,62, el cual está incluido en el intervalo que define al rango 3, de la categorías Moderado Nivel, con una desviación estándar relativamente pequeña con respecto a la media de 0,55; de lo cual se interpretó que en las empresas recicladoras objeto de estudio, algunas veces definen el potencial de ventas y de los recursos que se requieren para seguir siendo competitiva. En el indicador Desempeño Segmento de Ventas se obtuvo un valor para la media aritmética de 2,83, el cual está incluido en el intervalo que define al rango 3, de la categorías Moderado Nivel, con una desviación estándar relativamente pequeña con respecto a la media de 0,62; de lo cual se interpretó que en las empresas recicladoras objeto de estudio, algunas veces identifican posibles mejoramientos en la asignación de los recursos de ventas y servicio al cliente.

CONCLUSIONES

Una vez obtenido los resultados y confrontados bases teóricas que sustentan la presente investigación, se determinaron las conclusiones para analizar la gerencia estratégica de mercadeo como herramienta de productividad en las empresas recicladoras del plástico en el departamento de la Guajira- Colombia, las cuales se presentan a continuación: Con respecto a identificar las fuerzas macro y micro ambientales, que influyen en la gerencia estratégica de mercadeo en el sector de las empresas recicladora del plástico ubicada en el departamento de la Guajira, se concluye que las Condiciones económicas y los Proveedores resultaron con alto nivel, por otro lado, las Fuerzas Sociales y Culturales y las Competencia se posicionaron con moderado nivel y por último, las Fuerzas políticas y Jurídicas, la Tecnología e Intermediarios con bajo nivel de productividad.

Seguidamente, al analizar el marco institucional que direcciona la gerencia estratégica en la industria recicladora del plástico en el departamento de la Guajira, se concluye que la Misión se enmarco con alto nivel de importancia, mientras que la Visión y los Objetivos resultaron con moderado nivel. En cuanto a identificar el mercado de productos resultantes del proceso de reciclaje del plástico en la zona de la Guajira Colombiana, se concluye que la Segmentación de Mercado resulto con alto nivel de productividad y la Segmentación de Negocios y la Estrategia Mercado Meta se enmarcaron dentro del rango moderado nivel. Por otro lado, determinar la eficiencia en la productividad desde la perspectiva del cliente interno y externo, en las empresas recicladora de plástico en el departamento de la Guajira, se concluye que los Recursos y Logística, de acuerdo con el baremo de comparación resultaron con moderado nivel de productividad. Asimismo, al determinar la efectividad programa de ventas y distribución, desde la perspectiva del cliente interno y externo, de los programas de venta - distribución de productos en las empresas recicladora del plástico en el departamento de la Guajira, se concluye que el Desempeño del Vendedor y Distribuidor se posicionó con moderado nivel de productividad.

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SITUACIÓN ESTRATÉGICA ACTUAL EN LA COMERCIALIZACION DE LAS ARTESANIAS WAYUU DEL DEPARTAMENTO DE LA GUAJIRA EN LOS MERCADOS LOCAL, NACIONAL, E INTERNACIONAL

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RESUMEN

El propósito de la investigación, fue analizar la distribución estratégica de las artesanías de la etnia wayuu del departamento de La Guajira en los mercados local, nacional e internacional; donde se diagnostica la situación estratégica actual de la comercialización de estos productos artesanales en estos tipos de mercados. El diagnostico se sustenta en las teorías de los autores: Dess y Lumpkin, Hill y Jones, Dwyer y Tanner, Porter, y Garrido. Se fundamenta: En el análisis en la cadena de valor, que es el proceso secuencial de actividades de apoyo que le añade valor al producto y el análisis estructural del sector, que consiste en examinar el entorno competitivo, desarrollado en el modelo de las cinco fuerzas de Porter. La investigación es descriptiva, de corte transversal, bajo un enfoque cuantitativo. Los resultados evidencian que las artesanas de la etnia wayuu, se preocupan por diseñar productos atractivos a los clientes, casi nunca tienen en cuenta su posición geográfica, carecen de los recursos necesarios, tampoco cuentan con canales de distribución a nivel nacional e internacional, nunca se apoyan en las nuevas tecnologías para realizar su comercialización. Se concluye que no existen canales apropiados para la comercialización de las artesanías.

JEL: JM3, JM31

PALABRAS CLAVES: Situación Estratégica Actual, Comercialización, Artesanías Wayuu, Mercado Local, Nacional E Internacional, Cadena de Valor, Análisis Estructural

CURRENT SITUATION IN THE STRATEGIC MARKETING OF WAYUU CRAFTS IN THE GUAJIRA DEPARTMENT OF LOCAL MARKETS, NATIONAL, AND INTERNATIONAL

ABSTRACT

The purpose of the research was to analyze the strategic distribution of Wayuu handicrafts in the Department of La Guajira at local, national and international markets; where the current strategic situation in the marketing of the Wayuu crafts are diagnosed in those types of markets. The diagnosis is based on the theories of the following authors: Dess and Lumpkin, Hill and Jones, Dwyer and Tanner, Porter, and Garrido. The analysis on the value chain, which is the sequential process of supporting activities that adds value to the product, and structural analysis of the sector, which is to examine the competitive environment, developed in the model Porter's five forces. The research is descriptive, cross-sectional, under a quantitative approach. The results show that the artisans of the Wayuu ethnic group, worry about designing attractive products to customers, rarely take into account their geographical position, lack the resources, nor do they have distribution channels at nationally and internationally level, never based on new technologies for commercialization. It is concluded that there are no appropriate channels for marketing of handicrafts.

JEL: JM3, JM31

KEY WORDS: Current Strategic Situation, Merchandising, Wayuu Crafts, Local, Market, National and International, Value Chain, Structural Analysis.

INTRODUCCION

La actividad artesanal de los países de América Latina y del mundo subdesarrollado, ha despertado un expansivo interés en la cultura mundial contemporánea. Países que con los recursos obtenidos por sus exportaciones en este rubro han logrado en los últimos años crear millones de trabajos propios y empleos. Por tanto, tejer es un arte desarrollado por el talento humano capaz de generar riqueza, de asumir su vida, de construirla y mejorarla, porque entre las posibilidades más valiosas del hombre está su potencial creador y una vocación desarrollada. Ambas pueden convertirse en un extraordinario medio para superar la injusticia social y económica. Guerra Cúvelo (2003).

La mujer se especializa en la elaboración de chinchorros, mantas, fajas, cordones y cinturones que sostienen el guayuco del la mujer; cuando va a casarse debe tejer el chinchorro matrimonial, la faja que sostiene el guayuco del hombre, mochilas y demás objetos textiles de uso cotidiano. La mujer wayúu está tejiendo siempre, utiliza cualquier momento que tiene disponible para este efecto, cuando va de viaje o de visita, lleva su labor e incluso de noche hila en la oscuridad. Es la que producen la cantidad de artesanías propia de esta cultura, la cual son comercializadas a los mercados de compradores, pasando por altos niveles de intermediación. El éxito de la estrategia comercialización depende de que tan efectivamente ésta pueda manejar los cambios que se presenten en el ambiente competitivo. La globalización y el cambio tecnológico están creando nuevas formas de competencia; la desregularización está cambiando las reglas de la competencia en muchas industrias; los mercados se están volviendo más complejos e impredecibles; los flujos de información en un mundo fuertemente interconectado le están permitiendo a las empresas detectar y reaccionar frente a los competidores mucho más rápidamente.

De tal manera, se debe de realizar un análisis de la situación actual del mercado para conocer que canal de distribución se debe utilizar con el fin de cubrir todo el mercado meta y lograr una satisfacción del cliente así como la rentabilidad de la empresa. Para ello, es necesario cumplir con ciertos criterios de selección, los cuales según Fischer (2004, p. 124) deben ser tomadas con base en los objetivos y estrategias de la mercadotecnia general de la empresa, que se guían por tres criterios generales: cobertura del mercado, control y costos. Por consiguiente, es pertinente realizar un diagnóstico de la situación estratégica actual en los procesos de comercialización, que consiste en realizar un análisis en La cadena de valor o actividades primarias de apoyo, que se refiere a la idea de que la empresa es una secuencia de actividades para transformar las entradas de materiales en productos que los clientes valoren; y un análisis estructural del sector, que consiste en examinar el entorno competitivo.

Con base a lo anteriormente planteado, Dess y Lumpkin (2003, p. 84) explica que el análisis de la cadena de valor contempla la empresa como un proceso secuencial de actividades creadoras de valor, que es útil para entender los bloques constructores de ventajas competitivas. Existen dos categorías diferentes de actividades, las actividades primarias: logística interna, producción, logística externa, marketing y ventas, y servicios; esta contribuyen a la creación física del producto, su venta y servicio post venta. En segundo lugar las actividades de apoyo: compra, desarrollo, gestión de recurso humano e infraestructura añaden valor a través de las relaciones con actividades primarias como otras actividades de apoyo. En este orden de ideas, en Colombia existen organizaciones como las tejedoras de las comunidades indígenas productoras de artesanías wayuu del Departamento de la Guajira, que al comercializarla le sirve para la subsistencia ya que le permite cubrir ciertas necesidades básicas insatisfechas, al respecto, según estadística realizada por DANE (2010) la elaboración de artesanías ocupa el 17.8% de la población y es la segunda actividad económica en importancia entre la población indígena wayuu.

En las actividades de las comunidades indígenas wayuu, se destaca la producción de artesanías desarrollada por la mujer, quien tiene un papel importante dentro de la cultura wayuu; puede decirse que es la conductora y organizadora del clan, ahora bien, políticamente son muy activas e independientes en su sociedad. La calidad y la belleza de los objetos que laboran se pueden apreciar principalmente en los tejidos de gran calidad y refinamiento y en los diseños tradicionales de las hamacas indígenas denominadas chinchorros, mochilas, pulseras, montas, sombreros y otros elementos de su indumentaria. El valor estético de estas obras, hermosas expresiones de la cultura material indígena es reconocido y valorado tanto nacional como internacionalmente.

Sin embargo, por observaciones realizadas en el sector, pareciera que esta actividad productiva no ha podido trascender de una manera más significativa. Es claro que la Guajira posee una larga tradición en la actividad de comercio internacional; su ubicación geográfica, su vecindad con Venezuela y la disponibilidad de varios puertos en su extensa área de litoral, le otorgan a la región importantes ventajas para dicha actividad. Aun así, en la mayoría de los casos los productos artesanales se realizan únicamente para satisfacer las necesidades de quienes o para quienes se producen y no necesariamente constituyen un bien comercial. Además, los ingresos generados por su venta no son suficientes para una digna subsistencia y los artesanos prefieren dedicarse a otras actividades como la recolección de sal, pesca o pastoreo, por medio de las cuales obtienen liquidez inmediata. Igualmente, las mujeres, quienes son las principales artesanas, están dedicadas al hogar, a la crianza de sus hijos, lo cual no les permiten agilizar su trabajo. Es por ello, que el comercio de dichas artesanías se ha explotado de manera ilegal e informal, sin información cualificada, desconociendo las oportunidades que ofrecen los acuerdos bilaterales y multilaterales celebrados con la nación y otros países y subregiones sin la adecuada infraestructura de servicio complementario. Sin reconocer la importancia que tiene el análisis de la cadena de valor y la situación estructural del sector, que determine la situación estratégica actual que permita una comercialización de las artesanías de la etnia wayuu del Departamento de la Guajira en los mercados local, nacional, e internacional.

De lo anterior se infiere que las comunidades indígenas productoras de artesanías wayuu carecen de una estructura de comercialización que garantice que estos productos lleguen, a los mercados local, Nacional e internacional de forma eficiente, A lo cual se agrega la falta de cultura asociativa entre las tejedoras, lo que impide que la oferta sea permanente. Todo esto, se convierte en un gran obstáculo para cualquier proyecto o empresa que pretenda constituir un canal de distribución estable, de largo alcance, concertado y lucrativo. Se ha detectado por otro lado, que uno de los grandes problemas que tienen las artesanías en su comercialización, en donde los canales de distribución existentes no son los más eficientes. Por lo tanto, el propósito de la investigación es analizar la situación estratégica actual de las artesanías de la etnia wayuu del Departamento de la Guajira en los mercados local, Nacional e internacional, que permita la creación de centros de acopios, cooperativas o pequeñas asociaciones que ayuden a estimular y a organizar la producción y venta de los tejidos, que garantice grandes volúmenes de ventas a dichos mercados, y se pueda lograr la eficiencia y eficacia comercial de los productos artesanales, amprando en un análisis de la cadena de valor o actividades primaria de apoyo, y sobre un diagnostico estructural del sector productivo de artesanía. Seguidamente se presenta la metodología utilizada en la investigación, el enfoque epistemológico, tipo y diseño de investigación, población, muestra, resultados, y conclusiones de este proceso investigativo.

REVISION LITERATURA

En la revisión de la literatura que se relaciona con la situación estratégica actual, se fundamenta en los conceptos teóricos de Hill y Jones (2004) que afirman que para la comercialización de los productos es pertinente, el apoyo en Las actividades primarias tienen que ver con el diseño, creación, entrega del producto, y el servicio de posventa que se le dé, son esenciales en la cadena de valor para lograr óptimos procesos de distribución, a la vez considera las funciones vitales en esta actividades, la investigación y

desarrollo, producción, ventas, y servicios al cliente. Reconoce que la investigación y desarrollo se ocupa del diseño de los servicios y de los procesos de producción, así como de aumentar la funcionalidad de productos/servicios para hacerlos más atractivos a los consumidores. En la cadena de valor en lo que concierne a la comercialización, existen diversas funciones para contribuir a crear valor. A través del posicionamiento de la marca y la publicidad, la función de comercialización puede aumentar el valor que los clientes perciben y que está contenido en el producto de una compañía. En cuanto estos ayuden a crear una impresión favorable del producto de la empresa en las mentes de los consumidores, el precio, la publicidad, promoción, colocación estratégica en los puntos de ventas, y cubrir las necesidades de los clientes, agregan valor. Dwyer y Tanner, (2007). El servicio al cliente en una organización proporciona servicios y apoyo de posventa. Esta función puede crear una precepción de un valor superior en las mentes de los consumidores al resolver problemas de los clientes y apoyarles después de que han comprado el producto. Hill y Jones (2004).

Así mismo, Hill y Jones (2004), alegan que una vez que se han identificado los límites de una industria, los gerentes se enfrentan a la tarea de analizar las fuerzas competitivas en el ambiente que la rodean, para identificar oportunidades y amenazas, que se conoce como análisis estructural del sector. El marco de referencia bien conocido de Michael E. Porter, al que se conoce como modelo de las cinco fuerzas, ayuda a los gerentes a realizar este análisis, que moldean la competencia de las organizaciones, que son: el riesgo de entrada de competidores potenciales, la intensidad de la rivalidad entre las empresas establecidas dentro de una industria, el poder negociador de los compradores, el poder negociador de los proveedores, y la cercanía de los sustitutos para los productos de una industria.

En lo que concierne al concepto de la distribución o comercialización dentro de la mezcla de marketing consiste en hacer llegar el producto a su mercado meta. La actividad más importante para llevar un producto al mercado es arreglar su venta y la transferencia de derechos del productor al cliente final. Otras actividades o funciones comunes son promover el producto, almacenarlo, y asumir parte del riesgo financiero que surge durante el proceso de distribución. Fischer (2004). Los intermediarios son grupos independientes que se encargan de transferir el producto del fabricante al consumidor, obteniendo por ello una utilidad y proporcionando al comprador diversos servicios. Estos servicios tienen gran importancia porque contribuyen a aumentar la eficacia de la distribución. Se clasifican habitualmente a los intermediarios sobre la base si adquieren o no derechos sobre los productos que se están distribuyendo, se reconocen a los mayoristas, detallista, y agentes intermediarios. Que ayudan a comercializar los productos. Con sano criterio, conviene decir que las tejedoras de la étnia wayúu, (en un sentido más amplio y orientado a los propósitos del estudio) son un conjunto de personas que poseen la capacidad de crear y plasmar en bellos diseños (tejidos) la magia de su inspiración. Tejer es un arte que permite la transformación del hilo en hermosos tejidos, que ejercen una actividad profesional creativa en torno de un oficio concreto en un nivel preponderante manual y conforme a sus conocimientos y habilidades técnicas y artísticas, trabajo en forma autónoma, deriva su sustento principalmente de dicho trabajo y transforma en bienes útiles su esfuerzo físico y mental.

METODOLOGIA

Para analizar la situación estratégica actual de las artesanías de la etnia wayuu del Departamento de la Guajira en los mercados local, Nacional e internacional, se fundamentada en un marco metodológico enmarcado bajo los siguientes criterios necesarios para desarrollar. Corresponde con un enfoque epistemológico, definido por Chávez (2007, p. 10), puesto que la forma de comprender así como de explicar la forma en que se conoce lo que sabe, en este caso, de tipo positivista pues, “enfatisa sobre la actividad de la mente humana como participante activo y formativo de lo que ella conoce”. Esto se hace a través de técnicas y que métodos cuantitativos efectuándose un acercamiento de las unidades de información, su interacción con el contexto organizacional, cuya racionalidad está fundamentada tanto en el cientificismo como el racionalismo en relación a las posturas epistemológicas institucionalista; la objetividad es la

única forma de conocimiento; en la cual existe una relación de independencia entre el sujeto que conoce y el objeto conocido.

De acuerdo con el tipo de investigación, este estudio se clasificó descriptivo, la cual es definida por Hernández y otros (2006, p. 102) como aquellos estudios que buscan especificar las propiedades importantes de personas, grupos, comunidades o cualquier otro fenómeno que sea sometido a análisis, miden o evalúan diversos aspectos, dimensiones o componentes del fenómeno a investigar. Es descriptivo, porque se especificaron naturalmente todas las propiedades importantes encontradas en los componentes esenciales en la situación estratégica actual de las artesanías de la etnia wayuu del Departamento de la Guajira en los mercados local, Nacional e internacional; el diseño fue no- experimental, de corte transversal, especificando los efectos que causa la situación estratégica actual en los procesos de comercialización de los productos artesanales de esta etnia, aplicando tres instrumentos de recolección de datos en un solo momento, que para tal caso fue la encuesta directa.

Por lo tanto, para la presente investigación se tomaran en cuenta dos (02) poblaciones: la población A, conformada por dos mil ocho (2.008) artesanas de la etnia wayuu; la población B, conformada por cinco (05) empresas comercializadoras de artesanías ubicadas en la ciudad de Riohacha (Tienda de Artesanías Numartes, Artesanías Cien por ciento Guajira, Artesanías Natca, Stan SENA “SAO – Olímpica”, Artes con Corazón Wayuu). Que fueron las poblaciones objeto de estudio. La muestra representativa para la presente investigación, se fundamento de acuerdo con Martínez (1.997), que especifica que la muestra es la parte de un conjunto o población debidamente elegida, que se somete a observación científica en representación del conjunto, con el fin de obtener resultados válidos. Para la población artesana de la etnia wayuu la muestra fue de trescientos treinta y seis (336) sujetos; y para las empresas comercializadoras se realizo un censo poblacional, se tomo como muestra las cinco (5) empresas comercializadoras. *Como técnica válida con el fin de obtener la información necesaria y realizar el presente estudio, se utilizó un (1) cuestionario versionado, dirigido a las Artesanas de la etnia wayuu, a las Empresas comercializadoras de artesanías, con cuarenta y tres (43) ítems con respuestas de cinco (05) alternativas tipo frecuencia* según la escala de Likert, se determinó la confiabilidad y la valides de los mismos, se concluyo con el análisis e interpretación de los resultados obtenidos de la información recolectada con la aplicación de los cuestionarios.

RESULTADOS

Después de tabular, analizar, e interpretar los resultados obtenidos de la aplicación de los instrumentos dirigidos a la población objeto de estudio, con el propósito de analizar la situación estratégica actual de las artesanías de la etnia wayuu del Departamento de la Guajira en los mercados local, Nacional e internacional, Para realizar el diagnostico se evaluaran dos subdimensiones: Cadena de valor (Análisis interno) y Análisis estructural del sector (análisis externo), a través de doce (12) indicadores y cuarenta y tres (43) ítems. Se procede a señalar los siguientes resultados:

Tabla: 1: Cadena de Valor

Alternativas Indicadores	Artesanas Wayuu					Empresas Compradoras				
	S	C.S	N/D	C.N	N	S	C.S	N/D	C.N	N
Investigación y Desarrollo	70%	30%	0	0	0	50%	20%	30%	0	0
Producción	35%	30%	25%	10%	0	40%	30%	20%	10%	0
Comercialización	0	0	0	20%	80%	0	0	10%	90%	0
Servicio al Cliente	15%	5%	0	70%	10%	0	0	10%	90%	0
Manejo de Materiales	20%	80%	0	0	0	0	0	20%	80%	0
Recursos Humano	20%	80%	0	0	0	40%	35%	25%	0	0
Sistema de Información	0	0	0	70%	30%	0	0	10%	90%	0
Infraestructura	20%	80%	0	0	0	0	0	15%	85%	0

Fuente: Elaboración Propia

Alternativas: S= Siempre C.S =Casi Nunca N/D= Ni en Acuerdo Ni en Desacuerdo C.N = Casi Nunca N= Nunca

En la tabla se observa que del 100 % de los sujetos encuestados, 70 % se inclinaron hacia las alternativas Siempre, asociado a un 30 % que está Casi Siempre. De lo que se deduce que, las artesanas en estudio diseñan sus artesanías con características que son atractivas según las necesidades de sus clientes; que concuerda con lo señalado por las empresas compradoras. En lo relacionado al indicador producción, se aprecia que del 100 % de los sujetos encuestados, 35% se ubicaron en la alternativa Siempre, unificado a un 30 % que está Casi siempre en que sus organizaciones artesanales se aseguran que los insumos utilizados cumplan con los estándares de calidad, que también es concordante con lo que creen las empresas compradoras. En lo que respecta a la comercialización, las artesanas encuestadas, el 80% de las respuestas se inclinaron por la opción nunca, el 20% seleccionaron la alternativa Casi nunca, consideran la zona de frontera como una ventaja para comercializar sus artesanías, que no se apoyan en la tecnología, que no cuentan con los recursos financieros, y que solo cuenta con canales locales para distribuir sus productos; que concuerda con lo que manifiestan las empresas compradoras. En lo que respecta al servicio del cliente, Se observa que del 100 % de los sujetos encuestados, 70 % se inclinaron hacia las alternativas Casi nunca, aunado a un 10 % considera que nunca, no se preocupan porque el cliente quede satisfecho después de la compra.

En referencia al indicador manejo de materiales, la tabla muestra, del 100% de las artesanas encuestada, 20 % se inclinaron hacia las alternativas Siempre, aunado a un 80 % que señala que Casi Siempre. Esto indica que las artesanas establecen políticas de manejo de materiales en el proceso de comercialización, que existe una discordancia con lo afirmado por las empresas compradoras, que creen que casi nunca existe un buen manejo de materiales. En relación al recurso humano, del 100 % de las artesanas encuestadas, 30 % se inclinaron hacia las alternativas Siempre, aunado a un 70 % que está Casi Siempre. Se entiende que las productoras de las artesanías wayuu se aseguran que su personal reciba la compensación adecuada, capacitación, en la comercialización de sus artesanías. Con base al indicador sistema de información, Del 100 % de los encuestados, 70 % de las respuestas se inclinaron por la opción Casi Nunca, y el 30 % seleccionaron la alternativa Nunca, cuando fueron consultados para evaluar el indicador sistema de información. Lo cual demuestra que las artesanas no se preocupan por el internet, sistema de información, y tecnología de punta para atender las solicitudes de sus clientes, que existe concordancia con lo que afirman las empresas compradoras. En referencia al indicador infraestructura, Se puede apreciar, que del 100% de las artesanas wayuu, 20% se inclinaron por Siempre, y el 80 % opto por la opción Casi Siempre, lo cual indica que las artesanas de la etnia wayuu cuentan con una infraestructura adecuada para distribuir los productos con seguridad al cliente; se presenta una discordancia con lo afirmado por las empresas compradoras, que creen que las artesanas wayuu casi nunca poseen una adecuada infraestructura.

Tabla: 2: Análisis Estructural del Sector

Alternativas Indicadores	Artesanas Wayuu					Empresas Compradoras				
	S	C.S	N/D	C.N	N	S	C.S	N/D	C.N	N
Barrera de Entrada	0	0	0	15%	85%	0	0	0	95%	5%
Intensidad -Rivalidad	20%	10%	0	40%	30%	0	0	0	91%	9%
Poder Negociación- Proveedores	70%	30%	0	0	0	40%	30%	20%	10%	0
Poder Negociación- Compradores	0	0	0	20%	80%	0	0	10%	85%	5%

Fuente: Elaboración Propia

Alternativas: S= Siempre C.S =Casi Nunca N/D= Ni en Acuerdo Ni en Desacuerdo C.N = Casi Nunca N= Nunca

En la tabla muestra, con base al análisis estructural del sector, del 100% de las artesanas de la etnia wayuu encuestadas, las respuestas se ubicaron en la opción Nunca y Casi Nunca, esto indica que las productoras de las artesanías wayuu no toman en cuenta las políticas gubernamentales para apoderarse de una posición del mercado, no realizan inversiones, ni adquieren materia prima en altos volúmenes para reducir sus costos; existe concordancia con lo que afirman las empresas compradoras. En relación al indicador intensidad de la rivalidad, Se aprecia que del 100% de las artesanas encuestadas, 40% se inclinaron por la opción casi nunca, seguido de 30% que seleccionaron la alternativa nunca, con lo expuesto se puede apreciar que las productoras de las artesanías wayuu toman en cuenta la rivalidad existente en los mercados meta, existiendo concordancia con lo que afirman las empresas compradoras. En lo que respecta al indicador poder de negociación con los proveedores, Se observa que del 100% de las artesanas wayuu encuestadas, el 70% de las respuestas se inclinaron hacia la alternativa Siempre, apoyados por 30% quienes optaron por la opción Casi Siempre. Esto demuestra que la productora de artesanía wayuu selecciona la materia prima más económica para poder mantener una diferenciación de precios ante la competencia; concuerda con lo que manifiestan las empresas compradoras. Y por ultimo en lo que concierne al indicador poder de negociación con los compradores, Se observa que del 100% de los sujetos encuestados, 80% se inclinaron hacia las alternativas Nunca, unificado a 20% que está Casi Nunca. De lo que se deduce que, las productoras de artesanías no se aseguran de conocer como impactan las políticas gubernamentales a su sector productivo; lo cual existe concordancia con lo que afirman las empresas compradoras.

CONCLUSIONES

Luego de analizar y discutir los resultados obtenidos del cuestionario aplicado a la población objeto de estudio, con la finalidad de analizar la distribución estratégica de las artesanías de la etnia wayuu del departamento de La Guajira en los mercados local, nacional e internacional; donde se diagnostica la situación estratégica actual de la comercialización de estos productos artesanales en estos tipos de mercados., se procede a exponer las conclusiones obtenidas de dicho estudio. En la función de Investigación y Desarrollo las artesanas se preocupan por diseñar sus productos con características funcionales atractivas a los consumidores, el cual se diferencian del resto de los artesanos del sector; en relación a la función de producción las artesanas de la etnia wayuu realizan sus actividades de forma tal que perciben la diferenciación de sus productos. En referencia al indicador comercialización las productoras de las artesanías wayuu consideran que formulan estrategias de comercialización para dar a conocer el alcance de sus productos; pero que casi nunca tienen en cuenta la posición fronteriza como ventaja para comercializar las artesanías; ni se apoyan en la tecnología para realizar la comercialización, y tampoco cuentan con los recursos financieros necesarios para distribuir dichos productos; a la vez señalan que poseen canales de

distribución a nivel local, pero que no cuentan con canales de distribución a nivel nacional e internacional. Con base al indicador servicio al cliente las productoras de las artesanías wayuu casi nunca se preocupan porque el cliente quede satisfecho después de la compra; pero que siempre les resuelven los problemas que puedan presentarse posterior a la comercialización de las artesanías; por otro lado en el indicador manejo de materiales las artesanías wayuu no se preocupan por disminuir el tiempo de transporte de sus productos, pero creen que establecen políticas de manejo de materiales en el proceso de comercialización; en referencia al recurso humano consideran que no se aseguran de establecer mecanismos efectivos para seleccionar su mano de obra, pero que casi siempre se aseguran de recibir las compensaciones adecuada, y que se capacitan y forman constantemente para realizar la distribución de sus productos; en el indicador sistemas de información se considera que las artesanías wayuu casi nunca se preocupan por la internet, la tecnología de punta, sistemas de información que les permita mejorar los procesos de comercialización de sus artesanías; pero que siempre cuentan con la infraestructura adecuada para su proceso de comercialización.

De igual forma, en el análisis estructural del sector, en el indicador barrera de entrada las artesanías consideran que casi nunca realizan inversiones para apoderarse de una porción del mercado, y que no toman en cuenta las políticas gubernamentales para apoderarse de una posición del mercado, que nunca adquieren materia prima en alto volúmenes con el fin de reducir costos, y que casi nunca poseen canales de distribución organizado que les permita llegar a sus clientes oportunamente; con base al indicador intensidad de la rivalidad las productoras de las artesanías wayuu tienen en cuenta la rivalidad existente en los mercados meta, no utilizan guerras publicitarias para enfrentar sus rivales, tienen en cuenta la demanda existente en el mercado local, pero no la del mercado nacional e internacional. El indicador poder de negociación de los proveedores, las productoras de las artesanías wayuu siempre seleccionan las materias prima más económica para poder mantener una diferenciación de precio ante la competencia, diferencian sus productos para evitar imitaciones, reconocen que utilizan estrategias de promoción para sus productos; en relación al poder de negociación de los compradores las productoras de las artesanías wayuu nunca se aseguran de conocer como impactan las políticas gubernamentales a su sector productivo.

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GESTIÓN SOCIAL DE LA FACULTAD DE CIENCIAS SOCIALES Y HUMANAS DE LA UNIVERSIDAD DE LA GUAJIRA COLOMBIA

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RESUMEN

El propósito de la presente investigación, es analizar si la gestión social de la Facultad de Ciencias Sociales y Humanas de la Universidad de la Guajira - Colombia, generan niveles de capacitación y formación que coadyuven a la organización y participación comunitaria en sus prácticas académicas en las comunidades del Departamento de La Guajira. Este estudio se sustenta en teóricos como: González, Acosta, Escobar, Perlan, y Plan de Desarrollo Departamental, donde la gestión social es la construcción de diversos espacios para la interacción social; se basa en aprendizajes colectivos, continuo y abiertos, para el diseño y ejecución de proyectos, que atiendan necesidades sociales, implicando diálogos entre diversos actores, empresas y organizaciones. La presente investigación es de tipo descriptiva, de corte transversal. Los resultados evidencian que existe una favorable gestión social de la Facultad, porque se realiza diagnóstico situacional para determinar problemáticas, causas y alternativas de solución; a la vez, en las prácticas se dan procesos de participación, formación y organización comunitaria, con la finalidad de aprovechar las oportunidades que ofrecen las empresas públicas y privadas para establecer objetivos colectivos y mejorar las condiciones de vida en las comunidades. Se concluye que existe gestión social en la facultad objeto de estudio.

JEL: JI3, JI31

Palabras claves: Gestión Social, Facultad de Ciencias Sociales y Humanas, Universidad de la Guajira, Riohacha, Colombia

SOCIAL MANAGEMENT OF THE FACULTY OF SOCIAL AND HUMAN SCIENCES AT THE UNIVERSITY OF GUAJIRA - COLOMBIA

ABSTRACT

The purpose of this research is to examine whether the social management of the Faculty of Social and Human Sciences at the University of La Guajira - Colombia, generates levels of training and education that contribute to community organization and participation in its academic practices in communities in the Department of La Guajira. This study is based on theorist such as, González, Acosta, Escobar, Perlan and the Departmental Development Plan, where social management is the construction of various spaces for social interaction; it is based on collective, continuous and open learning, for the design and implementation of projects that address social needs, involving dialogue between different actors, companies and organizations. This research is descriptive, cross-sectional. The results evidence that there is a favorable social management of the Faculty, due to situational diagnosis is made to determine problems, causes and possible solutions; at the same time, practical processes of participation, training and community organization are given, in order to seize the opportunities offered by public and private enterprises to establish collective goals and improve living conditions in the communities. It is conclude that there is social management in the faculty studied.

JEL: JI3, JI31

KEY WORDS: social management, Faculty of Social and Human Sciences, University of La Guajira, Riohacha, Colombia.

INTRODUCCION

El avance de la sociedad apalancado en un mundo moderno, el cual evoluciona a gran velocidad imponiendo en todos los sectores nuevas estructuras e innovadoras formas de pensamientos, que llevan consigo una filosofía distinta de ver la vida, así como, una concepción predominante del ser humano en su interacción con el medio, cómo se integra para manejar las distintas esferas de decisión ciudadana; sin embargo, a nivel internacional el ámbito de acción ciudadana aborda elementos de exclusión de la sociedad organizada como un todo imperante y significativo en el marco de la actuación de los hombres.

Desde este punto de vista, la gestión social es una acción entendida como el canal por medio del cual se desarrollan en las personas y en la comunidad un espíritu emprendedor para generar un cambio social, y responder a la búsqueda de la superación y la pobreza, igualmente para que se adquirieran destrezas para abordar un entorno de turbulencia cuyos componentes políticos, económicos, socio-culturales, ambientales y tecnológicos no favorecen los procesos de desarrollo sociales; de ahí, que se requiere afianzar los lazos comunitarios, recuperar los valores colectivos, la identidad cultural, así mismo, implica la convergencia de intereses y necesidades comunes, y finalidades humanas concertadas M. Colomer (2009).

En tal sentido, la gestión social posibilita el desarrollo de ciudadanía, la creación de una cultura de corresponsabilidad, de aceptación de la diferencia, del diálogo, de la información, de la formación, y la aplicación del conocimiento para el progreso, el desarrollo, inclusión social transformación, soportada en herramientas como la planeación estratégica, desarrollo humano, organización, participación, trabajo en equipo, liderazgo y la investigación que permitan dotar a las comunidades de los elementos teóricos y prácticos para lograr la implementación de políticas públicas que materialicen el cambio social y minimicen la pobreza. Entendemos por gestión social, el proceso completo de acciones y toma de decisiones que hay que recorrer, desde el abordaje de un problema, su estudio y comprensión, hasta el diseño y operación de propuestas de la realidad, ya sea a nivel político administrativo y cultural

En tal sentido, al revisar el plan de desarrollo de la Guajira - Colombia, 2011 – 2015, se puede apreciar, la planificación de la Gestión Social que es un instrumento que integra las acciones y recursos sectoriales y locales (salud, educación, bienestar social, cultura, entre otros) Desde un enfoque de derechos para enfrentar las determinantes del deterioro de la calidad de vida, en tal documento se señala, que existe un nivel de pobreza del 25% en los niños de 4 a 10 años, a la vez existe un déficit de educación de un 34.10%, que la desnutrición está en un 35% en niños de 1 a 4 años; se considera que el 86% de los delitos contra menores es una cifra alarmante; que la infracción de menores está relacionada con el hurto en un 23%, en lesiones personales 4.5%; se puede apreciar, que el 77% de estos menores mantienen un consumo de droga que son niños de 12 a 17 años. La tasa de mortalidad por violencia (homicidios, accidentes, violencia intrafamiliar) es del 64% en el 2014, se atendieron 625 menores de 18 años con atención humanitaria, son algunas de las problemáticas que se señalan entre otras.

Por consiguiente, la Facultad de Ciencias Sociales y Humanas de la Universidad de la Guajira, debe estudiar las problemáticas sociales a nivel individual, grupal y comunitario; planificar, organizar, coordinar y dirigir programas de ayuda a la población de acuerdo a las políticas sociales del Estado y a los problemas emergentes en el sistema social; realizar exploración en el medio familiar con fines de investigación, diagnósticos e intervenciones, para que las personas comprendan y superen las dificultades en las relaciones interpersonales y trabajen cooperativamente para conseguir objetivos comunes. Por tal referente, la

comunidad académica (Directivos, Docentes, estudiantes), de la Facultad Ciencias Sociales y Humanas de la Universidad de

La Guajira – Colombia, se convierten en gestores sociales que entregan a las comunidades las herramientas para la integración, destrezas y habilidades con la que cada individuo de la comunidad pueda resolver sus problemas y dificultades. Por consiguiente, la gestión social tienen como objetivo promover el desarrollo de la comunidad que exige una respuesta frente a los problemas de conductas agresivas, relaciones interpersonales, delincuencia juvenil, alcoholismo, drogadicción, falta de sentido de pertenencia, carencia de valores, falta de liderazgo, trabajo en equipo, entre otros, que deben hacer parte de la planeación participativa de los diferentes actores, con el propósito de generar acciones, tendientes a minimizar los conflictos generados en esta región del país de Colombia. Con base, a los planteamientos anteriormente señalados, los docentes y discentes, en coordinación con los directivos de la facultad de ciencias sociales y humanas de la Universidad de la Guajira - Colombia, le corresponde ser un facilitador y orientador de las personas con dificultades sociales señaladas anteriormente, de manera que éstos puedan hallar y utilizar los recursos y medios necesarios para superar sus dificultades y lograr mejores condiciones de vida.

Por consiguiente, esta gestión social busca generar un empoderamiento como un nuevo paradigma fundamentado en las teorías del desarrollo; este concepto ha permitido que los individuos y sociedades quienes hasta ahora estaban marginados de la toma de decisiones, sean ahora el eje central de la intervención. Sin embargo, diversos obstáculos como la falta de una definición consensuada y el limitado trabajo empírico relacionado con este enfoque han impedido que las políticas de gobierno hayan incorporado adecuadamente los procesos de autogestión social. De hecho, los individuos empoderados tienen la capacidad de ser agentes de sus intereses y motivaciones; por ello, pueden actuar en calidad de ciudadanos que elaboran, proponen y gestionan sus iniciativas para interactuar con otras personas, de manera personal o al interior de diferentes tipos de organizaciones, según Henríquez (2004), sin duda, este proceso es dinámico toda vez que permite aristas de participación bajo un ámbito donde prevalece confianza en las intervenciones sociales que se demarquen en las necesidades que satisfacen.

El propósito de esta investigación, fue analizar si la gestión social de la Facultad Ciencias Sociales y Humanas de la Universidad de la Guajira – Colombia, estructurada bajo los siguientes aspectos: Se realiza un diagnostico situacional de la gestión social de esta facultad; se identifican los procesos de organización y participación comunitaria en las practicas académicas; se establecen los niveles de capacitación y formación que se llevan a cabo; con la finalidad de formular lineamientos estratégicos para el mejoramiento de la gestión social de la facultad de ciencias sociales y humanas de la universidad de la Guajira-Colombia. Seguidamente se presentan la metodología utilizada en la investigación, se define el enfoque epistemológico, tipo y diseño de investigación, población, muestra, y se presentan los resultados y conclusiones de este proceso investigativo.

REVISION LITERATURA

Esta revisión literaria se fundamenta en conceptos relacionados con la gestión social, lo que permite señalar los postulados teóricos mas relevantes, en la presente investigación se sustentan bajo los principios teóricos de Ruiz Katherine (2010), quien considera la gestión social, como todo trabajo o servicio orientado al beneficio de cualquier persona, comunidad o institución tomando en cuentas las posibilidades de ejecución (recursos, viabilidad, presupuesto, coherencia, etc.), todo esto en conjunto con las personas o instituciones interesadas en la solución de cualquier problemática que afecte a la comunidad o Estado. Los objetivos constituyen aquello que pretendemos lograr, en su sentido cualitativo y cuantitativo, con intervenciones profesionales, y parten, como es obvio, del objeto. Podemos considerar que el objeto general es conseguir el pleno desarrollo de las personas en su ámbito social y contribuir así, al bienestar social.

Según Henríquez Libia (2004), la Gestión Social se entiende como un conjunto de mecanismos que

promueven la inclusión social y la vinculación efectiva de la comunidad en los proyectos sociales, y permiten que los sujetos cultiven un sentido de pertenencia, de participación ciudadana y de control social para el mejoramiento continuo de su contexto. En tal sentido, el componente de Gestión Social, establece los procesos de participación y funcionamiento de las instituciones para el control social, así mismo, describe la necesidad de articular, y generar información, haciendo usos de los diferentes medios disponibles para desarrollar proyectos educativos institucionales como estrategia para el logro de la participación social.

METODOLOGÍA

La presente investigación se clasifica como descriptiva, porque se van a especificar naturalmente todas las propiedades importantes encontradas en la gestión social de la Facultad de Ciencias Sociales y Humanas, de la Universidad de la Guajira - Colombia. la presente investigación puede catalogarse como no experimental, la cual busca determinar porque los hechos ocurrieron así y se van a observar en su ambiente natural, al analizar la gestión social de la Facultad de Ciencias Sociales y Humanas de la Universidad de la Guajira, con el fin que se realice un diagnostico situacional de la gestión social de esta facultad; se identifiquen los procesos de organización y participación comunitaria; se establezcan los niveles de capacitación y formación que se llevan a cabo; con la finalidad de formular lineamientos estratégicos para el mejoramiento de la gestión social de la facultad de ciencias sociales y humanas de la universidad de la Guajira-Colombia.

La población que va a ser estudiada y sobre la cual se pretende generalizar los resultados, de la gestión social de la Facultad de Ciencias Sociales y Humanas de la Universidad de la Guajira, se tendrá en cuenta a los ciento treinta y siete mil seiscientos veintinueve (137.629) habitantes de la Guajira-Colombia, según el último censo poblacional realizado por el DANE; y el personal que dirige la gestión social de la facultad, que son cinco (5) personas. Se aplicaron dos (2) instrumentos, uno a las personas de La Guajira- Colombia y a al recurso humano que dirigen la Facultad de Ciencias Sociales y Humanas de la Universidad de la Guajira, estarán constituidos por veintisiete (27) ítems cada uno; según los criterios contenidos en la escala de Likert, con preguntas cerradas con base a 5 alternativas: Siempre, Casi Siempre, Regularmente, Casi Nunca, Nunca. Finalmente, Se determina la confiabilidad y validez de los mismos, concluyendo con el análisis e interpretación de los resultados obtenidos de la información recolectada con la aplicación del cuestionario.

RESULTADOS

Después de interpretar los resultados obtenidos de la aplicación de los instrumentos dirigidos a los habitantes de la Guajira-Colombia, y al recurso humano que dirigen la gestión social, de la Facultad de Ciencias Sociales y Humanas de la Universidad de la Guajira, se procede a señalar los siguientes resultados:

Tabla: 1: Diagnostico Situacional

Alternativas Indicadores	Habitantes					Directivos				
	S	C.S	R	C.N	N	S	C.S	R	C.N	N
Síntesis del Problema	30%	40%	25%	5%	0	60%	40%	0	0	0
Causas	35%	38%	39%	0	0	40%	60%	0	0	0
Soluciones	30%	40%	30%	0	0	40%	60%	0	0	0
Medios	5%	60%	35%	0	0	60%	40%	0	0	0
Alternativas	10%	80%	10%	0	0	60%	40%	0	0	0

Fuente: Elaboración Propia

Alternativas: S= Siempre C.S =Casi Nunca R. Regularmente C.N = Casi Nunca N= Nunca

La tabla 1 muestra que los habitantes de la de la Guajira-Colombia, creen que casi siempre en la gestión social de la Facultad de Ciencias Sociales y Humanas, desarrollan diagnostico situacional para determinar las problemáticas sociales de las comunidades esta comunidades; a la vez se identifican las causas que originan dicha problemáticas sociales; en estos diagnostico se señalan los medios requeridos para solucionar los problemas sociales; y se hacen el reconocimiento de las diferentes alternativas para solucionar las problemáticas sociales de las comunidades de esta región; lo cual concuerdan con lo que afirman los directivos de la facultad.

Tabla: 2: Organización Comunitaria

Alternativas Indicadores	Habitantes					Directivos				
	S	C.S	R	C.N	N	S	C.S	R	C.N	N
Necesidades	15%	75%	10%	0	0	0	60%	40%	0	0
Objetivos	30%	50%	25%	5%	0	40%	60%	0	0	0
Recursos Internos	5%	55%	40%	0	0	0	100%	0	0	0
Recursos Externo	25%	60%	15%	0	0	0	60%	40%	0	0
Cooperación	25%	65%	10%	0	0	0	60%	40%	0	0

Fuente: Elaboración Propia

Alternativas: S= Siempre C.S =Casi Nunca R. Regularmente C.N = Casi Nunca N= Nunca

En la tabla se muestra que los habitantes de la Guajira-Colombia, manifiestan que casi siempre en la gestión social de la Facultad de Ciencias Sociales y Humanas, se trabaja sobre la organización comunitaria, con fin de definir los niveles de necesidades en el colectivo comunitario; que se propicia la organización comunitaria con la finalidad de que se establezcan objetivos colectivos, con el propósito que las comunidades resuelvan sus problemáticas sociales; que casi siempre se generan proceso de organización comunitaria, con el fin que se aprovechen los recursos que poseen para puedan resolver sus necesidades comunitarias urgentes; así mismo se propician encuentros de organización comunitaria, con la finalidad de aprovechar las oportunidades que ofrecen las empresas públicas y privadas para mejorar las condiciones de vida en estas comunidades; se da la organización comunitaria con la finalidad de crear procesos de cooperación mutua; se aprecia que existe concordancia con lo que afirman los directivo de la facultad de ciencias sociales y humanas.

Tabla: 3: Participación Comunitaria

Alternativas Indicadores	Habitantes					Directivos				
	S	C.S	R	C.N	N	S	C.S	R	C.N	N
Planeación	55%	15%	30%	0	0	0	60%	40%	0	0
Liderazgo	10%	50%	40%	0	0	60%	40%	0	0	0
Proyectos	25%	40%	10%	25%	0	0	100%	0	0	0
Gerencia social	5%	30%	65%	0	0	0	0	100%	0	0

Fuente: Elaboración Propia

Alternativas: S= Siempre C.S =Casi Nunca R. Regularmente C.N = Casi Nunca N= Nunca

En esta tabla se aprecia que los habitantes de la Guajira-Colombia, afirman que siempre y casi siempre la gestión social de la Facultad de Ciencias Sociales y Humanas, propician la participación comunitaria con el propósito que las comunidades puedan planificar sus actividades en aras de buscar un mejor bienestar social; que casi siempre se generen niveles de liderazgo en las personas que hacen parte de las comunidades de esta región; y que regularmente en la gestión social, se gestiona la participación comunitaria con el propósito que las comunidades gerencien sus proyectos en aras que resuelvan sus problemáticas más sentidas; lo cual concuerdan con lo que afirman los directivos de la facultad.

Tabla: 4: Capacitación

Alternativas Indicadores	Habitantes					Directivos				
	S	C.S	R	C.N	N	S	C.S	R	C.N	N
Cursos	35%	40%	25%	0	0	20%	40%	40%	0	0
Seminarios	45%	50%	5%	0	0	0	0	60%	40%	0
Talleres	45%	40%	15%	0	0	20%	80%	0	0	0

Fuente Elaboración Propia

Alternativas: S= Siempre C.S =Casi Nunca R. Regularmente C.N = Casi Nunca N= Nunca

La tabla muestra que los habitantes de la Guajira-Colombia, consideran que casi siempre en la gestión social de la Facultad de Ciencias Sociales y Humanas, se realizan cursos con el fin de capacitarlos, con la finalidad que se generen el desarrollo intelectual y social; que casi siempre se realizan seminarios, con el fin de crear actitudes autogestionarias y solidarias; y que se realizan talleres, con el propósito de generar actividades lúdicas y recreativas; existe discordancia con lo que afirman los directivo en lo relacionado con los seminario, que creen que regularmente se realizan.

Tabla: 5: Formación

Alternativas Indicadores	Habitantes					Directivos				
	S	C.S	R	C.N	N	S	C.S	R	C.N	N
Fortalecer Capacidades	35%	40%	15%	5%	0	0	60%	0	40%	0
Desarrollar Capacidades	20%	60%	15%	5%	0	60%	0	40%	0	0
Habilidades de Gestión	80%	20%	0%	0	0	0%	40%	60%	0	0

Fuente Elaboración Propia

Alternativas: S= Siempre C.S =Casi Nunca R. Regularmente C.N = Casi Nunca N= Nunca

CONCLUSIONES

Después de considerar los resultados obtenidos de la aplicación de las encuestas dirigidas a los habitantes de La Guajira - Colombia, y a las personas que dirigen la gestión social, de la Facultad de Ciencias Sociales y Humanas de la Universidad de la Guajira, apoyados en los aportes bibliográficos de M. Colomer (2009), que define la gestión en la intervención profesional, como base de una acción programada que responde eficazmente a las necesidades. A continuación se presentan las siguientes conclusiones: En este orden de ideas, en relación al primer objetivo específico: Realizar un diagnóstico situacional de la gestión social de la facultad de Ciencias Sociales y Humanas de la Universidad de la Guajira-Colombia, se pueden estipular las siguientes consideraciones: Los habitantes de La Guajira-Colombia, creen que en la gestión social de la Facultad de Ciencias Sociales y Humanas, se desarrollan diagnósticos, con el fin de reconocer las

necesidades o problemas más apremiantes, y a la vez se identifican las causas que originan las mismas en esta región; en tal sentido, existe total concordancia con lo que afirman las personas que dirigen dicha gestión en esta facultad. Consideran que la gestión social de la Facultad de Ciencias Sociales y Humanas, en sus diagnóstico situacional establecen las posibles soluciones y los medios requeridos, para contrarrestar las problemáticas sociales de las comunidades de la Guajira-Colombia; por consiguiente existe concordancia con lo que afirman los directivos de esta facultad.

Los habitantes de La Guajira Colombia, opinan que en la gestión social de la Facultad de Ciencias Sociales y Humanas, se hace el reconocimiento de las diferentes alternativas para solucionar las problemáticas sociales de las comunidades; se puede apreciar total concordancia con lo que afirman las personas que dirigen la facultad. Que se evalúan las alternativas más favorables, con el propósito de resolver los problemas sociales de las comunidades; lo mismo consideran las personas que dirigen las prácticas académicas en esta facultad. En relación al segundo objetivo específico: Identificar los procesos de organización y participación comunitaria en la gestión social desarrolladas por la facultad de Ciencias Sociales y Humanas de la Universidad de la Guajira, de la Guajira-Colombia, con base a lo anterior señalado se pueden considerar las siguientes conclusiones:

Las personas que hicieron parte como informantes, en la investigación, consideran que en la gestión social de la Facultad de Ciencias Sociales y Humanas, se propicia la organización comunitaria, con el propósito de establecer objetivos colectivos, para que las comunidades resuelvan sus problemáticas sociales; existe total concordancia con lo manifestado por el recurso humano que dirigen las actividades académicas de la facultad. Los sujetos objeto de estudio en la presente investigación, creen que en la gestión social de la Facultad de Ciencias Sociales y Humanas, se generan procesos de organización y participación comunitaria, con el fin de de aprovechar los recursos que poseen para resolver sus necesidades sentidas; a la vez buscan minimizar las debilidades que presentan; lo cual existe plena concordancia con lo que señalan las personas orientan el proceso de gestión en la facultad.

Los habitantes encuestados en La Guajira-Colombia, afirman que en la gestión social de la Facultad de Ciencias Sociales y Humanas, se propician procesos de organización comunitaria, con la finalidad de aprovechar las oportunidades que ofrecen las empresas públicas y privadas para mejorar las condiciones de vida en las comunidades, y a la vez se busca contrarrestar las amenazas manifiestas en el entorno; en tal sentido, existe concordancia con lo señalado por los miembros que dirigen la facultad. Las personas que hicieron parte como informantes, en la investigación, consideran que en la gestión social de la Facultad de Ciencias Sociales y Humanas, se da la organización comunitaria con el fin de crear procesos de cooperación mutua en las comunidades de La Guajira; lo mismo afirman, el recurso humano que dirigen la gestión en esta facultad.

Los sujetos objeto de estudio en la presente investigación, manifiestan que en la gestión social de la Facultad de Ciencias Sociales y Humanas, se propicia la participación comunitaria, con el propósito que las comunidades puedan planificar sus actividades en aras de buscar bienestar social, ósea que se den procesos de planeación para resolver problemáticas sentidas en su entorno comunitario; por tal razón, existe total concordancia con lo afirmado por las personas que dirigen las acciones académicas en la facultad. Los habitantes encuestados en la Guajira-Colombiana, afirman que en la gestión social de la Facultad de Ciencias Sociales y Humanas, se propicia la participación comunitaria, para generar niveles de liderazgo en las personas que hacen parte de las comunidades de La Guajira, además se capacitan para el manejo de proyectos de autogestión; en tal sentido, existe una concordancia con lo señalado por las personas que dirigen la facultad.

Las personas que hicieron parte como informantes, en la investigación, creen que en la gestión social de la Facultad de Ciencias Sociales y Humanas, se fomenta la participación comunitaria, con el objetivo que formulen proyectos tendientes a resolver sus necesidades sentidas dentro de las comunidades de esta región; lo cual existe, total concordancia con lo que afirman las personas que dirigen las practicas académicas en

esta facultad. Los habitantes encuestados en la Guajira-Colombiana, manifiestan que en la gestión de la Facultad de Ciencias Sociales y Humanas, regularmente se genera la participación comunitaria, con el propósito que las comunidades gerencien sus proyectos en aras de resolver sus problemáticas sociales más sentidas; lo cual existe discordancia total con las personas que dirigen las prácticas en esta facultad, ya que consideran que si existe tal participación, ya que las comunidades tienen la oportunidad de gerenciar sus propios proyectos En relación al tercer objetivo específico:

Establecer los niveles de capacitación y formación que se lleva a cabo en la gestión social de la Facultad de Ciencias sociales y Humanas en las comunidades de la ciudad de Riohacha, con base a lo anterior señalado se pueden considerar las siguientes conclusiones: Se realizan cursos con el fin de capacitarlos, con la finalidad que se genere el desarrollo intelectual y social; en tal sentido, existe concordancia con lo que afirman las personas que dirigen la gestión en esta facultad. Se realizan seminarios, con el fin de crear actitudes autogestionarias y solidarias; lo cual existe discordancia con lo que afirman las personas que dirigen estas prácticas, ya que consideran que regularmente desarrollan para cumplir dicho fin. Los habitantes de la Guajira-Colombia, consideran que en la gestión social de la Facultad de Ciencias Sociales y Humanas, generan procesos de formación, con el objetivo de desarrollar capacidades y crear habilidades de gestión en las personas que pertenecen a la comunidades de la Guajira; en tal sentido existe total concordancia con lo que afirman el recurso humano que dirigen la facultad.

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MERCADO GLOBAL DEL ACERO: EL RETO DE LA INTERNACIONALIZACIÓN DE LA INDUSTRIA ACERERA MEXICANA

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RESUMEN

Las empresas actualmente está ligada con las estrategias empresariales que puedan adoptar o crear las organizaciones, pueden ser desarrolladas de distintas formas. En esta investigación se realiza en la ciudad de Monterrey Nuevo León, México, sobre los factores estratégicos que pueden intervenir para impulsar la internacionalización de las empresas en la industria del acero en el Noreste de México, se recabaron datos mediante una investigación de campo en las principales empresas de la ciudad y analizando estadísticamente la información obtenida sobre Calidad, innovación y Fomento a la Exportación, esta información se obtuvo mediante la medición y el comportamiento de veinticinco variables específicas divididas en tres variables categóricas o constructores que están involucrados en los factores administrativos y productivos, esto con el fin de incursionar en el mercado internacional del acero.

PALABRAS CLAVE: Industria del Acero, Internacionalización, Noreste de México, competitividad.

ABSTRACT

At the present time the companies are linked to business strategies that are able to adopt or create organizations, they can be developed in different ways. This research is taking place in the city of Monterrey, State of Nuevo Leon, Mexico. It is about strategic factors that can interfere to push the internationalization of companies in the steel industry in the Northeast Mexico, data were collected by means of a field research in the most important companies of the city by analyzing this information Statistically, the information was obtained on quality, innovation and promotion of exploitation, this information was obtained by measuring 25 specific variables divided in 3 constructors and their behavior. Those variables are involved in administrative and production factors, all this going to the goal of entering the international steel market.

JEL: L1, L6, L7

KEYWORDS:Global Steel Market : The Challenge of Internationalization of Mexican Steel Industry

INTRODUCCIÓN

La industria acerera es una de las más importantes a nivel mundial por ser proveedora de materia prima para una infinidad de industrias, las que destacan el ramo automotriz, construcción, alimentos, electrodomésticos, maquinaria pesada, entre otras. Estas empresas son una gran fuente de riqueza, cuya derrama económica dan beneficios a miles de familias alrededor del mundo. El futuro se vislumbra prometedor para esta industria ya que el crecimiento de los países como China y la India necesitarán una

enorme cantidad de acero así como el resto del mundo ya que la creación de infraestructura requiere de este material.

En el actual mundo competitivo y globalizado, es imprescindible contar con mecanismos y estructuras de relaciones eficaces y eficientes que le permitan a las empresas ganar ventajas competitivas (Jiménez, 2006). En México la industria del Acero se ha desarrollado debido a que la demanda se ha incrementado, en 2012 se tuvo un producción de 18.1 millones de toneladas, lo cual se incrementó un 7.3% respecto al año anterior (CANACERO, 2012).

De manera particular, el noreste de México es el mayor productor del país de acero, según CANACERO en esta zona se produce 7 mil toneladas de acero que representan el 38 % del total de la producción nacional, estados como Coahuila y Nuevo León son altamente productores de este producto, sin embargo debido a la globalización deben de estar en constante innovación para ser más productivos porque existen amenazas del acero que entra a México, principalmente de Asia donde México tienen una balanza comercial negativa de 43 mil MMD arrojando una paridad de 11/1 por lo que la batalla comercial es dura, pero esto también da oportunidad a las empresas Mexicanas de internacionalizarse y entrar a un mercado mundial.

La cadena de la siderurgia se divide en tres grandes sectores, a continuación se explican: Primer Sector: Materias primas es la extracción de minerales metálicos y la obtención del acero. Segundo Sector: Son los productos que corresponden a bloques de acero y laminación en caliente como en frío. Tercer Sector: Son los productos derivados de la laminación y se convierten en los principales insumos para la cadena metalmeccánica.

La cadena siderúrgica provee a las industria de alto valor agregado como la automotriz, petrolera, construcción, etc. En la actualidad las industria en general está inmersa en una competencia global por lo que cada vez el mercado se especializa más, los clientes son más exigentes, piden productos de buena calidad pero con un precio competitivo, este factor a golpeado a un segmento de empresas en México, pero también se han abierto mayores oportunidades de hacer negocio en el mundo.

Se han revisado varios trabajos de investigación que señalan los huecos que existen en investigaciones sobre los elementos que permitan una mayor industrialización de esta industria como es el caso de la revista de Metalurgia que señala en uno de sus artículos que en México existen empresas siderúrgicas importantes pero que requieren de mayores inversiones y estrategias para ser más competitivas con una mayor producción, mejorando la calidad y bajando costos de producción. Otros investigadores, como Fernández 2014, señalan que con la apertura comercial que se dio desde 1998 esta industria Mexicana se ha visto reducida su participación en el mercado a pesar de que esta industria ha aumentado su producción, ya que con la reducción de los aranceles se incrementaron desmedidamente las importaciones como es el caso de hojalata y se tradujo muchas veces en una práctica desleal de comercio principalmente del mercado de China, donde este tiene anualmente un subsidio de U\$52 mil millones(ANDI 2011).

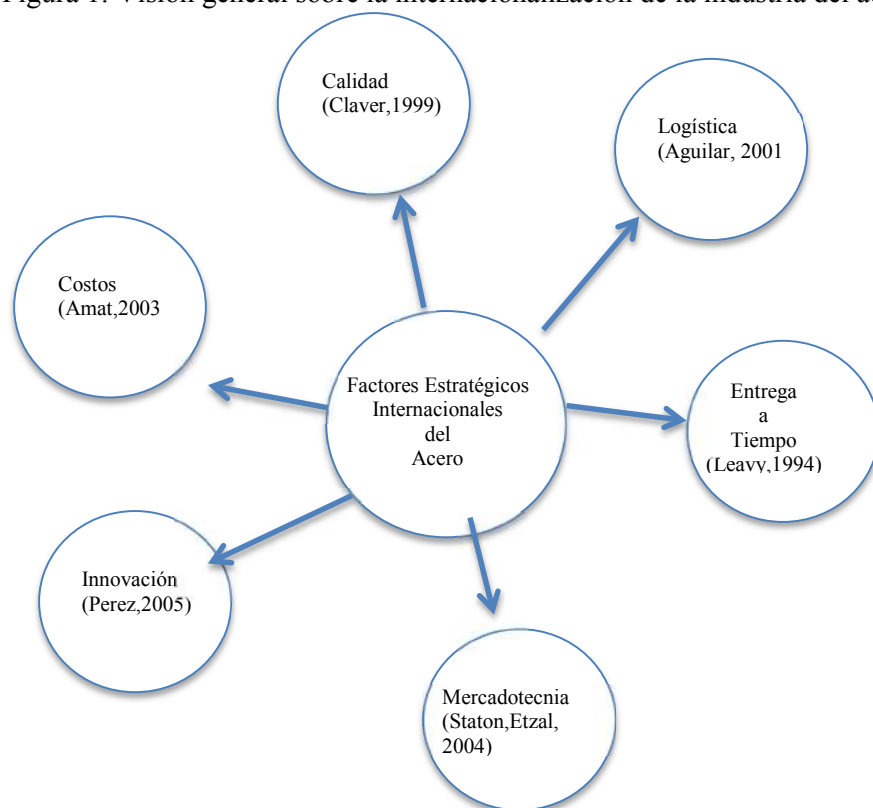
La industria del acero no está exenta de esta tendencia, sino todo lo contrario, siendo una de los sectores estratégicos del país en generación de empleos, es importante que la innovación este presente para ser más competitivo, por lo tanto es importante identificar los factores productivos y administrativos que les permitan elevar su competitividad ante la amenaza del acero asiático que se vende en el mundo. Para algunos investigadores la formulación de estrategias competitivas y productivas implica un análisis de los puntos fuertes y débiles que determine su posición en relación a sus competidores y un análisis interno externo del entorno (Porter, 1980). Las investigaciones se han centrado en el examen de dos tipologías estratégicas: una realizada por Porter (1980) y la propuesta por Miles y Snow (1978). Esta última es más aceptada por su visión organizativa y por considerar la relación entre recursos externos e internos (O'Regan y Ghobadian, 2005).

Miles y Snow (1978) se basan en las siguientes tres premisas: Las empresas que tienen éxito es donde su enfoque sistémico de adaptación a su entorno es el adecuado en tiempo y forma. 2) Identifican claramente las siguientes orientaciones estratégicas que son: defensivas, exploradoras, analizadoras y reactivas. 3) Cualquier Orientación – defensiva, exploradora o analizadora- puede conducir a un buen resultado empresarial. Por otro lado, la internacionalización abarca también los ámbitos administrativos que permiten mejorar de forma integral la productividad de la empresa. Cabe señalar que los aspectos administrativos se ven directamente afectados por el valor que se le da a las relaciones interpersonales en el medio ambiente mexicano, por lo que, esta situación no solo podría ver afectados los indicadores de eficiencia y productividad (Seward, 1991).

REVISIÓN LITERARIA

Para fomentar la internacionalización de la industria del acero es importante determinar los aspectos no sólo de sistemas de producción sino también aspectos administrativos como Mercadotecnia, Logística, Optimización de Costos, Entrega a tiempo, Innovación y Calidad del producto, donde participan de forma integral en toda la cadena de producción, abarcando lo administrativo hasta la entrega del producto. Por lo que el desarrollo del marco teórico en conjunto con la revisión bibliográfica, se determinó que los factores a analizar en este artículo serán las 6 variables propuestas determinantes para la competitividad de la industria a nivel internacional, razón por la cual a continuación se describe cada una de ellas. El modelo gráfico se presenta a continuación, donde se aprecia claramente como intervienen los factores para la internacionalización.

Figura 1: Visión general sobre la internacionalización de la industria del acero nacional



Fuente: Elaboración propia.

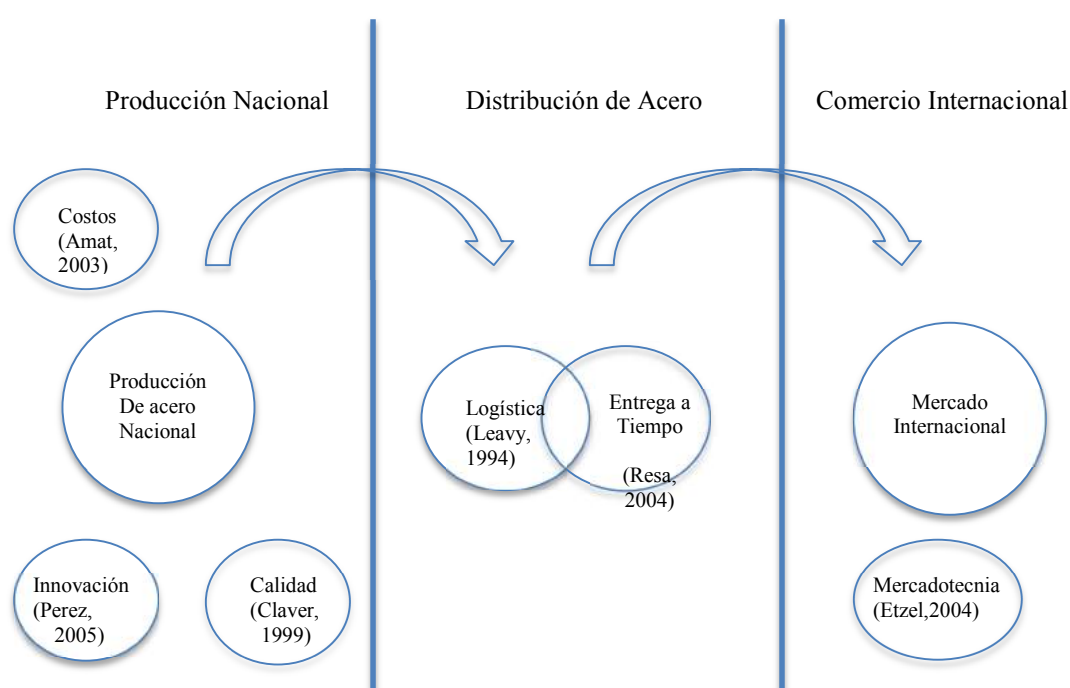
Formación de tabla de constructores

Una vez descrito las características de cada uno de los factores estratégicos que inciden en la internacionalización del acero en el noreste de México, en la tabla 1 se indican el número de investigaciones de cada una de los temas.

Tabla 1. Numero de investigaciones sobre las variables						
Cosnstructor	2011	2012	2013	2014	2015	Referencias relevantes
Calidad	1946	1876	1858	1400	13	(Claver,1999)
Innovación	173	267	149	97	1	Hill y Jones (1996)
Mercadotecnia	10	18	20	11	0	(Castellanos, 2003)
Fuente: (EBSCO, 2015), (Scopus, 2015), (Elsevier, 2015), y (Springer, 2015).						(Pérez et al., 2005)
						Stanton, Etzel y Walter (2004)

En base a la revisión literaria se determine crear un modelo de como los factores interactúan para la incorporación de las empresas en el Mercado internacional, como se muestra en la figura 2.

Figura 2. Relación de las variables para el Mercado internacional



Fuente: Elaboración propia basado en la revisión literaria.

Calidad del producto

Las empresas han controlado el camino a la calidad y han descubierto que pueden ser más competitivas si son capaces de obtener productos y/o servicios de calidad y bajo coste (Claver et al. 1999). Actualmente la calidad se está convirtiendo en uno de los retos estratégicos más relevantes de las empresas. La calidad permite a las empresas mejorar su capacidad de competir en mercados cada vez más extensos y sometidos a profundas transformaciones sobre todo si se compite a nivel internacional, que es el caso de estudio de este proyecto. Esta relación entre calidad y competitividad ha sido establecida por diversos autores. Entre otros para Ivancevich et al. (1996) la calidad “se ha convertido en un elemento competitivo de capital importancia”. Por su parte, Hill y Jones (1996) afirman que el logro de un nivel de calidad permite obtener mayores niveles de eficiencia, puesto que se producen menos errores y defectos, y una mayor capacidad

para satisfacer las necesidades de los consumidores, pues supone el adecuar la actividad de la empresa a las exigencias de sus clientes. Algunos autores destacan de manera general cuatro etapas en desarrollo de la calidad (Garvin, 1988; Claver et al. 1999; Cuatrecasas 1999):

Innovación en la industria

Otro de los factores productivos propuestos a medir es la innovación que se genere en la industria del acero como un factor de impulso a la internacionalización. Se puede iniciar con el trabajo conceptual de Schumpeter, realizado a mediados de la década de 1980, que ha permitido acumular el conocimiento sobre el papel de la innovación y la competitividad de las empresas (Castellanos, 2003). Hoy en día las empresas compiten en entornos más dinámicos, tanto a nivel local, regional y global. Estos entornos se caracterizan por contar con recursos tecnológicos más complejos, diversidad de clientes, mercados más exigentes y libre comercialización de los productos. En este sentido, la innovación es un constructo que ha adquirido una relevancia muy importante en los últimos años, pues las empresas que son capaces de mejorar continuamente en productos, procesos, servicios, etc., logran mayor competitividad.

Mercadotecnia

Otro de los factores estratégicos propuestos teóricamente es el modo en que las empresas subsisten con sus productos o servicios, son las ventas, por lo que este concepto es de vital importancia para cualquier forma de hacer negocios sobre todo a nivel internacional. Por lo tanto, una de las formas o estrategias que las compañías adoptan para mejorar sus ventas es por medio de la Mercadotecnia. Para Lamb, Hair y McDaniel(1994), este concepto se basa en la definición propuesta por la Asociación de Mercadotecnia de Estados Unidos (American Marketing Association), la cual expresa que es el proceso de planeación y ejecución del concepto, precio, promoción y distribución de ideas, bienes y servicios, para crear intercambios que satisfagan objetivos individuales y organizacionales.

METODOLOGÍA

Esta investigación se desarrolló en la ciudad de Monterrey Nuevo León en las 30 principales empresas relacionadas con la industria del acero, recabando su visión sobre la internacionalización de esta industria manufacturera relacionada con el acero, analizando su perspectiva para incrementar sus ventas en el mercado internacional.

Para la creación del instrumento de medición se definieron tres variables categóricas o constructores (Calidad, Innovación, Fomento a la Exportación) y veinticinco variables específicas las cuales se analizan en la tabla 2, tabla 3, tabla 4, sus respuestas pueden seleccionar una de cinco posibles. Los resultados se basaron en la escala de Likert, el cual es un tipo de instrumento de medición o de recolección de datos que disponemos en la investigación. En la tabla 1 se muestra la distribución de las respuestas en cuanto a su valor.

Tabla 1. Escalas utilizadas en el estudio

Respuesta	Totalmente Desacuerdo 1	en 2	En Desacuerdo 3	Neutro 4	De Acuerdo 5	Totalmente Acuerdo de
Ponderación	20	40	60	80	100	

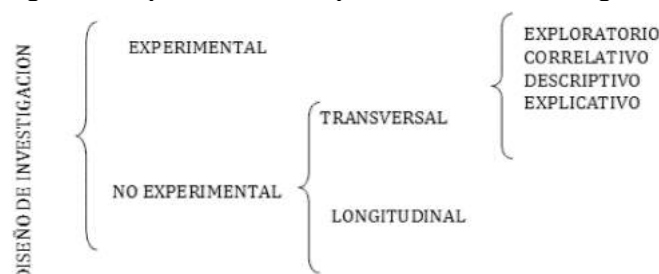
Elaboración propia.

Los resultados se presentan de la siguiente manera, primero se les da una ponderación donde el valor máximo es de 100 y se divide entre el número de respuestas y son los puntos que vale cada una como se muestra en la tabla 1, el segundo paso es contabilizar cada una de las respuestas y multiplicar por la

ponderación, por ultimo teniendo los resultados se divide entre el número de encuestas aplicadas, con esto obtenemos el valor de aceptación respecto a la apreciación de los encuestados.

Todos los datos fueron capturados en un software estadístico para analizar los diferentes indicadores respecto a las variables mencionadas. La investigación es no experimental en la categoría de transversal-descriptiva (Figura 1), debido a que no se están manipulando las variables, simplemente se observa y se recolectan los datos en su contexto natural para ser analizados.

Figura 1. Representación esquemática de la investigación no experimental para este trabajo.



Las entrevistas fueron en el año 2014 a los gerentes o responsables de planta, encargados directos del proceso de manufactura y comercialización de cada una de las empresas encuestadas, por lo que es valiosa su opinión, cuentan con la experiencia y conocimientos sobre la industria del acero nacional y cómo ve el futuro de este industria en tres siguientes grandes rubros: 1.- Calidad, 2.- Innovación y 3.- Exportaciones.

ANÁLISIS DE RESULTADOS Y DISCUSIÓN

En la tabla 2 se muestra como se comportó los resultados sobre la calidad del acero nacional respecto al acero internacional. Las variables con mayor aceptación es la 4 con un 84% (durabilidad del acero nacional), variable 7 con un 81% (la recomendación sobre el usar acero nacional para el desarrollo de productos que compitan a nivel internacional) y 8 con un 87% (La resistencia del acero nacional para mejorar la calidad de los productos que lo usen) siendo este la mayor puntuación de los resultados de Factor Calidad.

En términos de aceptación regulares se encuentran la variable 1 con un 72% (El nivel de calidad del acero internacional es igual al nacional), la variable 6 con un 79% (sobre las especificaciones técnicas, si la industria nacional es capaz de cumplir a la primera). Los niveles más bajos de aceptación son la variable 2 con un 54% (La calidad del acero internacional es superior al nacional), la variable 3 con un 41% (Si el acero de importación es prioridad para realizar productos) siendo la aceptación más baja y la variable 5 con un 50% (La durabilidad del acero internacional es mayor a la nacional).

Con el análisis de esta variable categórica o constructores podemos deducir que los empresarios consideran al acero nacional de una muy buena calidad que compite perfectamente con el acero internacional por lo que el desarrollo de productos nacionales es perfectamente realizables con materia prima nacional. En la Tabla 3 las variables sobre la innovación del acero nacional, la visión de los empresarios es regular en general con una aceptación de las variables 9,11,12,13,14,15 entre el 71% al 73%, solo las variables con mayor puntuación es la 10 con un 76% (Los nuevos productos nacionales generan nuevos negocios) y la variable 16 con un 76% (La industria del acero es innovadora). Por los resultados obtenidos en esta constructor se deduce que en general la empresa acerera nacional e internacional el ofrecimiento de nuevos productos de acero como materia prima es regular, en este campo no tiene mucha actividad.

Tabla 2. Resultados del Factor Calidad del Acero

Factor Calidad	% aceptación
1.- El nivel de calidad del acero nacional es igual al de importación.	72
2.- La calidad del acero que se importa es superior a la de la producción nacional.	54
3.- Respecto a la calidad del acero para realizar los productos que se comercializan dentro y fuera del país, la prioridad es adquirir acero de importación	41
4.- El grado de la durabilidad del acero nacional es confiable para integrarlo a los productos de su empresa y con esto le permite dar garantía a los clientes	84
5.- La durabilidad del acero de importación es superior a la durabilidad del acero nacional	50
6.- En cuanto a las especificaciones técnicas que necesita esta industria, el acero nacional cumple con los requerimientos necesarios como primera opción de compra	79
7.- Se podrá recomendar el acero nacional como una estrategia para incrementar la calidad de los productos nacionales.	81
8.- Los clientes consideran que el acero nacional tiene la resistencia suficiente como para que le proporcione mejor producto	87

Esta tabla muestra los resultados sobre la percepción de los empresarios de la industria del acero en la ciudad de Monterrey, Nuevo León México.

Tabla 3. Resultados sobre la Innovación de la industria acerera nacional.

Factor Innovación	% aceptación
9.- Los productos de la industria nacional del acero que se ofrecen son innovadores.	71
10.- Los nuevos productos de acero nacional puede generar oportunidades para hacer nuevos negocios y explorar nuevos mercados.	76
11.- Si hay recomendaciones por parte de los proveedores sobre alguna modificación de los productos de acero nacional se realizan sin problemas.	71
12.- La empresa en la industria del acero siempre tiene una alternativa nueva para cubrir los constantes cambios en los productos según las necesidades de los clientes.	71
13.- En general se puede considerar a la industria del acero nacional como una industria innovadora.	73
14.- Los productos de acero de importación están en constante innovación.	71
15.- El grado de innovación de productos de acero nacional es competitivo respecto a la industria extranjera.	73
16.- En general considera innovadora la industria del acero nacional.	76

Esta tabla indica los resultados sobre la Innovación de la industria acerera.

En la tabla 4, observamos que la variable 17 con un 81% (La calidad del acero cumple para la exportación), en las variables 18,19 y 23 con un 71% (Costo del acero nacional, innovación para el producto y si existe información para el empresario para exportar, respectivamente), la variable 20 con un 65% (Preferencia para vender el acero a nivel nacional o internacional), la variable 24 con un 63% (El potencial de vender acero nacional en el extranjero) y la variable con menor aceptación es la 25 con un 51% (La estabilidad económica nacional que le permita hacer negocios en el extranjero).

En este constructor podemos resumir que por una parte los empresarios consideran que el acero nacional no tiene problemas en calidad para competir a nivel internacional que los costos son regulares así como la innovación. Los empresarios no consideran mejor vender en el extranjero que a nivel nacional, donde existe un problema es en los trámites aduaneros por la burocracia que se tiene en los trámites aduaneros, también están preocupados en la estabilidad económica de México ya que este es un factor preponderante para hacer negocios internacionales, por lo que no tienen confianza en la solides de peso mexicano.

Tabla 4. Resultados sobre las exportaciones de la industria del acero nacional

Fomento de las Exportaciones	% aceptación
17.- La calidad de los productos del acero nacional cumplen los requisitos internacionales para exportar fácilmente.	81
18.- El costo de los productos del acero nacional permiten hacer competitivos los productos para ser exportables.	71

19.-La innovación en la producción del acero nacional es un elemento que hace diferencia en el mercado internacional.	71
20.- Considera que es mejor vender el acero en el mercado nacional que en el internacional.	65
21.- La visión de los empresarios mexicanos es comercializar el acero en el extranjero.	72
22.- El exportar acero nacional de un margen de utilidad mayor que el comercializarlo a nivel nacional.	72
23.- En este sector se tiene información suficiente para encontrar clientes en el extranjero.	71
24.- Existe un potencial para exportar los productos del acero nacional por las facilidades que hay en los trámites aduaneros.	63
25.- La estabilidad económica nacional permite tener acceso a clientes alrededor del mundo y no preocuparse por el tipo cambiario de la moneda	51

Esta tabla indica los resultados sobre las exportaciones de productos donde se usa el acero nacional

CONCLUSIÓN

El acero es uno de los materiales más utilizados para la construcción de muchos de los productos que utilizamos diariamente, el futuro se ve prometedor a pesar de que existan algunos substitutos como por ejemplo el plástico, sin embargo hay productos donde en este momento no se puede sustituir, por eso la importancia de esta industria, además por el tipo de infraestructura que se requiere para la producción del acero es generador de empleos y riqueza en los lugares donde están situadas estas fábricas, en la revisión literaria se muestra un modelo de cómo funciona la industria y se profundizo en los temas de calidad, innovación y exportaciones haciendo un inspección minuciosa respecto a estos temas.

El mayor volumen de ventas del acero producido en México se vende en el país por lo que se dio la tarea de preguntar a los empresarios su visión de él porque no se exportaba más y por qué el producto se quedaba localmente, con la información obtenida podemos concluir que el acero nacional dependiendo al sector que este dirigido tiene una calidad igual o superior a la del extranjero por lo que en este rubro no existe problema, en donde si está estática esta industria es en cuanto a la innovación, los productos que se ofrece son los mismos durante mucho tiempo por lo que es una industria que evoluciona un ritmo lento, probablemente por el tipo de producción que se tiene, en cuanto a la exportación la realidad de los empresarios por un lado están seguros de que el acero cumple con los requisitos para ser exportables, pero por otro lado carecen de información de donde pueden enviar sus productos en el mercado internacional. Con este desconocimiento de los empresarios se les dificulta determinar los costos y sus márgenes de utilidad, con esto para toma de decisiones para participar a nivel global, el gobierno mexicano y las cámaras asociadas a esta industria se vuelven importantes para permear la información necesaria y el asesoramiento que requieran los empresarios para impulsarlos internacionalmente.

Para investigaciones futuras se podrá investigar sobre la gobernanza de esta industria y que tipos de apoyos tienen la industria extranjera en sus países de origen respecto a la que se tiene aquí en México, además de inspeccionar los costos de producción derivados de los insumos que necesitan estas fábricas y subsidios respecto a otros países.

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ESTADO DEL ARTE DE LAS METODOLOGÍAS PARA LA EVALUACIÓN SOCIAL EN PROYECTOS DE INVERSIÓN

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RESUMEN

La evaluación del impacto social se define como los procesos de análisis, seguimiento y gestión de las consecuencias sociales tanto positivas como negativas de las intervenciones planeadas. Contribuyendo a la cuantificación de los impactos sociales, éste estudio presenta el conocimiento acumulado sobre las metodologías para la evaluación social en proyectos de inversión. La literatura muestra que existe una amplia brecha entre las metodologías como teoría y su aplicación dentro de los proyectos, de igual forma se concluye que la evaluación del impacto es vista como un medio para adquirir los permisos en lugar de un proceso para la comprensión de los impactos. Asimismo, se evidencia una tendencia de crecimiento del 42,3% en promedio, de la producción de artículos científicos sobre la temática, especialmente en países como Australia, Holanda y Reino Unido. Se identifican las principales metodologías aplicadas a sectores específicos que se destacaron a través del análisis del contenido de los artículos seleccionados, en total se encontraron 18 metodologías para la evaluación social, adicionalmente se determinan algunas de las limitaciones de la evaluación social.

PALABRAS CLAVES: Revisión Sistemática, Metodología de Evaluación Social, Proyecto de Inversión, Sostenibilidad

STATE OF THE ART OF THE METHODOLOGIES FOR SOCIAL ASSESSMENT IN INVESTMENT PROJECTS

ABSTRACT

Social impact assessment is defined as the process of analysis, monitoring and management of both positive and negative social consequences of planned interventions. Contributing to the quantification of social impacts, this research develops a systematic review to establish a theoretical framework presenting the accumulated knowledge on methodologies for evaluating social investment projects. The literature shows that there is a wide gap between theory and applied methodologies within projects, in the same way, the impact assessment is seen as a method to acquire the permits instead of a process for understanding the impacts. Also, from 2006 to 2014 by 42.3% in average increase of scientific articles on the subject, and a considerable number for 2015, mainly evidenced in countries like Australia, Netherlands and United Kingdom. The main methodologies applied to specific sectors was found by analyzing the contents of the highlighted selected items, in total 18 methodologies for social assessment, additionally the bad practices of professionals and non-unification between companies, communities and government, are some of the limitations of the social assessment.

KEYWORDS: Systematic Review, Social Assessment Methodology, Investment Project, Sustainability.

INTRODUCCIÓN

El desarrollo sostenible, tal como se define en el Informe de la Comisión Brundtland, es el desarrollo que satisface las necesidades del presente sin comprometer la capacidad de las generaciones futuras para satisfacer sus propias necesidades (Sánchez, 2014). Asimismo, desde la década de 1990, los factores ambientales y sociales se han vuelto cada vez más importantes en las consideraciones estratégicas para las empresas de cualquier tamaño. Es así como la estrategia organizacional sostenible se podría definir como el proceso de adaptación de la organización con su propio entorno para mantener un equilibrio dinámico (Moorea, 2009); y dado que el desarrollo de una organización proviene de la adecuada gestión de sus proyectos; es claro que su evaluación integral debe darse en la vía de lo sostenible.

Se da por descontado que hoy en día, el abastecimiento sostenible de servicios eficientes, fiables y asequibles es un requisito esencial en los proyectos de inversión. Sin embargo varios proyectos se han aplicado a un costo de miles de millones de dólares en el mundo y no han proporcionado beneficios sostenibles para la sociedad (Shiferaw, et al, 2013) lo que corrobora que es necesario monitorear también los impactos de los proyectos en su entorno (Korytárová, et al, 2013).

El impacto social de proyectos ha atraído una mayor atención y verificación por parte de las comunidades, gobiernos y una mayor cantidad de compañías en los últimos tiempos. El cómo se distribuyen los costos y beneficios del desarrollo de recursos tiene una enorme influencia en el éxito de los proyectos y el entender esto ha llevado a fortalecer las políticas del gobierno y de las compañías, respecto a la evaluación del impacto social, responsabilidad social y relaciones comunitarias (Dezhi, et al, 2014).

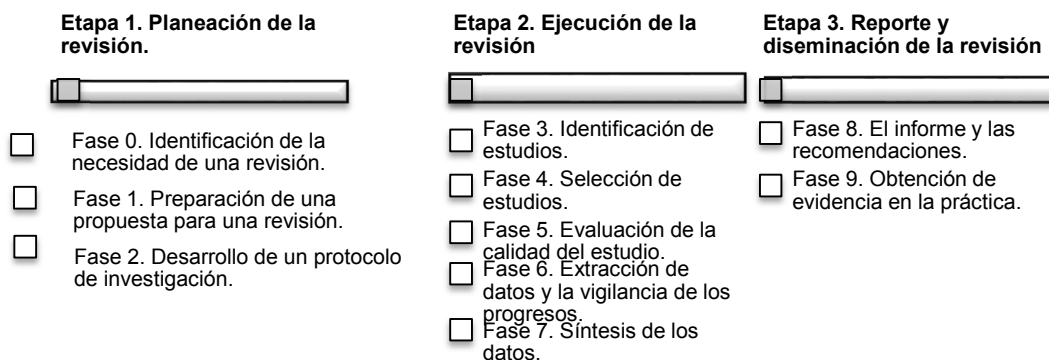
En éste artículo se presenta un estudio analítico del conocimiento acumulado que hace parte de la investigación documental basada en el análisis de documentos escritos y que tiene como objetivo inventariar y sistematizar la producción en el área del conocimiento (Vargas y Calvo, 1987), sobre las metodologías utilizadas para medir el impacto social en proyectos de inversión.

En primer lugar, se realizó una búsqueda, recolección y depuración de textos concernientes al tema y analizando los documentos se realiza un marco de la situación actual, del contexto en el que se encuentra esta temática y se señalan las metodologías principales utilizadas para la evaluación social en proyectos de inversión aplicada a sectores específicos. Cabe resaltar que a lo largo del documento, se presentan algunos conceptos que mencionan los autores, pero que por efecto del alcance de la investigación, solo serán mencionados, tal como lo hacen los autores en la revisión de la literatura. Finalizando, se presenta en una tabla del resumen de las metodologías mencionadas anteriormente, las cuales se clasificaron respecto a seis conceptos, sirviendo como cuadro informativo y comparativo.

METODOLOGÍA

Para el desarrollo de ésta investigación se utilizó la metodología de revisión sistemática, la cual adopta métodos explícitos y sistemáticos para la identificación, selección y evaluación crítica de la información sobre un tema de interés (Thorpe, et al, 2006), garantizando que la investigación sea fiable y rigurosa. A continuación se presenta su estructura.

Figura 1: Etapas de una revisión sistemática



Protocolo de investigación

El protocolo de investigación presenta la ecuación de búsqueda para cada base de datos (Ver Figura 2), los criterios de inclusión y exclusión (Ver Tabla 1) que fueron implementados como directrices de la revisión sistemática desarrollada para la obtención de la mejor evidencia que garantizara la objetividad y calidad de la investigación realizada.

Tabla 1: Criterios de inclusión y exclusión

Criterios de inclusión	<ol style="list-style-type: none"> 1. Se incluyeron los documentos encontrado en la colección principal de la plataforma <i>Web of Science</i> y lo encontrados en la plataforma de <i>ScienceDirect</i> 2. Se incluyeron todos los documentos encontrados en las bases de datos en el intervalo de tiempo comprendido entre 2006 y 2014. 3. Se incluyeron solamente los tipos de documentos que son artículos, también se tuvo en cuenta literatura gris (repositorios académicos). 4. Se incluyeron solo artículos en Inglés y Español
Criterios de exclusión	<ol style="list-style-type: none"> 1. Se excluyeron todos los documentos que no estuvieran relacionados con la temática de la investigación 2. Se excluyeron los documentos que no se encontraran dentro del periodo de tiempo establecido. 3. Se excluyeron los tipos de documentos tales como: editorial, corrección, resumen, cartas, noticias. 4. Se excluyeron los artículos que no son escritos en Inglés y español

Figura 2: Ecuaciones de búsqueda

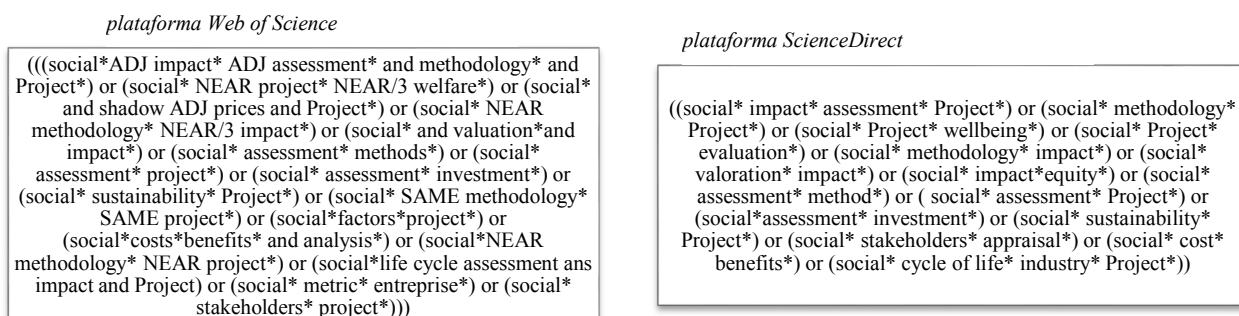
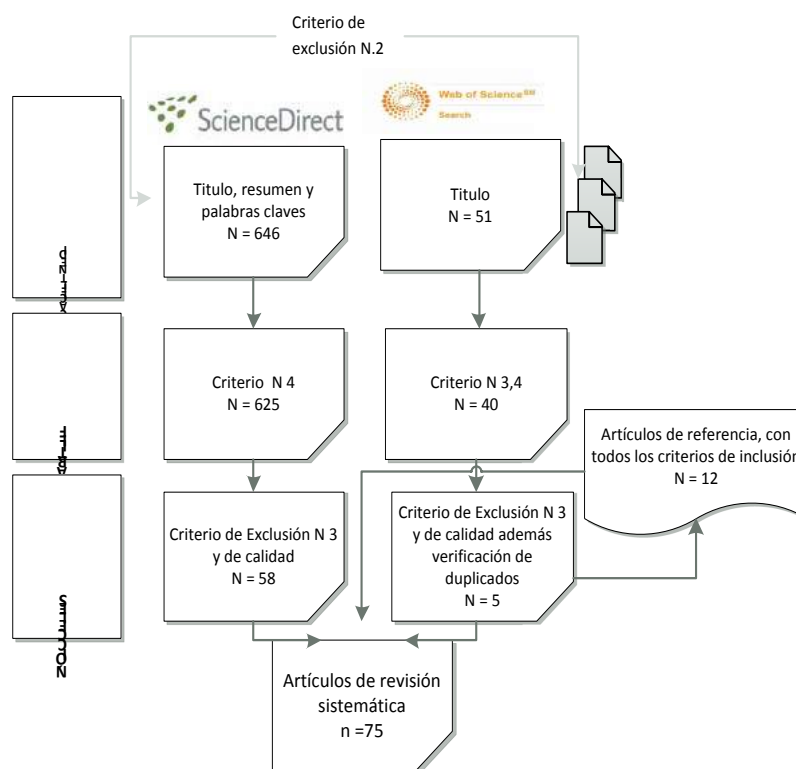


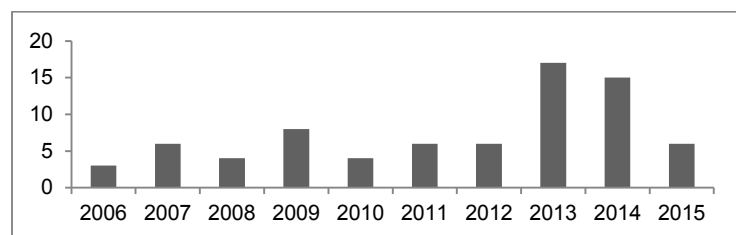
Figura 3: Proceso de Selección de Artículos para Revisión Sistemática



RESULTADOS

El seguimiento realizado a la literatura de la evaluación social mediante el análisis bibliométrico permitió la identificación de la dinámica de producción de artículos científicos relacionados con la temática en el mundo. Comparando los 75 artículos se evidenció que Australia cuenta con un (26%), seguido de (10%) de los países bajos, Reino Unido posee el (8,7%) Estados Unidos y China con (7,8%), Alemania y Sudáfrica con (6,57%), España con (5,26%), Irán y Finlandia con (3,9%), Japón, Canadá, Francia e Italia cuentan con un (2,63%). Se puede decir que Australia es el país que cuenta con el mayor porcentaje de investigaciones. No se encontró artículos de Colombia dentro de la investigación.

Figura 4: Producción de artículos por años de publicación



En la Tabla 2 se puede observar el top 10 de los autores principales referentes a la evaluación social, en el cual cabe resaltar a Frank Vanclay y A.M. Esteves de Holanda como los autores con el mayor número de publicaciones.

Tabla 2: Autores principales

Frank Vanclay	11
A.M. Esteves	5
Alan C. Brent	4
Carin Labuschagne	4
Ezatollah Karami	3
S. Tajziehchi	2
Rowan E. Bedggood	2
Mostafa Ahmadvand	2
Karbassi, Abdulreza	2
Jerome D. Donovan	2

Tabla 3. Metodologías para la evaluación social en proyectos de inversión

METODOLOGÍA	DESCRIPCIÓN	VENTAJAS	LIMITACIONES
Evaluación del Impacto (IA) (De Smedt, 2010) Evaluación del Impacto de Recursos Humanos (HRIA) (Salcito, et al, 2014)	Metodología que relaciona los derechos humanos en la evaluación del impacto	Garantizar el carácter exhaustivo de los estudios sociales formales y el acoplamiento entre los equipos de EIA, SIA y EIDH en las discusiones sobre las alternativas de diseño de proyectos.	Aún no se encuentra lo suficientemente desarrollada para la implementación continua dentro de la evaluación de proyectos
	Metodología que compara el uso de herramientas científicas para la EI satisfactoria utilizada por los investigadores y los responsables políticos en casos seleccionados.	Compara el uso de herramientas científicas para lograr una EI satisfactoria.	Brecha potencial entre las contribuciones de los investigadores y los tipos de instrumentos de evaluación que los responsables políticos están dispuestos a utilizar.
Evaluación del impacto Social (SIA) (Vanclay y Prenzel, 2014), (Vanclay, 2003), (Alagan y Aladuwa, 2012)	Metodología compuesta por la unión de la gestión de conflictos y SIA	Facilita la realización de una evaluación desde la perspectiva de las personas o grupos afectados para obtener información sobre los problemas potenciales de conflicto.	Cuestiones concretas de conflicto y los detalles de la implementación de la evaluación, así como con la voluntad de las partes interesadas a que cooperen y participen, y con el fondo institucional general
	Doce principios de aplicación en SIA de la International Asociación for Impact Assessment (IAIA)	Involucra a todos los interesados en el proceso de evaluación social.	La subjetividad existente en identificar cuál es el nivel o el alcance de la SIA y si el proyecto a merita el desarrollo de la misma.

Evaluación de Riesgo Social (SRA) Evaluación de Riesgo e Impacto Social (RSIA) (McLellan y Corder, 2013) (Mahmoudia, et al, 2013)	Metodología, Sistema de información geográfica de participación pública (PPGIS)	Utiliza tecnología de sistema de información geográfica (GIS) y coloca a las personas afectadas por el proyecto en los puestos de toma de decisiones	Existen limitaciones en la elaboración de la práctica de la metodología
	Metodología SUSOP ® que relaciona la probabilidad de ocurrencia de las consecuencias sociales	Revela la incertidumbre acerca y la gravedad de los hechos y las consecuencias de una actividad con respecto a ser humano	Se limita a la evaluación ex ante, los posibles impactos
	Metodología híbrido entre la evaluación del impacto social y riesgo social	Enfoque holístico. Su salida no sólo explora los impactos tanto positivos como negativos, también se ocupa de la gestión y mitigación de dichos impactos.	Podría llegar a ser compleja en cuanto a su aplicación
Análisis del Ciclo de Vida (LCA) Análisis del Ciclo de Vida Social (S-LCA) (Benoît, et al, 2010)	Esta metodología es un proceso sistemático utilizando la mejor ciencia para recoger mejores datos disponibles acerca de los impactos sociales	Identifica, conoce, comunica y reporta el impacto social; establece estrategias y planes de acción; en todo el ciclo del producto o activo	Debido a su reciente aparición aún se encuentra en desarrollo
Evaluación del Impacto socioeconómico: Análisis Costo-Beneficio (CBA) (Martínez-Paz, 2014) Evaluación Social (Cartes y Contreras, 2007)	Los costos o beneficios causados por un proyecto se puede medir en unidades monetarias, es decir, rentabilidad socioeconómica	Indicadores armonizados con los que comparar la rentabilidad social de los proyectos alternativos, refleja el verdadero costo para la sociedad de utilizar una unidad adicional de capital en un proyecto costos sociales de un proyecto	Siendo una Metodología cuantitativa, no existe una relación directa con la opinión de los afectados del proyecto esta metodología no incluye los costos de los riesgos sociales
EVALUACIONES SOCIALES SECTORIALES			
EVALUACIÓN SOCIAL EN PROYECTOS HÍDRICOS (Larson , et al, 2007) (Bryan Tilt, et al, 2009)	Índice de evaluación llamado Costo RAP \$ / MWh / año. Este índice presenta una relación de los gastos de reasentamiento estimado y la generación anual de energía	Permiten establecer un marco de referencia de las metodologías que se están utilizando en la práctica para la evaluación social en proyectos de inversión.	La subjetividad de los expertos para determinar los enfoques de la evaluación social.
	El autor presenta, buenas prácticas para realizar la evaluación social	Se presentan estudios de caso que validan las metodologías mencionadas.	La especificación de las métricas, ya que cada proyecto del mismo sector posee factores sociales diferentes. Capacitación del personal en software especializado.
EVALUACIÓN SOCIAL EN PROYECTOS DE BIOENERGÍA (Krajnc y Domac, 2007) (Cambero y Sowlati, 2014) Bogetoft , (Cambero y Sowlati, 2014)	Plantean el modelo SCORE, se basa en la teoría general de multiplicador keynesiano. Evalúa el gasto de una población y los empleos generados.	Se utilizan métricas integradas, proporcionan una cobertura más amplia de los aspectos de sostenibilidad desde múltiples perspectivas teóricas, siendo estas las más utilizadas.	
	Presentan el marco del Análisis del Ciclo vida social S-LCA, apropiado para los biocombustibles.		

EVALUACIÓN SOCIAL EN PROYECTOS DE CONSTRUCCIÓN (Allouche y Sterling, 2014) (Dezhi Li. et al, 2014) (Valdes-Vasquez et al, 2013)	Método de modelización integrada para evaluar y optimizar los criterios económicos, ambientales y / o sociales en el diseño y planificación para la producción de bioenergía es el de optimización multi-objetivo (MOO).
	Identifica los costos sociales que genera construcción
	Presenta un metodología para la obtención de indicadores de construcción
	Ofrecen una guía de mejores prácticas de la sostenibilidad social durante la fase de planeación y diseño de proyectos de construcción
EVALUACIÓN SOCIAL EN PROYECTOS EXTRACCIÓN (Falck y Spangenberg, 2014)	Presenta una metodología compuesta por indicadores de evaluación de la comisión Europea.

CONCLUSIONES

Lograr el desarrollo sostenible, integrando los pilares económico, ambiental y social, requiere que exista metodologías de evaluación que permitan cuantificar los posibles impactos negativos o positivos de un proyecto sobre la sociedad, con el fin de tomar medidas de prevención o mitigación, o maximizar sus beneficios.

El desarrollo de proyectos de inversión genera impactos sociales, en algunos casos irreversibles. Es por esto que existe la necesidad de establecer metodologías adecuadas que permitan, a quienes toman las decisiones, realizar juicios informados en todas las etapas de realización de un proyecto, enfatizando en el uso de metodologías ya que, hacen más probable iluminar los problemas potenciales. La literatura muestra que existe una amplia brecha entre las metodologías, como teorías, y entre su aplicación dentro de los proyectos, esto puede ser una consecuencia de las limitaciones existente de las mismas. Adicionalmente, se puede concluir que existen pocas metodologías de tipo cuantitativo.

La responsabilidad social presenta mayor frecuencia en los últimos años, lo que podría ser consecuencia de la norma ISO 26000 creada en el 2010. Sin embargo, la evaluación del impacto es vista como un medio para adquirir los permisos, en lugar de ser un proceso para la comprensión de los impactos. La literatura muestra que la evaluación social es una temática con una tendencia creciente de 42,3% en promedio en el número de artículos producidos del 2006 al 2014, destacando que al finalizar éste intervalo de tiempo se presenta un mayor sesgo en el crecimiento de publicaciones. Adicionalmente, se observa que a pesar de que no había iniciado el año 2015 en el momento en que se realiza la búsqueda, sin embargo, se encuentra un número considerable (6) de artículos de este año, lo cual reafirma que la tendencia de producción de artículos del 2015 se ve descrita de forma creciente.

De acuerdo con el análisis bibliométrico se hace evidente que Australia es el país con la mayor investigación en la evaluación social de proyectos. Lo cual es consecuente con la información aportada por el Índice de Desarrollo Humano (IDH) 2011, difundido por la ONU, en el que presenta a Australia como el segundo mejor país para vivir. Dentro de los autores más relevantes de la evaluación del impacto social se destaca a Frank Vanclay y Ana María Esteves ambos de nacionalidad Holandesa con el 21% de los documentos encontrados.

A través de la revisión de la literatura se encontraron 18 metodologías de tipo cualitativo y cuantitativo clasificadas en seis conceptos: Evaluación del Impacto, Evaluación del Impactos Social, Evaluación del Riesgo Social, Evaluación del impacto socioeconómico, Evaluación del Análisis del Ciclo de vida y Evaluaciones sociales Sectoriales; Hídrico, Bioenergía, Construcción y Extracción.

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PERCEPCION DE LOS EMPRENDEDORES FRENTE A LA INCLUSION DE LA IMAGEN CORPORATIVA EN LOS PLANES DE NEGOCIOS: CASO LA GUAJIRA

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RESUMEN

El propósito del presente artículo es analizar la percepción que tienen los gerentes emprendedores frente a la importancia de la imagen corporativa en los procesos de diseño del plan de negocios e incubación de una empresa embrionaria. La investigación fue tipo descriptiva con diseño no experimental y de campo. Para la recolección de la información se utilizó la encuesta estructurada con respuestas dicotómicas y múltiples validada por cinco expertos y medida su confiabilidad mediante el coeficiente alpha cronbach. Se fundamentó teóricamente en los planteamientos de Costa (2003), Borello (2008), Pizzolante (2010), Van Riel (1997) entre otros. Para el análisis e interpretación de los resultados se utilizó el análisis de frecuencias y estadísticos de tendencia central y medidas de dispersión de la estadística inferencial, además para establecer la categorización del fenómeno investigado se utilizó el baremo construido por los investigadores. Como conclusión se pudo establecer que la imagen corporativa es una valiosa herramienta comunicacional y gerencial para lograr el éxito organizacional sin embargo, no es considerada importante dentro de los planes de negocios y etapa de incubación. Como reflexión final se recomienda a las micro, pequeñas y medianas empresas -MIPYMES- utilizar el plan de negocios para planificar la construcción de la imagen corporativa.

PERCEPTION OF ENTREPRENEURS REGARDING THE INCLUSION OF CORPORATE IMAGE IN THE BUSINESS PLANS: CASE LA GUAJIRA

ABSTRACT

The purpose of this article is to analyze the perception of entrepreneurs regarding the importance of corporate image in the business plan design process and incubation of an embryonic company. The research was descriptive, non-experimental and field design. Structured survey with dichotomous and multiple responses validated by five experts and measurement reliability using Cronbach's alpha coefficient was used for data collection. It was based on theoretical approaches of Costa (2003), Borello (2008), Pizzolante (2010), Van Riel (1997) among others. For the analysis and interpretation of results frequency analysis and statistical measures of central tendency and dispersion from inferential statistics were used; in addition, in order to establish the categorization of the investigated phenomenon, there was used the scale constructed by the researchers. In conclusion, it was established that the corporate image is a valuable communication and management tool for achieving organizational success however is not considered important in business plans and stage of incubation. As a final reflection it is recommended for MIPYMES to use the business plan for planning the construction of corporate image.

PALABRAS CLAVE: Plan de negocio, imagen corporativa, identidad corporativa, empresas embrionarias.

JEL: M2, M21, M3, M31, M32.

INTRODUCCIÓN

Los procesos de internacionalización de la economía, acompañados de recesión y crisis financiera global, han desencadenado una serie de desequilibrios y desajustes en los sistemas económicos mundiales generando todo tipo de reflexiones endógenas en los diferentes países. Entre muchas de las posiciones y causas de tales flagelos se enuncian las falsas economías productos de las actividades especulativas del sistema bursátil y financiero, la falta de productividad de bienes y servicios como las verdaderas fuentes de riquezas, altas tasas inflacionarias y el desempleo entre otras. Dichas preocupaciones han hecho que gobiernos y actores productivos planten la necesidad de generar políticas públicas y acciones que incentiven el emprendimiento empresarial e innovador con altos componentes de I+D, capaz de generar empleo productivo y riquezas a sus propietarios así como acciones de responsabilidad social para mejorar la calidad de vida de la humanidad.

En este orden de ideas, las micro, pequeñas y medianas empresas –MIPYMES–, se han convertido en un importante instrumento para generar nuevos empleos productivos debido en gran parte al estancamiento inercial de la dinámica de la gran empresa. No obstante esa visión de los gobiernos en una acción responsable de desarrollo, el emprendimiento como acto de creación de nuevas empresas se convierte muchas veces en terreno árido difícil de arar debido a la alta competencia y a las condiciones de desigualdad en los mercados globales. Este panorama de turbulencia y mutaciones se convierte en un reto para los emprendedores, que deben mejorar cada día su capacidad técnica y gerencial para garantizar el éxito empresarial.

Al respecto, Calderón & Castaño (2005), manifiestan la importancia que revisten las micro, pequeñas y medianas empresas para el desarrollo económico de los países. Estas empresas siempre han figurado a lo largo de la historia como entidades relacionadas con la vida cotidiana, aunque es hasta hace apenas dos décadas que se les empieza a dar la importancia requerida, puesto que tanto en los países industrializados, como en los que están en vía de desarrollo han fortalecido su política de apoyo como parte integral de los planes de crecimiento nacional. Esto es debido a que se ha comprobado que ante circunstancias difíciles, las MIPYMES pueden amortiguar de forma positiva la caída del empleo y la producción, además de ayudar al progreso de las regiones.

No obstante, los programas de acompañamiento que recibe el inversor promisorio en los procesos de incubación, maduración y sostenimiento de las nuevas empresas, estos no son suficientes para enfrentar el mundo empresarial, debido a ello, juega un papel importante la capacidad innovativa de los empresarios, sus dotes de estrategia y de liderazgo comunicacional, para posicionar las nuevas empresas. Para lograr este objetivo deben iniciar con buenas bases y herramientas gerenciales que permitan solidificar este proyecto, por lo tanto el plan de negocios, el plan comunicacional y de marketing se convierten en elementos indispensables en el posicionamiento de la empresa.

En lo que respecta a Colombia, la política del emprendimiento de nuevas empresas ha sido fortalecida en las últimas décadas creándose varias empresas de base tecnológica conocidas como incubadoras de empresas entre ellas Incubar del Caribe, Génesis (Antioquia), Incubar Córdoba, Cesar, Corporación Innovar (Cundinamarca), Incubar Colombia, Incubar Eje Cafetero, Corporación Innovar, Corporación Islas Vivas (San Andrés), Incubar (Tolima), que han promovido la creación de muchas MIPYMES en Colombia, generando muchos empleos y dinamizando la economía.

De igual modo, en el Departamento de La Guajira, entre los años de 2013 y 2014 con recursos del Sistema General de Regalías se ha apoyado con capital semilla, asesoría y acompañamiento a 170 unidades productivas. Estos proyectos empresariales fueron tomados como grupo focal para indagar la percepción

de los gerentes sobre la inclusión de la imagen corporativa en los planes de negocios que son presentados como requisito para recibir capital semilla y asesoría de los fondos de financiación como el Fondo Emprender; asimismo fueron abordados para conocer si hacían uso de la imagen corporativa para identificar y posicionar su empresa en la fase de incubación y desarrollo empresarial que es el objetivo del presente artículo.

A continuación el lector encontrará el soporte teórico de la investigación en cuanto a la imagen corporativa, los planes de negocios y la fase de incubación; el proceso metodológico de la investigación; los resultados y conclusiones de la misma.

REVISIÓN LITERARIA

Hablar de la imagen corporativa debe partir del análisis conceptual de la comunicación organizacional como elemento que ha alcanzado el estatus de herramienta de gestión valiosa e indispensable para la gestión. De tal manera que Van Riel (1997) considera que junto a la gestión financiera, de producción y de recursos humanos, es inductora de valor al logro de los objetivos de la empresa. En tal sentido Pizzolante (2010) argumenta que ella se convierte en estratégica en la medida en que se sabe dónde está y a donde se quiere llegar, y para lograrlo se debe contar con una visión entrenada para analizar y comprender espacialmente aquello que rodea la empresa y las diferentes situaciones que vive.

Así mismo, plantea que la imagen corporativa es tridimensional. Una dimensión hace referencia al entorno empresarial, es decir todo aquello que circunda a la empresa y es el espacio donde se forma la imagen corporativa. La segunda la constituye el contorno empresarial, es el borde externo que comunica en forma voluntaria o no los rasgos particulares de la personalidad empresarial recibiendo el nombre de identidad corporativa y por último la parte no tangible de la empresa, donde están anclados los valores, normas y principios que se conoce como cultura corporativa la cual se proyecta dentro y fuera de la empresa al momento de interrelacionarse sus miembros. El dintorno empresarial encierra la forma de ser y hacer las cosas, el estilo de vida, que compartidos caracterizan y hacen particular la empresa.

Por otro lado, la imagen corporativa, constituye una de las más importantes herramientas comunicacionales con las que cuentan las organizaciones para posicionar su razón de ser, mercadear sus productos y un potencial instrumento competitivo en una economía globalizada, multiescalar y multidimensional; pero también puede convertirse en un arma mortífera cuando no se aplica un tratamiento técnico científico para construir ese imaginario de organización soñado por los propietarios y más grave aun cuando no existe una coherencia entre las acciones y los mensajes simbólicos que emite a sus clientes, proveedores y otros grupos de interés.

Para Costa (2003), Martínez & Salazar (1999), Pizzolante (2010) y Van Riel (1997), la imagen corporativa es la imagen psicológica que una sociedad se representa mentalmente de una organización, una sólida estructura mental, conformada por mensajes formales e informales, voluntarios e involuntarios que llegan a la opinión pública y que sostiene la credibilidad de las empresas, instituciones y personas, por los que la gente describe, recuerda y valora la empresa

Según las perspectivas teóricas anteriores, la imagen corporativa implica la representación de los objetos en la mente de quien percibe por los sentidos los mensajes simbólicos, sin embargo, para crear esa estructura mental paradigmática que hace que el receptor responda positiva o negativamente a los impulsos eléctricos del sistema nervioso central a través de las neuronas conductoras, la organización debe hacer un esfuerzo comunicacional planificado con indicadores de medición que permitan establecer los impactos y efectos de corto, mediano y largo plazo que causen en los grupos de interés.

Fundamentos conceptuales y metodológicos de los planes de negocios en procesos de incubación empresarial

Las incubadoras de empresas nacen en los 70 en Europa y Estados Unidos de Norteamérica, se definen como entidades gestoras e impulsoras de conocimiento e investigación, ciencia y tecnología, generadoras de redes interinstitucionales, de estrategias de sostenimiento en el tiempo, de especialización en sectores determinados, de relación con inversionistas ángeles, la formalización de negocios informales, y la agrupación de empresas en unidades de negocios por sectores (Hu, Liu & Qiu, 2009; Lalkaka, 2002).

Su importancia reside en la estimulación a emprendedores a cristalizar o llevar a feliz término sus ideas o planes de negocios, con el fin de dotarlos con las técnicas apropiadas para la creación de empresas sostenibles; logrando con ello también el desarrollo socioeconómico y regional del país. (Bravo, 2004; Hu, Liu & Qiu, 2009; Lalkaka, 2002), Sin embargo, no solo son desarrolladoras de conocimiento e investigación, también constituyen modelos de desarrollo económico (Nodriz, 2005). Tal es así que este nuevo tipo de empresas ayudan a fortalecer los talentos empresariales basados en la investigación y la innovación, diseñando estrategias de investigación desarrollo, y de comercialización de los productos generados en las empresas incubadas (Bravo, 2004). Por otro lado, Lalkaka (2002) argumenta que una incubadora de empresas es una infraestructura limitada con profesionales, servicios e instalaciones, ayudas técnicas y comerciales.

También puede considerarse como un programa que cuyo objetivo es facilitar iniciativas de emprendimientos o negocios de base tradicional y/o tecnológica, que brinda asistencia para que las nuevas empresas sobrevivan y crezcan durante su etapa de despegue, en la cual son más vulnerables (Hu, Liu & Qiu, 2009). En general, las incubadoras ofrecen por tiempo limitado un espacio físico compartido con otras empresas; una vez vencido este, las empresas graduadas pueden optar por una nueva localización e independizarse de la incubadora. Así pues estas cumplen el papel de empresas matriz, ya que abrigan las ideas de los emprendedores y se enfocan en darle forma, desde sus inicios, invirtiendo principalmente en los estudios necesarios para la transferencia y la comercialización de tecnologías (Bravo, 2004; Hu, Liu & Qiu, 2009; Lalkaka, 2002). Además, estas incubadoras ofrecen los recursos necesarios para alcanzar el objetivo propuesto, el cual debe ser el de convertirse con el tiempo en una empresa fuerte y sólida, con una base tecnológica iniciada a partir de la idea primigenia.

Al mismo tiempo se convierten en impulsoras de desarrollo socioeconómico de la localidad donde operan, permitiendo así que las empresas nacientes se desarrollen, participen y se mantengan activamente en un buen nivel competitivo. No obstante, es una labor que se lleva a cabo por un período límite. Aquí los emprendedores deben tener presente el largo plazo. En efecto, los emprendedores participantes deberán sensibilizarse y tomar conciencia de que hay que desarrollar altos niveles de eficiencia para poder participar en los mercados globales.

En definitiva, el éxito o supervivencia de una incubadora depende del aprovechamiento eficiente de sus recursos y capacidades para competir con éxito con otras empresas. En este sentido, las incubadoras de éxito prestan mucha atención al cumplimiento de criterios claves, como la buena gestión administrativa, gestión de personas, gestión de sus recursos financieros, el desarrollo de redes empresariales y el desempeño organizacional, entre otros. (Nodriz, 2005).

Por otro lado, para que los emprendedores materialicen sus ideas y proyectos empresariales en muchos países de América Latina, estos deben estructurar un plan de negocios que no es más que un estudio simplificado y previo a factibilidad del proyecto empresarial con el cual dan a conocer a los posibles financiadores o incubadoras el alcance de su proyecto y las implicaciones en su proceso de conformación, gestión y etapa inicial de desarrollo.

En la perspectiva anterior, Borello (2008) le otorga el calificativo de herramienta útil, en la determinación de la factibilidad de una inversión o en la gestión de la actividad empresarial, se concibe como un plan adhoc realizado en la fase de análisis de una nueva iniciativa y antepuesto a la valoración del atractivo y la viabilidad financiera del proyecto; igualmente, constituye un documento formal elaborado por escrito que sigue un proceso progresivo, realista, coherente y orientado a la acción, que incluye en detalle las acciones futuras que ejecutaran el dueño y los colaboradores para el logro de los objetivos y metas de la empresa.

En el mismo sentido, Siu (2002), plantea que el plan de negocios es un documento que especifica en lengua escrita un negocio que se pretende iniciar o que ya se ha iniciado. En él se expone el propósito general de una empresa, los estudios de mercado, técnico, financiero, organizacional, incluyendo temas como los canales de comercialización, el precio, la distribución, el modelo de negocio, la ingeniería, la localización, el organigrama de la organización, la estructura de capital, la evaluación financiera, las fuentes de financiamiento, el personal necesario junto con su método de selección, la filosofía de la empresa, los aspectos legales entre otros.

Así mismo Varela (2005), argumenta que el plan de negocios es un proceso para darle a la empresa una identidad, una vida propia. Es un procedimiento para enunciar de forma clara y precisa los propósitos, las ideas, los conceptos, las formas operativas, los resultados y en resumen la visión del empresario sobre el proyecto. Es un mecanismo de proyectar la empresa en el futuro, de prever dificultades y de identificar posibles soluciones a las coyunturas que pudiesen presentarse.

Por otro lado, en cuanto a las ventajas que ofrece el plan de negocios, sin duda la principal la constituye en el hecho de que facilita la interpretación de las distintas circunstancias donde se van a desarrollar las actividades de la empresa; por lo tanto, teniendo en cuenta la complejidad y dinámica de los mercados actuales ninguna empresa puede crecer y competir sin realizar un análisis integral que involucre las variables intervinientes, verificando si el emprendimiento es o no factible. Además considera el riesgo y la incertidumbre asociados con el éxito o fracaso del mismo.

Del mismo modo, el plan de negocios debe servir para identificar las problemáticas a las que se enfrenta el futuro empresario tales como: falta de capital de inversión y acceso a las fuentes de financiamiento, prever situaciones que afectan la rentabilidad, introducir en forma eficaz nuevos productos y servicios al mercado, establecer y aplicar normas de producción, control de calidad, estrategias de marketing.

Por último, el plan de negocios engloba a todos los planes de la empresa, incluyendo al plan de marketing y al plan de ventas. Además se considera que es documento vivo en el sentido de que se debe estar actualizando constantemente para reflejar cambios no previstos con anterioridad. Un plan de negocios razonable, que justifique las expectativas de éxito de la empresa es fundamental para conseguir financiación y socios capitalistas.

Percepción de los emprendedores sobre la imagen corporativa en los planes de negocios Una de las causas a las cuales se alude la falta de inclusión de la imagen corporativa en los elementos a considerar en la estructura del diseño de un nuevo negocio son: las limitantes de tipo financiero, incipiente capacidad gerencial y técnica que hacen que fijen presupuestos ontológicos, ubicando en el último peldaño de la prioridad del gasto y la inversión a la publicidad y con ello la imagen corporativa. Sin embargo cuando suelen considerarla tienen un pensamiento reducido del alcance, relacionándola solo con la imagen gráfica con relevancia en la forma, es decir, a la estética y no a su fondo filosófico de identidad cultural es decir, sus valores, creencias, principios, entre otros y el imaginario de organización de los dueños y trabajadores es decir la visión y la misión. De esta manera el concepto holístico sistémico que subyace a la imagen corporativa como reflejo de la cultura organizacional se pierde resultando un pensamiento segregado, reduccionista y desorganizado de la empresa.

En este sentido, Perozo & Urdaneta (2006), con relación a los procesos de proyección de la imagen corporativa, consideran que las MIPYMES no cultivan procesos organizados para la proyección de su imagen corporativa y en ocasiones ni siquiera han construido la identidad corporativa

METODOLOGÍA

La presente investigación se enmarca en el paradigma cuantitativo, de tipo transeccional descriptivo y se aborda desde un diseño no experimental, de campo y documental. La unidad de análisis fue el sector de las empresas que están en proceso de gestación o en su etapa inicial de creación apoyadas por el Fondo Emprender de Colombia a través del departamento de La Guajira. Se fundamentó teórica y conceptualmente en Costa (2003), Pizzolante (2010), Martínez & Salazar (1999), Van Riel (1997) entre otros; desde la perspectiva de la imagen corporativa en Borello (2008), Perozo & Urdaneta (2006), Siu (2002) en relación con el plan de negocios. En cuanto a la recolección de la información se utilizó la encuesta estructurada tipo Likert con respuestas múltiples, validada por cinco expertos en el área de administración y el emprendimiento y medida su confiabilidad con la técnica de Alpha cronbach. La población estuvo conformada por 170 gerentes promisorios de empresas en gestación del programa Emprender en la ciudad de Riohacha. Por ser una población pequeña se optó por aplicar el censo poblacional. Para el análisis e interpretación de los resultados se utilizó el análisis de frecuencias y los estadísticos de tendencia central y medidas de dispersión de la estadística inferencial. Además para establecer la categorización y presencia del fenómeno investigado se utilizó el baremo construido por los investigadores con cinco categorías.

RESULTADOS

Un 75% de la población encuestada estuvo de acuerdo con que elaboró un plan de negocios con el objetivo de presentarlo a las posibles entidades financiadoras e incubadoras.

Un 63% considera que los planes de negocios facilitan la consecución de los recursos y es un buen instrumento para guiar los primeros pasos de vida de la empresa.

El 85% de los encuestados manifestó que no incluyó en su plan de negocios elementos de la imagen corporativa.

El 95% manifestó que no había incluido en el plan de negocios: logos, símbolos o mensajes gráficos de identidad del negocio con propósitos de posicionamiento estratégico del mismo.

El 90% de los encuestados manifestó su desconocimiento de la verdadera importancia de la imagen corporativa como activo clave en el posicionamiento del proyecto y de la empresa.

Un 60% de la población manifestó que la causa de no incluir en los planes de negocios elementos de la imagen corporativa era la falta de presupuesto para financiar su diseño.

Cuando se averiguó sobre si el costeo de la imagen se había incluido en los presupuestos del plan de negocios el 72% manifestó estar en desacuerdo.

Un 70% de la población encuestada considera importante la elaboración de los planes de negocios como estrategia para el posicionamiento y venta de la idea, buscar financiación y acompañamiento para la incubación del negocio.

El 95% de los gerentes propietarios encuestados no maneja el concepto de imagen corporativa como un activo clave para incluir en el plan de negocios.

El 65% de la población estuvo de acuerdo que el plan de negocios le ayudo a promover de mejor forma la idea del negocio.

Un 53% de los encuestados estuvo de acuerdo en que para el diseño del plan de negocios siguió un modelo preestablecido sugerido por las empresas financiadoras.

CONCLUSIONES

En virtud de los resultados obtenidos se concluye que la percepción de los empresarios de las MIPYMES en procesos de gestación acerca del plan de negocios, es que son de suma importancia en la estrategia de posicionamiento de la idea, consecución de los recursos para la financiación y asesoría para iniciar las primeras operaciones.

Así mismo, consideran el plan de negocios como un instrumento que debe incluir los lineamientos para estructurar y gestionar la imagen corporativa en las empresas en gestación; pero los gerentes emprendedores promisorios le restan importancia a la construcción de la imagen corporativa, sobre todo aquella que recoge los elementos de la cultura organizacional y la identidad cultural como: visión, misión, creencias, valores, simbolismos, de forma planificada, siguiendo un rigor técnico y científico.

En ese orden de ideas, también se concluye que la causa de la no inclusión de la imagen corporativa en los planes de negocios de las empresas en gestación es el poco conocimiento que tienen los empresarios sobre el efecto de la publicidad en la mente de clientes y su relación con la decisión no solo de compra sino de referenciación e imagen mental.

Del mismo modo los emprendedores que inician nuevas empresas son conscientes de la necesidad que tienen de dar una merecida importancia a la inclusión y gestión de la imagen corporativa como estrategia gerencial para lograr el éxito organizacional, por lo tanto debe ser asumida como elemento de identidad y de visión compartida por el stakeholder.

Por último, se concluye que así como se elabora el plan de negocios, en su marco metodológico y filosófico se debe contemplar la construcción de la imagen corporativa y lineamientos para su gestión.

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LA INNOVACIÓN DEL NEGOCIO DE ABARROTES CON LAS TIENDAS DE CONVENIENCIA EN EL ESTADO DE COLIMA, MÉXICO

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RESUMEN

El modelo tradicional del negocio de abarrotes en México ha ido evolucionando en los últimos años, surgiendo nuevos competidores para las tienditas de barrio. Uno de estos nuevos competidores en el estado de Colima es la cadena de tiendas de conveniencia Kioscos, con un formato similar al de los OXXO's de FEMSA, líder nacional en este segmento de mercado. En el presente estudio se realiza un análisis comparativo de las preferencias de los consumidores sobre los aspectos del negocio de las tiendas de barrio y las cadenas de conveniencia. Como metodología se aplicaron encuestas y entrevistas tanto a consumidores como encargados de las tiendas. Aquí se muestra como resultado estadístico que para los consumidores los principales factores de competitividad del negocio son el precio, la rapidez del servicio, la variedad de productos, el horario y la ubicación. Otro hallazgo en el contexto general de este segmento de negocios es que las tiendas de abarrotes tradicionales tienden a estancarse por falta de una administración eficiente y carecer de profesionalismo en cuanto a estrategias de mercadotecnia para asegurar su éxito en estos competidos canales de distribución especializados.

PALABRAS CLAVE: Tiendas de Abarrotes, Innovación, Precio, Producto

INNOVATION IN SMALL BUSINESSES

ABSTRACT

The traditional model of the grocery business in Mexico has evolved in recent years, emerging new competitors for neighborhood's grocery stores. One of these new competitors in the state of Colima is the chain of convenience stores Kiosks with a format similar to FEMSA's OXXO national leader in this market segment. In the present study is performed a comparative analysis of consumer preferences on the business aspects of local shops and chains of convenience. As research methodology were applied surveys and interviews for consumers as well as shopkeepers. Here is shown as statistical result for consumers that the main competitiveness factors are price, speed of service, product variety, schedule service and location. Another finding in the general context of this business segment is that traditional grocery stores tend to stagnate for lack of efficient administration and lack of professionalism in terms of marketing strategies to ensure success in these competitive sector.

KEYWORDS: Grocery Stores, Innovation, Price, Product

INTRODUCCIÓN

Las tiendas de abarrotes tradicionales son un factor de sustento en la economía de las familias y cobra importancia en toda la república ya que el país tiene más micro empresas que empresas medianas o grandes

y la competencia en este segmento de mercado es fuerte con las cadenas de conveniencia como OXXO de FEMSA y 7eleven. Como enfoque teórico para los estudios comparativos se plantea la competitividad administrativa, con autores y teorías de la organización de negocios, con elementos clásicos como la cadena de valor de Porter (2003) y variables como la logística interna y externa hacia los consumidores, además de considerar otros estudios como por ejemplo análisis del consumidor de Han, Y. y Hansen, H. (2012). Se aborda este tipo de negocios en el estado de Colima, como caso de estudio, para una metodología de investigación inductiva, de las principales variables de competitividad del negocio de abarrotes. Se trata de analizar la logística de la competencia en el negocio de las tiendas de abarrotes modificada en años recientes con el establecimiento de modernas tiendas de conveniencia en el estado de Colima, principalmente de las cadenas OXXO y Kiosco. En el presente estudio se realiza un análisis comparativo de las preferencias de los consumidores sobre los aspectos del negocio de las tiendas de barrio y las cadenas de conveniencia.

Según las opiniones preliminares en sondeo aplicado a algunos comerciantes de la ciudad de Colima, hacen referencia a que hace 20 años eran un buen negocio, cuando las tiendas grandes aun no estaban presentes ni llegaban a establecerse, como lo han hecho las cadenas Aurrera, Walmart, Soriana, y las tiendas de conveniencia. En los últimos años han llegado las tiendas como los Kioscos y Oxxo's con estructura de negocios de empresas medianas como algo que surge de la mezcla de tiendas de abarrotes y las tiendas grandes. A partir de entonces se plantea la problemática de la disminución de la competitividad de las tiendas de abarrotes, agudizándose el impacto desde el inicio del año 2010 en que se expandieron las tiendas de conveniencia incrementando el margen de competencia de este tipo de negocios en el estado de Colima, surgiendo la problemática de las tiendas de abarrotes de barrio de enfrentar este nuevo ambiente de mercado en el que las cadenas mencionadas han ido tomando clientes.

Para determinar las estrategias de mercadotecnia para la competitividad de las tiendas de abarrotes, se plantean las siguientes preguntas de investigación: ¿Cómo ha evolucionado la competencia en el negocio de abarrotes? ¿Cuáles son las principales variables para la competitividad del funcionamiento de las tiendas de abarrotes hacia los consumidores? ¿Cuáles son los productos y servicios esenciales en los que deben innovar las tiendas de abarrotes para mantener su competitividad en el mercado frente a la modernización introducida por las cadenas de tiendas de conveniencia? ¿Qué tan importantes para el éxito de las tiendas de abarrotes con los consumidores son: el precio, el servicio (horario y rapidez en la atención), los productos (surtido, variedad y calidad), la ubicación y la modernización (merchandising, anuncios exteriores, innovación en promociones)?

El objetivo es investigar las estrategias de desarrollo de las tiendas de abarrotes, generar un estudio de las principales variables de mercadotecnia para la competitividad entre las tiendas tradicionales y las tiendas de conveniencia, ya que ambas tienen un margen similar de productos a la venta y servicios de abarrotes. Como hipótesis se plantea que las principales variables para el éxito del negocio de abarrotes son: el precio, el servicio, los productos, así como la ubicación del negocio. De manera similar, es necesario realizar un estudio de cuáles son los principales aspectos que le permitan competir a las tiendas tradicionales frente a las tiendas de conveniencia, que estrategias de marketing pueden implementar estos establecimientos para que mantengan su mercado y por consiguiente, la rentabilidad de su negocio.

El reciente establecimiento en el estado de Colima de nuevas tiendas identificadas como de conveniencia ha tenido un aumentado notable en los últimos años. El crecimiento de este formato ha generado una serie de cambios en la competencia comercial que han promovido nuevos hábitos de consumo, motivado en parte por el mayor número de usuarios de vehículos privados como medio que ha promovido que los consumidores realicen un uso más extensivo de cajones de estacionamientos. Tener en cuenta aspectos como estos, por más simples que parezcan, pueden generar cambios en la forma de obtener mejores resultados de venta en el negocio de abarrotes. El despegue y afianzamiento del comercio de conveniencia se ha desarrollado provocando que los comercios tradicionales e independientes se vayan a la quiebra y las tienditas de barrio tienen serias dificultades de supervivencia. Así, es posible afirmar que los

establecimientos de conveniencia, al contrario que otros formatos comerciales dedicados a la alimentación más afianzados, han sido capaces de consolidarse sin necesariamente cumplir muchos de los requisitos que benefician más a los consumidores, como precios bajos, surtido de productos amplio.

En este estudio, se ha seleccionado el estado de Colima como el laboratorio espacial donde analizar, desde la perspectiva de la competencia en el negocio de abarrotes, las principales variables o estrategias del formato del mercado de este negocio, que está experimentando una competencia comercial tan significativa.

REVISIÓN DE LITERATURA

Las estrategias de mercadotecnia son acciones que se realizan en función de los elementos: precio, producto, plaza y promoción para encaminar a los negocios con relativa permanencia, hacia el éxito y su desarrollo, como señalan Phillip Kotler y Gary Armstrong (2010). En cuanto a la estrategia de mercadotecnia básica en países en desarrollo, Lucas (2003) señala sobre las prioridades que los ejecutivos de las grandes empresas ven el producto en primer lugar de importancia; el precio, en segundo; la distribución en tercero; y las estrategias de promoción, en último. Estas grandes empresas como FEMSA se están expandiendo en el negocio de abarrotes, con lo que las tiendas tradicionales están enfrentando la competencia de las tiendas de conveniencia, que se han conformado como uno de los formatos emergentes (Mira, Moreno y Espinosa, 2009).

Las grandes empresas se caracterizan por su alto nivel de organización, la líder mundial es Walmart. Este formato de tiendas en el estado de Colima incluyen Aurrerá, Soriana y Comercial Mexicana. Esta tendencia se ha estado desarrollando a partir del siglo XXI en diversos países de habla hispana. Mira, Moreno y Espinosa (2009), señalan que en el negocio de abarrotes, las tiendas tradicionales están enfrentando la competencia de las tiendas de conveniencia, que se han conformado como uno de los formatos emergentes.

Christopher Payne y David Ballantyne (1994), comentan la evolución en los servicios de abarrotes, donde comenzaron a surgir los supermercados de autoservicios. Esto apoyó en gran manera a las amas de casa trabajadoras y también era una posibilidad de exponer mayor cantidad de productos. Lo que antes tenían que comprar en varias tiendas, ahora se lo encuentran empaquetado y a la mano. Con solo recorrer un solo centro comercial con un carrito de compras se podría hacer el mandado de la semana. Los expertos en marketing encontraron la mejor solución a la excesiva producción y la ventaja de poder exponer toda la venta de artículos en un mismo local, satisfaciendo las necesidades del ciudadano en cuanto a comodidad y rapidez de encontrar todo en un solo lugar (Payne & Ballantyne, 1994).

Los mini-súper y las tiendas de conveniencia, de tamaño mediano, registran un "boom" en nuestro país. El ejemplo de este fenómeno en el estado de Colima son las tiendas de la cadena OXXO y Kiosko. El concepto comercial de OXXO está diseñado para satisfacer las necesidades de los consumidores, ofreciéndoles una serie de "ventajas" como cercanía, horario de 24 horas en muchos de los casos, fácil acceso, rapidez y comodidad de compra haciendo de su estrategia la venta de productos a las personas que llevan una rápida vida cotidiana.

Una tienda de abarrotes, a diferencia de una tienda de conveniencia, es un establecimiento físico pequeño en donde la gente puede adquirir bienes de consumo diario. No es una agrupación sino una propiedad independiente, generalmente de una familia, donde se opera para tener un modo de vivir y salir adelante. En las colonias populares y en las zonas rurales las tiendas de abarrotes venden comida diaria: verduras como zanahorias, papas, calabacitas, col, lechuga, pasilla, pimienta, jitomate, cebolla, chile, etc., así como diversas frutas como limón, melón, plátano macho, plátano manzano, plátano Valery, guayabas, mango, pepino, jicama. La importancia de estos establecimientos es que surten de productos de abarrotes al menos al 39 % de las familias pobres del país (Pinto et al., 2006). Es por ello, que se tiene en cuenta que cada vez que se abre una tienda de autoservicio como lo es Oxxo y Kiosko, las tiendas de barrio tienden a disminuir

en las ventas y una consecuencia de esto es que los dueños de las “tienditas” optan por cerrarlas porque no pueden competir contra las tiendas de conveniencia.

Las tienditas tradicionales de barrio, en lo que se refiere a la modernización de su estilo no parece tener mucha evolución, ya que se le suele dar poca importancia de poder ser un negocio grande o cadena de mercadeo de productos, a lo que más llegan es a ser minisúper de barrio formados por pequeñas familias (Erosa, 2011).

Cliente. De acuerdo con Czinkonta y Ronkainen (2008) para tener una pequeña empresa el punto principal o se puede decir que la meta es que el cliente quede satisfecho con lo que compra siempre, a su vez este o estos productos siempre deben estar presentes, de una manera fácil de hacerlo es tener en cuenta varios consumidores saber sus gustos y preferencias de esta forma el cliente siempre va a estar satisfecho de haber encontrado lo que buscaba. Se debe desarrollar un perfil de nuestro consumidor-meta, podemos describir a nuestros clientes en términos demográficos (edad, sexo, composición familiar, ingresos, ubicación geográfica) o por su estilo de vida. Para ello es importante preguntarse: ¿son nuestros consumidores conservadores o innovadores? ¿Tradicionales o modernos? ¿Qué tan seguido van a comprar lo que le ofrecemos y por qué? etc. La teoría de marketing estipula que la conducta de los individuos en sus decisiones de compra está expuesta a múltiples influencias internas (demográficas, socioeconómicas, psicológicas) y externas (entorno, sociales, estrategias de marketing) que moldean los significados específicos en las decisiones de compra (Duarte et al., 2013; Han y Hansen, 2012; O'Donnell, 2009).

Precio. Para Hoffman (2002), la variable principal es el precio del producto, todo gira alrededor de éste y lo concerniente a las utilidades, por medio de la eficiencia en la administración del negocio. Lo anterior se complementa con el siguiente punto clave: el cliente, ya que si el cliente no está satisfecho, se pierde y se va a comprar a otro negocio. Para Hoffman el cliente es impactado en forma importante por el factor del precio. De acuerdo a lo anterior, el cliente principalmente busca precios bajos, con calidad en los productos, satisfecha esta situación se convierte en un factor de demanda con lo que finalmente se logra englobar el principal aspecto a considerar según Hoffman, el cual es el servicio al cliente. En conclusión, de acuerdo a esta teoría, una vez teniendo demanda de adquirir los productos que necesita, corresponde dar un buen servicio al cliente por parte del vendedor (Hoffman, 2002, p.171). Los establecimientos pequeños utilizan el precio como una forma de satisfacer a los clientes y así generan competencia a los demás establecimiento, con la facilidad de no perder al cliente, si no de que permanezcan, no tanto atraerlos por la publicidad como lo hacen las tiendas de conveniencia (Czinkonta y Ronkainen, 2008).

Ubicación. Si el terreno en donde se va a llevar a cabo el establecimiento está bien ubicado, por ejemplo en una esquina muy concurrida, su ganancia es remunerada doble, y si la competencia se localiza muy alejada no hay manera de que le gane clientes a la que tiene una ubicación privilegiada. (Czinkota y Ronkainen, 2008)

Productos. Las grandes empresas atraen a sus clientes por su diversificación de producto. De ahí viene la oferta y demanda de los productos, esto hace que incrementa la venta de cualquier tienda de abarrotes. Por otro lado algunos autores como Villareal (2002), han señalado problemáticas económicas y sociales del negocio de abarrotes, que en los barrios facilitaban el vicio del alcohol, productos también vendidos por las tiendas de conveniencia al igual que los cigarros. Un ejemplo de ello es la cerveza que en algunas tiendas de barrio, la fian, prestan el envase o hasta lo regalan. Entonces como al vendedor le conviene más por suelto que por botella pues a él le vale que el cliente se alcoholice; el solo quiere vender (Villareal, 2002).

RESULTADOS

Como resultado de la investigación de las estrategias de desarrollo de las tiendas de abarrotes, y con base en el marco teórico de los diversos elementos y variables que determinan su competitividad, así como de

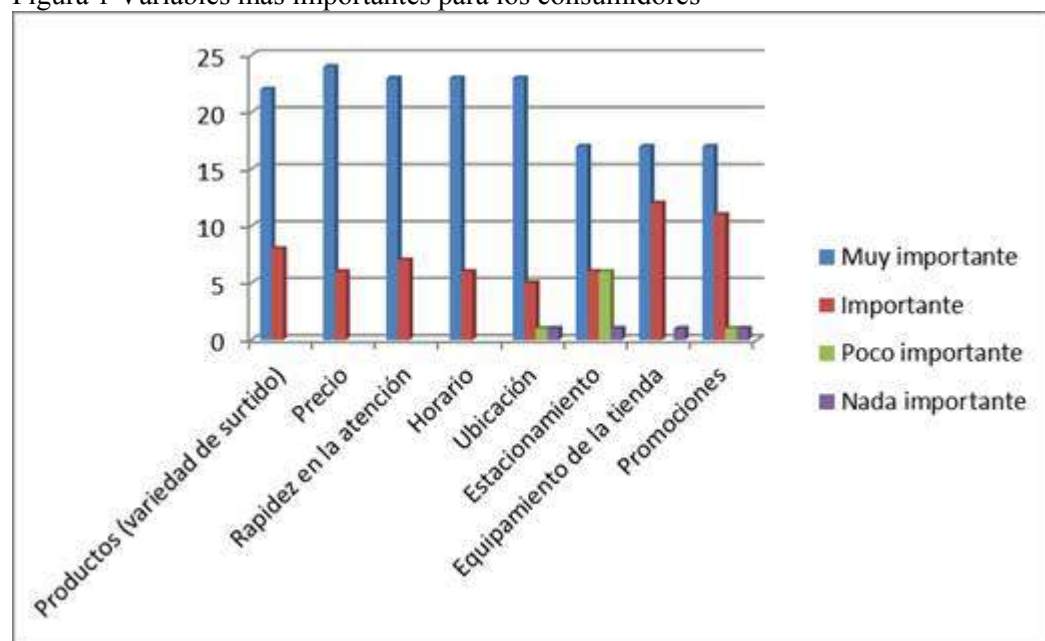
acuerdo a estudios de las tiendas de conveniencia, encontrados en la revisión documental, los hallazgos sobre los principales factores empíricos para el éxito con los consumidores de este tipo de negocios se muestran en las tablas y gráficas descritas a continuación, arrojadas por el procesamiento estadístico realizado en SPSS.

En el caso de estudio, en el estado de Colima, la mayor competencia se da en las principales zonas urbanas, y de los datos empíricos de la opinión de los clientes y comerciantes resulta que las principales variables para el éxito son: el precio, el servicio (horario y rapidez en la atención), los productos (la variedad y tener a la mano productos sustitutos en caso de que no encuentren el buscado), así como la calidad de los productos (principalmente en productos perecederos como frutas y verduras), así como la ubicación del negocio, en cuanto que facilita las compras al cliente por la comodidad y cercanía. Este último aspecto de la modernización en las tiendas de conveniencia incluye el estacionamiento, el equipamiento de la tienda, el ambiente con mesas, aire acondicionado, baños, así como la realización de promociones en los medios, desde anuncios exteriores, hasta el uso de la televisión.

Con base en el análisis de fiabilidad de escalas propio de SPSS, aplicando procesamiento estadístico de recodificación y agrupación a los rangos e intervalos de las bases de datos de resultados de las variables clasificadas por conglomerados, las ponderaciones globales resultaron como se muestra en la figura 1.

De los resultados se observa que otras variables que se han incorporado a la competencia con las tiendas de abarrotes y en las que éstas últimas se están modernizando es en ofrecer recarga de teléfono con tarjetas de prepago y más comúnmente a través de celular. Tradicionalmente las tiendas de abarrotes por la familiaridad con algunos de sus clientes de barrio suelen manejar crédito o facilidades de pago, aspecto que las tiendas de conveniencia facilitan al contar con terminal para pago con tarjeta de crédito bancaria.

Figura 1 Variables más importantes para los consumidores



Fuente: elaboración propia usando SPSS.

Tabla 1. Elementos de una tienda de abarrotes moderna

Anuncios luminosos	85%
Mesas y bancos	80%
Limpieza	97%
Refrigeradores	95%
Exhibidores y acomodo de los productos	93%
Aire acondicionado	82%
Servicio de baños	93%
Depósito de basura	91%
Caseta telefónica	98%
Diseño moderno	99%
Alta Iluminación	88%
Mobiliario moderno	65%
Publicidad en radio y periódico	87%
Uniformes	73%
Construcción moderna	97%
Vitropiso	82%

Fuente: elaboración propia usando SPSS.

CONCLUSIONES

En la presente investigación lo principal para la preferencia de los clientes fueron el precio, la rapidez de atención, variedad de productos, el horario y la ubicación. Se trata de analizar la logística de la competencia en el negocio de las tiendas de abarrotes modificada en años recientes con el establecimiento de modernas tiendas de conveniencia en Colima, principalmente de las cadenas OXXO y Kiosco, modernización que consiste más que nada en tener una nueva cara de las tiendas de abarrotes, otro estilo de venta dándole la confianza a los clientes del autoservicio de productos, esto requiere merchadising con más accesibilidad de los productos en anaqueles, vitrinas y exhibidores. Mayores posibilidades de autoservicio puede significar para los clientes una mayor rapidez en la atención en combinación con el uso de sistemas de punto de venta que automatizan y facilitan despachar a los clientes con código de barras que registran los productos.

Precio. De la investigación se desprende que más importante que la rapidez de atención es el precio, que es un elemento que genera ventaja en la tienda de abarrotes para elevar sus ventas. Por mencionar un ejemplo, los productos de la marca Bimbo, resultaron aproximadamente dos pesos más caros en las tiendas OXXO y Kiosco que en las tiendas de abarrotes tradicionales del estado de Colima.

Variedad de productos. Otra variable importante de la competitividad y de la estrategia de marketing en el negocio de abarrotes es la variedad de productos. En este aspecto las tiendas de abarrotes tradicionales tienen un buen margen de maniobra lo que les puede dar una competitividad en cuanto a mayor flexibilidad de surtido de productos y marcas, ya que se advierte en el estado de Colima que las cadenas de tiendas de conveniencia parecen tener convenios con ciertas marcas. Por ejemplo en el refresco de cola algunas tiendas de conveniencia no venden productos Pepsi, ejerciendo prácticamente un monopolio de oferta de productos Coca-cola. En cambio en las tiendas de abarrotes tradicionales sí suele haber mayor variedad de marcas a la venta en refrescos existiendo mayor libertad tanto de la marca Pepsi como de Coca-cola, aunque también existen monopolios. Igualmente en cuando a productos de farmacia, la variedad es muy limitada en las tiendas de conveniencia, mientras que en las tiendas de abarrotes tradicionales ofrecen una alta variedad de

productos, por ejemplo para bebés, para la gripa y diversos malestares comunes, etc. En conclusión hay mayor flexibilidad y variedad de productos en las tiendas de abarrotes tradicionales, las cuales venden desde productos de farmacia, ferretería, perfumería, papelería, lonchería y hasta ofrecen entretenimiento con máquinas de juegos. Sin embargo, las tiendas de conveniencia destacan en algunos segmentos como la venta de café con una diversidad de variedades de bebidas calientes y frías, así como en otros refrigerios y alimentos preparados.

Horario. Además de la variedad de productos en los que las tiendas de abarrotes tradicionales aparecen con mayor flexibilidad que las tiendas de conveniencia, otras variables esenciales son la ubicación y el horario. De la investigación realizada en Colima, se desprende que las tiendas de abarrotes tienen un horario de 17 a 18 horas corridas, abriendo algunas desde las 5 de la mañana y cerrando algunas hasta la 1 de la mañana. La mayoría de las tiendas de abarrotes tradicionales cierran de 11 de la noche a 7 de la mañana. En cambio, las tiendas de conveniencia de Colima tienen horario corrido las 24 horas los 365 días del año, prácticamente nunca cierran, mientras que las tiendas de abarrotes tradicionales descansan algunos días del año, principalmente los días santos y navidad en que cierran sus puertas varias horas del día. Algunos de los productos como la cerveza ya no se puede vender en la noche, por lo que el horario de la tienda de abarrotes sigue siendo competitivo con el de las de conveniencia en cuanto a venta de bebidas embriagantes. En cambio productos como el café en sus diferentes presentaciones es una ventaja de las tiendas de conveniencia en el horario de la madrugada. Los aspectos anteriores son los que principalmente impactan en los clientes consumidores, para que cómodamente adquieran productos en los diversos horarios.

Ubicación. Finalmente el quinto aspecto esencial para competir en el negocio de abarrotes según los resultados de la presente investigación es la ubicación. En esta variable las tiendas de abarrotes por sus ubicaciones en esquinas cercanas a los consumidores compiten entre sí con las tiendas de conveniencia. En cuanto a ubicación las tiendas de abarrotes están en cualquier lugar a diferencia de las tiendas de conveniencia que están en lugares más transitados de las zonas urbanas del estado de Colima y cuentan con espacio de estacionamiento propio para varios autos a la entrada de este tipo de negocios.

Principales variables de competitividad en abarrotes. De esta manera, en conclusión de la investigación se desprende que las principales variables de competitividad del negocio de abarrotes y tiendas de conveniencia en Colima son en primer lugar el precio (más de 95% de factor de importancia), seguido muy de cerca de la rapidez del servicio, de la variedad de productos y del horario (aproximadamente 95% de factor de importancia), además de la ubicación (91% de factor de importancia). Estos son factores esenciales que determinan la competitividad y supervivencia de estas empresas, las cuales se dedican a giros comerciales similares, casi idénticos.

Tiendas de Conveniencia: Administración Especializada. La diferencia de las cadenas de conveniencia es que están organizadas y coordinadas como empresas medianas especializadas en su administración, mientras que las tiendas de abarrotes tradicionales son microempresas, prácticamente todas ellas familiares, administradas generalmente en forma empírica, es decir, sin especialización profesional en administración.

Modernización y Promoción. En segundo orden de importancia, lo que ha marcado mayor diferencia en la estrategia de marketing en el negocio de abarrotes, es la estrategia de modernización de las tiendas de conveniencia con respecto a las tiendas tradicionales de barrio. Este último aspecto de la modernización en las tiendas de conveniencia incluye el estacionamiento, el equipamiento de la tienda, el ambiente con mesas, aire acondicionado, baños, así como la realización de promociones en los medios, desde anuncios exteriores, hasta el uso de la televisión. El equipamiento de la tienda es mucho mayor, así como las promociones y aspectos publicitarios de los Oxxos y Kioscos, le dan un ambiente moderno a la tienda. En este aspecto aparece aplicada la imagen y posicionamiento de las tiendas de conveniencia por medio de la identificación de su estilo moderno que las hace lucir diferentes de las tiendas de abarrotes tradicionales de Colima.

En conclusión con base en los resultado de la investigación con los clientes consumidores de Colima, el equipamiento de la tienda tiene un factor de importancia cercano al 88%, seguido de las promociones con 86%, el ambiente de la tienda con 81% y el estacionamiento con un factor de importancia de casi 80%. En espacio propio para estacionamiento de autos destacan las tiendas de conveniencia que facilitan a los clientes llegar a comprar con comodidad y permanecer dentro de la tienda consumiendo, para lo cual cuentan con clima, mesa y espacio de barra así como para sentarse.

Estrategias de Marketing. Las tradicionales tiendas de abarrotes no optan por realizar estrategias para elevar sus ventas y lograr la rentabilidad porque seguir igual lo ven más fácil, que los proveedores les proporcionen la publicidad y les dejen la mercancía. En ocasiones por la difícil situación de las familias que no tienen para resurtir su tienda, incluso por dar fiado a los vecinos, que a veces duran semanas en cubrir deudas superiores a los mil pesos, por la problemática de falta de liquidez de gran parte de la población en colonias populares. En cambio, las tiendas de conveniencia no enfrentan estos problemas porque no fian a los clientes y son más estrictos en llevar una administración especializada donde sus finanzas y rentabilidad son esenciales para su negocio.

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ESTRATEGIAS DE GESTIÓN SOCIAL INTEGRAL DEL PLAN DE GOBIERNO DEL MUNICIPIO DE RIOHACHA - LA GUAJIRA- COLOMBIA

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RESUMEN

El propósito de esta investigación fue analizar las estrategias de gestión social integral del plan de gobierno del Municipio de Riohacha - La Guajira- Colombia. El estudio se sustenta en teorías de autores como: Negri, Cohen, Soria, Martínez, y Pardo. En el cual la gestión social, es un instrumento que integra acciones y recursos sectoriales y locales, desde un enfoque de derechos, para enfrentar los determinantes del deterioro de la calidad de vida de las comunidades. La investigación es de tipo descriptiva, no experimental, de corte transversal. Los resultados evidencian que estas comunidades reconocen la carencia de servicios públicos, que garanticen mejores condiciones de vida, aunque existe voluntad política, la asistencia técnica por parte del gobierno es deficiente. También, se adolecen de proyectos y programas de capacitación comunitaria. Se concluye, que casi nunca se identifican las problemáticas para trazar las estrategias de gestión social, regularmente se inspeccionan los niveles de confianza entre los miembros que participan, la comunidad afirma, que no se preocupan por conocer las diferentes reglas establecidas para legitimar las relaciones, a pesar de ser un Municipio rico en recursos naturales, hay mucha deficiencia en la gestión social integral del gobierno.

JEL: JI3, JI38

PALABRAS CLAVES: Estrategias de gestión social integral, plan de gobierno, Municipio de Riohacha, La Guajira Colombia.

INTEGRAL SOCIAL MANAGEMENT STRATEGIES OF GOVERNMENT PLAN OF THE MUNICIPALITY OF RIOHACHA - LA GUAJIRA COLOMBIA

ABSTRACT

The purpose of the research was to analyze the integral social management strategies of government plan, 2012-2015, of the municipality of Riohacha, la Guajira, Colombia. The study is based on the theories of the following authors: Negri, Cohen, Soria, Martinez, and Pardo. In which social management is an instrument that integrates actions and sectoral and local resources, from a rights-based approach to face the determinants of deterioration of the communities' quality of life. The research is not experimental, descriptive transversal. The results show that those communities recognize the lack of public services, which will ensure better living conditions, although there is political will, technical assistance from the government is poor. Also, there is a deficiency of projects and community training programs. It is concluded that almost never the problematic to draw social management strategies is identified; confidence levels regularly are inspected between participating members. The community says that the government does not care to know the different rules established to legitimize the relationship, despite being a rich Municipality in natural resources, there are many deficiencies in the integral social management of government.

JEL: JI3, JI38

KEYWORDS: Integral social management strategies, government plan, Municipality of Riohacha, La Guajira Colombia.

INTRODUCCION

El sistema político colombiano desde la segunda mitad del siglo XX, el clientelismo y el autoritarismo, se erigieron como ejes articuladores del sistema, así como referentes percibidos como legítimos de las conductas políticas de gobernantes y gobernados. La respuesta de la ciudadanía a esta doble condición fue diversa, de un lado, el abstencionismo de un porcentaje creciente de la población que no veía en las elecciones un instrumento favorable a sus intereses; en el otro el incremento de las protestas ciudadana ante la incapacidad del Estado de satisfacer las necesidades de la población, por último, la intensificación del conflicto armado, como respuesta a la no solución de los problemas que enfrentan los ciudadanos.

En tal sentido, la Gestión Social Integral se constituye como la herramienta que integra las acciones y recursos sectoriales y locales (salud, educación, bienestar social, cultura, entre otros) Desde un enfoque de derechos para enfrentar las determinantes del deterioro de la calidad de vida, respetando la autonomía e iniciativa municipal, cruzando líneas de inversión de las entidades involucradas y apoyando a los alcaldes y alcaldesas en la formulación y ejecución de acciones integrales mediante la promoción de espacios de discusión transectoriales para la construcción colectiva de los proyectos en cada municipio, provincia o territorio priorizado, uno de los grandes retos de la Gestión Social Integral, es la articulación institucional y sectorial con el propósito de garantizar los derechos humanos, lo cual requiere de una nueva forma de gestión en el municipio y el departamento.

Este proceso contiene como reto central, la capacidad de leer integralmente la realidad, desde la perspectiva de los derechos y en el marco de procesos participativos que recojan la voz de los múltiples actores, considerando la vida concreta de la gente. Aquí se trata de avanzar en una lectura de esta realidad sin simplificarla, articulando los varios niveles de construcción y reproducción de desarrollo, el bienestar y la autonomía desde los marcos analíticos de la sobre determinación social.

En este orden de ideas, la estrategia de Gestión Social Integral en los Municipios, se requiere realizar los siguientes pasos: i) las condiciones específicas, situaciones, relaciones, necesidades e intereses de las comunidades; ii) Conocer los elementos claves de la información, análisis, y seguimiento en las estrategias; iii) la capacitación y formación para desarrollar habilidades ciudadanas de los agentes públicos y comunitarios; iv) articulación de los diferentes sectores de mayor pobreza y vulnerabilidad; v) y las decisiones y voluntad política para realizar convocatorias permanentes con el fin de comprometer más actores en las estrategias de Gestión Social Integral en el Plan de Gobierno del Municipio de Riohacha-La Guajira- Colombia. Cohen (2005)

En referencia a lo anteriormente expuesto, el primer paso obedece al reconocimiento que el municipio tiene territorios donde claramente se concentra la pobreza y que esta tiene como protagonistas un grupo poblacional relevante como es la infancia, la adolescencia y la juventud, no solo por su cantidad sino por ser potenciadores del desarrollo humano y convivencia ciudadana. Identificados los territorios prioritarios y con la precisión de los objetivos de política de la infancia, la adolescencia y la juventud que se deben garantizar de manera inmediata, por tal razón es pertinente que en este Municipio se concreten estrategias, donde se establezcan dichos reconocimientos, con la finalidad, de analizar las políticas de bienestar social desarrolladas en las comunidades del Municipio de Riohacha.

El paso siguiente, de la estrategia es la identificación de elementos claves de la estrategia a desarrollar, los cuales son los siguientes: Información, análisis y Seguimiento, a partir de Información Municipal unificada y veraz, como una herramienta indispensable para realizar el seguimiento al estado del ejercicio de los derechos fundamentales de las familias y para contar con datos unificados para la evaluación de la gestión social municipal, es necesario conocer si el Municipio de Riohacha La Guajira – Colombia posee sistema de información que garantice el análisis y seguimiento de las familias ubicadas en este territorio Municipal.

El tercer paso corresponde a la formación de agentes públicos y comunitarios, para fortalecer y desarrollar capacidades y habilidades ciudadanas, en el ejercicio de participación en la toma de decisiones dentro de la Gestión Social Integral de lo público en los barrios, comunidades y territorios más cercanos, y consolidar de esta manera, la autonomía y la autogestión social comunitaria, para la construcción participativa de políticas públicas sustentables, con un enfoque de Derechos.

En este orden de ideas, el cuarto paso establece la prestación de servicios articulados, entre los sectores, desde sus contenidos, procedimientos y oportunidad. Su propósito es acercarse a los territorios con menor presencia institucional brindando formación y asistencia técnica, para focalizar y priorizar personas y familias en situación de mayor pobreza y vulnerabilidad, a través de la identificación y la disminución de barreras de acceso a la atención integral sectorial y transectorial y el empoderamiento de la comunidad. Es necesario construir y definir rutas de accesos a la seguridad alimentaria, servicios para adolescentes gestantes, niños y niñas en situación de discapacidad y la atención a la violencia sexual y familiar, es pertinente analizar el nivel de presencia institucional que brinda el plan de gobierno, en las comunidades del Municipio de La Guajira - Colombia, a los núcleos familiares más vulnerables.

Por último, realizar convocatoria permanente a más actores que se comprometan con las estrategias para lo cual, la clave del éxito es: La decisión y voluntad política de desarrollar la estrategia del alcalde y los secretarios de despacho; El liderazgo y capacidad de convocatoria y concertación de las entidades nucleares del eje social, bienestar social, salud y educación; La apropiación cada vez más amplia de los agentes Departamental y Municipal institucionales del fundamento conceptual y metodológico de la estrategia; La oportunidad de evidenciar resultados exitosos a corto plazo; La posibilidad de trabajo articulado y unificado sin perder la especificidad de cada sector, haciendo de la estrategia un instrumento útil y beneficioso para el todo y las partes.

Con base a lo anteriormente expuesto se puede evidenciar, la pertinencia de hacer un análisis a la Estrategia de Gestión Social Integral del plan de Gobierno del Municipio de Riohacha- La Guajira –Colombia, estructurada bajo los siguientes factores relevantes: en la sección de revisión literaria se plantea los argumentos que sustentan la estrategia de gestión social integral, con la finalidad de determinar los alcances del actual plan de gobierno que se desarrolla en este Municipio, el cual se identifican las condiciones específicas, las situaciones, relaciones, necesidades e intereses de las comunidades que son objeto de atención; se conocen los elementos claves de la información, análisis y seguimiento de las estrategias; se determina la capacitación e información para desarrollar habilidades ciudadanas de los agentes públicos y comunitarios; se establecen la articulación de los diferentes sectores de mayor pobreza y vulnerabilidad; se determinan las decisiones y voluntades políticas para realizar convocatorias permanentes con el fin de comprender mas actores en las estrategias de gestión integral del plan de gobierno del Municipio de Riohacha –La Guajira –Colombia. Seguidamente se presenta la metodología utilizada en la investigación, definiendo el enfoque epistemológico, tipo, y diseño de investigación, población, muestra, y posteriormente se presentan los resultados y conclusiones de la investigación.

REVISION LITERATURA

En la revisión teórica desarrollada en la estrategia de gestión social integral, se asumieron conceptos que permiten conocer fundamentos de la presente investigación, estas teorías se relacionan con Cohen y otros (2005), quien dice que la gestión social integral es el análisis la formulación, evaluación, implementación y monitoreo de las políticas públicas, programas y proyectos sociales y de las condiciones institucionales y organizacionales necesarias para obtener resultados adecuados. Estos compromisos requieren acuerdos de los diferentes actores involucrados para la consecución y obtención de resultados positivos y reales; tras la elaboración de una proyección ordenada, sistematizada y con la posibilidad de replantearse en cualquier momento de su ejecución.

En este sentido, la Gestión Social integral, es aquella que se ocupa de construir diversos espacios destinados a la interacción social y a la superación de aquellos problemas u obstáculos que se presentan en las comunidades, y que impiden el funcionamiento y existencia de algunos grupos. Por otra parte, la Gestión, se encarga de administrar y organizar los recursos a nivel organizacional, así como también, al conjunto de acciones sociales dedicadas al desarrollo sostenible, y a la realización de actividades orientadas a una comunidad, en busca de mejor calidad de vida.

Según Cohen (2005), la Estrategia de Gestión Social Integral, está orientada a resolver problemas a concretar un proyecto, un deseo, pero también puede referirse a la dirección y administración que se realiza en una empresa, organización, comunidad, e incluso a nivel del gobierno, acciones fundamentales para orientar el proceso administrativo y alcanzar los objetivos a los que se desea llegar. En otras palabras, constituye la ruta a seguir para alcanzar los propósitos, objetivos y metas planteados en el corto, mediano y largo plazos, fundamentados en los cinco (5) pasos de Estrategia de Gestión Social Integral (las condiciones específicas, elementos claves de la información, capacitación y formación, articulación de los diferentes sectores, las decisiones y voluntades políticas).

METODOLOGÍA

Esta investigación, es de tipo Descriptivo, porque tiene como propósito describir la situación o evento, es decir, cómo es y se manifiesta dicho fenómeno, en este caso, son las estrategias de Gestión Social Integral en el Plan de Gobierno del Municipio de Riohacha – La Guajira -Colombia. Por tal razón, el diseño puede considerarse no experimental, de corte transversal, la cual busca determinar porque los hechos ocurrieron así y se van a observar en su ambiente natural, al analizar las Estrategias de Gestión Social Integral del plan de Gobierno del Municipio de Riohacha, el cual persigue realizar un análisis de las condiciones específicas, de los elementos claves de información, para desarrollar habilidades ciudadanas de los agentes públicos, y la articulación de los diferentes sectores de mayor pobreza, para realizar convocatorias permanentes, con el fin de comprometer más actores en las estrategias de Gestión Social Integral.

En la presente investigación la población está conformada por los habitantes del Municipio de Riohacha, la cual la constituyen quinientos setenta y siete mil cuatrocientos setenta y dos (577.472), en cuanto al tamaño de la muestra estará determinada según la fórmula de Martínez (1997). Se necesitan realizar ciento cincuenta y seis (156) encuestas a los habitantes del Municipio de Riohacha.

Para efectos de la presente investigación, se utilizó un (1) cuestionario, dirigido a los habitantes del Municipio de Riohacha, con Treinta y cinco (35) ítems con respuestas de cinco (05) alternativas tipo frecuencia; según los criterios contenidos en la escala de Likert, con preguntas cerradas con base a las siguientes alternativas: Siempre, Casi Siempre, Regularmente, Casi Nunca, Nunca

RESULTADOS

Después de interpretar los resultados obtenidos de la aplicación del instrumento dirigido a los habitantes de la ciudad de Riohacha, con el propósito de analizar las estrategias de gestión social integral del plan de gobierno del Municipio de Riohacha - La Guajira- Colombia, se procede a señalar los siguientes resultados:

Tabla: 1 Condiciones Específicas

alternativas Indicadores	Siempre	Casi siempre	Regularmente	Casi Nunca	Nunca
Asistencia Escolar	91%	9%	0	0	0
Empleo	0	14%	66%	20%	0
Salud	0	0	71%	20%	9%
Servicio Publico	0	0	95%	5%	0

Fuente: Elaboración Propia

En relación a la asistencia escolar se muestra que las personas que habitan en las comunidades de Riohacha, consideran que el gobierno hace estudios previos para definir las condiciones de educación existente; pero manifiestan que regularmente desarrollan programas para conocer el nivel de empleo; también se aprecia que ellos, consideran que se realizan estudios para reconocer las necesidades en el plano de la salud, y a la vez afirman que regularmente desarrollan inspecciones, con el fin determinar la eficacia de los servicios públicos.

Tabla: 2 Necesidades

Alternativas Indicadores	Siempre	Casi siempre	Regularmente	Casi Nunca	Nunca
Supervivencia	32%	39%	29%	0	0
Protección	0	0	95%	5%	0
Relación	64%	36%	0	0	0
Confianza	0	14%	86%	0	0

Fuente: Elaboración Propia

En esta tabla se aprecia Las comunidades del municipio de Riohacha, que participaron en este proceso investigativo, creen que casi siempre el gobierno Municipal determina la necesidades prioritarias que permitan la supervivencia de los miembros de estos sectores; afirman que regularmente se preocupa por conocer las necesidades de protección comunitaria existentes en esta zona; manifiestan que siempre el gobierno municipal busca conocer cuáles son las necesidades de relaciones comunitarias que requieren los habitantes de estos sectores; que regularmente se inspecciona los niveles de confianza que se da entre los miembros que participan activamente en este sector;

Tabla: 3 Información

alternativas Indicadores	Siempre	Casi siempre	Regularmente	Casi Nunca	Nunca
Recopilación	0	0	71%	20%	9%
Procesamiento	0	14%	66%	20%	0
Conocimiento	0	0	91%	9%	0

Fuente: Elaboración Propia

En esta tabla se observa las personas que respondieron las encuestas, consideran que regularmente el gobierno del municipio de Riohacha recolecta la información que permiten reconocer los niveles de requerimientos de estos sectores; creen que regularmente desarrollan estrategias de gestión social integral con base a los resultados de la información que fue suministrada por ellos como mimbros activo de estos barrios; manifiestan que casi nunca el gobierno Municipal, traducen conocimiento la información suministrada por ellos, para implementar proyectos sociales de interés;

Tabla: 4 Capacitación

alternativas Indicadores	Siempre	Casi siempre	Regularmente	Casi Nunca	Nunca
Desarrollo de capacidades	0	0	95%	5%	0
Habilidades Ciudadanas	0	0	71%	20%	9%

Fuente: Elaboración Propia

Esta tabla muestra Las comunidades encuestadas en el municipio de Riohacha, creen que regularmente el gobierno Municipal realiza proyectos de capacitación con el fin de desarrollar capacidades comunitarias en los miembros pertenecientes a esta comunidad; manifiestan que regularmente el gobierno Municipal realiza proyectos de capacitación con el objetivo de crear habilidades ciudadanas a los miembros pertenecientes en estas comunidades;

Tabla: 5 Formación

alternativas Indicadores	Siempre	Casi siempre	Regularmente	Casi Nunca	Nunca
Autogestión Comunitaria	0	0	71%	20%	9%
Formación a Comunidades	0	0	0	98%	2%
Gestión Local	0	0	0	98%	2%

Fuente: Elaboración Propia

Esta tabla muestra que los habitantes del municipio de Riohacha, que dieron respuestas a la encuesta, afirman que regularmente el gobierno Municipal, implementa proyectos de formación con el propósito de generar autogestión comunitaria en estos sectores; que casi nunca el gobierno Municipal se preocupa por que estas comunidades tenga formación integral que coadyuven en el beneficio comunitario; creen que casi nunca, desarrolla proyectos de formación en gestión local que permita que estos habitantes implementen sus proyectos comunitarios;

Tabla: 6 Articulación de los diferentes Sectores

alternativas Indicadores	Siempre	Casi siempre	Regularmente	Casi Nunca	Nunca
Seguridad Alimentaria	64%	36%	0	0	0
Accesos a Servicios	0	0	0	91%	9%
Asistencia Técnica	0	0	0	98%	2%

Fuente: Elaboración Propia

En esta tabla se observa que las personas que hacen parte de las comunidades del municipio de Riohacha, afirman que siempre el gobierno Municipal lidera proyectos de seguridad alimentaria para estos sectores

comunitarios; manifiestan que casi nunca tienen acceso a los servicios básicos en forma continua; consideran que casi nunca reciben asistencia técnica por parte de los integrantes del gobierno Municipal para gestionar el desarrollo comunitario.

CONCLUSIONES

Después de interpretar los resultados obtenidos de la aplicación de las encuestas, dirigidas a los habitantes del Municipio de Riohacha-La Guajira-Colombia, y sustentados con los aportes de teóricos de Negri (2008), el cual dice que la gestión social integral, se refiere al proceso de lectura integral, de las necesidades de la población en los territorios definidos, a partir de lineamientos conceptual, metodológico y operativos, que permitan representar las expresiones individuales y colectivas, con base a los objetivos de esta investigación se procede a señalar las conclusiones correspondientes:

En relación al primer objetivo específico: Identificar las condiciones específicas, las situaciones, relaciones, necesidades e intereses de las comunidades que son objeto de atención en las estrategias de Gestión Social Integral en el Plan de Gobierno del Municipio de Riohacha, La Guajira Colombia, se pueden estipular las siguientes conclusiones:

Los habitantes del Municipio de Riohacha, consideran que la gestión social integral del plan de gobierno, realizan estudios previos para determinar los requerimientos de asistencia escolar y salud; pero regularmente desarrollan programas que permiten conocer el nivel de empleo de estas comunidades; es importante afirmar que estos habitantes manifiestan que el gobierno Municipal, no realizan inspecciones, con el fin de determinar la eficiencia de los servicios públicos en estas comunidades. Casi nunca determinan el grado de privación que se tienen del uso de los servicios públicos prioritarios en estos sectores del Municipio; a la vez reconocen que no se realizan censo con el fin de identificar el nivel de permanencia con que prestan los servicios públicos que provienen del gobierno Municipal.

Las sujetos objetos de estudio de esta investigación, afirman que la gestión social integral del Plan de gobierno Municipal, determina las necesidades prioritarias que permiten la supervivencia de los habitantes de esta localidad, pero regularmente se preocupan por conocer las necesidades de protección comunitaria existente en este sector; a la vez estas personas consideran que el gobierno Municipal de Riohacha, busca conocer cuáles son las necesidades de relación comunitaria que se requieren, así mismo manifiestan que regularmente se inspeccionan los niveles de confianza que se dan entre los miembros que participan activamente en estos sectores.

En relación al segundo objetivo específico: Conocer los elementos claves de la información, análisis, y seguimiento en las estrategias de Gestión Social Integral en el Plan de Gobierno del Municipio de Riohacha-La Guajira Colombia, se pueden considerar las siguientes conclusiones:

Los miembros encuestados en el Municipio de Riohacha-La Guajira Colombia, afirman que la gestión social integral del plan de gobierno, regularmente recolecta la información que permite reconocer los niveles de requerimientos de estas localidades; consideran que en forma regular desarrollan estrategias de gestión social integral con base a los resultados de la información que fue suministrada por los miembros de estas comunidades, también creen que casi nunca la información suministrada se traduce en conocimientos para implementar los proyectos sociales de interés.

En relación al tercer objetivo específico: Determinar la capacitación y formación para desarrollar habilidades ciudadanas de los agentes públicos y comunitarios que participan en las estrategias de Gestión Social Integral en el Plan de Gobierno es Momento de Gobernar (2011-2015), en las comunidades de la ciudad de Riohacha, se pueden considerar las siguientes conclusiones:

Las personas que respondieron la encuesta que hacen parte del Municipio de Riohacha, consideran que regularmente el gobierno en su gestión realiza proyectos de capacitación, con el fin de desarrollar capacidades comunitarias y habilidades ciudadanas en los miembros pertenecientes a estas comunidades. Los habitantes del Municipio de Riohacha, manifiestan que regularmente el gobierno Municipal en su gestión social, implementa proyectos de formación, con el propósito de generar autogestión comunitaria, a la vez consideran que casi nunca el gobierno se preocupa porque las comunidades obtengan formación integral que coadyuven en el beneficio comunitario; y tampoco se desarrollan proyectos de formación en gestión local que permitan que estos habitantes implementen sus proyectos comunitarios.

En relación al cuarto objetivo específico: Establecer la articulación de los diferentes sectores de mayor pobreza y vulnerabilidad, en la priorización de las estrategias de Gestión Social Integral en el Plan de Gobierno del Municipio de Riohacha, se pueden considerar las siguientes conclusiones: Las personas que respondieron la encuesta que hacen parte de las comunidades del Municipio de Riohacha, consideran que el Municipio en su gestión social lidera proyectos de seguridad alimentaria para estos sectores comunitarios; a la vez manifiestan que casi nunca tienen acceso a los servicios básicos en forma continua, y como miembros de estas comunidades no reciben asistencia técnica por parte de los integrantes del gobierno Municipal para gestionar el desarrollo comunitario.

En relación al Quinto objetivo específico: Determinar las decisiones y voluntad política para realizar convocatorias permanentes con el fin de comprometer más actores en las estrategias de Gestión Social Integral en el Plan de Gobierno del Municipio de Riohacha, se pueden considerar las siguientes conclusiones:

Los habitantes del Municipio de Riohacha, afirman que existe voluntad política por parte del gobierno Municipal, para determinar acciones que garanticen decisiones que permitan mejorar las condiciones de vida de estas comunidades; pero regularmente el gobierno Municipal, actúa de forma concreta hacia fines sociales; y a la vez reconocen que parcialmente se han generado cambios en estas comunidades en beneficio de todos.

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ANALISIS DEL USO Y DEPENDENCIA DEL TELÉFONO CELULAR EN LOS ALUMNOS DE LA FACULTAD DE ADMINISTRACIÓN Y CONTADURIA DE LA UA de C.

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RESUMEN

En este estudio se muestra análisis acerca del rendimiento académico del uso y dependencia del teléfono celular, la manera en que influye en sus estudios y adicción del mismo. Dicho análisis se realizará con los alumnos de la Facultad de Administración y Contaduría de la Universidad Autónoma de Coahuila, con el objetivo de observar la influencia del teléfono móvil. Si bien la tecnología es una herramienta que ha facilitado la resolución de los diversos problemas que aquejan al ser humano, ya que a través de los tiempos ha venido a reemplazar la mano de obra; esto trae grandes beneficios pero va de la mano una serie de consecuencias a causa de ello. Uno de los grandes avances como lo es el teléfono celular se ha convertido en un arma de doble filo, pues si bien ayuda también se ven las dificultades en el uso y control de estos, que en estos tiempos resulta casi imposible estar al margen de estos aparatos que si bien son de utilidad también han venido a sustituir aspectos importantes en la vida de las personas. El avance tecnológico ha transformado los medios de comunicación y en consecuencia no sólo se hacen llamadas sino almacenar, descargar y enviar archivos e información, mandar mensajes instantáneos, conectarse a Internet, chatear online, enviar y recibir correo, ver televisión, escuchar radio, almacenar música y escucharla y demás. Se considera que la tecnología nos ha sobrepasado ya que no hay un control en su uso, se da inicio desde temprana edad enfocándose en su mayoría del tiempo a estas Tecnologías de la información y de la comunicación, avanza a zancadas mientras que la conciencia humana avanza a paso de tortuga y lentamente va dejando al lado aspectos fundamentales en la vida del ser humano. Como lo dijo Albert Einstein: "Temo el día en que la tecnología sobrepase nuestra humanidad. El mundo solo tendrá una generación de idiotas"

PALABRAS CLAVE: Tecnología, uso, consumo, adicción.

ANALYSIS OF USE AND DEPENDENCE ON CELL PHONE IN THE STUDENTS OF THE FACULTY OF MANAGEMENT AND ACCOUNTING OF THE UADEC.

ABSTRACT

This study analyzes the academic performance use and dependence on cell phones, how it affects their studies and their addiction to it. This analysis was conducted to students from the Faculty of Business Administration and Accounting from the Autonomous University of Coahuila, in order to study the influence of the mobile phone. While technology is a tool that has helped to resolve a diversity of problems that the human being daily faces, it has come to replace the workforce; this brings great benefits but also comes along with a series of consequences with it. One of the great advances of technology, the cellular device, has become a double-edged sword, as it sure aids us, but also comes with difficulties in the use and control of it. Nowadays, it seems almost inevitable to fall in the addiction of the cellphone which is of great use,

but has also showed to substitute important aspects in a person's life. Technological progress has transformed media and therefore the use of it does not only allow to make calls but to store, download and send files and information, as well as sending instant messages, surfing the internet, chatting online, sending and receiving e-mails, watching TV, listening to radio, storing and listening to music and what not. It is considered that technology has overtaken us since there is no control in its use. It begins at an early age focusing most of the time in technologies of information and communication, it advances in strides while the human consciousness walks at a turtle pace, and it slowly puts aside fundamental aspects of the human life. As Albert Einstein said: "I fear the day that technology will surpass our human interaction. The world will be a generation of idiots."

KEYWORDS: technology, use, consumption, addiction.

INTRODUCCIÓN

El uso de la tecnología es una herramienta que ha facilitado la vida de todos en los últimos tiempos, cada día hay avances científicos que se aplican a la tecnología móvil y el internet que de alguna manera pueden o no afectar los jóvenes de este siglo, pero sobre todo a los de las personas que nacieron en los años 80 que son los que más influencia pueden tener. Esto se ve influenciado en cambios de hábitos en su vida diaria, desde el aspecto social hasta en su educación como son los estudios. El uso del teléfono celular se ha visto incrementado en la mayoría de las personas así también es utilizado como un medio de comunicación inminente es utilizado como: interacción social, agenda, moda, reproductor de música, juegos, acceso a Internet, cámara digital, computadora, etc. Por otro lado, en palabras de Javier Echeverría (2001), este tremendo empuje que la nueva tecnología infringe en nosotros no solamente nos ofrece infinitas posibilidades como medios de acción para resolver problemas de la vida cotidiana como comunicarnos a distancia o resolver tareas, sino que además ha trasladado nuestra atmósfera de desarrollo, que si bien se había concentrado durante siglos en el entorno natural para luego pasar al entorno urbano alrededor del siglo XVIII, ahora amenaza seriamente en convertirse en un entorno casi totalmente virtual, que implica el desplazamiento de los espacios naturales y urbanos, así como el cambio en los hábitos sociales y de comportamiento de los individuos, sobre todo de los jóvenes que han nacido y se han desarrollado en la esfera del cambio.

La telefonía celular ha marcado una nueva era en los estudiantes, ya que si bien trae grandes beneficios como estar a la vanguardia en la información actualizada, tales como consulta de libros, noticias, Clases a distancia a través de videos, consultas didácticas en general para su educación también trae consecuencias en donde se ven afectados por vicios y adicciones. En este análisis plantearemos si el teléfono celular afecta o no a los estudiantes de la FAC de la UADEC con los resultados de las encuestas aplicadas a una muestra de 80 alumnos, para mostrar resultados sobre el uso, dependencia personal en su aplicación diaria, consumo y preferencias del mismo. Este estudio será de mucha importancia para la dirección del plantel así como para los profesores de la institución escolar.

Planteamiento

La Tecnología ha llegado a las grandes ciudades originando consecuencias para el hombre donde este ha olvidado como desempeñarse sin ella, la realidad nos dice que hay un serio peligro que suponen algunas conductas que generan entre los menores y adolescentes el abuso de nuevas tecnologías como el móvil o internet, que cambiar su comportamiento así como de tener desequilibrio, como procesos similares a los que ocurren en el consumidor de drogas.

Es una situación que vemos día a día en la mayoría de las personas que pasan colgados del teléfono mensajeando o en el chat mayormente, estas son algunas de las características que distinguen a los niños y adolescentes de nuestro tiempo y que, a simple vista, podrían pasar por herramientas que les distraen y entretienen. Sin embargo, cuando esas aficiones se convierten en adicción, es cuando comienzan a surgir

los problemas. Lo cierto es que no se puede pasar por desapercibido este problema ya que según los expertos la gran mayoría de los adolescentes de nuestro país abusan del celular o de Internet, aunque aún no se sabe a cuántos de ellos afecta. Ya que en muchos de los casos se convierte este abuso en problemas con la familia, rendimiento escolar, que es el caso que haremos en este análisis. El uso excesivo de los celulares, tabletas, videojuegos y aparatos para reproducir música, genera adicción en niños y adolescentes, afirmó el investigador de la Universidad de Guadalajara (UdeG), Francisco Gutiérrez Rodríguez. Los celulares tienen grandes consecuencias como lo es la adicción a estos aparatos tecnológicos que se vuelven indispensables que sin percibirlos ha ido avanzando a través de los años como una droga que no se puede vivir sin ella por lo que se debe abrir los ojos para seguir utilizándola en lo que si beneficia y combatir en lo que perjudica porque de otra manera afectará paulatinamente sin darnos cuenta cada vez más la sociedad. El propósito del análisis de este trabajo es para dar a conocer el uso e impacto de los teléfonos celulares así como el comportamiento y dificultades que conlleva el uso del celular en los jóvenes estudiantes de la Facultad de Administración y Contaduría en su salón de clases. Así mismo conocer cómo afecta su rendimiento escolar. Actualmente, las tecnologías de información y comunicación parece que son indispensables para todas las personas en especial para los jóvenes. Por lo que el aumento de índice de reprobación de los jóvenes incrementa debido a la distracción que los celulares generan en un estudiante en un salón de clases.

Objetivo General-Reconocer si el uso del celular afecta o no a los alumnos y explicar de qué manera puede ser un problema para tener información útil para las autoridades de la Institución

Objetivos Particulares

- Reconocer si el uso del celular afecta el rendimiento escolar en los alumnos
- Explicar de qué manera puede ser un problema en el rendimiento escolar
- Aplicar por medio de encuestas a alumnos de un salón de clase si el alumnado ha reducido su rendimiento escolar.
- Analizar la información obtenida de las encuestas por medio de gráficas.
- Compartir los resultados con las autoridades estudiantiles sobre este problema.

MARCO TEORICO

En nuestro País la telefonía celular está administrada y controlada por 4 compañías principales como son: TELCEL, MOVIESTAR, UNEFON, IUSACELL y NEXTEL. Últimamente el mercado de las telecomunicaciones ha crecido a pasos agigantados al grado que se les ofrecen a los usuarios planes tan accesibles que la gran mayoría cuenta con un aparato de estos. Esto gracias a los niveles de competencia en que se manejan las grandes compañías.

El desarrollo del teléfono celular ha sido muy acelerado. Primero lo definíamos como un dispositivo electrónico que permitía la conexión a una red de teléfonos, pero ahora decimos que es un dispositivo inalámbrico donde convergen tecnologías digitales de la comunicación: Internet, radio, televisión, almacenamiento de información y desarrollo de multimedia. Uso, consumo y apropiación del teléfono celular en un contexto urbano (Distrito Federal) Derecho a Comunicar | Número 3 | Septiembre – Diciembre 2011 ISSN: 2007-137X 83

Concretamente, nos referimos al teléfono celular como un fenómeno de convergencia digital de la comunicación, donde hoy Internet y los periódicos en línea juegan un papel importante en el acceso a la información. Uso, consumo y apropiación del teléfono celular en un contexto urbano (Distrito Federal) Derecho a Comunicar | Número 3 | Septiembre – Diciembre 2011 ISSN: 2007-137X 99

De lo anterior se desprende la idea del cambio que se ha producido a través de los tiempos donde ha generado cambios sociales por el uso indiscriminado de las nuevas generaciones a partir de la nueva tecnología donde el caso del teléfono móvil se ha dado de una manera más acelerada donde ahora se tienen

muchas aplicaciones como audio, video, acceso a internet, enviar y recibir correo, chatear escuchar música, radio, tv, etc.

METODOLOGIA

Este análisis muestra parte de los resultados de un estudio exploratorio transversal realizado con la técnica de encuesta durante el mes de febrero de 2015 sobre el uso, consumo y preferencias del teléfono celular. Esta encuesta se aplicó a una muestra de 60 alumnos de manera aleatoria en la Facultad de Administración y Contaduría de la Universidad Autónoma de Coahuila la cual tiene una población de 250 estudiantes de una edad de entre 17 y 27 años. Con tales fines fue utilizado un instrumento desarrollado especialmente para este análisis, el cuál fue diseñado para una población de jóvenes de la Facultad de Administración en Piedras Negras.

Prueba De Hipotesis

La administración de la Facultad a través de su Departamento Académico asegura que en la actualidad el uso del celular por parte del alumnado es un factor que afecta en más del 50 % en el aprovechamiento educativo de los alumnos, algunos miembros de la administración dicen que es menos. Con la finalidad de determinar si existe evidencia en la proporción de alumnos afectados en su aprovechamiento por el uso del celular, se tomó la decisión de aplicar una encuesta a los alumnos para conocer su opinión, Se encuestó a una muestra de 60 alumnos de los cuales el 56 alumnos manifestaron que si afectaba el aprovechamiento. Utilizando un nivel de confianza de 5% determinar si la administración de la Facultad tiene razón o no.

Análisis De Muestras

Figura 1: ¿Cuenta Con Un Celular Actualmente?

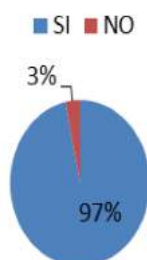


Figura 2: ¿Para Usted Es Indispensable El Teléfono Celular?

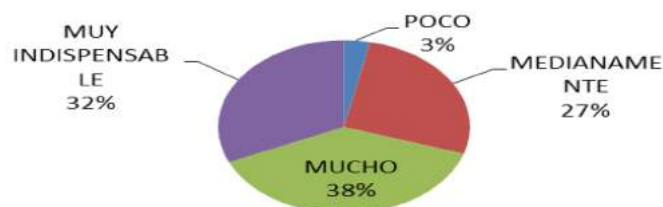


Figura 3: ¿Usa Su Celular Más De Cinco Horas Al Día?

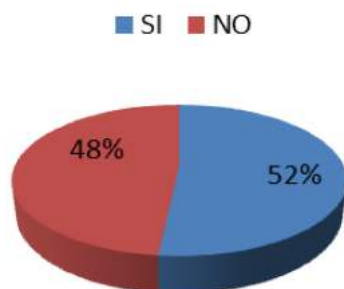


Figura 4: ¿Es El Teléfono Celular Uno De Los Factores Que Provoca La Falta De Comunicación Familiar De Los Jóvenes En La Actualidad?

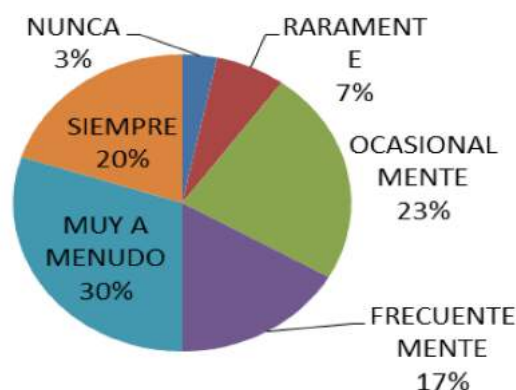


Figura 5: ¿Con Que Propósito Usas El Celular?

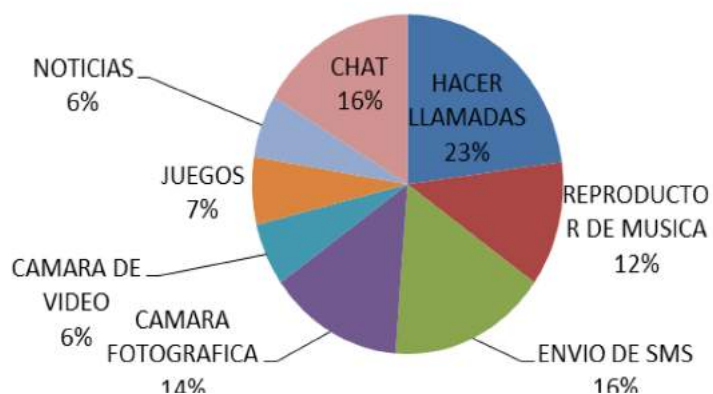


Figura 6: ¿Utiliza El Celular Con Fines Académicos?

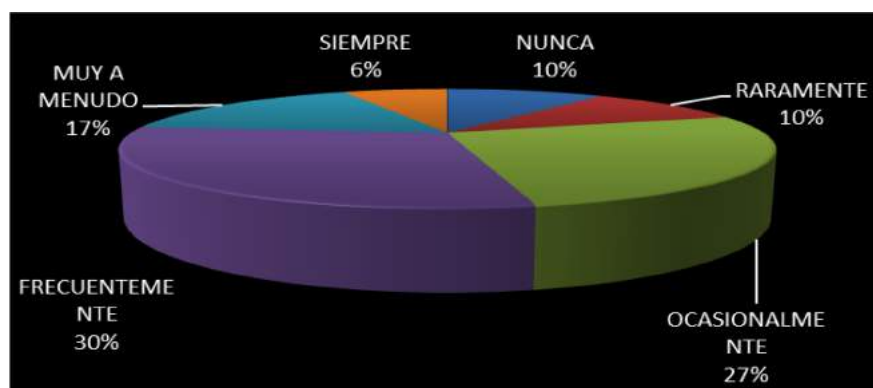


Figura 7: ¿Tienes Adicción Al Celular?



Figura 8: ¿Qué Opina Del Uso De Los Teléfonos Celulares En Clase?

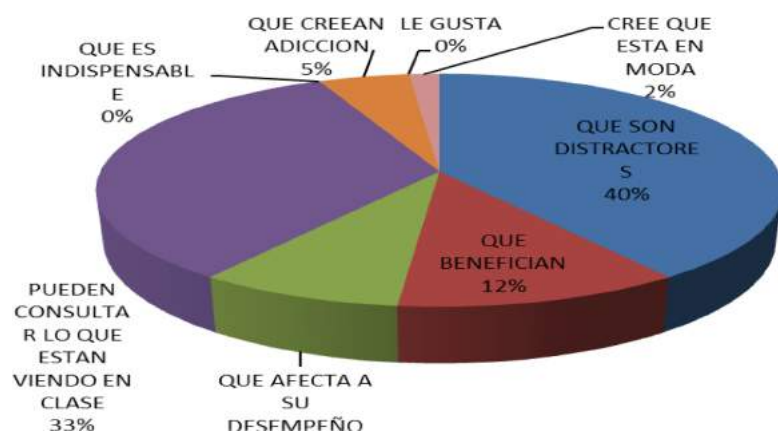


Figura 9: ¿A Qué Edad Tuvo Su Primer Celular?

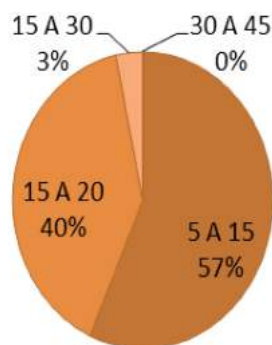


Figura 10: ¿Cuántas PERSONAS POSEEN CELULAR EN SU CASA?



RESULTADOS PRUEBA DE HIPÓTESIS

DATOS							
INSATISFACCION		MUESTRA			NIVEL DE SIGNIFICANCIA		
X = 43		n = 60		p = 0.500		α = 5%	
Alumnos							

Determinar Hipótesis Nula (H_0) e Hipótesis Alternativa (H_1):

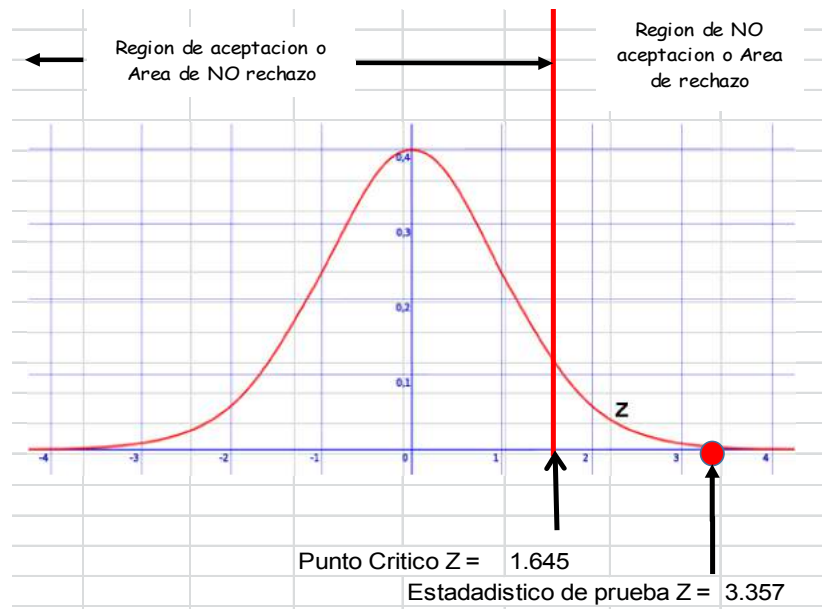
El uso del celular NO incide en el bajo aprovechamiento escolar de los alumnos

$H_0: \mu =$	HIPOTESIS NULA
	$H_0: \mu < 0.50$ Alumnos

$H_1: \mu =$ El uso del celular incide en el bajo aprovechamiento escolar de los alumnos

HIPOTESIS ALTERNATIVA		
$H_1: \mu >$	0.50	Alumnos

Calcular Nivel De Confianza, Punto Critico e Intervalos De Confianza



Por los resultados obtenidos podemos concluir que hay suficiente evidencia estadística para inferir que la Hipótesis Nula es falsa, y asegurar que el uso del celular de manera extrema SI afecta el aprovechamiento de los alumnos, para esto será necesario establecer una estrategia en la Facultad con el objetivo de revertir este comportamiento que afecta a los alumnos y al prestigio de la Facultad, y así, llegar y mantener altos nuestros índices de aprovechamiento.

CONCLUSIONES

Se da por válida la hipótesis planteada ya que según datos obtenidos en nuestro estudio pudimos verificar los efectos negativos que el uso del celular ha tenido sobre nuestros estudiantes. Entre los problemas encontrados vinculados directamente tenemos: Desatención de aspectos importantes ya que un porcentaje considerable hace uso de la telefonía celular más de 5 horas. Entre estos tendríamos la familia, trabajo y estudio. Se encontraron respuestas positivas de que si el celular lo utiliza para fines académicos pero las evidencias de los maestros nos dicen que esa respuesta es incorrecta. La verdadera incógnita es saber si los profesores aprovecharan las nuevas tecnologías como una ayuda a la enseñanza, para hacer clases cada vez más claras a través de presentaciones multimedia, o para cambiar de paradigma y concentrarse en la creación, la gestión y regulación de situaciones de aprendizaje (PERRENOUD, 2004).

RECOMENDACIONES

Las nuevas tecnologías exigen que los docentes desempeñen nuevas funciones y también, requieren nuevas pedagogías y nuevos planteamientos en la formación docente. De los maestros depende Lograr la integración de las Tecnologías en el aula, reestructurar su pedagogía y fomentar clases dinámicas, estimulando la interacción cooperativa, el aprendizaje colaborativo y el trabajo en grupo. Esto exige adquirir un conjunto diferente de competencias para manejar la clase. (UNESCO, 2008)

Se considera que todos los maestros lleguen a un acuerdo de prohibir categóricamente a todos los alumnos que durante el horario de clases mantengan los celulares apagados, ya que así podrán concentrarse mejor, obteniendo el máximo rendimiento. Es recomendable que la dirección avale el acuerdo hecho por los docentes con respecto al punto anterior, ya sea mediante o a través de una reglamentación interna. Donde quede estipulado que está prohibido del uso de celulares por los alumnos durante la hora clase.

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EL PAPEL DE LA ETICA EN EL DESEMPEÑO DE LOS PROFESIONALES DEL TURISMO EN LA GUAJIRA

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RESUMEN

El propósito del presente trabajo fue analizar el papel de la ética en el desempeño de los profesionales del turismo en La Guajira. El constructo teórico estuvo sustentado en autores como Morín (2005), Cortina (1993), Follari (2003), Mantecón (2012), entre otros. Fue una investigación de tipo descriptiva con diseño no experimental y de campo, la población estuvo constituida por 286 gerentes de las empresas turísticas del departamento de La Guajira, el instrumento aplicado obtuvo una confiabilidad del 91%. Los resultados evidenciaron que solo el 5,24% de los gerentes encuestados poseen formación disciplinar relacionada con el turismo. En cuanto a la dimensión principios éticos esta arrojó una media aritmética de 2.53, ubicándose en la categoría alta del baremo, reflejando presencia de estos valores en la actuación de los gerentes de las empresas turísticas.

PALABRAS CLAVE: Ética, Profesionales del Turismo, Empresas Turísticas

JEL: O1, O14, M1, M14, M31

ABSTRACT

The purpose of this study was to analyze the role of ethics in the performance of tourism professionals in La Guajira. The theoretical construct was supported by authors such as Morin (2005), Cortina (1993), Follari (2003), Mantecón (2012), among others. It was a descriptive research with non-experimental and field design, the population consisted of 286 managers of tourism enterprises in the department of La Guajira, the instrument applied scored a reliability of 91%. The results showed that only 5.24% of the managers surveyed have disciplinary training related to tourism. Regarding the ethical principles dimension is an arithmetic mean of 2.53, ranking in the top category of the scale, reflecting the presence of these values in the performance of managers of tourism businesses.

KEYWORDS: Ethics, Tourism Professionals, Tourism Businesses

JEL: O1, O14, M1, M14, M31

INTRODUCCIÓN

Reflexionar sobre la importancia de la actitud ética de los profesionales en el desempeño de la actividad turística en los actuales escenarios mundiales caracterizados por una creciente demanda de espacios para el ocio, el esparcimiento, el uso intenso del conocimiento, las tecnologías e innovación y el cambio en los gustos de los consumidores, ha creado dilemas éticos en su comportamiento socio-laboral producto de los impactos indeseables de prácticas inadecuadas en el incontrolado crecimiento del sector en perjuicio de su integral desarrollo, poniendo a prueba los principios que demarcan los códigos éticos. Desde esta perspectiva, se entiende la ética como la ciencia que trata sobre la moral, capaz de considerar como válidos unos comportamientos y otros no, comparar las pautas morales que presentan las personas buscado su

fundamento y legitimación. Además investiga lo específico del comportamiento moral; enuncia principios generales y universales inspiradores de toda conducta mediada por el interés de regular a través de normas o códigos las acciones concretas de los seres humanos. En este sentido, el presente trabajo analiza el papel de la ética como reto para los profesionales en la gestión del turismo en La Guajira, teniendo en cuenta que el *ethos*, según la visión aristotélica significa temperamento, carácter, hábito, modo de ser (Escobar, 1992); pero ese carácter o modo de ser se refiere al hombre en sociedad, ya que la ética no tiene sentido lejos del individuo, por el contrario: existe a partir del hombre y constituye una conquista del mismo a través de su vida, por lo que esta debe estar presente en cada una de las actividades desempeñadas por el hombre. De allí el papel fundamental en el rol de los profesionales del sector. Ahora bien, para lograr el propósito de la presente investigación se acudió en primera instancia a la revisión de la literatura, para entender e interpretar la ética y su importancia en el desarrollo de las competencias de los profesionales del turismo, seguidamente se plantea la metodología que permitió abordar el desarrollo de los objetivos, se analizan los resultados y finalmente se presentan las conclusiones.

REVISIÓN LITERATURA

Los planteamientos éticos de Morín (2005), son pertinentes para asumir la tarea de construcción de un *ethos* en los profesionales de esta primera mitad del siglo XXI; en primer lugar, porque rompe con la separación del juicio de hecho y el juicio de valor e integran conocimiento y ética en una totalidad compleja que explica con mayor integralidad esta tarea formativa, donde estas aspiraciones éticas del hombre en sociedad tiene que ver con la acepción actual de la ética aplicada a las distintas disciplinas (Cortina, 1993), buscando una transdisciplinariedad en el tratamiento de la ética y una transversalidad en su estudio como única forma de incorporarla a la vida cotidiana. Por otro lado, para Follari (2003), la ética no es solo un código moral de conductas permitidas y prohibidas, sino también el efecto de un ser-con-otros que, de alguna manera, depende del relativismo cultural, de las creencias, supuestos básicos, acuerdos, principios, credos o filosofías que se encuentran inmersas en cada grupo humano. Desde otro punto de vista García (2002) argumenta que la conducta no ética además de poner en peligro la supervivencia de las organizaciones, impide disfrutar de una vida buena y bien convivida.

Dado lo anteriormente expuesto se puede afirmar que para lograr un desempeño satisfactorio en las actividades turísticas, es necesario un profesional capaz de utilizar criterios y principios éticos, por sus obligaciones morales inherentes a la prestación de un servicio de calidad que implica básicamente: un trato íntegro, respetuoso, responsable, con sentido social que invoca la humanización del ser como exigencias de su realidad, con el derecho irrenunciable a determinar y conducir su vida con autonomía, entendiendo que todos los seres humanos son iguales con los mismos derechos y obligaciones, orientado al servicio de los demás, al bien común y la atención a los necesitados. Obviamente, sin olvidar el respeto por el medio ambiente, prescribiendo conductas en códigos de ética medioambiental por las que se ha de regir el desarrollo o a la gestión del turismo Upchurch (2000).

Así pues, actuar éticamente significa no solo hacerlo con dignidad, sino con responsabilidad y compromiso asumiendo las consecuencias de su ejercicio con respecto a las situaciones planteadas, las actividades realizadas y las proyecciones generadas relacionadas con el respeto por la naturaleza y la cultura que le confiere sentido al devenir compartido. Por lo tanto, los principios éticos de humanización, autonomía, igualdad, solidaridad, sustentabilidad, cooperación, integridad y responsabilidad, deben ser actitudes que contribuyan a un desarrollo integral de la actividad turística. Desde la esfera profesional, la ética proporciona un marco de actuación de trabajo para dirigir las funciones esenciales de los profesionales para establecer políticas y desarrollar estrategias en los servicios que ofrecen. De esta manera, el establecimiento de principios básicos para obtener una práctica y un buen comportamiento de los profesionales se debe formular un código de ética que regule la actuación de estos. Donde el perfil profesional, se entienda como el conjunto de competencias que identifica la formación de una persona para asumir las responsabilidades propias del desarrollo de funciones en una determinada profesión, orientadas a desarrollar la capacidad de

usar conocimiento, habilidades y actitudes integradas en el epítome profesional del individuo. (Mulder, Weigel y Collins, 2007). Por lo anterior se genera la necesidad de regular la actuación de los profesionales del turismo, dando pie a la creación del Código Ético Mundial para el Turismo, aprobado por la Asamblea General de la Organización Mundial del Turismo (OMT) en el año 1.999, el cual integra un conjunto de principios básicos que guían el desarrollo del turismo y sirven de marco de referencia para los interesados en el sector, con el objetivo de reducir al mínimo los efectos negativos del turismo sobre el medio ambiente, el patrimonio cultural y las comunidades locales, al tiempo que se aprovechan al máximo sus beneficios para la promoción del desarrollo sostenible y la mitigación de la pobreza, convirtiéndose en instrumento de carácter voluntario no vinculante. Para los efectos el turismo se interpreta como una actividad compleja multidimensional estudiada desde distintos enfoques como industria, sistema y fenómeno social. Dicha complejidad, radica en la relación del turismo con diversos sectores que permiten su existencia, definiéndose habitualmente como aquel conjunto de actividades que realizan las personas durante sus viajes y estancias, en lugares distintos al de su entorno habitual, por un período de tiempo consecutivo inferior a un año con fines de ocio, negocio u otros motivos OMT (2012). Así mismo, una práctica social de naturaleza espacial generadora de actividades económicas no marginales. Mantecón (2012).

Desde otra perspectiva, también se define el turismo como la suma de fenómenos y relaciones que surgen de la interrelación de turistas, comerciantes, gobiernos anfitriones y comunidades anfitrionas en el proceso de atraer y hospedar a turistas y visitantes Mc Intosh (1989). También existen diversos modelos que tratan de explicar esta actividad como un sistema complejo, con base en las relaciones dinámicas no lineales que existen entre los elementos que la componen y su respuesta a impulsos externos e internos, considerando las condiciones de su desarrollo en el modelo económico imperante, el comportamiento de los turistas, los medios de transporte y las tecnologías de la información disponibles, las modificaciones en las formas de organización social y laboral, los operadores turísticos, las estructuras de soporte, así como las organizaciones y asociaciones públicas o privadas Baggio (2007).

En lo que respecta al departamento de La Guajira como territorio con potencialidades para el desarrollo de actividades eco-etno turistas, en los últimos años se ha evidenciado un crecimiento exponencial, dada la importancia para el gobierno nacional quien ha considerado el turismo como locomotora de desarrollo, por ser un destino turístico de clase mundial con oportunidades y ventajas competitivas. Desde la perspectiva de la oferta turística, en La Guajira el 72% de los establecimientos de turismo inscritos en el Registro Nacional de Turismo (2013), corresponden a establecimientos de alojamiento y hospedaje, el 16% a agencias de viaje. En cuanto a la demanda, los turistas que visitan La Guajira, realizan los mayores gastos per cápita diarios en transporte desde y hacia el departamento y en alimentos y bebidas. No obstante, esta práctica en La Guajira, ha sido históricamente direccionada empíricamente sin rigor científico y técnico capaz de contribuir a su desarrollo, sustentabilidad y sostenibilidad, dejando espacio para actuaciones antiéticas de sus operadores que de una u otra forma ensombrecen la imagen de destino turístico, ameritando replanteamiento en la acción y gestión del sector iniciando por la formación de los propietarios y operadores turísticos, sobre todo si se tiene en cuenta que en el 2020 La Guajira se visiona como el principal destino eco turístico y comunitario del Caribe, llegando a niveles de ocupación del 70% anual en la planta hotelera y a una participación del 5% del PIB departamental, de acuerdo al plan de competitividad departamental.

METODOLOGÍA

El procedimiento metodológico de la presente investigación, estuvo determinado por dos aspectos centrales que facilitaron el acercamiento a los objetivos establecidos, por un lado se destacan las aportaciones teóricas que permitieron el análisis e interpretación del objeto de estudio y por el otro las distintas etapas del desarrollo del proceso de investigación. En primer lugar, las propuestas teóricas permitieron identificar los indicadores que sirvieron para investigar a los sujetos de estudio y analizar las condiciones actuales de la comunidad objeto de estudio. En segundo lugar, el proceso permitió situar la investigación como de tipo descriptiva, inductivo, transeccional con un diseño no experimental y de campo. Donde la población objeto

de estudio estuvo constituida por 1001 gerentes de los establecimientos turísticos conformados por hoteles, restaurantes y agencias de viajes del departamento registrados en la Cámara de Comercio de La Guajira; a los cuales se les aplicó un instrumento a una muestra representativa de 286 gerentes. La técnica de recolección de datos utilizada fue la encuesta telefónica con preguntas cerradas y tipo liker. Para determinar la validez, del instrumento este fue sometido al juicio de cinco (5) expertos en el área empresarial específicamente en el área de turismo y ética. La confiabilidad se estableció a través del coeficiente de confiabilidad de Alfa Crombach, aplicado a una muestra piloto equivalente al 20% de la población obteniéndose un resultado de 0.91, significando una alta confiabilidad del instrumento.

$$E_k = \frac{K}{K-1} \left[1 - \frac{\sum_{i=1}^K S_i^2}{S_T^2} \right] = \text{siguiente Baremo:}$$

Rango	Intervalo	Categorías
4	3,25.....4,00	Muy alta
3	2,50.....3,24	Alta
2	1,75.....2,49	Moderada
1	1,00.....1,74	Baja

Fuente: Elaboración propia.

En el caso específico de la presente investigación, el objetivo del instrumento diseñado fue recolectar los datos necesarios para determinar los principios éticos presentes en la actuación de los gerentes de las empresas turísticas, el cual contó con cuatro alternativas de respuestas: siempre, casi siempre, casi nunca y nunca.

RESULTADOS

En este aparte se hace referencia a los hallazgos encontrados en relación con los componentes éticos de los profesionales en turismo en el departamento de La Guajira, así como los niveles académicos que identifican la profesionalización en turismo de los gerentes de las empresas turísticas, dichos resultados se muestran a continuación.

Tabla 2: Principio éticos

Indicadores	Alternativa (%)								Estadístico	
	Siempre		Casi siempre		Casi nunca		Nunca		Promedio	Media
Humanización	74	26%	40	14%	108	38%	64	22%	2.43	2.53
Autonomía	0	0.0%	228	80%	34	12%	24	8%	2.71	
Igualdad	29	10%	34	12%	26	9%	197	69%	1.63	
Solidaridad	34	12%	140	49%	57	20%	55	19%	2.53	
Sustentabilidad	72	25%	95	33%	59	21%	60	21%	2.63	
Cooperación	0	0.0%	204	71%	42	15%	40	14%	2.57	
Integridad	80	28%	135	47%	38	13%	33	12%	2.92	
Responsabilidad	72	25%	125	44%	45	16%	44	15%	2.79	
Categoría	Alta									

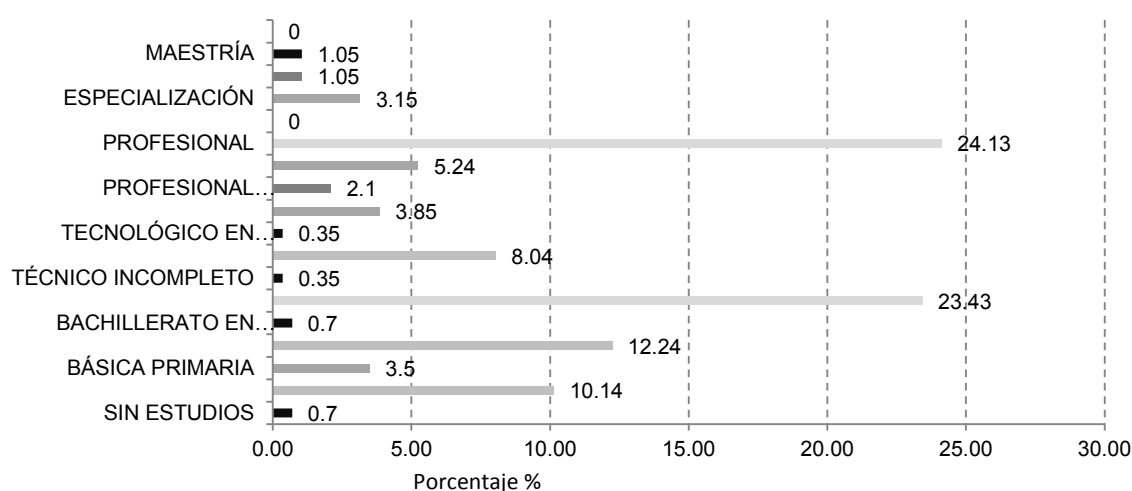
Fuente: Elaboración propia.

De acuerdo a la tabla 1, la dimensión principios éticos obtuvo una media aritmética de 2,53, ubicándose en la categoría alta. En cuando a los indicadores se evidenció el siguiente resultado: el de humanización un 38% de los encuestados indicaron que casi nunca las acciones sociales aplicadas en el sector turístico se dan en función del bien común, el 26% manifestaron que siempre en las empresas se aplican los códigos de

éticas, Así mismo el 22% expresó que nunca y el 14% indicaron que casi siempre. En referencia al indicador autonomía, se desprende que el 80% de los encuestados respondieron que casi siempre gozan de plena libertad en las actividades laborales, seguido a ello el 12% manifestaron que casi nunca poseen el derecho irrenunciable para determinar sus acciones, y un 8% que nunca se determinan las acciones dentro de las empresas turísticas.

Por otro lado, en el indicador igualdad, se evidencia que el 78% de los encuestado indicaron que nunca se manejan estrategias para evitar la discriminación entre el personal, el 22% restante difiere de esta afirmación. En el mismo orden de ideas para el indicador solidaridad, se evidencia que el 51% de la población objeto de estudio muestra acciones de solidaridad aplicadas a las actividades propias del sector, sin embargo el 49% manifiesta la ausencia de la misma. Para la responsabilidad el 69% manifiesta que se cumplen a cabalidad con los encargos, funciones y tareas que se derivan del desarrollo de sus funciones, el 31% restante no cumple a cabalidad. En lo atinente a la sustentabilidad el 58% manifestó que contribuyen a la mejora económica y social que satisface las necesidades y valores de los grupos interesados, manteniendo las opciones futuras y contribuyendo a la conservación de los recursos naturales, en tanto, el 42% señaló no contribuir a ello. En cuanto a la cooperación el 71% expresaron que manejan estrategias de colaboración que permiten potenciar el clima grupal, lograr el éxito y recompensar el rendimiento de los operadores turísticos, mientras que un 29% manifestaron que no se manejan. En cuanto a la integridad el 75% señalaron que actúan conforme a las normas éticas y sociales en las actividades relacionadas con el trabajo y el 25% restante difiere de esta afirmación. En referencia al nivel académico de los gerentes de las empresas turísticas en el departamento de La Guajira, se encontró:

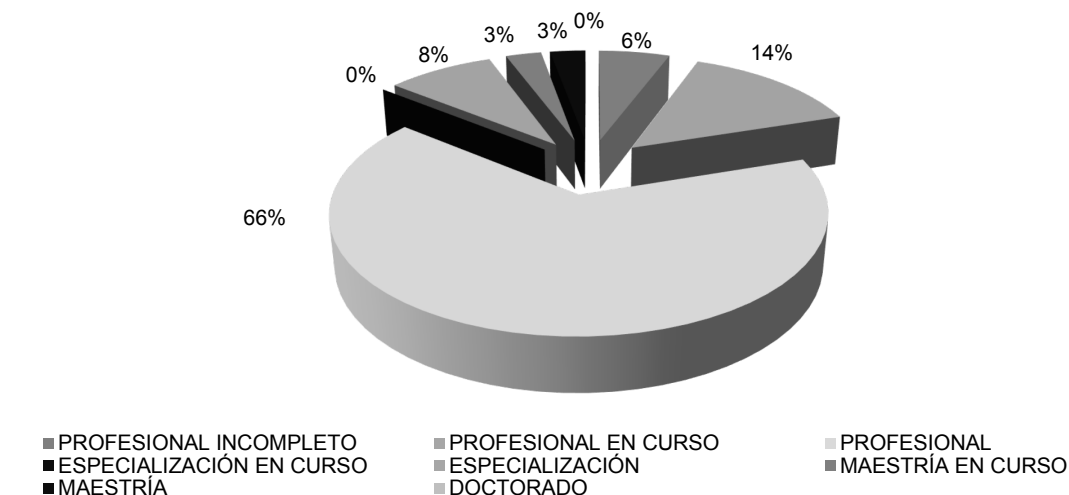
Figura 1: Nivel Académico de los Gerentes de Empresas Turísticas de la Guajira



Fuente: Elaboración propia, con base en la encuesta del estudio.

Como se puede observar del total de los encuestados el 36,71% posee un título profesional de pre o postgrado y un 63,29% distribuidos en: no tienen estudios, tienen primaria, bachiller, técnico y tecnólogo, como se muestra en el cuadro 24, lo que demuestra una baja relación con el conocimiento profesional de los agentes vinculados al sector turismo. Por lo cual analizando a los que tienen estudios con énfasis en turismo, se encontró:

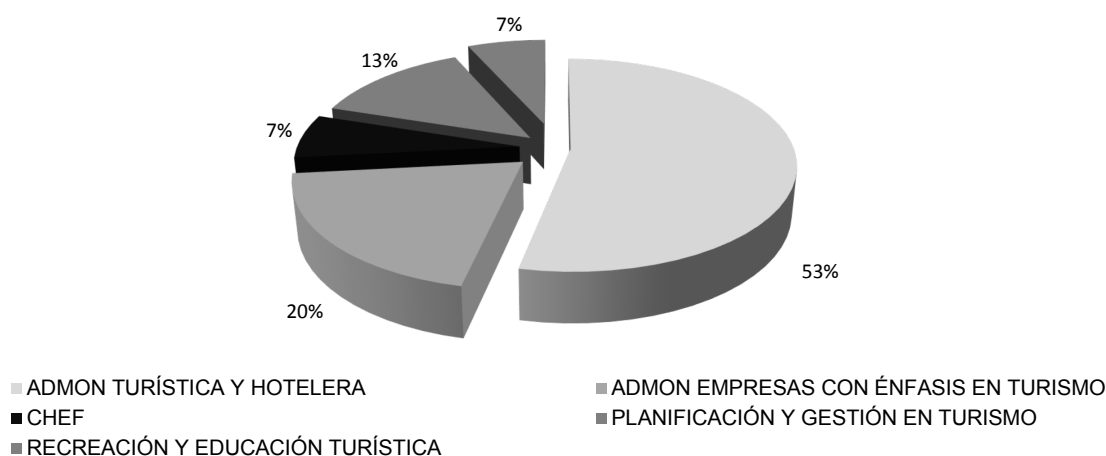
Figura 1: Distribución de Profesiones de los Gerentes de Empresas Turísticas de la Guajira



Fuente: Elaboración propia, con base en la encuesta del estudio.

De esta manera se evidencia que de los 286 empresarios turísticos presente en la región, solo 105 son profesionales con negocios en el sector turismo, el 66% son aquellos que ya han recibido su título profesional, el 14% están cursando los últimos semestres de la carrera profesional, un 8% han terminado la especialización, el 6% son aquellos que terminaron académicamente su profesión pero aún no se han graduado, por último el 3% ha terminado su maestría o está cursándola. Además se encontró que de estos profesionales en turismo solo 15 de ellos ostentan un título profesional en turismo, como se muestra a continuación.

Figura 3: Profesionales Con Énfasis En Turismo



Fuente: Elaboración propia, con base en la encuesta del estudio.

De los 15 profesionales que son emprendedores profesionales vinculados al sector turismo, el 53% terminó administración turística y hotelera, el 20% administración con énfasis en turismo, el 13% planificación y gestión en turismo y el 7% estudió para ser Chef y recreación y educación turística. Del total de la muestra (286), solo el 5,24% tienen formación profesional relacionada con el turismo.

CONCLUSIONES

El propósito de analizar el papel de la ética en el desempeño de los profesionales del turismo, plantea el debate del desarrollo, sus agentes y la comunidad frente al desafío de asumirse y asumir los atributos que en su territorio acreditan la naturaleza y la cultura. Por lo que contribuir al mejor devenir de la actividad turística implica entender que incluso en turismo el desarrollo local exige acciones e inversiones interesadas en hacer objeto de producción y consumo los atributos de la localidad. Desde esta perspectiva, se presentan algunas conclusiones, que sin duda evidencian la necesidad de fortalecer algunos aspectos relacionados con esta actividad.

En primer lugar, se evidencio que los principios éticos se posicionan en una categoría alta, por lo que se asume una actitud favorable hacia a la actuación de estos actores, lo que implica que sus acciones sociales son aplicadas en función del bien común, así como la correcta aplicación de códigos de éticas, gozando de plena libertad en sus actividades laborales y el derecho irrenunciable para determinar sus acciones dentro de las empresas turísticas. Sin embargo, se evidencia que no se manejan estrategias para evitar la discriminación entre el personal, aunque se muestren acciones de solidaridad aplicadas a las actividades propias del sector y se cumpla a cabalidad con los encargos, funciones y tareas que se derivan del desarrollo de sus funciones. Considerando que con ello, contribuyen a la mejora económica y social que satisface las necesidades y valores de los grupos interesados y contribuyen a la conservación de los recursos naturales, manejando estrategias de colaboración que permiten potenciar el clima grupal, lograr el éxito y recompensar el rendimiento de los operadores turísticos, por lo cual consideran que actúan conforme a las normas éticas y sociales en las actividades relacionadas con el trabajo.

En segundo lugar, que la relación turismo- formación profesional en el departamento de La Guajira, es bastante deficiente puesto que se evidenció que del total de los gerentes de operadores turísticos encuestados tan solo el 36,71% poseen un título profesional de pre o postgrado. Además, que de los 105 profesionales que poseen negocios en el sector turismo, la mayoría de ellos son aquellos que ya han recibido su título profesional. Un 14% se encuentra entre los que están cursando los últimos semestres de la carrera profesional, han terminado la especialización, aquellos que terminaron académicamente su profesión pero aún no se han graduado y por último los que han terminado su maestría o están cursándola. Así mismo de los 15 profesionales que están vinculados al sector turismo ostentan títulos en: administración turística y hotelera, administración con énfasis en turismo, planificación y gestión en turismo, Chef y recreación y educación turística. Por lo que finalmente se concluyo que del total de la muestra (286), solo el 5,24% tienen formación profesional relacionada con el turismo.

De esta manera, se puede concluir que asumir la ética en relación al desarrollo turístico trasciende la concepción de la política y se convierte en una estrategia que propicia valores e inclusión, a través de la puesta en marcha de la actividad, asumiendo las necesidades como potencialidades, acudiendo a profesionales que asumen el desafío como propio y apelando a un modelo de concepción y gestión social del desarrollo. Explicándose entonces, como un proceso de transformación, a través del cual se pretende fomentar el bien hacer de las personas, a fin de lograr una conciencia plena del entorno que envuelve a todo ser humano. Por ello, resulta necesario reflexionar en relación con los imperativos actuales y la necesidad de formar un profesional integralmente con un comportamiento humanista y con los valores que exige la sociedad como pilar fundamental de su formación.

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CARACTERIZACIÓN DEL SISTEMA DE TRANSPORTE PÚBLICO TERRESTRE BINACIONAL FRONTERIZO COLOMBIA Y VENEZUELA

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RESUMEN

El transporte utilizado para el desplazamiento de personas y cosas. La forma como nos transportamos determina el grado de desarrollo de la sociedad, ello implica movimientos en tiempo real de un sitio a otro, lo cual afecta la economía, por los costos mismos del transporte en sus diferentes modos sea terrestre, aéreo, marítimo y fluvial. En Colombia, los pasos de frontera se constituyen en dinamizadores de la actividad comercial y social entre nuestro país y los vecinos, especialmente hacia y desde Venezuela, con quien compartimos la más extensa de las fronteras; importante para el departamento de La Guajira entre Paraguachón, municipio de Maicao, hacia la ciudad de Maracaibo, Estado Zulia, República de Venezuela. La investigación, busca mostrar las condiciones de calidad del transporte público terrestre del parque automotor, el cual se ha quedado rezagado; se aprecia que la totalidad de los vehículos son obsoletos, generan incomodidad y ponen en riesgo la seguridad de las personas que los utilizan; además causan una alta contaminación ambiental. Después de caracterizar se propondrán estrategias de mejora. Además servirá a las comunidades e instituciones como fuente de información valiosa para la formulación de políticas y toma de decisiones relacionadas con la dinámica del sector. La población a estudiar dos cooperativas (182) afiliados, la muestra será de (46) sujetos, tipo de investigación descriptivo, documental, transversal, no experimental, las técnicas a utilizar son: la observación la encuesta y la entrevista.

PALABRAS CLAVES: Transporte Público, Integración Binacional, Intercambio.

CHARACTERISTICS OF THE SYSTEM OF PUBLIC LAND TRANSPORT BINATIONAL BORDER COLOMBIA AND VENEZUELA

ABTRACT

The transport used for the movement of people and things. The way we travel determines the degree of development of society, this implies movements in real time from one place to another, affecting the economy, by the same transport costs in different ways either land, air, sea and river . In Colombia, the border crossings constitute facilitators of commercial and social activity between our country and neighbors, especially to and from Venezuela, with whom we share the longest border; important for the department of La Guajira between Paraguachón, municipality of Maicao, the city of Maracaibo, Zulia State, Republic of Venezuela. The research aims to show the quality conditions of ground public transport fleet, which has been left behind; They shows that all the vehicles are obsolete, generate discomfort and endanger the safety of people who use them at risk; also they cause high environmental pollution. After characterizing improvement strategies are proposed. It will also serve the communities and institutions as a source of valuable information for policy and decision making related to the dynamics of the sector. The population studied two cooperatives (182) members, the sample shall be (46) subject, type of descriptive research, documentary, transversal, no experimental techniques used are: observation survey.

KEYWORDS: Public Transport, Binational Integration, Exchange

JEL: L90, L91, L98, P40, P45

INTRODUCCION

El servicio de transporte terrestre como sistema está conformado por los siguientes elementos: la infraestructura, los agentes y el parque automotor, que conforman el subsistema de su oferta. A este se le adiciona las personas y bienes que conforman el subsistema de demanda; éste sistema adquiere significado en la medida en que opere en un entorno determinado, definido por un marco territorial.

Por tanto, el marco territorial que ocupa el estudio, está constituido por la zona de frontera que conforman el departamento de La Guajira, en Colombia y el estado Zulia, en Venezuela; ésta zona históricamente ha mantenido una integración espontánea, producto de la coexistencia cultural y las relaciones socioeconómicas, que se dan por encima de las relaciones binacionales (Observatorio, 2009: 69).

Se observa a diario que, son muchas las personas residentes en La Guajira que se desplazan hasta los diferentes municipios del estado Zulia en la república Bolivariana de Venezuela, principalmente a su capital Maracaibo, algunos con el propósito de llevar a cabo actividades comerciales, otros en busca de educación superior; igualmente, desde el Zulia llegan, específicamente a la ciudad de Maicao, a vender mercancías cuando la diferencia del cambio de moneda les brinda algunas ventajas comparativas, otros están en búsqueda de trabajo teniendo en cuenta la crisis de Venezuela y les favorece el cambio de moneda en este momento.

Así mismo, la legislación colombiana permite la importación de combustibles, bienes de la canasta familiar, originarios de los municipios colindantes, para consumo exclusivo dentro de las Unidades Especiales de Desarrollo Fronterizo determinados por el decreto 1814 de 1995. Es de recordar que el paso de mercancías provenientes de los países que componen la Comunidad Andina de Naciones, y las personas provenientes de otros departamentos del Caribe colombiano y del interior de la nación, ingresan a distintas ciudades de Venezuela, a través de la frontera de Colombia – Maicao – Cucuta.

Cabe resaltar, que el transporte de pasajeros se multiplica progresivamente, fruto de los convenios en educación superior firmados entre la universidad de La Guajira y las universidades del estado Zulia, para estudios de alta formación de su personal docente, egresados de pregrado y administrativos, los cuales se desplazan hasta el vecino país con una periodicidad semanal. De igual manera se trasladan docente de Venezuela hacia Colombia para trabajar en las diferentes maestrías y doctorados en convenio.

En este orden de ideas, el transporte de personas, localizadas en la frontera entre La Guajira y el estado Zulia, el servicio carece de infraestructura logística, no cuenta con una operación que garantice las condiciones apropiadas para la dinámica y la dimensión que genera el alto flujo de movimiento vehicular, producto de la trashumancia cotidiana en referencia. Por ejemplo, la carretera que parte desde el área urbana del municipio de Maicao hasta el corregimiento de Paraguachón, se encuentra en excelentes condiciones, toda vez que hace parte de la concesión de carreteras de la troncal del caribe colombiano y su mantenimiento y vigilancia privada y estatal es permanente. No ocurre lo mismo, desde Paraguachón en el sitio conocido como “La Raya” hasta la ciudad de Maracaibo, la carretera está en pésimas condiciones, generando peligro a la integridad de las personas que la transitan, poniendo en alto riesgo la vida de los pasajeros, los accidentes han dejado varios muertos y personas discapacitadas.

Así mismo, están los inconvenientes del parque automotor, el cual se ha quedado rezagado; se aprecia que la totalidad de los vehículos son obsoletos, generan incomodidad y ponen en riesgo la seguridad de las personas que los utilizan; además causan una alta contaminación ambiental. No cumplen con las normas mínimas exigidas en Colombia, no poseen la póliza de seguro vigente obligatorio (SOAT), carecen de

licencia para conducir, las cooperativas no cuentan con las pólizas de responsabilidad civil contractual y extracontractual, previsto en el decreto 170. De igual manera los conductores exceden los niveles permitido de velocidad, en su mayoría conducen entre 140 y 160, así mismo transportan pimkina de gasolina en el baúl del vehículo para venderla en Maicao, en caso de accidente las pérdidas humanas son inevitable.

De otra parte, es aún mayor las dificultades mostradas por los agentes, se aprecia altos niveles de desorganización colectiva laboral, a tal punto que es imposible diferenciar una empresa de la otra, carecen de distintivos visibles y logos en sus vehículos, los cuales no son fáciles de identificar, niegan a los usuarios la posibilidad de escoger su preferencia. Si bien es cierto que existen terminales de transporte en las ciudades de Maicao y Maracaibo, los pasajeros de tránsito son recogidos en diferentes lugares de estas ciudades, apropiándose los transportadores de calles y calzadas, generando desorden público y obstrucción del tránsito de los vehículos particulares.

Sin duda alguna, el escenario se aprecia desde diferentes tópicos, teniendo en cuenta que al tratarse de un transporte binacional de movimiento constante y creciente, las soluciones deben plantearse desde las perspectivas del ordenamiento jurídico de cada país, considerando acuerdos preexistentes y aquellos que pudiesen emanar en lo sucesivo.

Adicionalmente existe en el tránsito operativo del transporte de pasajeros entre las ciudades de Maicao y Maracaibo, el ingreso a los dos países de manera desigual, tanto en el departamento de La Guajira como en el estado Zulia, la informalidad se aprecia en que la mayoría de los transportadores son colombianos y sus vehículos son venezolanos, si bien es cierto no se discute la legalidad de las cooperativas, es el hecho de no contar con la debida habilitación de vehículos con procedencia y origen formal de ambos países, por su parte del Ministerio de Transporte de Colombia no avala mediante convenio binacional la facilidad en la movilidad de los vehículos en general.

Por todo lo anterior, uno de los aspectos de mayor importancia es caracterizar el sistema de transporte público terrestre y analizar las normas vigentes para el transporte de personas en zona de frontera. Lo anterior permite proponer estrategias que mejoren la calidad del mismo.

Por todo lo anterior se plantea el siguiente interrogante:

¿Qué caracteriza el sistema de transporte público terrestre de pasajeros en la frontera binacional, entre el departamento de La Guajira en Colombia y el estado Zulia en Venezuela, y cuáles serían las acciones para mejorar la prestación de su servicio?

Para dar respuesta al interrogante se plantea el Objetivo General: Caracterizar el sistema de transporte público terrestre de pasajeros en la frontera colombo venezolana, comprendido desde el municipio de Maicao Departamento de La Guajira en Colombia, hasta la ciudad de Maracaibo en el Estado Zulia de Venezuela develando estrategias que optimicen la prestación del servicio.

A continuación se plantean los siguientes objetivos específicos:

Realizar un diagnóstico sobre de las condiciones de las empresas prestadoras del servicio de transporte público terrestre de pasajeros, su parque automotor, su infraestructura y aspectos legales a cumplir en la zona de frontera.

Identificar la viabilidad de una organización empresarial binacional que responda a las necesidades y expectativas de los usuarios que utilizan el servicio de transporte en la frontera.

Proponer acuerdos binacionales entre las repúblicas de Colombia y Venezuela que facilite, haga sostenible y optimicen el servicio de transporte binacional fronterizo.

REVISIÓN LITERARIA

El sistema de transporte tiene como finalidad trasladar personas o bienes entre lugares geográficos diferentes que constituyen puntos de origen y destino. En atención a los componentes de la definición puede señalarse que para el traslado deben utilizarse instalaciones y vehículos en buen estado; las personas y bienes deben ser transportadas con todas las medidas de seguridad y comodidad y los puntos de origen y destino deben contar, también, con todas las condiciones para que las esperas y llegadas sean lo más agradables posibles.

Para su análisis deben definirse y tenerse en cuenta los elementos que conforman la oferta de transporte, y los que conforman la demanda de transporte. El primero de ellos es donde generalmente han versado los estudios y las discusiones, dejando de lado el segundo. El subsistema de la oferta de transporte está conformado por la infraestructura, los agentes y el parque automotor. La demanda la conforman los bienes y las personas que son transportados; todos poseen una serie de atributos, en el caso de los pasajeros pueden ser de características demográficas, socioeconómicas y culturales.

En este sentido, el sistema de transporte terrestre de pasajeros está articulado con otros sistemas que conforman el entorno, entre los cuales pueden señalarse el sistema físico, el sistema socioeconómico, el sistema político y el sistema espacial.

Subsistema de oferta de transporte

Como fue mencionado, el subsistema de oferta de transporte público está constituido por los elementos de la infraestructura, que en el caso del transporte por carretera, al cual se dirigirá esta investigación, son las carreteras, gasolineras (o estaciones de servicio). Los elementos del parque automotor o material móvil, integrado por el conjunto de vehículos de diferentes capacidades y sistemas técnica, dándoles diferente rendimiento, son los que materializan el desplazamiento.

De Rus y otros (2008) señalan que el modo de transporte por carreteras no se necesita apenas coordinación entre los vehículos que utilizan la infraestructura, en el sentido de que no es necesario determinar unos horarios para el acceso de los vehículos o para la recogida o bajada de los pasajeros. Sin embargo, la importancia del tiempo adquiere una dimensión especial, convirtiéndolo en una variable tan importante o más que el costo monetario en las decisiones de los individuos o empresas.

Aspectos Legales vigentes, la constitución nacional de 1991, no incorpora disposición expresa sobre la actividad del transporte, ni sobre el servicio público terrestre específicamente, circunstancia que obliga a expedir la Ley 105 de 1993, por medio del cual se dictaron disposiciones básicas sobre la intervención del Estado en la actividad del transporte, se adoptan los principios fundamentales del transporte en general y del transporte público particular, se establecieron las competencias, se reglamentó la planeación en el sector transporte y entre otras disposiciones, se prevé la expedición de normas vertebrales de la intervención estatal en el sector, tales como un Estatuto de Transporte y un Código Nacional de Tránsito.

El estatuto Nacional de Transporte fue adoptado mediante la Ley 336 de 1996 y el Código Nacional de Tránsito mediante la Ley 769 de 2002. Exigencia normativa para habilitación

En ejercicio de la facultad reglamentaria⁷ y de las previstas en las leyes 105 de 1993 y 336 de 1996, el Gobierno Nacional expidió los decretos 170 a 175 de 2001, mediante los cuales reglamentó los diferentes tipos de Servicio Público de Transporte Terrestre Automotor (SPTTA):

- Colectivo metropolitano, distrital y municipal de pasajeros: decreto 170 de 2001;
- Pasajeros por carretera: decreto 171 de 2001;
- Individual de pasajeros en vehículos taxi: decreto 172 de 2001;
- Especial: decreto 174 de 2001;
- Carga: decreto 173 de 2001; y
- Mixto: decreto 175 de 2001.

En dichos decretos, a los que en conjunto nos referiremos como los decretos de la serie 170, a excepción de las empresas de carga, se condiciona la habilitación de una empresa para prestar el tipo de SPTTA de que se trate en cada caso, a la vigencia de seguros de responsabilidad civil contractual y extracontractual.

En el caso del SPTTA de carga, no está vigente el condicionamiento legal de la habilitación de las empresas que lo presten a la vigencia de pólizas de seguros. No obstante se dispone que las empresas deban, obligatoriamente, tomar por cuenta propia o por cuenta del propietario de la carga, un seguro que cubra las cosas transportadas contra los riesgos inherentes al transporte. La vigencia del seguro operará como presupuesto legal de la habilitación¹⁰, sólo cuando el gobierno reglamente sus requisitos, condiciones, amparos y cuantías.

El esquema de aseguramiento previsto en los decretos de la serie 170, en términos generales se estructura así:

Obligatoriedad, como condición de habilitación.

Otorgado por una compañía de seguros autorizada para operar en Colombia

Riesgos inherentes a la actividad transportadora, comprendiendo por tales la responsabilidad civil contractual y extracontractual.

Póliza de responsabilidad civil contractual que cubra al menos:

- _ Muerte;
- _ Incapacidad permanente;
- _ Incapacidad temporal;
- _ Gastos médicos, quirúrgicos, farmacéuticos y hospitalarios.
- _ El monto asegurado por cada riesgo no inferior a 60 smmlv por persona.

Póliza de responsabilidad civil extracontractual que cubra al menos:

- _ Muerte o lesiones a una persona;
- _ Daños a bienes de terceros;
- _ Muerte o lesiones a dos o más personas.
- _ El monto asegurado por cada riesgo no inferior a 60 smmlv, por persona.
- _ Prima a cargo del propietario del vehículo: empresa transportadora o vinculada.

Vigencia de los seguros como condición para la operación de los vehículos legalmente

Vinculados a las empresas. Además las Aseguradora deben informar a la autoridad de transporte competente sobre la terminación o revocación del seguro

Exigencia normativa para movilización

Las empresas habilitadas para la prestación del SPTTA de pasajeros en cualquiera de sus modalidades, sólo podrán hacerlo con equipos registrados para dicho servicio y oficialmente vinculados a la empresa respectiva.

La vinculación de un vehículo a una empresa de transporte público es la incorporación de este al parque automotor de la misma. Se formaliza con la celebración de un contrato que se ha denominado de vinculación celebrado entre el propietario del vehículo y la empresa; que se oficializa con la expedición de la tarjeta de operación por parte de la autoridad de transporte competente. Así, además de las condiciones de aseguramiento en función de la habilitación para prestar el SPTTA en alguna de sus modalidades, en la legislación nacional se han consagrado también condiciones para que cualquier vehículo pueda transitar en el territorio nacional y para que, además, un vehículo pueda legalmente operar en la prestación del SPTTA mediante su vinculación a una empresa habilitada.

Para obtener o renovar la tarjeta de operación, la empresa, que es la responsable de adelantar el trámite en relación con la totalidad de los vehículos a ella vinculados, debe acreditar ante la mencionada autoridad de transporte competente, entre otros:

Fotocopia de las pólizas vigentes del Seguro Obligatorio de Accidentes de Tránsito, SOAT, de cada vehículo; y

Certificación expedida por la compañía de seguros en la que conste que el vehículo está amparado por las pólizas de responsabilidad civil contractual y extracontractual de la empresa solicitante.

En relación con la vigencia de pólizas de responsabilidad civil contractual y extracontractual previstas en los decretos de la serie, como condicionamiento de la operación de los vehículos vinculados a una empresa de transporte público, ya nos referimos en el aparte anterior.

En lo que hace al Seguro Obligatorio de Accidentes de Tránsito, SOAT¹⁷, la obligación legal de su suscripción respecto cualquier vehículo como presupuesto para que éste pueda transitar en el territorio nacional, está previsto en el Código Nacional de Tránsito Terrestre y en el Estatuto Orgánico del Sistema Financiero.

El SOAT tiene principalmente el objeto de lograr la atención de todas las víctimas de los accidentes de tránsito y cubrir la muerte o los daños corporales físicos causados a las personas; los gastos que se deban sufragar por atención médica, quirúrgica, farmacéutica, hospitalaria, incapacidad permanente; y los gastos funerarios y los ocasionados por el transporte de las víctimas a las entidades del sector salud.

El SOAT incorpora las siguientes coberturas, con lo montos que se indican:

Gastos médicos, quirúrgicos, farmacéuticos y hospitalarios por lesiones con una indemnización máxima de quinientas (500) veces el salario mínimo legal diario vigente al momento del accidente.

Incapacidad permanente, con una indemnización máxima de ciento ochenta (180) veces el salario mínimo legal diario vigente al momento del accidente.

Muerte de la víctima como consecuencia del accidente, en cuantía equivalente a seiscientas (600) veces el salario mínimo legal diario vigente al momento del accidente.

Gastos funerarios, con una indemnización máxima de ciento cincuenta (150) veces el salario mínimo legal diario vigente al momento del accidente.

Gastos de transporte y movilización de las víctimas para su atención, en cuantía equivalente a diez (10) veces el salario mínimo legal diario vigente al momento del accidente.

El valor de estas coberturas se entiende fijado para cada víctima; por lo tanto, se aplican con prescindencia del número de víctimas resultantes de un mismo accidente.

Las coberturas del seguro obligatorio son exclusivas del mismo y por ello no podrán incluirse en otras pólizas. Las entidades aseguradoras deben adecuar pólizas y tarifas en las cuales exista coincidencia con las coberturas propias del seguro obligatorio, a fin de evitar duplicidad de amparos y del pago de primas.

Responsabilidad del transportador

Desde la perspectiva de los transportadores se identifican ciertos puntos críticos en los pronunciamientos jurisprudenciales, con obvio reflejo en el plano normativo, que estarían generando situaciones de desequilibrio o asimetría contra el prestador del SPTTA. Los puntos, que se examinarán en detalle en su oportunidad, son:

Presunción de culpa del transportador, en materia contractual con base en lo señalado en el artículo 1003 del código de comercio.

Presunción de culpa en materia extracontractual - carácter de actividad peligrosa del transporte

Responsabilidad solidaria del empresario por daños ocasionados por sus vehículos afiliados.

Reconocimiento y valoración de perjuicios morales.

Lucro cesante – Requerimiento de acuerdo expreso.

Desde la perspectiva de esta parte del análisis, procede indicar que el examen de las posiciones jurisprudenciales señaladas se aplicará a evaluar su correspondencia con la normatividad vigente, detectando los puntos normativos cuya aplicación refleja que requerirían evaluación; o la determinación de otros factores no directamente normativos que pudieran estar incidiendo en esos pronunciamientos.

METODOLOGIA

El estudio está situado en el enfoque Cualitativo - Cuántico, que permite examinar los datos de manera científica, con ayuda de la estadística, análisis de documentos, el tipo es descriptivo, documental, transeccional, el diseño no experimental y de campo, se observaron y caracterizaron el servicio de transporte público binacional entre Colombia y Venezuela Frontera Paraguachón – Maracaibo.

CONCLUSIONES

A modo de conclusión con el estudio se espera comprobar las siguientes hipótesis;

Hipótesis 1: “Conocer las condiciones reales de las empresas prestadoras del servicio de transporte público terrestre de pasajeros, su parque automotor, su infraestructura y los aspectos legales que deben cumplirse en la Frontera Colombo - Venezolana”.

Hipótesis 2. “Las actividades desarrolladas en la investigación permiten la viabilidad de una organización empresarial binacional que responda a las necesidades y expectativas de los usuarios que utilizan el servicio de transporte en la frontera”.

Hipótesis 3: “Las actividades desarrolladas en la investigación permiten proponer acuerdos binacionales entre las repúblicas de Colombia y Venezuela que facilite, haga sostenible y optimicen el servicio de transporte binacional fronterizo”.

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DESÓRDENES MUSCULO-ESQUELÉTICOS EN FUNCIONARIOS ADMINISTRATIVOS USUARIOS DE VIDEO TERMINALES

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RESUMEN

En Colombia, los desórdenes músculos esqueléticos, se han convertido en un problema de creciente magnitud. Estas patologías se están volviendo la principal causa de ausentismo laboral o enfermedad laboral en el país; la nueva tabla de enfermedad profesional Expedida el 5 de agosto 2014, pretende un control del riesgo, para lograr una disminución e incidencia de enfermedades relacionadas con el trabajo. Debido que muchos de estos casos pueden llegar a ser prevenibles y modificables por las condiciones de trabajo evitando patologías que pueden llegar a ser de un alto costo para la empresa, dado que en ocasiones son superiores estos costos a la eliminación del riesgo. Cabe resaltar que uno de los aspectos de mayor importancia es identificar los factores de riesgo asociados a: restricciones posturales, posición sedente prolongada, movimientos repetitivos, puestos de trabajo y accesorios computacionales ergonómicamente inadecuados en los trabajadores de la Universidad de La Guajira, por lo tanto se requiere realizar una valoración Fisioterapéutica, que permita conocer el estado osteomusculares de los funcionarios usuarios con video terminales. Población 145 empleados, muestra 33, tipo de investigación descriptivo- no experimental, las técnicas a utilizar son: La observación, entrevista, se realizarán valoraciones fisioterapéuticas, para determinar los hallazgos DME y proponer un programa de acondicionamiento físico para los trabajadores.

PALABRAS CLAVES: Salud, Desordenes Musculo Esqueléticas, Condiciones De Riesgo, Estado De Salud.

SKELETAL MUSCLE DISORDERS IN ADMINISTRATIVE PERSONNEL USERS OF VIDEO TERMINALS

ABSTRACT

In Colombia, skeletal muscle disorders have become a growing problem. These diseases are becoming the leading cause of absenteeism or illness in the country; the new table of occupational disease issued on August 5, 2014, aims to control risk and lead to lower incidence of work-related diseases. Because many of these cases can be preventable and modifiable by working conditions avoiding diseases that can become a high cost to the company, because sometimes these costs are higher risk elimination. Significantly, one of the most important aspects is to identify risk factors associated with: postural restrictions, prolonged sitting position, repetitive movements, jobs and computer accessories ergonomically inadequate workers at the University of La Guajira, therefore It is required to perform a physiotherapy assessment, designed to show the status of officials musculoskeletal users with video terminals. Population 145 employees, shows 33 types of non-descriptive-experimental research, the techniques used are: Observation, interview, physiotherapy assessments are conducted to determine the DME findings and propose a fitness program for workers.

JEL: I19, I31

KEYWORDS: Health, Skeletal Muscle Disorders , Risk Conditions , Health Status

INTRODUCCION

En Colombia, el Primer informe de enfermedad profesional en Colombia 2001 – 2002 - 2004; mostraron en el año 2001, que al agrupar los diagnósticos reportados por sistemas, el 65% corresponde al sistema musculoesquelético. El diagnóstico más frecuente reportado fue el síndrome del conducto carpiano (322 casos) con el 27% del total de casos. El segundo lugar fue para el Lumbago (141 casos), con el 12% del total. Notando un incremento constante, por parte de los desórdenes musculoesqueléticos de origen ocupacional (DME), los cuales pasaron del 65% en el año 2001, al 82% de todos los diagnósticos en el año 2004. Estos DME afectan básicamente dos segmentos corporales: miembro superior y columna lumbosacra

Conociendo que en Colombia, los desórdenes músculos esqueléticos, se han convertido en un problema de creciente magnitud. Puesto que cada vez más, estas patologías se están volviendo la principal causa de ausentismo laboral o enfermedad laboral en el país. Así mismo la nueva tabla de enfermedad profesional Expedida el 5 de agosto 2014, con la cual se pretende lograr un control de este riesgo en salud. Para lograr una disminución e incidencia de enfermedades relacionadas con el trabajo. Debido a que muchos de estos casos pueden llegar a ser prevenibles y modificables por las condiciones de trabajo evitando patologías que pueden llegar a ser de un alto costo para la empresa, dado que en ocasiones son superiores estos costos a la eliminación del riesgo.

En este orden de ideas la Universidad de la Guajira, a pesar que propende por el bienestar de sus administrativos, dotándoles de sillas ergonómicas, realizando campañas de prevención en salud, existe un riesgo con el uso de video terminales y su relación con los desórdenes musculoesqueléticos; en algunos casos los empleados se quejan de tensiones musculares o sobrecargas músculos, manifiestan dolores lumbares de la columna por las largas horas de trabajo, movimientos repetitivos, posición inadecuada al momento de sentarse, puestos de trabajo incómodos por tener muy poco espacio, y accesorios computacionales ergonómicamente inadecuado.

De igual manera algunos administrativos se quejan de dolor crónico con entumecimiento, parestesias y hormigueo en el pulgar, el índice corazón y el anular, durante el día el dolor parece agravarse por el movimiento forzado y la repetición de la mano. También manifiestan dolor que irradia a lo largo de la superficie anterior del brazo hasta el hombro o el cuello. Lo anterior permite inferir que puede tratarse del síndrome del túnel carpiano, cabe resaltar que algunos empleados han sido incapacitados y hasta han sido operados de esta enfermedad.

Por todo lo anterior, uno de los aspectos de mayor importancia a conocer en los trabajadores de la Universidad de la Guajira, es realizar una valoración Fisioterapéutica, que permita conocer el estado osteomusculares de los funcionarios usuarios con video terminales y proponer un programa que mejore su calidad de vida laboral.

Por todo lo anterior se plantea el siguiente interrogante:

¿Cuáles son las condiciones musculo -esqueléticas de los funcionarios administrativos usuarios de video terminales de la Universidad de La Guajira?

Para dar respuesta al interrogante se plantea el Objetivo General: Conocer las condiciones músculos -esqueléticas de los funcionarios administrativos usuarios de video terminales, de la Universidad de La Guajira. A continuación se plantean los siguientes objetivos específicos:

Identificar la prevalencia de desórdenes músculos esqueléticos por medio de la valoración fisioterapéutica en los funcionarios administrativos con video terminales
Identificar condiciones de riesgo para presencia de patologías musculares de miembro superior y columna en la población objeto estudio.
Caracterizar el estado de salud músculos esquelético de los funcionarios administrativos usuarios de video terminales
Diseñar un programa de acondicionamiento físico en trabajadores con video terminales.

REVISION LITERARIA

El presente estudio se encuentra sustentado con la teoría: La norma técnica # 3955 redactada por el ICONTEC el día 23 de Octubre de 1993, elaborada por la Secretaria Técnica de Normalización del Consejo Colombiano de Seguridad, define la ERGONOMÍA como: “disciplina que estudia al hombre en sus aspectos fisiológicos, anatómicos, psicológicos y sociológicos, en su relación con el empleo de objetos y sistemas propuestos enmarcados en un medio, para un fin determinado. Aplica un conjunto de conocimientos científicos en busca de la optimización del sistema hombre - máquina - medio para lograr un máximo de seguridad, confort y eficiencia, acorde con el desarrollo tecnológico.

ERGONOMÍA: Según, la Asociación Internacional de Ergonomía, la ergonomía es el conjunto de conocimientos científicos aplicados para que el trabajo, los sistemas, productos y ambientes se adapten a las capacidades y limitaciones físicas y mentales de la persona.

ERGONOMIA DEL TRABAJO: da los elementos para el diseño del método y el puesto de trabajo, para plantear los instrumentos, maquinas, tareas y posiciones del cuerpo que nos aseguren la optimización de la producción preservando la salud del trabajador.

DME: Son las alteraciones de diferentes estructuras corporales dadas como causa de diferentes interacciones entre músculos articulaciones y nervios. Los DME de origen laboral se van desarrollando con el tiempo y son provocados por el propio trabajo o por el entorno en el que éste se lleva a cabo. También pueden ser resultado de accidentes, como por ejemplo, fracturas y dislocaciones. Por lo general, los DME afectan a la espalda, cuello, hombros y extremidades superiores, aunque también afectan a las inferiores pero con menor frecuencia. Se considera “TRABAJADOR CON VIDEO TERMINAL” a quien opera de manera sistemática o habitual por un promedio de 20 horas semanales con video terminal, sin contar los recesos previstos por la legislación.

POSTURA: Posición general del cuerpo, o de las partes del cuerpo entre sí, respecto al puesto de trabajo y a sus componentes.

PUESTO DE TRABAJO: Conjunto constituido por un equipo de visualización dotado o no de unidad central, teclado o terminal de entrada o programas constitutivos de la interfaz hombre/máquina o todos o la combinación de dos de ellos, así como accesorios opcionales y elementos periféricos, así como del entorno de trabajo inmediato.

MOVIMIENTO: Es la esencia del trabajo y se define por el desplazamiento de todo el cuerpo o de uno de sus segmentos en el espacio.

LESIONES MUSCULOESQUELÉTICAS: Conjunto de alteraciones que abarcan una amplia gama de signos y síntomas que pueden afectar distintas partes del cuerpo (manos, muñecas, codos, cuello, espalda) así como distintas estructuras anatómicas (huesos, músculos, tendones, nervios, articulaciones).

PREVALENCIA: Es el número total personas que presentan síntomas o padecen una enfermedad durante un periodo de tiempo, dividido por la población con posibilidad de llegar a padecer dicha enfermedad. La prevalencia es un concepto estadístico usado en epidemiología, sobre todo para planificar la política sanitaria de un país.

PAPEL DEL FISIOTERAPEUTA EN SALUD OCUPACIONAL: el fisioterapeuta puede desenvolverse, trabajando en la prevención y promoción de hábitos saludables, llevándolo a su vez a planear actividades en higiene y seguridad industrial; además de brindar las bases teórico prácticas para el desarrollo de acciones de planeación, organización, ejecución y evaluación de la salud física, mental y funcional de los trabajadores en relación bidireccional con su puesto de trabajo, dentro de la empresa a la cual hace parte, buscando potencializar condiciones labores seguras, higiénicas, sanas y estimulantes minimizando en lo posible la incidencia de accidentes de trabajo y enfermedades profesionales.

ANATOMIA DE LA EXTREMIDAD SUPERIOR: El miembro superior o torácico está formado por cuatro segmentos

Hombro

Brazo

Antebrazo

Mano

Figura 1. Anatomía Miembro superior

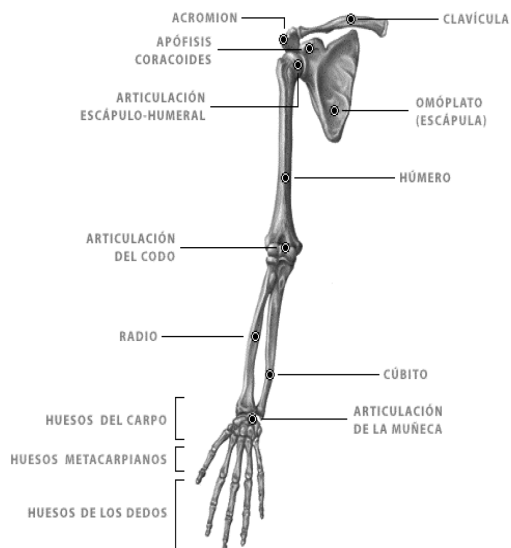
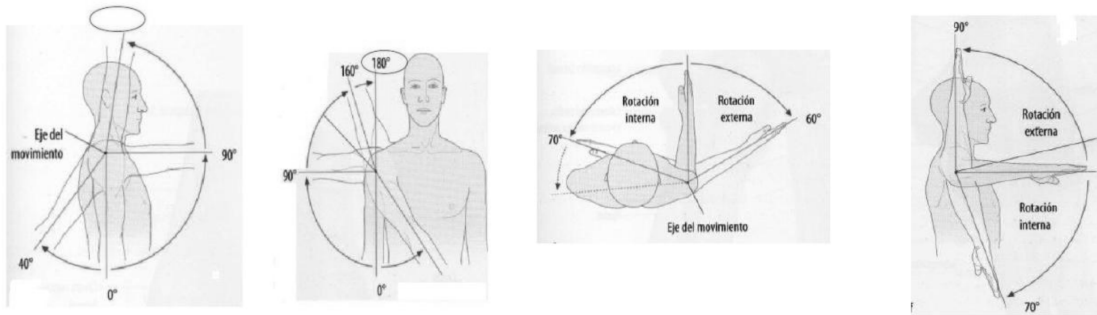


Figura 2. Movimientos del hombro



BRAZO: El esqueleto del brazo consta de un sólo hueso: el húmero, un hueso largo, par, no simétrico que ofrece un cuerpo y dos extremos.

Articulación del codo. El codo es una articulación que une el brazo con el antebrazo conectando la parte distal del húmero con los extremos proximales el cúbito y el radio. El codo es una articulación en bisagra/pivot. Con tres articulaciones:

- Articulación humero radial
- Articulación humero cubital
- Articulación radio cubital proximal.

Figura 3. Anatomía de la muñeca



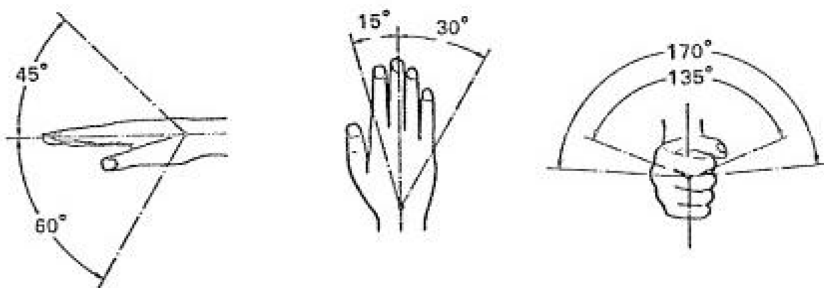
Movimientos de la muñeca.

Flexión de la muñeca: 0° a 80° - 90°

Extensión de la muñeca: 0° a 70° - 80°

Desviación radial: 0° a 20° - 25°.

Desviación cubital 0° a 35° - 45°.



La MANO está constituida por 27 huesos que se agrupan en tres áreas distintas:

huesos del carpo
huesos del metacarpo
huesos de los dedos

CARPO: Está formado por ocho huesos pequeños en dos hileras transversales, una hilera superior o antebraquial y una hilera o metacarpiana. La primera comprende cuatro huesos: el escafoides, el semilunar, el piramidal y el pisiforme.

La segunda comprende igualmente cuatro: el trapecio, el trapezoide, el grande y el hueso ganchoso. Todos los huesos del carpo son irregularmente cuboideos y por consiguiente tienen seis caras. De estas 6 caras, dos, la anterior o palmar y la posterior o dorsal son rugosas y están en relación con las partes blandas de la región palmar y de la región dorsal. Las otras cuatro, superior o braquial, inferior o metacarpiana, externa o radial e interna o cubital, son lisas y están recubiertas de cartílago.

Figura 8. Anatomía de la mano



DEDOS: Son los órganos esenciales de prensión y del tacto, muy móviles. Sus huesos están articulados con los metacarpianos y también se numeran del 1 a 5 comenzando por el pulgar. Están formado por tres columnitas decrecientes que se denominan falanges (primera, segunda y tercera falanges) aunque a veces reciben los nombres de falange, falangina y falangeta. El pulgar solo consta de dos falanges, faltando la segunda o falangina.

Protocolo De Exploración Física Columna

Las quejas más frecuentes en los trabajadores son los dolores a nivel de cuello, hombros y regiones dorsal y lumbar, sin olvidar las molestias en extremidades superiores.

Columna Vertebral: Por inspección observamos si el trabajador presenta alguna postura o actitud anormal, anotándola en los cuadros dispuestos al efecto.

Posteriormente, con la plomada y una regla, medimos la distancia existente entre aquella y la zona de máxima lordosis, tanto cervical como lumbar. La movilidad del raquis, si disponemos de

goniómetro, la mediremos en grados; si no, se consignará en cm., para las movilizaciones siguientes:

- Columna lumbar.
- Columna cervical.
- Ciático.
- Hombro.

METODOLOGIA

El estudio está situado en el enfoque cuantitativo, que permite examinar los datos de manera científica, con ayuda de la estadística, el tipo es descriptivo, transeccional, el diseño no experimental y de campo, se observaran los puestos de trabajos, se aplicará una entrevista, se realizarán valoraciones para determinar (DME) a que están expuesto los empleados de la Universidad de La Guajira.

CONCLUSIONES

A modo de conclusión con el estudio se espera comprobar las siguientes hipótesis;

Hipótesis 1: “Existen desordenes musculo esqueléticos en los funcionarios administrativos a causa del uso de video terminales en la jornada de trabajo establecida por la universidad de la Guajira”.

Hipótesis 2. “Están expuestos a condiciones de riesgo, y presentan patologías musculares de miembro superior y columna la población objeto de estudio”.

Hipótesis 3: “La valoración de los funcionarios administrativos que usan video terminales, permite caracterizar el estado de salud musculo esquelético”.

Hipótesis 4: “Las actividades desarrolladas en la investigación permite diseñar un programa de acondicionamiento físico en los trabajadores con video terminales”.

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ESTUDIO DE MERCADO PARA DETERMINAR LA FACTIBILIDAD DE IMPLEMENTAR UNA ESCUELA PARA LA ENSEÑANZA DEL IDIOMA INGLÉS EN VILLAHERMOSA, TABASCO

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RESUMEN

Debido a la importancia del dominio del idioma inglés en la actualidad y el bajo nivel del mismo en los habitantes del estado de Tabasco, surge de la interrogante sobre la existencia de un mercado viable para una escuela de enseñanza del idioma inglés en la ciudad de Villahermosa. Este estudio parte de la hipótesis que la implementación de dicha escuela es factible, ya que se considera que esta será aceptada por los habitantes de la ciudad. La investigación se encauzó en un estudio cuantitativo y pretendía conocer el número de personas interesadas en adquirir servicios educativos de idioma inglés. El método utilizado fue el exploratorio con diseño observacional, transversal, no experimental. El instrumento de recolección de datos fue la encuesta para posteriormente ser interpretados a través de gráficas. De esta investigación se pudo concluir que una nueva escuela de inglés será aceptada en población de 26 a 40 años de edad, más aún, si ésta ofrece desarrollar las habilidades básicas que aseguren una correcta comunicación en este idioma.

JEL: M300, M310, M39

PALABRAS CLAVE: Estudio de mercado, innovación, comportamiento del consumidor

INTRODUCCIÓN

El entorno globalizado en el que vivimos, ha ocasionado que cada vez sean mayores las exigencias en cuanto al dominio de idiomas extranjeros. Education First (EF), una compañía internacional dedicada a la enseñanza de idiomas creó en 2011 el Índice de Nivel de Inglés (EPI EF) como medición estandarizada del nivel de inglés de los adultos que permite establecer una comparación entre países y a través del tiempo. Este índice demostró el bajo dominio del idioma inglés que existe en México al igual que en Tabasco, que fue una de las entidades que obtuvo menor puntaje en el país.

El estudio surge a través de la interrogante sobre la existencia de un mercado viable para una escuela de enseñanza del idioma inglés en la ciudad de Villahermosa, Tabasco, y tiene el objetivo de realizar una investigación de mercado para determinar la factibilidad de implementar una escuela para la enseñanza del idioma inglés en la ciudad de Villahermosa, Tabasco.

Este estudio se realizó en la ciudad de Villahermosa, Tabasco en el año 2013, siendo objeto de estudio la población de esta ciudad de entre 23 y 40 años de edad que hubieran estudiado inglés en alguna escuela de la misma ciudad.

REVISIÓN DE LITERATURA

Presencia del inglés en el mundo

Según la ONU, en 2013 sumamos 7,162 millones de habitantes en el mundo (Quo, 2013) y se hablan casi 7,000 lenguas diferentes. El inglés es el tercer idioma más hablado en el mundo, con un total de 335 millones de personas. A pesar de que el idioma inglés ocupa el tercer lugar dentro del ranking de idiomas más hablados en el mundo, es éste el que se habla en más países que el resto de los idiomas (Lewis, Simons, & Fennig, 2013).

En nuestros días, Saber inglés abre las puertas a grandes oportunidades, la consultora Transearch, afirma que los estudios realizados por la misma, apuntan a que los profesionales que tienen un dominio alto de inglés, perciben sueldos 41% superiores a los que no, y los que tienen un nivel de inglés medio un 24% más. Por otra parte, el gerente general de Seminarium Certificación, afirma que puestos de servicios globales, ganan un 18% más cuando hablan inglés fluido.

Education First (EF) fundada en 1965 por el empresario Bertil Hult, es una firma privada con 15 divisiones que ofrece una gama de programas educativos desde cursos de idiomas, viajes educativos, títulos académicos, e intercambios culturales. Con la misión de romper barreras de idioma, cultura, y geografía, EF ha ayudado a personas de todas las edades y nacionalidades a convertirse en ciudadanos del mundo (Education First, s.f.).

En 2011, EF creó el EPI EF (Índice de Nivel de Inglés) como una medida estandarizada del nivel de inglés de los adultos que permite establecer una comparación entre países y a través del tiempo. Se trata del primer índice que compara los conocimientos medios de inglés de adultos procedentes de diferentes países. En 2012 se realizó la segunda publicación de este índice, para el cual se obtuvieron datos exclusivos de 1.7 millones de adultos mediante pruebas de inglés gratuitas realizadas durante dos años, de 2009 a 2011. En esta publicación incluyeron datos como la variación de inglés por género, edad, trabajadores de diversos sectores laborales, entre otros.

Inglés en América Latina

Según el EPI EF, en general, el inglés de América Latina es muy bajo, lo cual podría justificarse por la importancia que tiene el idioma español en la zona, mismo que se utiliza como lengua compartida para el comercio continental, la diplomacia y los viajes, que provoca una menor motivación para aprender inglés.

Argentina es el único país en América Latina que tiene un nivel de inglés moderado, esto puede deberse a que en Argentina, el índice de alfabetización es más elevado que el promedio en la región, así como el promedio de años de escolarización. Sin embargo, la inestabilidad económica de este país ha obstaculizado el desarrollo del mismo y ha evitado que las inversiones en educación hayan ido aumentando con el tiempo.

Dominio de inglés en México y Tabasco

Según el estudio realizado por EF en 2012, México tiene una competencia general de dominio del inglés bajo, al haber obtenido 48.60 puntos en promedio en una prueba en la que el mayor puntaje fue de 68.91 obtenido por Suecia y el menor de 42.53 por Libia. México se encuentra en el lugar 38 de 54 países que participaron en el estudio en todo el mundo.

Tabasco se encuentra en la posición número 10 de 29 estados participantes con un nivel muy bajo del idioma, al haber obtenido 47.86 puntos, mismos que se encuentran por debajo de la media del país. En el caso de las ciudades más importantes del país, la Ciudad de México, Ciudad Juárez, Mexicali y Monterrey obtuvieron puntajes superiores a la media, sin embargo, esto no es garantía de que posean un nivel aceptable de inglés.

DATOS Y METODOLOGÍA

Planteamiento del problema

El entorno globalizado en el que se desarrolla nuestra sociedad actualmente, ha hecho que las “barreras” del idioma que existían entre países cada vez sean menores, esto ha provocado que cada vez sea más necesario el dominio de idiomas extranjeros ya sea para disfrutar de un viaje o tener mejores oportunidades laborales, incluso para encontrar información en internet, donde está concentrada información proveniente de todo el mundo y por consiguiente se encuentra en tantos idiomas como países a los que llega el internet.

Actualmente, muchos países se han preocupado por el hecho de que sus habitantes adquieran los conocimientos necesarios en otros idiomas, ya que esto representa un vehículo esencial para el desarrollo, en especial para aquellos países enfocados al comercio exterior (Rivas, 2007).

De la información en la web, el 80% este disponible en inglés (Iglesias, 2011), así como que el 22.3% de los usuarios de internet utilizan el inglés como idioma para comunicarse (Internet World Stats, 2010). Además, el inglés es el idioma que se ha adoptado a nivel internacional como oficial en ciertas aerolíneas y el comercio internacional (Embajada Británica en Santiago, Chile, s.f.), todo esto ha provocado que el inglés sea el idioma principal para unir naciones aun cuando éstas tengan grandes diferencias culturales.

Delimitación del estudio

Debido a la importancia que el idioma inglés tiene en el mundo, este estudio se limitará a investigar las características de estudio, conocimiento e interés de la población de la ciudad de Villahermosa, Tabasco en el año 2013. Así mismo se pretende conocer la competencia existente en torno a este sector en la misma localidad con el objetivo de determinar la factibilidad de implementar una escuela para la enseñanza del idioma inglés en ésta misma ciudad.

En el estudio realizado por EF en 2012, Tabasco obtuvo una puntuación de 47.86 lo que lo califica con un dominio de inglés “muy bajo” (Education First, 2012). Esto, aunado a que son pocas las personas que estudian inglés, plantea la problemática central de ésta investigación.

Preguntas de investigación

¿Existe un mercado viable para una escuela de enseñanza del idioma inglés en la ciudad de Villahermosa, Tabasco?

¿Cuáles son las características de la población de la ciudad de Villahermosa en el estudio del idioma inglés?

¿Existe demanda de servicios educativos en idioma inglés en la ciudad de Villahermosa?

¿La población de la ciudad de Villahermosa está dispuesta a pagar servicios educativos en idioma inglés?

¿Cuál sería la competencia a la que se enfrentaría una nueva escuela de enseñanza del idioma inglés?

Objetivos

El objetivo general:

Realizar una investigación de mercado para determinar la factibilidad de implementar una escuela para la enseñanza del idioma inglés en la ciudad de Villahermosa, Tabasco.

Los objetivos específicos:

Identificar las características de estudio del idioma inglés del cliente potencial.

Identificar la demanda y la oferta de servicios educativos del idioma inglés en la ciudad de Villahermosa. Demostrar la factibilidad de la implementación de una escuela para la enseñanza del idioma inglés en Villahermosa.

Justificación

Con la realización de esta investigación, se conocerá la oferta y demanda existente en la ciudad de Villahermosa, Tabasco, lo cual servirá de base para la apertura de una nueva escuela para la enseñanza del idioma inglés. El modelo que se proponga al finalizar la investigación, beneficiará a la población de esta ciudad, ya que propondrá una escuela de inglés que tomará en cuenta las necesidades insatisfechas hasta el momento, así como las características de los clientes potenciales en cuanto tiempos, poder adquisitivo, entre otros.

Por otro lado, el resultado de ésta investigación proporcionará información relevante para la institución y así determinar o no, la apertura de la escuela, los tiempos de recuperación de la inversión y dará las pautas necesarias para planear las estrategias adecuadas para que la escuela genere un impacto favorable en los clientes potenciales.

Hipótesis

La implementación de una nueva escuela para la enseñanza del idioma inglés es factible debido al interés de la población de Villahermosa en aprender el idioma.

Diseño del estudio

La presente investigación se encauza en un estudio cuantitativo que pretende conocer el número de personas interesadas en adquirir servicios educativos del idioma inglés, así como la oferta actual de estos servicios en la ciudad de Villahermosa.

El método a utilizar será el exploratorio ya que se trata de una problemática que no se ha abordado con anterioridad en nuestra ciudad. El diseño de esta investigación se puede definir como observacional, transversal, no experimental, ya que los datos serán recolectados en un solo momento en un tiempo único y no pretende controlar ni modificar ninguna de sus variables (Sampieri, Collado, & Lucio, 2010).

Población y muestra

La población de estudio de esta investigación se encuentra representada por adultos que cuenten con solvencia económica para adquirir los servicios educativos de una escuela de inglés, para esto se tomarán como participantes adultos entre 23 y 40 años de edad, ya que según el estudio de EF, son las personas más activas en el estudio o conocimiento del idioma inglés.

También se analizará la oferta actual de servicios educativos en idioma inglés en la ciudad de Villahermosa, con el fin de conocer los servicios que prestan y el público al que están dirigidos y en las encuestas a la población se buscará conocer el nivel de posicionamiento que tiene cada una de estas instituciones.

Según datos del INEGI, en el censo de población de 2010, en Villahermosa habitan 640,359 personas (INEGI, 2010), con edad promedio de 27 años (INEGI, 2012). Para fines de este estudio, las edades de la población objetivo se agruparán en cuatro rangos: 23-25, 26-29, 30-35, 36-40, esto, debido a la agrupación que se dio en el estudio de EF que nos permita generar una relación con aquel estudio, así como para

facilitarnos la aplicación de encuestas en nuestra población objetivo. De acuerdo a esto, la población que se estudiará estará compuesta de la siguiente manera (ver Tabla 1).

Tabla 1 Población total de Villahermosa por edad según sexo (23 – 40 años)

Rango de edad	Población total	Sexo	
		Hombres	Mujeres
23-25	35288	16846	18442
26-29	41583	19516	22067
30-35	59943	28130	31813
36-40	47960	22935	25025

Fuente: Elaboración propia con base en datos del INEGI, 2010

Tamaño de la muestra

En el caso de los habitantes de la ciudad de Villahermosa que serán encuestados, la muestra se determinará por el muestreo por cuotas, que consiste en la selección de la misma considerando características específicas presentes en la población, por lo que la muestra habrá de tenerlas en la misma proporción (Gallego, 2004).

En este caso se decidió establecer los estratos en base al sexo de los encuestados, ya que según datos del estudio realizado por EF, las mujeres son quienes presentan un nivel más alto en dominio del idioma inglés, esto denota que en el sexo femenino se puede encontrar más interés por adquirir los servicios de una escuela de enseñanza del idioma inglés.

Tabla 2 Cálculo de la muestra de la población de Villahermosa

Estrato	Total	Total por estrato	Población por estrato				Muestreo por cuotas			
			23-25	26-29	30-35	36-40	23-25	26-29	30-35	36-40
Hombres	184774	87427	16846	19516	28130	22935	16	19	28	22
	100%	47.3%	9.2%	10.5%	15.2%	12.4%	168	195	281	229
							1684	1951	2813	2293
							16846	19516	28130	22935
Mujeres		97347	18442	22067	31813	25025	18	22	31	25
		52.7%	9.9%	11.9%	17.3%	13.6%	184	220	318	250
							1844	2206	3181	2502
							18442	22067	31813	25025

Fuente: Elaboración propia con base en datos del INEGI

Siguiendo los datos de la tabla del muestreo por cuotas, se encuestarán en total a 85 hombres; 16 que se encuentren entre los 23 y 25 años de edad, 19 entre los 26 y 29, 28 entre los 30 y 35 y finalmente 22 entre 36 y 40 años. Y a 96 mujeres; 18 que se encuentren entre los 23 y 25 años de edad, 22 entre los 26 y 29 años, 31 entre los 30 y 35 años, y finalmente 25 entre los 36 y 40 años.

Técnicas y procedimientos

En el caso de la población de Villahermosa, se aplicarán encuestas con preguntas cerradas enfocadas a conocer hábitos de estudio, interés en el idioma, así como conocer el posicionamiento en la mente de estos de las actuales escuelas de inglés que hay en la ciudad.

Marco teórico

Philip Kotler, considerado padre de la mercadotecnia moderna, considera a esta disciplina como un proceso social y administrativo mediante el cual grupos e individuos obtienen lo que necesitan y desean, a través de generar, ofrecer e intercambiar productos de valor con sus semejantes (Merca2.0, 2010).

Según Kotler (2002), la investigación de mercados es: el diseño, la obtención, el análisis y la presentación sistemática de datos y descubrimientos pertinentes para una situación de marketing específica que enfrenta la empresa. Los objetivos que persigue esta técnica de recolección de datos es el suministrar información, no datos, al proceso de toma de decisiones a nivel gerencial, así como satisfacer las necesidades del cliente, ya sea mediante un bien o servicio requerido, es decir, que el producto o servicio cumplan con los requerimientos y deseos exigidos cuando sea utilizado.

La investigación de mercados busca determinar el grado económico de éxito o fracaso que pueda tener una empresa al momento de entrar a un nuevo mercado o al introducir un nuevo producto o servicio y, así, saber con mayor certeza las acciones que se deben tomar, así como ayudar al desarrollo del negocio, mediante la adecuada planeación, organización, control de los recursos y áreas que lo conforman, para que cubra las necesidades del mercado, en el tiempo oportuno (López, 2011), esta permite tomar mejores decisiones que benefician a la empresa y su importancia radica en que nos permite conocer al consumidor, por lo que podemos adaptar nuestro plan de mercadotecnia a las necesidades, deseos, costumbres y motivaciones del consumidor, permitir disminuir los riesgos al proporcionar información necesaria para la definición de la mejor política de mercadotecnia posible. Además, la investigación de mercados es una fuente generadora de información a través de la recolección de hechos para inferir las consecuencias futuras probables a fin de valorar las ventajas e inconvenientes de las alternativas de acción.

RESULTADOS

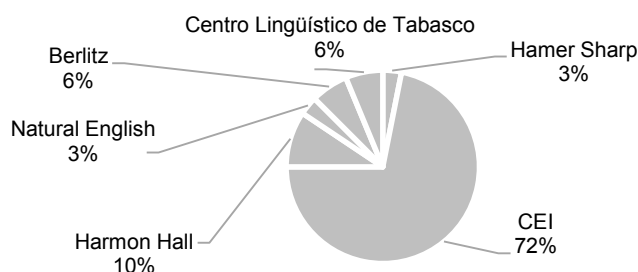
Como se determinó con anterioridad, se encuestó a habitantes de la ciudad de Villahermosa entre 23 y 40 años de edad, divididos en cuatro grupos. Describiendo en primer lugar y de forma general las características del total de la población. En cuanto al estado civil, a pesar de las diferencias de edades existentes, solo el 10% es casado y la mayoría son solteros.

Del mismo modo, se interrogó el nivel de estudios de las personas que participaron en las encuestas, de los cuales el 90% estudiaron licenciatura, mientras que el 7% tiene estudios superiores y sólo el 3% tiene estudios inferiores al nivel superior. Este resultado refleja que este segmento, es el más interesado en dominar el inglés, esto se puede deber a que tienen un mayor conocimiento de la ventaja que representa el dominio de un segundo idioma.

La última pregunta de información general, cuestionaba sobre la institución en la que estudiaron, las respuestas fueron agrupadas según su clasificación. Con esto pudimos confirmar lo que afirma EF sobre la baja calidad en la enseñanza del idioma inglés en las escuelas públicas, por lo que los estudiantes de estas, instituciones optan por recibir clases de inglés de forma externa.

En la siguiente variable del cuestionario, se pretendía conocer los hábitos de estudio de la población de Villahermosa respecto al idioma inglés, en primer lugar se les preguntó en qué escuela de inglés habían estudiado por última vez. De las escuelas mostradas como opción, los encuestados en los diferentes grupos de edades solo seleccionaron las seis que se muestran en el gráfico. Esta gráfica nos da una primera impresión sobre el posicionamiento que tienen las escuelas de inglés en los habitantes de la ciudad de Villahermosa.

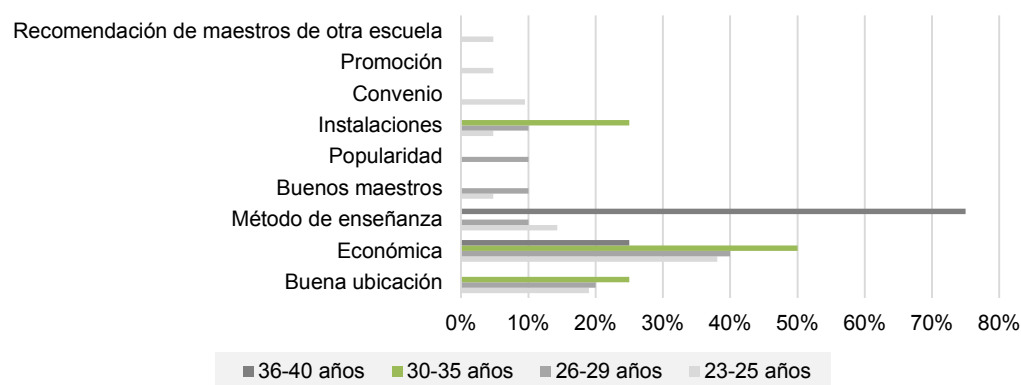
Figura 1 Escuelas en las que han estudiado los habitantes de Villahermosa



Por otra parte, los resultados también demostraron que es mayor el porcentaje de mujeres que el de hombres que ha estudiado inglés, lo que nos ayuda a comprobar otra afirmación de los estudios realizados por EF, en el que se establece que las mujeres son las que están más interesadas en estudiar este idioma.

Posteriormente se preguntó a los encuestados la razón por la que habían elegido dicha escuela, a lo que el grupo de 23-25 años respondió en su mayoría que se basaron en el bajo precio del curso en primer lugar, y en la ubicación y método de enseñanza como segunda y tercera razón. Una minoría de este grupo de edades, dijo haber elegido los cursos de determinadas escuelas debido a promociones que ofrecieron algunas de estas y algunos otros participantes por convenios que tenían algunas otras con la institución en la que cursaban el bachillerato u algún otro nivel de estudios. Para el grupo de 26-29 años, lo más importante para elegir su escuela fue también el bajo costo del curso, y las demás opciones tuvieron la misma importancia entre sí. En el grupo de 30-35 años, el bajo costo y las instalaciones del lugar tuvieron la misma importancia para tomar la decisión de estudiar ahí. En el caso de este grupo de edades, los hombres más que las mujeres fueron quienes manifestaron fijarse más en las instalaciones. Finalmente, se pudo apreciar que el grupo de 36-40 años le da mayor importancia al método de enseñanza. Es probable que esto se deba a que a esta edad, las personas tienen mayor poder adquisitivo y se interesan más por una escuela que les asegure el aprendizaje antes que el costo de la misma.

Figura 2 Razón por la que los habitantes de Villahermosa eligieron su última escuela de inglés



Posteriormente se preguntó a los participantes si ha estado en más de una escuela de inglés, a lo que una cantidad notablemente menor, ha sido la que ha estado en dos escuelas, y los que han estado en tres o más escuelas, solo se presentan en los grupos de 30-35 años y en una pequeña parte de los del grupo 23-25 años. El grupo de 23-25 años dio como razones del cambio algunas características de la escuela, como el método de enseñanza y la dificultad que les ocasionaba, así como el poco avance que notaban en su conocimiento del idioma. Conforme avanzan las edades en los grupos de encuestados, las razones son cada vez menos

relacionadas con la escuela, ejemplo de estas son la falta de tiempo para ir a las clases, falta de recursos económicos y cambios de domicilio.

La siguiente variable de la encuesta pretendía conocer el nivel de dominio de inglés de los habitantes de la ciudad de Villahermosa. Esta variable utilizó una tabla en la que se mostraban las habilidades que deben dominarse en un idioma para lograr tener una comunicación efectiva, lectura, escritura, gramática, comprensión y expresión oral. Estos se presentaron en una tabla que contenía una escala del 1 al 5, en la que los participantes debían elegir el número que calificara más certeramente su dominio de cada una de estas habilidades en el idioma inglés. Después de concentrar las autoevaluaciones de todos los participantes, se calculó el promedio de estos para tener una calificación media que pudiera describirnos el dominio promedio de inglés por parte de la población de Villahermosa. Los resultados se muestran en la tabla siguiente.

Tabla 3 Autoevaluación de los habitantes de Villahermosa en dominio del inglés

Mujeres						
Edad	Lectura	Escritura	C.O.*	E.O.**	Gramática	Promedio general
23-25	4.3	4	3.7	3.5	3.5	3.8
26-29	2.4	2	3.3	1	1.5	2.04
30-35	3.3	4	3.8	3.7	4	3.76
36-40	3	3	1.2	4	2.3	2.7
Promedio	3.25	3.25	3	3.05	2.83	3.08
Hombres						
Edad	Lectura	Escritura	C.O.	E.O.	Gramática	Promedio general
23-25	3	3	3.2	2.4	2.8	2.88
26-29	4.3	3.8	4	4.2	3.7	4
30-35	3.3	3.7	3.7	3.3	3.7	3.54
36-40	3.3	3.7	1.6	3	2.7	2.86
Promedio	3.48	3.55	3.13	3.23	3.23	3.32
Promedio poblacional	3.36	3.4	3.06	3.14	3.03	3.2

*C.O. = Comprensión oral

**E.O. = Expresión oral

Fuente: Elaboración propia del autor

Como la tabla demuestra, la población de Villahermosa tiene de manera general un promedio de 3.2, el cual nos dice que la población tiene un dominio del inglés intermedio según su propia autoevaluación.

Según el estudio de EF, las mujeres son las que tienen un nivel un tanto superior de inglés a los hombres, sin embargo con esta investigación, pudimos comprobar que en el caso de la ciudad de Villahermosa, los hombres son quienes presentan una calificación superior según los promedio de las autoevaluaciones de cada una de las habilidades.

Otro dato importante es que, si bien EF afirmaba que la diferencia generacional era un factor determinante en el dominio del idioma, en esta investigación se ha demostrado que en Villahermosa, solo se cumple en el caso de los hombres.

En el caso de las mujeres, existe una diferencia en el dominio del idioma que no se relaciona en su movimiento generacional. Tanto mujeres de 23 a 25 como las de 30 a 35 años tienen un nivel con escasa diferencia y las de 26 a 29 años tienen un nivel de inglés inferior a las de 36 a 40 años, quienes conforman

el único grupo de mujeres que confirman la diferencia generacional que afirma EF. Por otra parte, en los hombres es posible notar que siguen de cerca, la tendencia que establece EF en su investigación, ya que los hombres de 26 a 29 al igual que los de 30 a 35 años tienen un nivel superior en el dominio del idioma comparados con los que se encuentran en las edades límites (23-25 y 36-40 años).

Otro punto interesante que se rescata de esta variable, son las habilidades en las que se consideran menos preparados los participantes, ya que demuestran que la habilidad para entender conversaciones orales es el punto más débil de todos, lo que nos servirá como estrategia para basar el plan del método de enseñanza de la escuela de inglés que se desea implementar.

La siguiente variable de la encuesta deseaba conocer el interés que tiene la población de Villahermosa en adquirir los servicios de una escuela de enseñanza del idioma inglés, esta es una de las partes más importantes del trabajo, ya que es aquí donde se analizará la aceptación que tendría esta escuela para la enseñanza del idioma inglés. En primer lugar, esta variable cuestionó a los participantes acerca de su interés en estudiar inglés, a lo que casi la totalidad de los cuatro grupos de edades respondió que sí, y 12.5% del grupo de 23-25 años dijo que no por apatía o en algunos casos porque ya han terminado un curso de inglés en alguna escuela. Sin embargo si consideramos de forma general a la población participante, el 94% dijo estar interesado en estudiar inglés.

La siguiente interrogante, preguntaba si estarían dispuestos a pagar una escuela de inglés que les asegurara desarrollar las habilidades básicas para lograr una buena comunicación en cualquier idioma, mismas que con anterioridad se autoevaluaron los participantes, a lo que el 97% dijo que si, mientras que el 6.25% del grupo de 23-25 años dijo que no por las mismas razones que la pregunta anterior y el 25% del grupo de 35-40 años también dijeron que no, ya que consideraban que una escuela que asegure desarrollar todas estas habilidades podría ser muy costosa.

Para concluir con la serie de preguntas de la encuesta, se preguntó a los participantes qué tan importante consideran el dominio del inglés en la actualidad, para esto, de forma similar a la autoevaluación del dominio del mismo, se presentó una tabla con una escala de 1 a 5 en la que debían seleccionar la que más se acercara a su creencia, en la que el 1 significaba nada importante mientras que el 5 era muy importante. A esta pregunta, el 87.5% del primer grupo (23-25 años) respondió con la escala 5 y el resto 4, por lo tanto en este grupo hay quienes lo consideran importante, pero no trascendental como para marcar una diferencia. Por otra parte, el resto de los grupos de edades, respondió que la importancia del dominio de este idioma es muy alta y significativa, en tanto que el 100% de los otros grupos lo calificó en la escala 5.

En esta variable se pudieron obtener los datos más importantes para nuestra investigación, ya que, además de que pudimos comprobar que los habitantes de la ciudad están interesados en estudiar el idioma, también comprobamos que están conscientes de la importancia del inglés, y lo que es más, están dispuestos a pagar por el servicio educativo. Todo esto asegurara la demanda de nuestros servicios.

CONCLUSIONES

El objetivo principal de la realización de esta investigación de mercado era determinar la factibilidad de implementar una escuela para la enseñanza del idioma inglés en la ciudad de Villahermosa, Tabasco, misma que fue comprobada con los porcentajes positivos que obtuvieron las preguntas de la encuesta aplicada a la población referente al interés por el estudio del idioma.

Según las encuestas el 100% de la población sabe la importancia que tiene el idioma inglés en la actualidad como herramienta de trabajo, es por ello que el 94% de la población está interesada en estudiarlo y el 97% considera importante pagar por servicios educativos de este idioma, en especial si esta escuela le asegura al alumno desarrollar todas las habilidades necesarias para comunicarse en este idioma.

Siguiendo los datos que fueron posibles recolectar por medio de las encuestas, se proponen las características básicas que debe cubrir una nueva escuela de enseñanza de inglés para adultos en la ciudad de Villahermosa.

En general, la comprensión y expresión oral, es decir la habilidad para escuchar y hablar, son las que la población reconoce tener menos desarrollada. Es por ello que en la propuesta de inglés, se debe desarrollar un sistema de enseñanza que se base mayormente en la práctica y desarrollo de listening y speaking (entender y hablar) desde el primer momento, y se encuentren inmersos en un ambiente 100% en inglés, integrando simultáneamente otras habilidades del idioma.

Con el objetivo de apoyar a la población en el sentido financiero, pretendemos lograr financiamiento para colegiaturas parcial o total de parte de donantes enlistados en el catálogo publicado por el Foundation Center, para lo cual ya estamos elaborando la justificación y resumen ejecutivo requerido por algunos donantes. Con esto el monto que los estudiantes paguen se podría reducir en un porcentaje considerable que nos dará una ventaja sobre nuestra competencia.

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CONTRALORÍA SOCIAL EN LAS UNIVERSIDADES PÚBLICAS: PRACTICA DE TRANSPARENCIA Y RENDICIÓN DE CUENTAS

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RESUMEN

La Contraloría Social constituye una práctica de transparencia y de rendición de cuentas y se reconoce como el espacio de los beneficiarios y de la ciudadanía, para que de manera organizada verifiquen el cumplimiento de las metas y la correcta aplicación de los recursos públicos federales asignados a las Universidades Públicas del país, a través del Programa Integral de Fortalecimiento Institucional (PIFI) y el Programa para el Desarrollo Profesional Docente (PRODEP), antes Programa de Mejoramiento del Profesorado (PROMEP), dando así cumplimiento a lo dispuesto en la Ley General de Desarrollo Social

Este mecanismo tiene como propósito el seguimiento, supervisión y vigilancia de los programas PIFI y PROMEP para coadyuvar al logro de las metas y la correcta aplicación de los recursos asignados a los mismos, contribuyendo así a la transparencia y la rendición de cuentas a la sociedad.

Por lo anterior el presente estudio tiene como finalidad realizar un diagnóstico sobre la participación de los beneficiarios de la comunidad universitaria de estos programas y la efectividad de la gestión de la contraloría social, el diagnóstico se realizó mediante la aplicación de cuestionarios de forma aleatoria a los beneficiarios de cuatro Universidades Públicas del Estado de Sonora. Resultados que servirán de guía y retroalimentación para el mejor desempeño de las mismas.

PALABRAS CLAVE: Contraloría Social, Transparencia, Rendición De Cuentas

SOCIAL MONITORING AT PUBLIC UNIVERSITIES: PRACTICE OF TRANSPARENCY AND ACCOUNTABILITY

ABSTRACT

The Social Comptroller is a practice of transparency and accountability and is recognized as the space of the beneficiaries and of citizenship, so in an organized way, you must check the fulfilment of the goals and the correct application of federal public resources allocated to public universities in the country, through the integrated program of institutional strengthening (PIFI) and the program for teacher professional development (PRODEP) before improvement of faculty (PROMEP) program, thus giving compliance with provisions of the General Law of Social development mechanism is intended to the tracking, monitoring and surveillance of the PIFI and PROMEP programmes to contribute to the achievement of the goals and the correct application of the resources allocated to them, thus contributing to transparency and accountability to the society. Therefore the present study aims to make a diagnosis on the participation.

KEYWORDS: Controlling, Transparency, Public Sector

JEL: M00

BREVE ANÁLISIS DE RENTABILIDAD EN LA INDUSTRIA TABACALERA EN MÉXICO

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RESUMEN

En este estudio se realiza una investigación del impacto que tiene la industria tabacalera en México desde la perspectiva social y económica, así como la proporción que ocupa dentro de la economía nacional. El caso que se presenta corresponde a una empresa mexicana con características de empresa familiar, que le permite beneficiar en forma directa a las familias que trabajan en la siembra, cosecha, proceso y exportación de la planta de tabaco; así mismo, se abordará la posición que ocupa México en la industria tabacalera a nivel mundial. El objetivo de este trabajo es mostrar la rentabilidad de la siembra y cosecha de la hoja de tabaco, sus beneficios para los agricultores y el sello distintivo que le impone el agricultor a una cosecha muy apreciada en el extranjero. La importancia del estudio del cultivo de la hoja de tabaco en México es debido a la posición que ocupa como parte de la economía nacional, generadora de divisas y como conservador de la cultura en las entidades donde se siembra.

PALABRAS CLAVE: Industria Del Tabaco, Rentabilidad, Cultura

BRIEF ANALYSIS OF PROFITABILITY IN THE TOBACCO INDUSTRY IN MEXICO

ABSTRACT

This is a study on the impact of snuff industry in Mexico from a social and economic perspective and proportion it occupies in the national economy performs. The case presented corresponds to a Mexican company with characteristics of family business that allows you to benefit directly to families who work in planting, harvesting, processing and export of plant snuff; a brief analysis of the financial statements in an enterprise engaged from planting, harvesting and selling leaf snuff is made. In this idea aim of this paper is to show the profitability of snuff from planting, tried to land, harvesting and selling the product sheet that among other characteristics is locally itself is manufactured. The importance of studying the leaf cultivation of snuff in Mexico due to its position within the national economy, generating foreign exchange and as a conservative culture in states where it is planted.

JEL: A13, D00, D2, D29, G00, M19, Q14

KEYWORDS: snuff industry, economy, culture .

INTRODUCCIÓN

El tabaco por más de un siglo ha estado ligado a la vida de los mexicanos en los aspectos económicos, culturales y sociales; así como México, muchos países son productores de la hoja de tabaco por ser ésta una importante generadora de empleo e ingresos para los agricultores; además en una alternativa atractiva para aquellos suelos pobres y con escasez de agua, poco rentable para otros cultivos. La alta calidad del tabaco que produce México es cada vez más cotizado en los mercados internacionales para la fabricación de puros, situación que favorece las exportaciones de este tipo de producto del tabaco y genera gran cantidad de

empleos en zonas específicas donde se produce el puro. **Hay municipios donde se** conjunta la riqueza de la región y se plasma en grandes terrenos fructíferos para la **siembra**; más del 50% de sus habitantes han visto en los **plantíos de tabaco** una fuente de ingreso que combinan con el **arte** de elaborar puros. Hay zonas **tabacaleras** al 100%, con imagen a nivel internacional por la cosecha del tabaco, la venta de la hoja y el puro hecho a mano, en el Estado de Veracruz existen importantes zonas de tabaco, esto dentro de la República Mexicana.

El proceso de la hoja de tabaco comprende: la selección de terrenos, el proceso de la siembra, el proceso de cultivo, la recolección, el proceso de curación y por último el proceso de fermentación de la hoja. Cada uno de estos procesos se lleva a cabo de forma manual y cuidadosa para que la hoja se coseche y venda o trabaje intacta, sin cortes. Los principales estados en México que producen la hoja de tabaco son –en orden de importancia- Veracruz, Nayarit, Chiapas, Guerrero y Jalisco (SAGARPA). Para la realización de este trabajo hubo que trasladarse y tomar in situ la información relacionada a la siembra, cosecha y proceso de la hoja de tabaco en el Estado de Veracruz. De la misma manera se obtuvo información relacionada a sus Estado Financieros de los años 2013 y 2014.

REVISIÓN DE LITERATURA

Bien dicen los estudiosos de la sociedad -en sus diferentes disciplinas- que no podemos eludir la realidad incuestionable de que vivimos en organizaciones; nos desenvolvemos en ellas, las estudiamos y tratamos de explicar muchas veces su accionar. Buscamos resolver sus problemas, mejorar su vida, prolongar su existencia, explicar sus cambios y en ocasiones hasta controlarlos. Para ello, se han establecido diferentes teorías, al respecto Harmon y Mayer (1999) argumentan: “La palabra teoría, en su sentido más amplio, alguna vez aludió a convicciones sobre lo bello, lo verdadero y lo bueno. Era un producto de la revelación divina y la razón natural. Y la política era su criada, cuyo cometido era crear lo bello, lo verdadero y lo bueno en la sociedad. Con el tiempo, la política perdió su intención de crear una sociedad buena y se convirtió en el método para mantener la estabilidad social a fin de que los individuos se empeñaran, en relativa paz, en hacer realidad sus nociones privadas del bien. Con esto, la teoría se volvió más una idea que una creencia; más intelectual y en esencia menos religiosa.” (Harmon y Mayer, 1999: 92) En retrospectiva, la teoría nos permitía diseñar nuestra sociedad en forma adecuada, de aquí fueron las primeras obras de Max Weber (1964, 1968, 2005) -con la burocracia, la sociedad ideal y equilibrada-, Chester Barnard (1968) y el volumen *The Functions of the Executive*, o Herbert A. Simon (1950) y *Administrative Behavior*, autores como Bobbio (2005), Crozier (1974), Etzioni (1975) y Mintzberg (1984) todos estudiosos de las organizaciones, de sus estructuras, experiencias y modelos. Y por otro lado, Ortega (2011) y Calderazi (2013) en las finanzas.

METODOLOGÍA

La definición de la metodología estuvo en función del tema principal de nuestro estudio y que comprende la rentabilidad de la industria tabacalera desde la perspectiva social. A partir de la problemática y el diagnóstico preliminar, se fijó el objetivo metodológico en dos momentos de acción; primero en conocer ¿cómo se procesa la hoja de tabaco? y segundo ¿son rentables las tabacaleras en el sureste de México? El método corresponde a un estudio de caso y es cuantitativo, ya que se basa en los registros financieros de 2 años y se profundiza en el impacto social, en virtud de que todo el proceso desde la siembra hasta la manufactura del puro, elaborado con la hoja de tabaco, depende de un proceso manual, y en este aspecto, las familias, su cultura y finanzas depende de este tipo de empresa. En el campo de trabajo, la realidad social no siempre es fácilmente observable, de ahí que se haya tenido la necesidad de trasladarse a los campos de cultivo para conocer desde la siembra, la tierra, la cosecha y la manufactura del puro.

Las acciones que incluyen la observación in situ, el análisis de datos, el estudio documental y el desarrollo de índices financieros permitirán sentar las bases para concluir si estas empresas son rentables. De aquí que,

este estudio estará compuesto en dos partes: I) la observación del proceso de siembra, cosecha y manufactura de la hoja de tabaco, II) el análisis de caso de rentabilidad financiera y económica.

PLANTEAMIENTO

La principal característica económica del cultivo de tabaco, que por razones técnicas no puede alcanzar un alto nivel de mecanización, es la muy elevada utilización de mano de obra, que puede llegar a las 2,200 horas de trabajo anuales por hectárea. En la Unión Europea, esta actividad emplea alrededor de 200,000 personas en los sectores de producción y transformación. En términos de ingresos y de capacidad de empleo, el cultivo del tabaco es la tercera actividad agrícola en México. De 1998 a 2010, la producción anual de hojas de tabaco ha sobrepasado las 45 000 toneladas métricas y el área cultivable ha crecido en 30 000 hectáreas. Las ventas de cigarros nacionales han superado los 60 000 millones de dólares y desde la década de los setenta del siglo pasado se emplean en la industria manufacturera más de 5 000 trabajadores. Sin embargo, México no se encuentra entre los principales productores de hoja de tabaco del mundo. En 2005, ocupó el lugar número 38 con una producción de poco más de 16 mil toneladas, lo cual equivale al 0.25% de la producción mundial.

De acuerdo a Escuder (2007) la producción y el comercio del tabaco a nivel mundial se basa fundamentalmente en que las labores comerciales son una mezcla de hojas de tabaco de diverso origen cuyas calidades vienen determinadas por numerosos factores naturales o tecnológicos, como: calidad de la variedad, clima, suelo y agua de riego, técnicas de cultivo, abonado y la tecnología de la transformación como el curado, fermentación y almacenamiento. Ahora bien, entre 1998 y 2005, se observa que el número de hectáreas cosechadas se redujo de 32 mil a menos de 9 mil. Dada la similitud entre las tendencias de volumen producido y el área cosechada, el rendimiento por hectárea ha permanecido bastante estable, alrededor de 1.7 toneladas por hectárea en todo ese periodo. Los factores que se relacionan con la caída de la producción de la hoja de tabaco en los últimos años son los precios bajos que se manejan a los productores, el incremento en las importaciones y además se debe de considerar que la ORGANIZACIÓN MUNDIAL DE LA SALUD (OMS) ha emprendido una campaña en contra del tabaquismo y la ley que se ha aprobado en México para prohibir fumar en lugares públicos cerrados.

También las campañas publicitarias producto de las regulaciones y disposiciones gubernamentales en contra del tabaco han mermado el consumo de la hoja de tabaco en México. En este punto se plantea la reflexión: **¿Cuál es el futuro del cultivo del tabaco, en cuanto a las regulaciones ya que se han vuelto más estrictas y la Organización Mundial de la Salud (OMS) pretende desincentivar el cultivo del tabaco?**

Por el estudio realizado encontramos que la industria tabacalera apoyó los objetivos originales del Convenio Marco (FCTC) pero éste se ha desviado de ellos con recomendaciones de políticas que ya no tienen sentido. En tanto exista demanda por el tabaco, a los agricultores le debe impedir su cultivo si así lo deciden. En vez de ello debería alentárseles a sembrar una serie de cultivos a la par del tabaco para reducir su dependencia en un solo cultivo. Las recomendaciones desarrolladas por los facilitadores y presentadas en la reunión de trabajo del grupo en febrero están dramáticamente fuera de contexto. Sugieren que los gobiernos deben actuar para:

Reducir el suministro de material prima / tabaco reduciendo el área designada para el cultivo de tabaco
Prohibir el apoyo económico a productores de tabaco, y
Ordenar/por mandato programas de sustitución de cultivos para los campesinos dedicados a la producción de tabaco.

Parte I. Observación del Proceso de Siembra, Cosecha y Manufactura de la Hoja de Tabaco

La Producción de la Hoja del Tabaco: Para el corte y arreglo de las hojas de tabaco se requiere de habilidades aprendidas a lo largo de varias generaciones, por ello es que en este tipo de trabajo se incorpora toda la familia, incluyendo a menores, cuya edad promedio es de cuatro años y medio, encontrándose dos niñas por cada niño. Como es de esperarse, el riesgo de otros problemas de salud asociados con el cultivo y cosecha de tabaco se incrementa dada la presencia de factores como: limitado acceso a los servicios de salud, deficientes condiciones de nutrición, analfabetismo, monolingüismo, bajos ingresos y la falta de servicios básicos. Planta de tabaco Las tierras al sureste de México son las que se utilizan para cultivar el tabaco de los puros “ATV” Dos tipos de plantas de tabaco son utilizadas en la elaboración del Puro: el corajo del que se obtienen las hojas para la capa y el criollo de sol, que provee las hojas para la tripa y el capillo. El cultivo de corajo se planta bajo lonas de algodón, “los tapados”, a fin de proteger a las del exceso de sol, vientos y parásitos, y las hojas tengan una apariencia uniforme y textura suave y sedosa; cada planta contiene 16 ó 17 hojas (que permitirán la elaboración de unas 30 capas). _El criollo de sol crece a la intemperie con 12 ó 13 hojas. El primer paso es la selección de terrenos, en la agricultura del tabaco se inicia con la selección y preparación de los terrenos; intenta no sembrar en pendientes muy pronunciadas, para evitar el arrastre de las semillas. Las raíces de las plantas de tabaco son muy delicadas y requieren suelos sueltos prosperar. Por eso, el veguero rotura sus campos repetidas veces, convirtiendo la vegetación en un nutriente natural del suelo. A fin de evitar que la estructura del suelo se altere, solo se utiliza la tracción animal. Posteriormente el proceso de siembra empieza con las minúsculas semillas de la planta del tabaco, se tratan durante 45 días y se plantan en fila recta; existen dos variedades de semillas, que originan dos plantas de tabaco muy diferentes: corajo y criollo. Las semillas se plantan en septiembre y cosechan en febrero, siendo inspeccionada cada planta unas 150 veces por los cultivadores del tabaco (los vegueros).

Una vez colocadas las simientes en el semillero, se cubren con tela o paja para protegerlas de los rayos del sol, de efecto nocivo en esta primera fase; a los 5 u 8 días comienza la germinación del tabaco; pasados 2 o 3 días se remueve la cubierta por la mañana y por la tarde, para que los plantones se aclimaten al medio. A los 10 o 12 días de nacida en el semillero, se inicia la aplicación de insecticidas y de fungicidas; éstos evitarán el desarrollo de las plagas y de las enfermedades que afectan al tabaco. Tras 35 días, hacia la segunda quincena de octubre, las plantas de tabaco alcanzan unos 15 a 20 cm de alto y se denominan posturas; Ahora se procede a su trasplante a las vegas definitivas; las tierras ya han sido enriquecidas con carbonato de calcio, abono orgánico y otros. Esta fertilización se repite a los 10 y a los 25 días; se inicia ahora las labores de cultivo y aporque. Ya para el proceso del cultivo, la trasplantación de las posturas a las vegas, se inicia el cultivo y el aporque, a fin de eliminar las malas hierbas y facilitar el desarrollo de la plantación y el crecimiento de las plantas de tabaco. Así, durante los 45 o 50 días que éstas necesitan para alcanzar su completa madurez, cada una es visitada regularmente a fin de realizar labores de azada y control de las plagas, y sobre todo, para eliminar sus yemas terminales y axilares. La terminal se elimina para estimular el crecimiento de las hojas, lo que provoca la aparición de hijos o yemas axilares, que serán separadas también, es el desbotone del tabaco. La planta criollo produce 4 de las 5 hojas que intervienen en la composición de un Puro y originan la diversidad de sabores presentes en las distintas marcas; la planta criollo es la única variedad típica del genuino tabaco Cubano. A diferencia del corajo, las plantas de criollo se exponen al sol para lograr la más amplia variedad e intensidad de sabores que se utilizan en las diferentes ligas que utilizan los puros. La planta Corajo toma su nombre de la famosa plantación "El Corajo", donde su semilla se desarrolló; produce solo una hoja, la capa. Su producción es más costosa que las otras hojas de un puro. Las de corajo se agrupan en siete niveles según su posición en el tallo o posición foliar, a fin de su recolección y clasificación. Las capas se clasifican por colores: claro, doble claro, colorado claro, colorado maduro y maduro. Poco después de la siembra del corajo, que puede alargarse unos 40 días, hombres en zancos erigen unas grandes extensiones de tela de algodón para proteger la vega. La planta del tabaco, respecto de sus hojas, se divide en tres partes: la corona, el centro y la inferior: todas son recolectadas. Al alcanzar las hojas su pleno desarrollo, nace el botón, que se alimenta de las sustancias contenidas en las mismas; por ello se arranca o desbotona. La planta se esforzará por reproducir hijos o yemas, que también habrán de eliminarse; los vegueros llaman a esta operación "repasar" o deshijar. El "repasador", con el dedo índice y la uña del dedo pulgar, arranca de un solo golpe las yemas o hijos para

evitar deterioros. Así se logra un hoja superior, de color verde claro; cuando ésta tiene pequeñas marcas verde-amarillo está lista para y corte y fermentación. Las más perfectas se eligen para capa.

El Proceso de Recolección

Cincuenta días después de la siembra comienza la recolección del tabaco; trabajo muy duro: las hojas hay que recogerlas una a una y a mano, y como máximo dos o tres a la vez. Cada planta de corajo tiene 8 o 9 pares de hojas; las hojas están situadas en niveles distintos (de abajo arriba: libre de pie, uno y medio, centro ligero, centro fino, centro gordo y coronas). Las hojas de cada nivel se recogen de forma independiente, cuando están maduras, a intervalos de 6 ó 7 días: el ciclo de recolección de una planta dura unos 40 días. Las plantas de criollo poseen 6 o 7 pares de hojas clasificadas en ligeros, secos, volados y capotes; las hojas situadas al pie de la planta ofrecen un sabor más suave, por ser las de más tiempo y las más sombreadas. Más arriba en la planta, las hojas tienen mayor fortaleza, al estar más expuestas a la luz solar. El ligero se obtiene de las hojas superiores y es más aromático; el seco, de las hojas intermedias, y es más ligero y de aroma más sutil; el volado, de las hojas inferiores de la planta, es menos aromático, siendo su función asegurar que el cigarro arda correctamente, la siguiente fase es la curación.

Proceso de Curación

En las casas del tabaco, los trabajadores deben vigilar la humedad, la temperatura y las lluvias; según varíen estos factores, abren y cierran sus puertas. Uno de los primeras actuaciones que deben realizar es el ensarte; las "ensartadoras", con grandes agujas, unen por pares las hojas y las colocan en largos palos de madera, llamados cujes ; estos cujes se suben a unos maderos horizontales (llamados barrederas) donde se apoyan sus extremos; en cada jornada, se completan unos 100 cujes, por lo general. Un cuje es una vara recta de unos 4 m de largo con determinado grueso en cada una de sus puntas; es un elemento muy útil en el proceso de secado y curado del tabaco (de 45 a 60 días, según sea el clima). Para conseguir un buen cuje hay que cortarlo y mantenerlo en agua salada durante unos 50 días; luego hay que pelarlo, así no transmite el olor de su madera a las hojas de tabaco. Finalmente, se le quitan los nudos a fin de evitar posibles daños a las hojas. Los cujes se entresacan de los pantanos, las costas sin arena o de los espesos manglares. Todo el tabaco se cura o seca al aire, durante unos 50 días; este proceso, largo y natural, es supervisado de forma constante y asegura temperatura y humedad controladas; las hojas ensartadas, se sitúan cerca del suelo y, cuando se van secando, se suben a la parte superior de la casa del tabaco. Primero las hojas adquieren un color amarillo y luego, gracias al proceso de oxidación y pérdida de la clorofila, toman el color dorado-rojizo que indica que están listas para la 1ª fermentación del tabaco. Tras el proceso de secado se procede al zafado o amarre del tabaco. Ahora, sigue la fase de fermentación. Por último el proceso de fermentación procede con el zafado o amarre del tabaco; de esta fase depende, en gran parte, la calidad del puro; Ahora las hojas ensartadas en los cujes (1000 a 1500 por unidad) se bajan. Respecto de la planta corajo, la bajada se realiza por la mañana, cuando no hace mucho calor; en otro caso, al contacto de la mano, la hoja de tabaco puede quebrarse si está demasiado seca; luego, el "zafador" parte el hilo y las hojas quedan liberadas. Aquí se destaca la influencia de la cultura de los agricultores, y Veira (1997) destaca "la existencia a favor de nuevos valores de eficacia y productividad, el cambio de paradigma supone, en realidad, un cambio cultural en las organizaciones públicas." Los agricultores desde los cambios en la reglamentación han debido cambiar y adecuarse a los mercados mas globalizados, ya que en México, pese a que la producción es una generadora de divisas, ha sufrido los embates de las disposiciones gubernamentales. Por otro lado, y continuando con la cultura Hall (1996) concluye lo mismo que todo cambio gubernamental u organizacional requiere de un cambio de cultura.

Parte II. Análisis de Caso de Rentabilidad Financiera y Económica

A continuación se presentan los Estados Financieros de una empresa Tabacalera del sureste de la república mexicana, correspondiente a los años 2013 y 2014, cuya razón social se omite por razones de

confidencialidad y protección de datos y serán sujetos al análisis de razones de rentabilidad financiera y económica.

Figura 1: Estados Financieros de Empresa Tabacalera

Estado de Posición Financiera				
	2013		2104	
	\$	%	\$	%
Activos corrientes				
Efectivo	41,108,467	11	3,656,308	1
Otros activos finan.	9,929,614	3	9,483,424	3
Deudores comerciales y C x C	47,493,076	13	33,101,743	11
C x C a entidades relacionadas	4,001,069	1	5,696,207	2
Inventarios	83,207,036	22	170,856,291	54
Activos por impuestos	4,104,045	1	3,925,175	1
	189,843,30			
Total de activos corrientes	7		226,719,148	72
Activos no corrientes				
Otros activos financieros, no corrientes	2,835,256	1	2,954,063	1
Activos intangibles	224,525	0	195,862	
Propiedades, plantas y equipos	87,087,036	23	83,671,543	27
Activos por impuestos diferidos	92,266,441	25	1,648,293	1
	182,413,25			
Total de Activos no corrientes	8	49	88,469,761	28
	372,256,56			
Total Activos	5	100	315,188,909	100
Pasivos corrientes				
Otros pasivos financieros	68,952,905	19	90,032,759	29
Cuentas por pagar comerciales	29,286,036	8	28,600,883	9
Cuentas por pagar a entidades relacionadas	5,846,952	2	5,461,664	2
	112,101,94			
Pasivos por impuestos corrientes	2	30	75,193,728	24
Otros pasivos no financieros	9,431,626	3	544,568	
	225,619,46			
Total pasivos corrientes	1	61	199,833,602	63
Pasivos no corrientes				
Otros pasivos financieros	611,085	0	611,065	
Pasivos por impuestos diferidos	6,955,296	2	7,313,392	2
Provisiones no corrientes por beneficios a los empleados	13,305,703	4	13,635,568	4
Total pasivos no corrientes	20,872,084	6	21,560,025	7
	246,491,54			
Total Pasivos	5	66	221,393,627	70
Capital				
Capital emitido	48,297,641	13	48,297,641	15
Ganancias (pérdidas) acumuladas	9,624,428	3	6,880,455	2
Otras reservas	3,054,531	1	371,565	
	60,976,600	16	55,549,661	18
Capital atribuible a los propietarios	64,788,420	17	38,245,621	12
Participaciones no controladoras				
Total capital	64,788,420	17	38,245,621	12
	372,256,56			
Total pasivo y capital	5	100	315,188,909	100
Estado de Resultados				
	2013		2014	
	\$	%	\$	%
Ingresos brutos	27,620,67	100	26,261,402	100
Costos de producción	629,311	2.28	542,327	2.07
Utilidad del periodo	26,991,36	97.72	25,719,075	97.93
Razones de rentabilidad Financiera y Económica				
	2013	2014		
Rentab. sobre ventas	97.08%	99.36%		
Rentab del capital	34.92%	90.76%		
Rentab sobre activo	4.50 %	5.77 %		

Dado que la rentabilidad mide la eficiencia con la cual una empresa utiliza sus recursos financieros, ésta no debe desperdiciar los mismos. En este sentido, los recursos financieros mostrados en los estados financieros anteriores, han sido utilizados eficientemente conforme al análisis siguiente:

Determinando los índices de “rentabilidad sobre ventas”, se expresa la correlación entre el margen de utilidad con las ventas, mismos que ascienden a 97.08 y 99.36 en los periodos de 2013 y 2014 respectivamente, alcanzando el 100% en ambos periodos, lo cual indica que el nivel de rentabilidad es favorable. Respecto a la “rentabilidad sobre los activos”, se mide la correlación entre la utilidad neta y el activo, en la cual si fuera uno significaría que la utilidad neta es igual al activo, sin embargo esta correlación es de 4.50 y 5.77 durante los periodos 2013 y 2014 respectivamente, lo cual significa que obtenemos más productividad al activo, incrementándose de un periodo a otro en beneficio de la rentabilidad. Por último la “rentabilidad del capital” que mide la correlación entre la utilidad neta y el patrimonio, si fuera uno significaría que la utilidad neta es igual al patrimonio, esto es, la utilidad por cada peso invertido por los accionistas, sin embargo los resultados denotan valores por encima de uno, 34.92 y 90.76 en los periodos de 2013 y 2014 respectivamente por lo que se obtiene más rentabilidad a los recursos propios en el periodo 2014.

En resumen los índices de rentabilidad son satisfactorios y permanecen estables de un periodo a otro, no así el de la rentabilidad de capital, donde se refleja un aumento significativo entre los periodos.

CONCLUSIÓN

En función al análisis efectuado, tanto del producto como de la rentabilidad financiera y económica, se concluye que la industria tabacalera crea utilidad con los recursos que posee, por lo que es una alternativa para impulsarla en aquellos lugares donde existen suelos pobres con escasez de agua poco rentable para otros cultivos, no así para el tabaco, cuya producción en México es cada vez más cotizada en los mercados internacionales para la fabricación de puros, situación que favorece las exportaciones de este tipo de producto generando empleos en zonas específicas donde se produce. La industria tabacalera es considerada de gran importancia a nivel mundial, ya que desde el cultivo del tabaco proporciona a los países en desarrollo importantes ingresos, además de los ingresos fiscales a los gobiernos por el consumo de tabaco procesado en cigarros. Las empresas fabricantes de tabaco requieren hoy en día, la implementación de nuevas estrategias de competencia para mantenerse en el mercado, asumiendo las modificaciones planteadas por las autoridades tanto nacional como internacional, que le permitan disminuir sus costos y afrontando las diferentes leyes fiscales y normas de salud que impidan su desarrollo.

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CAPACITACIÓN PARA EL CUIDADO DEL MEDIO AMBIENTE Y APROVECHAMIENTO DE LOS RECURSOS NATURALES A TRAVÉS DE TALLERES Y CURSOS A NIÑOS DE LA COMUNIDAD COMCA'AC (SERIS), EN PUNTA CHUECA, MUNICIPIO DE HERMOSILLO, SONORA

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RESUMEN

Estudiantes de la Licenciatura en Ecología, durante las prácticas realizadas en la comunidad Comca'ac identificaron la necesidad de capacitar sobre el cuidado del medio ambiente, residuos sólidos, uso y aprovechamiento de los recursos naturales para solventar los problemas de contaminación que viven en la comunidad. El objetivo se alcanzó a través de la capacitación por medio de talleres y cursos a los niños de la etnia, con el fin de lograr la concientización y que estos a su vez transmitan lo aprendido a sus familias y generaciones futuras, fue importante conocer y adaptarse a la idiosincrasia de la etnia para el desarrollo y ejecución del proyecto.

PALABRAS CLAVES: Medio Ambiente, recursos naturales, residuos sólidos, contaminación, comunidad, concientización, talleres, cursos, Comca'ac.

TRAINING FOR THE ENVIRONMENT CARE AND USE OF NATURAL RESOURCES THROUGH WORKSHOPS AND COURSES FOR CHILDREN OF THE COMCA'AC COMMUNITY (SERIS) IN PUNTA CHUECA, CITY OF HERMOSILLO, SONORA.

ABSTRACT

Students of the degree in ecology, during their professional practices made at the community of Comca'ac, identified the need for training on environmental protection, solid waste, use and exploitation of natural resources to solve the currently pollution problems of the community. The objective was achieved through training workshops and courses to children of the ethnic community in order to get people aware and in turn transmit what they had learned to their families and future generations, it was important to learn and adapt to the idiosyncrasies of the Comca'ac for the development and execution of the project.

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KEYWORDS: Environmental, natural resources, solid waste, pollution, community, awareness, workshops, courses, Comca'ac (Seris).

INTRODUCCIÓN

Los estudiantes de la Licenciatura en Ecología de la Universidad Estatal de Sonora, dentro de su formación integral académica tienen que realizar el Servicio Social y sus Prácticas Profesionales, y este proyecto emanó cuando cuatro estudiantes involucrados realizaron sus dos primeras prácticas profesionales, en donde las primeras son sobre Recursos Naturales y las competencias involucradas fueron aplicar las técnicas de análisis en campo y laboratorio en los recursos naturales (agua, suelo, aire) para caracterizarlos y monitorearlos bajo la normatividad ambiental aplicable, las asignaturas antecedentes para poder realizar estas prácticas son las siguientes: Monitoreo de Fauna, Monitoreo de Vegetación y Cartografía.

También cumplieron con las Prácticas sobre ciencias ambientales y los conocimientos y habilidades son, diseñar y evaluar planes y proyectos de educación ambiental y aprovechamiento sustentable de los recursos naturales (agua, suelo, aire, fauna y flora) acordes a la normatividad nacional e internacional vigente y lograr una cultura de responsabilidad con el ambiente y la sociedad, y las asignaturas para cumplir con las segundas prácticas son Cartografía, Edafología, Monitoreo y Análisis de aire, y Monitoreo y Análisis del Agua.

Por lo anterior, y habiendo cumplido con las dos competencias en prácticas profesionales obligatorias ya que la tercera práctica es opcional, los estudiantes de Ecología al hacer su visita de campo decidieron implementar este proyecto en la comunidad rural Seri, la cual esta ubicada en el Municipio de Hermosillo, Localidad de Punta Chueca, y específicamente las actividades y talleres se desarrollaron en el Centro de Cultura de la Comunidad, a la población infantil en general.

Este tipo de proyectos son muy importantes ya que forman parte de los trabajos de estudiantes y maestros, siendo en este caso con alumnos de la carrera de ecología, con la finalidad de acercar a la comunidad a los diversos temas de educación ambiental, así mismo, el difundir valores de respeto a todas las formas de vida, contribuir a la convivencia y participación ciudadana para lograr una gestión racional de los recursos con previsión hacia el futuro, propiciar la construcción de modelos económicos y sociales ambientales sustentables, ayudando a incentivar a un cambio cultural, para desarrollar modelos educativos propios, acordes con las necesidades socio-ambientales locales y regionales.

Al iniciar, observaron en la comunidad una situación de contaminación por residuos sólidos, por lo que los estudiantes involucrados en el proyecto consultaron con su asesora de prácticas profesionales y docentes de la carrera de Licenciados en Ecología de la UES, la propuesta de impartir los cursos/talleres en la comunidad. En ésta, se realizó una entrevista con las autoridades de la etnia Comca'ac, para plantearles el proyecto, el cual fue recibido con agrado y aprobaron la participación de los niños. Posteriormente, se elaboró y planeó cada una de las tareas a ejecutar, creando un calendario de actividades, los objetivos, las reglas de trabajo y horarios, presentándole a las autoridades y a los niños de la localidad, a quienes les pareció un plan muy divertido y lo aceptaron gozosos.

El programa de capacitación que implementaron para los niños Seris, se conformó de cuatro Temas medulares: 1. Ambiente, 2. Comunidad, 3. Basura e Impacto Ambiental, y 4. Beneficios de un Ecosistema Sano, los cuales tuvieron una duración de tres meses por tema aproximadamente para cada uno.

El objetivo del Tema de Ambiente, fue familiarizar a los niños con los conceptos básicos de ecología, exponiéndoles temas como: Naturaleza, Medio Ambiente, Ecología, Ciclos de la Materia y Cadena Trófica (relacionado con la nutrición).

Los talleres y las actividades fueron:

- 1) Lotería Seri: la dinámica consistía en jugar con los niños, y que éstos reconocieron a su vez los seres vivos que se encuentran en su entorno;
- 2) Adopta una Planta: que los niños se interesen en cuidar una planta y se haga cargo de sus cuidados en general;
- 3) Jardín botánico: crearon un jardín botánico con especies endémicas, y que los niños identificaran las plantas con su nombre científico y su nombre en español y en su propio dialecto;
- 4) Concurso de figuras de arena: los niños realizaron figuras de arena a la orilla de la playa;
- 5) Relaciones del ecosistema: los niños eligieron un elemento natural (árbol, pájaro, coyote, venado, agua, tierra, aire, etc.) y dirán en voz alta que elemento es, para que todos sepan los elementos que componen su ecosistema. Con una cuerda se irán conectando cada uno de los elementos. Se podrá ir viendo gráficamente las distintas relaciones de dependencia que se generen entre los elementos las distintas relaciones de dependencia que se generan entre los elementos de ese ecosistema;
- 6) Leyendas de la comunidad: posterior al relato tradicional realizaron un dibujo referente al tema y rellenarlo con materia de reúso; y
- 7) Proyección de videos: se les proyectó a los niños un video sobre el medio ambiente, y después se les explicaron las dudas.

El objetivo del tema de Comunidad, fue mostrar a los niños como la etnia ha sobrevivido a lo largo del tiempo de forma sustentable y armónica con la naturaleza, como está su situación actual y hacerles ver el deterioro del medio ambiente. Los temas a tratar en este apartado fueron: Explotación sustentable (caza, pesca y recolección), Animales en peligro de Extinción, y situación actual de la comunidad.

Los talleres que se aplicaron es este apartado fueron:

Concurso de máscaras de animales: los niños realizaron sus propias máscaras de papel mache, para el juego de la “cacería”;

Salvemos a las tortugas: se delimita un campo que será el mar. Dos participantes tomados de la mano serán un barco pesquero, el resto serán tortugas. A la orden, el barco sale a cazar tortugas. Al ser cazadas, las tortugas se quedan a un costado (zona de tortugas cazadas) y así hasta que las tortugas se extingan o quedan muy pocas. Como variante agregamos un barco del grupo “los tortugeros”;

Pintura facial: en esta actividad participaron integrantes de la etnia pintándose las caras para reforzar parte de su cultura;

Cuentos, danza y cantos: la población adulta nos transmitió enseñanzas relevantes de diversos temas;

Taller de artesanías: se elaboraron collares y pulseras tradicionales;

Visitas a la Isla del Tiburón: se observaron las diferencias entre su localidad y un lugar libre de contaminación;

Plática “Uso de las plantas medicinales”: se reforzó sus tradiciones ancestrales;

Uno de los recursos naturales en la vida diaria: se elaboraron productos como jabones, shampoo, conservas, etc., con recursos naturales.

En el tema de Basura e impacto ambiental el objetivo fue concientizar a los niños sobre la disposición final de la basura, es decir, la utilización que se le puede dar y las consecuencias de no tomar medidas adecuadas de separación, reúso, reciclado y confinamiento de los distintos tipos de desechos. Cabe agregar, que el

promotor cultural e integrante de la etnia los apoyó con su experiencia y conocimiento para realizar la práctica de campo en la Isla del Tiburón.

Los temas que se trataron fueron: Tipos de Desechos orgánicos e inorgánicos, Clasificación y Separación de basura, Regla “las 3 R’s” reducir, reusar y reciclar, Impacto de los residuos sólidos en la comunidad y áreas vecinas (ambiente marino y terrestre), Remuneración de material reciclable.

Los talleres que se realizaron fueron:

Clasificación y separación de basura: se realizó la identificación de basura orgánica e inorgánica e implementaron la separación de los residuos en el centro cultural y en sus hogares;

Composta: elaboración de composta (Mezcla desmenuzada hecha de materia orgánica descompuesta como sobrantes de comida, pasto, hojas) a la que se agrega tierra para obtener un buen sustrato para las plantas. Ofrece al suelo una gran cantidad de nutrientes, una buena textura para retener el agua y permitir la aereación;

Arte basura: se realizó la elaboración de diversos productos con material de reúso;

Reciclado de papel: elaboración de hojas con papel de reúso;

La basura también es dinero: se incentivó a los niños con un convivio de fin de curso, con el recurso obtenido del reciclado de material.

El tema Beneficios de un Ecosistema Sano, el objetivo fue que los niños reflexionaran desde un punto de vista local, regional y global, del beneficio de un lugar libre de contaminación y como se puede lograr implementando el conocimiento y técnicas aprendidas en el curso, para que así crezcan con una mente y actitud sustentable, Los temas a tratar fueron: Salud, Aprovechamiento de Recursos y Turismo.

Los talleres y actividades realizadas fueron las siguientes:

Piñata: se elaboró una piñata con material reciclado para el convivio de fin de curso;

Exposición del portafolio de evidencias: dar a conocer el material recaudado durante el curso;

Promoción turística: se calendarizó de acuerdo a las festividades ya existentes en la comunidad.

Los jóvenes estudiantes contaron con diversos apoyo institucionales para la realización de este proyecto, al igual que también lo solventaron con recursos y material propio como vehículo, Laptop, Mano de obra, Capacitación a niños para con esto poder atender la problemática de la cultura-ambiental de la etnia.

REVISIÓN LITERARIA

Sandoval (2010:36), señala que los españoles nombraron a la unión de grupo de nómadas que vivían a lo largo del continente y en las islas del tercio medio del Golfo de California, como “seris, herís, o heres”, nombres tomados de los Yaquis. El significado de Seris es “Los que salen de la arena o los que viven en la arena.” Anteriormente la etnia se ubicaban desde Carborca hasta Guaymas, y hacia el interior del macizo continental, más allá de la ciudad de Hermosillo, en el estado de Sonora, México.

El territorio Comca’ac se encuentra en el área del Golfo de California una de las principales regiones del mundo en flora y fauna. Se localiza entre los paralelos 28º 50’ y 29º 20’ de latitud norte y los meridianos 111º 40’ y 112º 40’ longitud oeste, comprendiendo una extensión de 6,100 km. Su superficie terrestre se ubica en Punta Chueca y Desemboque, incluye la Isla del Tiburón y su litoral adyacente. Entre la franja costera y el área insular se encuentra una zona intermedia conocida como Canal del Infiernillo, zona de rica productividad marina que también es parte, en forma exclusiva, del territorio tradicional reconocido a los Seris, ya que éste es su columna vertebral. Específicamente Punta Chueca, se localiza a 30 kilómetros al norte de Bahía de Kino, región que antes también formaba parte del territorio Seri, y que a su vez se encuentra a 30 kilómetros de Hermosillo, capital del estado. Frente a Punta Chueca se encuentra la Isla del Tiburón que es una reserva ecológica de uso exclusivo para la comunidad Seri. (Sandoval, 2010)

La comunidad Seri tiene aproximadamente 900 habitantes, y se han resistido a los cambios y transformaciones de la globalización, defendiendo su cohesión comunitaria y sobre todo su identidad. Actualmente se practica muy poco la caza y su actividad se ha reducido a la recolección de semillas del desierto y algunos frutos, dependiendo en gran parte su economía de la pesca, la cual comercializan a través de una cooperativa. (www.jornada.unam.mx › Reportajes)

La modernidad actual ha traído en gran medida la pérdida de identidad y el consumo de drogas por parte de los jóvenes de la comunidad. Lo que ha proliferado es la comercialización y consumo de sodas, (bebida embotellada), comida chatarra, dulces y caramelos, alimentos enlatados, entre otros; provocando altas incidencias de problemas de salud como la desnutrición, diabetes, problemas dentales, obesidad.

Lo anterior trae como consecuencia el no saber manejar los desechos y la basura inorgánica específicamente los plásticos que proliferan a lo largo de la bahía y calles de su localidad. Lo planteado despertó el interés de los estudiantes de Ecología de la UES para enseñarles a manejar los desechos y cuidar su hábitat, poniendo con esto su aportación.

METODOLOGÍA

La formación integral del estudiante es esencial en toda institución educativa y las prácticas profesionales es parte fundamental en el quehacer académico, ya que es una modalidad del aprendizaje en la cual el estudiante, después de haber cumplido con el nivel específico de conocimientos y habilidades los aplica, refuerza y acrecienta en una institución pública, privada o social, durante un período de tiempo o hasta que culmine con un trabajo en donde explique lo realizado en su estancia con la empresa o institución según, sea el caso. Las prácticas profesionales forman parte del plan de estudios, con sus correspondientes valores en créditos académicos. De acuerdo a cada Programa Educativo, el número, desarrollo y control están sujetos a los requerimientos particulares.

En este análisis se abocó a los conocimientos que adquieren los alumnos como parte de su experiencia directa en lo que será su quehacer diario de acuerdo a su perfil profesional. En este caso el proyecto se inició con la inquietud de estudiantes de la carrera de Lic. En Ecología al realizar sus prácticas profesionales y decidieron implementarlo en esa comunidad rural indígena.

La experiencia que tuvieron los estudiantes al realizar sus prácticas, y el acompañamiento de la Directora (familiar de una de las estudiantes) del Museo de los Seris que se encuentra ubicado en Bahía de Kino Nuevo, facilitó la realización de poder entrar a la comunidad y aplicar los talleres y cursos, ya que es difícil introducirse a territorio Comca'ac a implementar cualquier tipo de trabajo, debido a su autonomía e idiosincrasia de los pobladores.

La metodología utilizada en esta investigación fue descriptiva, y cualitativa porque el investigador está en contacto directo en el campo donde se desea aplicar. Por lo anterior es menester generar las herramientas adecuadas como las encuestas, la entrevista, etc., generando con esto información de primera mano en nuestro proyecto fueron los niños Seris, y después procesar y tener la información necesaria en nuestra interpretación y resultados.

CONCLUSIÓN

El presente proyecto como se explicó anteriormente, emanó de las prácticas profesionales y la tarea esencial de los estudiantes fue fortalecer el proceso cultural y educativo que reciben en las aulas los niños Seris, concientizándolos de cómo deben llevar a cabo el cuidado del medio ambiente, haciéndoles entender que ayudando al ecosistema mejora su calidad de vida en todos los sentidos.

Los estudiantes iniciaron por explicarles la definición y aclaración de conceptos básicos de ecología, lo cual fue sorprendente que los niños estén muy familiarizados con la mayoría de éstos, reforzando los ya conocidos y se les explicó algunos conceptos nuevos.

Uno de los Talleres fue “la Lotería Seri”, actividad importante, ya que la comunidad cuenta con su propia lotería, en la cual con figuras de plantas y animales de la región, los niños fueron reconociendo su entorno con figuras con nombres en español y en Comca’ac para familiarizarlos con su idioma materno.

Otra de las dinámicas fue “la telaraña de la vida”, que les permitió a los niños observar las conexiones tróficas del ecosistema, en donde se ilustra de manera muy entretenida que pasa si un componente del medio ambiente falta.

Figura 1. Taller “La Lotería Seri” y “La Telaraña de la Vida



Estudiante con niños Seris en el Taller de “La Lotería Seri” y “La Telaraña la vida”

Para reafirmar las actividades anteriores se realizó el juego de “banderitas del medio ambiente”, dividiendo el grupo de treinta niños que asistían regularmente, en equipos que representaba a las plantas, otro a los animales, otro a la basura, uno más de los componentes abióticos y un último a los seres humanos encargados de remediar los daños causados por la basura.

Otra de las actividades fue una exposición en el aula de clase donde se abordó el tema de los componentes bióticos y abióticos del ecosistema y la cadena alimenticia.

Con el fin de crear conciencia en los pequeños se realizó un espacio en el cual los niños narraron leyendas de la comunidad y se reflexionó su significado, muchas de las leyendas tienen enfoque ecológico por lo que se hizo hincapié en esas historias, al terminar las narraciones cada niño dibujó algo referente a los temas vistos.

Se les instruyó a los niños como se realiza la clasificación de la basura y con los desechos orgánicos se elaboró una composta que se utilizó para abonar un jardín botánico que se elaboró posteriormente. Cada uno de los niños adoptó una planta del jardín botánico y se hicieron responsables de su cuidado.

Así mismo, con los desechos inorgánicos se les explicó que se pueden re-utilizar o reciclar y que al hacerlo obtienen beneficios económicos, por lo que se les propuso recolectar material que se pudiera reciclar y con el dinero que se ganara se realizaría una fiesta infantil al final de los cursos/talleres.

También se abordó el tema de sustentabilidad con enfoque de aprovechamiento de recursos naturales a través de la optimización de las técnicas ancestrales como la caza, pesca y recolección, haciendo énfasis en proteger las especies de animales y plantas que se encuentran en peligro de extinción y que viven en el territorio de la etnia. Con esto se trató de sensibilizar a los niños con el tema de los Residuos Sólidos dentro de su comunidad, para poder reflexionar al respecto de la situación del medio ambiente actual del grupo étnico se invitó a los niños a una jornada de limpieza de la zona del banco de arena “Punta Chueca”, destacando que es un lugar de anidamiento de algunas especies de aves y también de tortugas marinas.

Figura 2. Taller basura e impacto ambiental



niños Seris y estudiantes de la UES recolectando basura.

Con el material recolectado se procedió a clasificar y separar los residuos sólidos, integrando los residuos orgánicos a la composta, los inorgánicos en reutilizables y reciclables, utilizando el papel para demostrar una técnica de reciclado y además la creación de artesanías con materiales viables para tal propósito.

Figura 3. Clasificando lo recolectado en la Playa



Estudiante de ecología dando la instrucción a niños Seris de la clasificación de lo Recolectado en la playa.

Se habló muy enfáticamente sobre la contaminación que vive su localidad y los niños hicieron propuestas de que es lo que se puede hacer para reducir la basura, para éste tema se visitó “La Punta” área de la comunidad donde anidan muchas aves y se observó la contaminación que ocasiona el no depositar la basura en su lugar, se hizo un concurso con el fin de limpiar la playa seguido de uno de figuras de arena, premiando a los ganadores.

Uno de los talleres que más fascinó a los niños fue el arte basura, en el cual se elaboraron diversos productos con material de re-uso, uno de los productos fueron sillones hechos de botellas de refrescos, los niños se impactaron al ver que tan rápido conseguían el material para fabricarlos, pues alrededor estaba lleno de botellas tiradas. Con lo anterior, notaron que de esta forma muchas cosas que creen que es basura aún pueden ser útiles y pueden evitar la contaminación. Además durante los cursos se efectuaron talleres de los cuales se obtuvieron algunos objetos para su uso personal y familiar como mesas, taburetes, así como materiales de evidencia como fotos, videos, artesanía, máscaras, composta, un jardín botánico.

También se realizaron eventos con juegos, concursos como parte final del proyecto. Para cerrar los Cursos/Talleres, se realizó uno taller en donde elaboraron piñatas con material de re-uso, concluyendo con su festejo con lo que se ganó de la venta del material de reciclaje.

Figura 4. Festejo de fin de Curso con piñata



Los niños festejaron la culminación de sus cursos con Piñatas que ellos mismos elaboraron.

La relación con los niños fue un poco difícil según los comentarios de los estudiantes ya que por su cultura son rebeldes y es difícil disciplinarlos por su idiosincrasia ya que son muy libres y no saben estar en lugares cerrados y eso los ponía inquietos y a veces hasta un poco complicado de controlar, así mismo, de los cuarenta niños Seris en ocasiones asistían treinta, en otras treinta y cinco, por preferir irse a pescar con sus padres. Sin embargo, se cumplió con el programa establecido quedando satisfechos los estudiantes de Licenciatura de Ecología con la experiencia obtenida con este proyecto de equipo, ya que pudieron aportar lo aprendido en clases transmitiendo sus conocimientos. Los estudiantes y maestros involucrados apoyaron con este proyecto recolectando entre los universitarios de la UES donándoles ropa, despensas, telas para sus artesanías, pinturas y herramientas.

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LA EVALUACIÓN DE LAS MATEMÁTICAS FINANCIERAS EN LA MODALIDAD DE EDUCACIÓN A DISTANCIA

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RESUMEN

Esta ponencia presenta una experiencia de aula relativa a la evaluación de las Matemáticas Financieras, en el curso de Métodos Cuantitativos para Proyectos, de la Especialización de Gerencia de Proyectos, del Instituto de Educación a Distancia (IDEAD) de la Universidad del Tolima, Colombia. La experiencia fue vivida durante el segundo semestre del 2014, con dos grupos del mismo programa pero ofrecidos en diferentes ciudades. Los cuarenta y seis estudiantes eran profesionales de diferentes disciplinas. En ellos se observó que la evaluación de matemáticas financieras es fundamental para su aprendizaje, los instrumentos de evaluación se asimilan de diferentes maneras, pero los errores sistemáticos son similares en ambos grupos.

En la primera parte se contextualiza la evaluación en el IDEAD, en la segunda se plantean los principios de evaluación para este curso. La tercera parte sugiere las condiciones favorecedoras de una evaluación para el aprendizaje de este tema; la cuarta parte, presenta las técnicas e instrumentos de evaluación aplicados y en la quinta parte se reflexiona acerca de los errores sistemáticos que se presentan en el curso.

PALABRAS CLAVE: Matemáticas financieras, evaluación, educación a distancia.

ASSESSMENT OF FINANCIAL MATHEMATICS IN THE FORM OF DISTANCE EDUCATION

ABSTRACT

This paper presents a classroom experience on the assessment of financial mathematics in the course of Quantitative Methods for Project Specialization in Project Management, the Institute of Distance Education (iDEAD) of the University of Tolima, Colombia. The experience was lived during the second half of 2014, with two groups of the same program offered in different cities. Forty-six students were professionals from different disciplines. In them it was noted that the evaluation of financial mathematics is essential for learning, assessment instruments are treated in different ways, but the systematic errors are similar in both groups.

In the first part the assessment is contextualized in IDEAD in the second assessment principles for this course arise. The third part suggests the conditions favoring an assessment for learning this subject; The fourth part presents the techniques and tools of evaluation applied in the fifth and reflects on the systematic errors that arise in the course and strategies to overcome them.

JEL: G000, I220, I200, A290, I000

KEYWORDS: Financial mathematics, evaluation, distance education.

INTRODUCCIÓN

La Evaluación del aprendizaje en el IDEAD, ha sido objeto de reflexiones tendientes a fundamentar teóricamente su ejercicio. En 1991, se creó la coordinación de investigación evaluativa, encargada de la

evaluación de la pertinencia del material pedagógico utilizado para el desarrollo de la tutoría y el desempeño de los tutores y coordinadores de los centros regionales.

En 1996, la propuesta de reforma curricular del IDEAD, se asumió la evaluación como el seguimiento riguroso de los procesos educativos que se daban en el marco del desarrollo curricular, teniendo como características la flexibilidad, la apertura y la autorregulación. Por su parte, el componente de verificación del rendimiento académico fue regulado con base en los lineamientos establecidos en el acuerdo 00024 de 1995, que definió los pasos a seguir por los docentes para calificar, oficializar e institucionalizar las notas. De acuerdo con el Proyecto Educativo Institucional PEI (2015), En la Universidad del Tolima, la evaluación está concebida como la observación continua desde la conciencia reflexiva sobre las estructuras complejas académicas y la práctica pedagógica de los actores educativos. Este proceso promueve la reflexión y la investigación y permite dar sentido en los momentos de aprendizaje. Sin embargo, a pesar de las reflexiones el proceso de evaluación, en la Universidad del Tolima, en la práctica ha estado más enfocado a la evaluación académica que a la formativa.

Proceso actual de evaluación del aprendizaje en el IDEAD

Actualmente el acuerdo 00024 de 1995, plantea la evaluación en dos etapas, así:

1. Evaluación permanente: corresponde al 60%. Son las actividades realizadas durante el curso. Se determinan en el Acuerdo Pedagógico con sus respectivos porcentajes.
2. Convocatoria 1. (Evaluación Final): corresponde al 40%. Consiste en la aplicación de una prueba, en la que se evalúan todos los temas tratados en el semestre académico. Sólo la pueden presentar los estudiantes debidamente matriculados.

Cuando un estudiante reprueba, se puede presentar a segunda convocatoria. En este caso la evaluación permanente y la primera convocatoria equivalen al 50% y la segunda convocatoria al otro 50%. El estudiante puede elegir no ser objeto de ningún proceso de evaluación permanente desarrollado en el proceso de encuentros presenciales y trabajo independiente, en este caso el 100%, de la calificación corresponde a la obtenida en la convocatoria 1. En este caso también aplica la segunda convocatoria. Si el estudiante ha presentado su proceso de evaluación permanente pero no se presenta a convocatoria 1, la convocatoria 2 equivale al 40% y no tiene derecho a más evaluaciones. Si el estudiante no tiene nota del 60% ni de la convocatoria 1, puede presentarse a convocatoria 2 la cual tendrá un valor del 100%.

El curso de Métodos Cuantitativos para Proyectos de la Especialización en Gerencia de Proyectos

La especialización en Gerencia de Proyectos del IDEAD, se encuentra adscrita al Instituto de Educación a Distancia-IDEAD de la Universidad del Tolima. Tiene como propósito de formación apropiar conocimientos y fortalecer habilidades para liderar acertadamente las etapas que conciernen al desarrollo de los proyectos. (Universidad del Tolima, 2015). Este programa tiene una duración de dos semestres, el curso de Métodos Cuantitativos para Proyectos se ubica en el primer semestre. La finalidad de este curso es proporcionarle al profesional las herramientas de mayor trascendencia en el campo de las finanzas, la estadística y las operaciones que le permitan desarrollar habilidades en la toma de decisiones. El plan de curso contempla cinco unidades de las cuales dos se enfocan en las matemáticas financieras.

Matemática Financiera

La Matemática Financiera, utiliza las matemáticas para determinar el valor del dinero en el tiempo, con el fin de poder tomar decisiones de inversión, financiamiento y efectivo a nivel personal o empresarial. Allí, se analiza el efecto del interés compuesto y la inflación, en valores ubicados en el presente y en el futuro, se calculan tasas de interés, anualidades y herramientas de evaluación de proyectos de inversión. Las

operaciones matemáticas que se deben realizar en esta temática son muy simples, sin embargo es necesario plantear ecuaciones que requieren tener muy claros los conceptos y un buen nivel de análisis, con el fin de que los resultados sean correctos.

La matemática financiera implica la realización y aplicación de fórmulas que deben arrojar resultados exactos, pues lo que se calcula son valores y tasas, que en la vida real significan dinero, y de estar mal calculados, podrían permitir decisiones fatales para las finanzas personales o empresariales. Para que los resultados sean lo más cercanos posibles a la realidad, se debe partir de algunos datos proyectados, por lo que existe un riesgo que incide en las decisiones de los empresarios, inversionistas o analistas.

El cálculo de un valor presente o futuro, es necesario para poder estimar el valor real del dinero en un determinado momento en el tiempo. Por ejemplo, si hoy presto mil dólares para que me los devuelvan dentro de 10 años, necesito aplicar conceptos de interés compuesto y de inflación; de manera que recupere el poder adquisitivo de mi dinero y además tenga un excedente o rendimiento, por el hecho de haber dejado de disfrutar de mi dinero durante ese tiempo, es decir, el costo del dinero que estoy prestando.

REVISIÓN LITERARIA

La evaluación de los aprendizajes

La evaluación de los aprendizajes, es un proceso constante que utiliza variadas técnicas e instrumentos para observar y guiar los aprendizajes de una persona hacia unos estándares, criterios o supuestos preestablecidos o contruidos a medida que avanza el proceso de enseñanza aprendizaje, con el fin de acompañar y valorar la calidad de dicho proceso y del aprendizaje como tal. Cuando se evalúa el aprendizaje se busca determinar el estado, progreso o nivel del mismo, dada una situación deseada, también muestra la forma como el estudiante aprende. La evaluación le permite al estudiante pensar en su avance, establecer aspectos de mejora, crear estrategias para mejorarlos y continuar con su formación.

Según el Ministerio de Educación Nacional, la evaluación es una herramienta para promover el aprendizaje efectivo, la pertinencia de la enseñanza, la comprensión de las metas del aprendizaje y la motivación del estudiante (MEN, 2013). La evaluación de los aprendizajes es un *proceso*, que no sólo aporta información sobre el grado de apropiación de un aspecto específico del plan de estudios, sino que se constituye en una oportunidad de aprendizaje para profesores y estudiantes, sobre las disciplinas y las profesiones que los convocan en el proceso educativo, y sobre el proceso mismo.

En el presente documento se entenderá la evaluación como un proceso complejo de los aprendizajes, orientado al perfeccionamiento continuo de la vida y de las prácticas, que persigue la formación integral de los estudiantes, con miras a incidir positivamente en las transformaciones culturales, políticas y económicas que demandan los distintos contextos sociales.

Técnicas e instrumentos de evaluación

Las técnicas e instrumentos de evaluación proporcionan continuamente al docente, información relevante sobre el progreso del aprendizaje de los estudiantes; la técnica es más amplia que el instrumento permite diferentes procedimientos, estrategias e instrumentos. El instrumento apoya a la técnica y permite recoger información específica (Castillo y Cabrerizo, 2009, p. 328).

El instrumento para recoger la información deseada es la rúbrica analítica o matriz de valoración analítica, en la cual, “el profesor evalúa inicialmente, por separado, las diferentes partes del producto o desempeño y luego suma el puntaje de estas para obtener una calificación total” (Bujan, Recalde y Aramendi, 2011, citando a Moskal, 2000 y Nitko, 2001).

Principios de Evaluación

Los principios entendidos como las normas o ideas fundamentales que rigen el pensamiento o la conducta (Real Academia Española, 2015), son imprescindibles para la evaluación, pues orientarán la manera de actuar tanto del docente como de los estudiantes.

Santos (2010), sugiere doce principios de la evaluación: es un fenómeno moral, es un proceso, tiene un componente corroborador, es un proceso participativo, utiliza un lenguaje, utiliza elementos diversos, es catalizador, posee un contenido complejo y globalizador, requiere conocimiento del proceso de enseñanza-aprendizaje, tiene que servir para el aprendizaje, se debe realizar meta-evaluación y debe ser un acto colegiado.

Error sistemático

El error sistemático, es el que la mayoría de los estudiantes comete con frecuencia en el proceso de aprendizaje de algún tema (Abrate, Pochulu, y Vargas, 2006). Según Anijovich, R. y González, C. (2011), estos errores se pueden tratar planteando situaciones problemáticas que cuestionen las concepciones equivocadas, usando contraejemplos y colaboración de aquellos que ya los superaron.

METODOLOGÍA

Esta experiencia se vivenció con dos grupos de Métodos Cuantitativos para los Negocios, ofertados en Ibagué-Tolima y Armenia-Quindío en los meses de noviembre y diciembre durante el semestre B de 2014, en la modalidad a distancia.

El grupo de Ibagué era de 24 estudiantes: 15 mujeres y 9 hombres, y el grupo de Armenia era de 22 estudiantes: 9 mujeres y 13 hombres, en ambos con un rango de edad de 27 a 45 años, profesionales en diferentes disciplinas, principalmente contadores, administradores, economistas e ingenieros. Las tutorías fueron desarrolladas durante siete sábados continuos. El curso se realizó en 21 horas presenciales (Acuerdo Pedagógico: 2 horas, 5 encuentros presenciales de 3 horas cada uno y 2 momentos evaluativos de 4 horas) y 80 horas de trabajo independiente.

En los dos grupos se aplicaron los mismos contenidos programáticos y las mismas técnicas e instrumentos de evaluación.

RESULTADOS

A continuación se presentan algunos principios propuestos para la evaluación educativa en general y otros específicos para la evaluación escrita de Matemáticas financieras.

Principios generales de evaluación del aprendizaje:

Individual y grupal: La evaluación debe permitir una valoración del aprendizaje del estudiante cuando trabaja solo y cuando trabaja con otros, dada la diversidad de personalidades y estilos de aprendizaje, la evaluación no puede privilegiar solamente a aquellos que trabajan bien individualmente, es necesario considerar el aprendizaje y desenvolvimiento grupal.

Dentro y fuera del aula: La evaluación debe usar múltiples escenarios, que permitan el aprendizaje. Es muy útil realizar evaluación en escenarios reales y abstractos.

Utilización de múltiples instrumentos: El uso de múltiples instrumentos permite que los estudiantes complementen y confronten sus aprendizajes y que se abra el pensamiento hacia diferentes maneras de interpretación. Estos instrumentos se deben utilizar de acuerdo al tema que se esté tratando en el aula.

Valoración del proceso y del esfuerzo del estudiante: Si bien la evaluación debe ser objetiva, también es necesario considerar a cada persona como única, tener en cuenta sus dificultades en el aprendizaje y tratar de motivar y potencializar al estudiante para que las supere. Por lo anterior tratar al estudiante como ser humano y persona, le permite al profesor valorar el aprendizaje de cada uno de ellos.

Flexibilidad: La evaluación se debe realizar de acuerdo al curso que se esté dirigiendo, docentes y estudiantes pueden acordar al inicio del semestre los porcentajes que se asignen a cada instrumento o técnica de evaluación aplicados en el curso.

Principios de evaluación para el curso de Matemáticas Financieras:

Transparencia: debe ser conocida por todos los estudiantes al momento de entregar el instrumento, no antes o parcialmente a algunos estudiantes. Las dudas que se lleguen a solicitar durante la evaluación serán solamente de forma o enunciado; es decir que no se ayudará a resolver la evaluación a ningún estudiante. No se esconderán los pliegos o los resultados, es decir que se entregará el pliego revisado a cada estudiante.

Claridad y objetividad: Al calificar, se revisa el primer punto de todos los estudiantes, luego el segundo de todos y así sucesivamente, con el fin de observar las diferentes maneras de resolver el ejercicio y reducir tiempos en la revisión. Esta actividad se debe hacer sin mirar el nombre del estudiante, evitando que la nota quede sesgada a subjetividades derivadas de la relación docente-estudiante.

Los enunciados deben ser revisados varias veces y deben ser desarrollados por el docente y por algún par antes de llevarlos a los estudiantes; una vez aplicado el instrumento, se debe evaluar constantemente. El enunciado, debe ser claro, pero permitirle al estudiante desarrollar capacidades analíticas, organizativas, lógicas y de resultado.

Retroalimentación y evaluación oportuna: Se debe entregar en clase y personalmente el pliego revisado a los estudiantes, una vez los estudiantes lo tengan en la mano, los problemas deben ser resueltos y explicados por el profesor en el tablero, de manera que el estudiante pueda verificar los errores y aciertos y pueda reclamar en caso de alguna equivocación en la calificación. Los contenidos se deben evaluar al final de cada unidad, no se deben acumular temas y temas para hacer evaluación, pues esto dificulta el aprendizaje y los estudiantes se sentirían agotados y estresados en el momento del examen.

La evaluación debe estar relacionada con los contenidos y temas tratados en el aula: se deben evaluar los temas que han sido revisados, tratados, estudiados y discutidos en el aula. Por eso es necesario que se acuerden los temas que se tratarán en el curso, pues de allí saldrán los temas a evaluar. De lo contrario se puede generar inconformismo por parte de los estudiantes.

Condiciones para una evaluación continuada favorecedora del aprendizaje en el curso de matemáticas financieras

Con base en Gibbs y Simpson (2009), y en la experiencia evaluativa con los estudiantes analizados, se proponen aquí algunas condiciones que se consideran favorecedoras del aprendizaje en Matemáticas Financieras:

Planeación conjunta entre docentes y estudiantes: La evaluación planeada desde el primer día de clases, plantea temas, momentos y maneras de evaluar. También explica las razones o justificaciones de dicha evaluación. En matemáticas financieras, los estudiantes suelen olvidarse de las aplicaciones que tienen los cálculos que realizan en clase a la vida real. Por esta razón, argumentar claramente la importancia de cada proceso evaluativo y la utilidad del tema para su labor profesional, permitirá que ellos se sientan comprometidos desde un principio con su propio aprendizaje.

Crear un ambiente cómodo de confianza, cordialidad y motivación: Las condiciones del contexto, tanto físicas como emocionales son de gran importancia para favorecer el aprendizaje, cuando se dispone un aula

con apoyos audiovisuales, temperaturas adecuadas y espacios agradables, se dispone también mentalmente al estudiante para escuchar y reflexionar los asuntos que se tratan allí.

Por otra parte, el trato estudiante-profesor, determina la disposición y entusiasmo que se otorga tanto para aprender como para enseñar. En este sentido, los estudiantes deben sentir confianza en que su profesor conoce el tema, evalúa objetivamente y se interesa por enseñar de una manera respetuosa; así se logra recibir respuestas positivas y actitudes receptivas por parte de los estudiantes.

Realizar talleres individuales y extraclase: La matemática financiera requiere de un gran esfuerzo individual, por lo que se hace necesario evaluar talleres que se trabajen extraclase. Esto afianza la disciplina, el autoaprendizaje y la generación de preguntas que se resolverán en los encuentros presenciales.

Realizar talleres grupales en clase y extraclase: Los talleres grupales son muy importantes para favorecer el aprendizaje, pues algunos estudiantes logran entender mejor cuando sus compañeros les explican desde diferentes perspectivas y con diferentes palabras a las utilizadas por el profesor. Cuando estos talleres son en clase, permiten el acompañamiento del profesor y la resolución de dudas inmediatamente.

Cuando los talleres son extraclase, se contribuye a la resolución de preguntas y conflictos propios de un grupo, lo que conlleva también en ocasiones a un proceso investigativo o de indagación, búsqueda de otras fuentes diferentes al profesor y por consiguiente un mejor proceso cognitivo, así como el fortalecimiento del trabajo en equipo.

Porcentajes adecuados para los diferentes tipos de evaluación: Los porcentajes que se asignen a las actividades evaluativas deben ser acordes con la complejidad del proceso. Cuando se asignan porcentajes altos a actividades que no ameritan suficiente esfuerzo y no propician un aprendizaje significativo, los estudiantes asumen el curso y los temas de una manera más relajada y se disminuye la oportunidad de aprender.

Evaluar la evaluación: Generar un ambiente de autocrítica en los estudiantes, fomenta la madurez, responsabilidad y conciencia de que cada uno es responsable de sus resultados. Los estudiantes de matemáticas financieras, algunas veces tienen dificultades para analizar las situaciones o problemas financieros que se les pueden presentar y la respuesta usual utilizada por ellos es que el “profesor me puso xxx nota”, pero cuando se genera la autocrítica planteada desde el inicio del curso, los estudiantes tienden a asumir su responsabilidad y a decir “me saqué xxxx nota”.

Cuando se evalúa la evaluación, el estudiante tiene la oportunidad de retroalimentar, preguntar e indagar otras respuestas posibles; analizar sus errores y reflexionar acerca de estos; compartir y comentar con sus compañeros las causas de sus errores y todo lo anterior le permite aprender mejor.

Técnicas e instrumentos de evaluación aplicadas

En matemáticas financieras el uso de diversas técnicas e instrumentos es indispensable, dada la temática y la dificultad que se presenta en algunos estudiantes para apropiar y aplicar los métodos adecuados en cada caso.

En la tabla 1, se mencionan algunas técnicas e instrumentos de evaluación utilizados en matemática financiera y luego se amplía la presentación de una de ellas:

Tala 1: Técnicas e instrumentos de evaluación utilizados en matemática financiera

Técnicas	Instrumentos
De Observación	Sistema de categorías Listas de Control Diario de aula
De interrogación	Cuestionario Exámenes Pruebas objetivas
Otras técnicas	Rúbricas

Nota: Elaboración propia Basada en Castillo y Cabrerizo (2009)

Una estrategia utilizada para la evaluación de los temas en este curso, es la elaboración de un juego. Este juego se irá mejorando y agregando nuevos problemas a resolver, a medida que avance el semestre y se evaluará al final del curso. El instrumento para recoger la información deseada es la rúbrica analítica.

Los estudiantes organizados en grupos, deben inventar un juego de mesa, para que otros estudiantes en sus mismas condiciones puedan aprender el tema tratado. El juego debe contener al menos 15 problemas de matemáticas financieras para resolver y 10 preguntas de conceptos, diseñados por los autores del mismo. El juego se debe sustentar ante los compañeros, se debe hacer un manual o instructivo para los jugadores y se deben llevar las copias físicas del juego, necesarias para jugar en clase en grupos acordes a las características del mismo.

Rúbrica

El juego es una estrategia muy interesante, pues permite evaluar múltiples aspectos necesarios para la solución de problemas matemáticos usados en este curso. Para diseñar y resolver un problema, se requiere analizar, interpretar, tener creatividad, imaginarlo en la realidad, trabajar en equipo, preguntar, discutir, argumentar las respuestas y verlo desde diferentes perspectivas. En la tabla 2, se presenta la rúbrica diseñada por la autora, con base en un formato propuesto por Blanco (2008). Allí se organizaron los criterios de evaluación en tres grandes grupos: el diseño del juego, los problemas planteados y resueltos en el juego y la socialización del mismo. Se busca evaluar no solo las capacidades matemáticas, sino también creativas, de trabajo en equipo, de calidad en el juego diseñado y otros aspectos que involucren aprendizajes necesarios en la gerencia de proyectos.

Tabla 2: Rubrica para la evaluación del juego

Nota: Elaboración propia

Criterios	Vlr pto	Evaluación Cualitativa			Nota
De los problemas:		Se cumple Totalmente	Se cumple parcialmente	No se cumple	
a. Diseño y redacción de los problemas: los problemas están bien redactados, claros y brindan toda la información necesaria para ser resueltos.		Espacio para anotaciones y justificación de la nota	Espacio para anotaciones y justificación de la nota	Espacio para anotaciones y justificación de la nota	
b. Número de problemas y preguntas conceptuales: se cumple con la cantidad solicitada					
c. Complejidad de los problemas: Los ejercicios están al nivel de complejidad de problemas tratados durante el curso, para resolverlos se deben plantear ecuaciones, convertir tasas de interés, aplicar fórmulas de anualidades, valor presente y futuro, gradientes etc.	2,0				
d. Aplicación a la realidad: los problemas plantean una situación que se puede presentar en la vida real.					
e. El trabajo escrito que acompaña al juego, contiene la resolución de los problemas planteados en el mismo, sus procesos y sus respuestas son correctas. Además se encuentra bien presentado y organizado.					
Del juego:					
a. El juego es divertido e interesante: Los estudiantes sienten curiosidad y deseos de jugar		Espacio para anotaciones y justificación de la nota	Espacio para anotaciones y justificación de la nota	Espacio para anotaciones y justificación de la nota	
b. El juego propicia el aprendizaje y la interacción de los jugadores: se propone la resolución de problemas de matemáticas financieras, la respuesta a preguntas conceptuales y se mezcla con las características propias de un juego, como pagar penitencia, empezar de nuevo, ganar premios, encontrar pistas o tesoros etc.	1,8				
c. Instructivo: el juego se explica en un manual para el usuario y es fácil de entender.					
De la Socialización:					
a. El juego está bien presentado: las fichas o cartones son adecuadas para su manejo y uso, es llamativo y colorido		Espacio para anotaciones y justificación de la nota	Espacio para anotaciones y justificación de la nota	Espacio para anotaciones y justificación de la nota	
b. La explicación oral del juego: es clara y motivadora					
c. El trabajo se entregó a tiempo y con todas las indicaciones: de 2 a 6 páginas, a espacio y medio, letra arial 12, márgenes simétricas de 2.5, con tener citas y referencias según normas APA.	1,2				
d. Trabajo en equipo y manejo del tiempo: En la presentación intervienen y participan todos los integrantes del grupo. La presentación del juego no se excede de 15 minutos.					
e. Se asume una actitud positiva ante sugerencias de mejoramiento y se realizan los ajustes recomendados.					
Total	5,0				

Errores sistemáticos que se presentan en el curso y estrategias para superarlos

En el curso de matemáticas financieras, algunos de los errores sistémicos que se presentan con frecuencia, y que fueron visualizados en los dos grupos de estudiantes de la Especialización en Gerencia de Proyectos del Instituto de Educación a Distancia (IDEAD), se explican a continuación:

Errores de formulación de una ecuación: los estudiantes tienen dificultades al plantear la ecuación, en ocasiones porque piensan matemáticamente en términos de fórmulas y números y no conceptualmente. Si los estudiantes tienen claros los conceptos de valor de dinero en el tiempo, podrán primero realizar un buen flujo de caja gráfico y luego representar el momento en el tiempo a donde se quieren llevar los datos, con esto ya pueden plantear una ecuación o igualdad.

Tomar las tasas de manera porcentual: como es natural el ser humano tiende a tomar tasas de interés de manera porcentual, pues generalmente se representan así. Sin embargo para hacer uso de las fórmulas utilizadas en matemáticas financieras, es necesario que las tasas se expresen de manera numérica y no

porcentual. Los estudiantes generalmente al comienzo del curso cometen el error de utilizar dentro de la fórmula la tasa expresada porcentualmente, lo que genera graves consecuencias en los resultados.

Ver las fórmulas y los números y no analizar si los resultados son coherentes al problema planteado: los estudiantes generalmente se centran en los números, las fórmulas y la calculadora, sin poner atención y lógica a los resultados que obtienen.

Por ejemplo si me prestan 10 millones hoy para devolverlos en 5 años con una tasa anual del 12%, y quiero saber cuánto dinero tengo que entregar, el resultado correcto aplicando las fórmulas es \$17.623.416,83. Por sentido común, se espera que la suma que se debe obtener es mayor, porque estoy pagando intereses y porque el valor que estoy determinando está en el futuro y se presenta un efecto generado por la inflación. Además si hacemos cálculos simples mentalmente podríamos pensar que 5 años al 12% significan más del 50%, de crecimiento del valor, lo que significa que tendremos que pagar en intereses más de 5 millones (que es el 50% del valor prestado). Sin embargo, en muchos casos, los estudiantes para este problema obtienen resultados, por ejemplo de 12 millones y lo asumen como correcto.

CONCLUSIONES

La evaluación es fundamental para el aprendizaje de las matemáticas financieras, por lo tanto debe entenderse como un proceso que le permita al estudiante y al docente mejorar su formación y actitud en este campo. Los instrumentos de evaluación se asimilan de diferentes maneras en cada grupo de estudiantes y en cada estudiante, dadas las diferencias de edad, género, profesión, estilos de aprendizaje, contexto, etc. Los errores sistémicos, se presentan principalmente por la falta de análisis y de aterrizar las cifras a una realidad imaginaria, que le permitiría al estudiante aplicar su pensamiento lógico y obtener mejores resultados. La atención y estrategias que se planteen para disminuir estos errores, son retos para el profesor y le permiten evolucionar en su actividad docente. El aprendizaje está lleno de experiencias que por su condición traen aciertos y desaciertos, pero siempre que se propicie la reflexión se puede potenciar el aprendizaje a partir de las respuestas que se den a cada resultado, de los nuevos pensamientos e interpretaciones y de las retroalimentaciones.

La creatividad es fundamental en el proceso de aprendizaje y enseñanza, incluido en este proceso la evaluación. Los mecanismos de observación, deben ir más allá de lo visible en el aula. La evaluación entonces llega a la subjetividad, a las maneras propias del individuo que utiliza para poder responder a las exigencias de la disciplina y las maneras propias del docente para percibir su progreso y aprendizaje. Diseñar un juego, le permite al estudiante desarrollar múltiples habilidades y pensar de manera diferente las matemáticas financieras, es decir, desde quien se plantea problemas y no desde el estudiante que se dedica a solucionar los problemas que otros le plantean. La rúbrica puede ser muy útil para la evaluación objetiva, formativa e integrada.

Por ser un curso de la modalidad a distancia, se observó un trabajo colaborativo entre los estudiantes. Se observa también que nuevos tipos de instrumentos utilizados generan inquietudes, pero a la vez un gran entusiasmo por mostrar un buen trabajo y lograr aprender para enseñarle a sus otros compañeros.

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EL CUADRO DE MANDO INTEGRAL COMO HERRAMIENTA DE GESTIÓN ESTRATÉGICA EN PEQUEÑAS Y MEDIANAS EMPRESAS EN MEXICALI, B. C.

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RESUMEN

El Cuadro de Mando Integral (CMI) es una valiosa herramienta de gestión, con carácter general, los ejemplos de éxito en su implementación están asociados a las empresas de gran dimensión. En el entorno actual y en un país como México, en el que el ámbito empresarial está integrado mayoritariamente por Pequeñas y Medianas Empresas (PYMES), la importancia económica y social de éstas empresas es innegable. Así, el presente artículo tiene como objetivo proporcionar algunas ideas acerca de qué factores influyen en la aplicación del CMI en las PYMES, qué ventajas o inconvenientes proporciona su empleo, qué perspectivas son las más adecuadas, qué caracterizan a las empresas que lo adoptan, cuál el grado de conocimiento y utilización en PYMES en Mexicali, así como qué causas de abandono o no implantación se identifican. Para averiguar si dichas organizaciones conocen y están a adoptar el CMI, hemos generado un cuestionario a 45 PYMES de la localidad. Los resultados obtenidos permiten concluir que aunque la mayoría de los encuestados conoce el CMI, su utilización en dichas organizaciones es muy reducida.

PALABRAS CLAVE: Cuadro de Mando Integral, PYMES, Gestión Estratégica.

THE SCORECARD AS A MANAGEMENT TOOL STRATEGIC IN SMALL AND MEDIUM ENTERPRISES IN MEXICALI, B. C.

ABSTRACT

The Balanced Scorecard (BSC) is a valuable management tool, in general, examples of successful implementation are associated with large undertakings. In the current environment and in a country like Mexico, where the business sector is mostly composed of small and medium enterprises (SMEs), the economic and social importance of these companies is undeniable. Thus, this article aims to provide some ideas about what factors influence the implementation of BSC in SMEs, what advantages or disadvantages provides employment, what prospects are best suited, which characterize the companies that adopt, what knowledge and use in SMEs in Mexicali grade and what causes of abandonment or no implementation are identified. To find out if these organizations known and to adopt the BSC, we generated a questionnaire to 45 SMEs in the locality. The results obtained indicate that although the majority of respondents know the BSC, use in these organizations is very low.

JEL:M15, M19

KEYWORDS: Balanced Scorecard, SMEs, Strategic Management.

INTRODUCCIÓN

Las PYMES representan uno de los papeles más significativos en la economía mundial no solo en cuanto a la generación de empleos sino también en lo que respecta a la producción de bienes y prestación de servicios. Sin embargo, estas empresas enfrentan una cada vez mayor competencia, derivada del proceso de globalización de los mercados y de la evolución tecnológica, que han alterado los factores críticos de éxito y, en consecuencia, han provocado mayores amenazas a su supervivencia. Son las empresas con menos recursos, desconocen su mercado, a su cliente, su competencia, sus fortalezas y debilidades, tanto como las amenazas del entorno, es muy posible, que también dejen de ver sus oportunidades. A este aspecto podemos añadir la inexperiencia de los gestores como emprendedores y líderes, su falta de conocimiento de los negocios (y sus costes) y el hecho de que disponen de informaciones no estructuradas e inadecuadas para la toma de decisiones. En el caso concreto de México, la gran mayoría de empresas son de pequeño y mediano tamaño y están administradas normalmente por el propietario o por su familia. En muchas de estas empresas no está implantada una cultura de difusión de estrategias, sin embargo los usuarios de la información contable demandan cada vez más información de carácter estratégico. Derivado de eso, se evidencia la necesidad de adopción de nuevas herramientas de Gestión, en especial del Cuadro de Mando Integral (CMI), que ayuden a la evaluación del desempeño y la toma de decisiones estratégicas, permitiéndoles adaptarse a los cambios del entorno interno y externo y a las exigencias de un mercado cada vez más globalizado.

REVISION LITERARIA

La Gestión de las Pymes y el CMI

Las PYMES constituyen uno de los motores generadores de empleo y riqueza, teniendo un papel fundamental en la economía mundial y en particular en México donde juegan un papel protagonista del desarrollo del país, esto como consecuencia de su elevado peso relativo en el tejido empresarial. En efecto, su contribución es esencial si pensamos en términos de volumen de transacciones, de valor añadido, flexibilidad y capacidad de adaptación a las oscilaciones coyunturales. Según Lopes [1999], a pesar de la extrema diversidad y de que no existe una definición específica de esta categoría de empresas, existen algunas características comunes a todas ellas, entre las que señala la identidad entre propiedad y dirección de la empresa; la fuerte relación entre la familia y la empresa; el carácter personalizado de las relaciones con los clientes y la disponibilidad limitada de medios financieros. De una forma semejante, Russo [2009] y Andersen et al. [2001] señalan un conjunto de particularidades que diferencian a las PYMES de las grandes organizaciones empresariales, en concreto el hecho de que los propios gestores pueden ser vistos simultáneamente como socios/accionistas; la simplicidad inherente tanto a su estructura organizativa (más plana) como a nivel de los procesos de gestión, donde la delegación de poderes y funciones es prácticamente inexistente; el predominio de empresas no cotizadas; la escasez de recursos y la consiguiente dificultad para acceder a tecnologías y sistemas de gestión, así como a personal especializado (que exige elevada remuneración); el bajo poder para negociar con bancos y con proveedores y clientes de gran dimensión; la ausencia de información pública y auditada; la dependencia, por regla general, de un elemento clave: el empresario, quien garantiza la supervivencia y continuidad empresarial; y, finalmente, el hecho de que su ámbito de actuación es esencialmente regional y nacional.

Remontándonos a la introducción del CMI por Kaplan y Norton en 1992, como un instrumento de medición del desempeño y de planificación de las actividades estratégicas, los ejemplos de éxitos en la implementación del mismo recogidos en la literatura se refieren, en su mayor parte, a las empresas de gran dimensión, sobre todo a las empresas multinacionales. Según Fernandes et al. [2006], a pesar de que Kaplan y Norton argumentaron la aplicabilidad de su modelo en las PYMES, no ofrecieron soluciones prácticas específicas en el sentido de facilitar dicha implementación en un entorno donde la limitación de recursos y

la pericia son factores clave. Así, el CMI se convirtió en un concepto ambiguo, lo que llevó a los autores a proponer una estructura y un enfoque metodológico para la implementación del CMI en PYMES, enfatizando que una estructura metodológica robusta, el conocimiento correcto del concepto de CMI y su utilidad para la empresa son las claves de éxito en su implementación en una PYME.

En opinión de Andersen et al. [2001], el recurso a la planificación estratégica puede mejorar el desempeño de las PYMES, asegurando el equilibrio entre objetivos operativos a corto plazo y objetivos estratégicos a largo plazo. El CMI, por sus características, es precisamente una herramienta que puede permitir (y favorecer) esta reorientación estratégica en el desempeño de este tipo de unidades empresariales. Además, la implantación del CMI en las PYMES tiene sentido en la medida en que, a semejanza de las grandes empresas, las PYMES también tienen necesidad de una gestión estratégica: definir una dirección estratégica; conocer el negocio y el entorno y establecer prioridades, pues de otra forma no les será posible identificar, analizar y alcanzar objetivos estratégicos. A este respecto entendemos que el valor añadido para las PYMES de un CMI reside precisamente en la implementación y comunicación de la estrategia corporativa, ya que distintos autores han señalado que las PYMES no tienen una clara estrategia corporativa. Como señalan Kaplan y Norton [2001], el primer principio de las organizaciones basadas en la estrategia es la traducción de la estrategia definida por la alta administración en términos operativos, formulando relaciones causa-efecto entre los objetivos estratégicos. Se pretende que la traducción de la estrategia en un conjunto de indicadores informe a la empresa sobre la realización de los objetivos y sobre las causas de los resultados obtenidos. Ello será posible con el recurso a mapas estratégicos, que representan una arquitectura genérica, lógica y completa para la descripción de la estrategia, en la medida en que lo que no puede ser gestionado no puede ser medido y que no se puede medir aquello que no se puede describir. De esta forma, si la estrategia puede ser descrita de forma lógica y sistematizada, a través de mapas estratégicos, aumentan las hipótesis de éxito en su implementación. Así, para comunicar los objetivos de la dirección, será necesario traducirlos y hacerlos comprensibles por los diferentes responsables implicados en la marcha de la empresa.

Para la implementación del CMI hay que considerar que se empieza con la traducción de la estrategia de una unidad de negocio en unos objetivos estratégicos específicos, destacando aquellos procesos que son más decisivos e importantes para alcanzar una actuación realmente extraordinaria de cara a los clientes y accionistas. Partiendo de esto, se clarifica los objetivos estratégicos, aspecto crucial en la medida en que, normalmente, las afirmaciones contenidas en la misión organizacional tienden a ser poco claras y es difícil alcanzar un consenso total sobre la importancia relativa de los objetivos estratégicos, muchas veces relacionado con la historia funcional y la cultura de la organización y con los intereses específicos de cada individuo. En muchas organizaciones hay muy poca comprensión compartida respecto a los objetivos generales y a la contribución e integración de diferentes unidades funcionales. Así, la clarificación y traducción de la estrategia en un conjunto integrado de objetivos e iniciativas específicas, tanto a corto como a largo plazo, capaces de describir los factores críticos de éxito y de reflejar la forma con que la PYME pretende transformar activos intangibles en activos tangibles a través de relaciones causa-efecto, intenta crear un consenso acerca de la visión y de la estrategia de la PYME [Jordan et al., 2011; Kaplan y Norton, 1997]. Para Russo [2009], la caracterización del CMI como herramienta de articulación e implementación de la estrategia facilita su implementación en las PYMES, ya que éstas presentan dificultades en la implantación de los principios de gestión estratégica. Así, esta herramienta facilitará la descripción de la visión y los objetivos estratégicos, resaltando que el gestor en las PYMES tiene un contacto directo con las áreas operativas de la organización por lo que el CMI deberá ser estructurado y centralizado en el nivel jerárquico más elevado, sin desagregarlo a otros niveles jerárquicos inferiores. Añade, además, que los puntos fuertes de las PYMES deberán ser salvaguardados de la vertiente formalmente compleja que caracteriza al CMI original.

Según Alonso [2004], el CMI es una herramienta útil para conocer el rendimiento de las PYMES. De igual manera, para Sabaté y Joval [2002: 418], el CMI “implantado como herramienta para disponer de

información para la gestión de la empresa permite, al tiempo que identificar las desviaciones, (...) el examen de los resultados obtenidos de los indicadores que se establezcan para la gestión de la empresa, y establecer las medidas oportunas en caso de que no fuera del todo correcto”. En definitiva, de acuerdo con Pesantes y Faggioni [2002], el CMI implica la utilización de indicadores de control, financieros y no financieros, que se relacionan estrechamente con la misión y estrategia de la empresa, lo que puede ayudar a corregir las deficiencias administrativas que causan el fracaso a medio y largo plazo de las PYMES.

Las Perspectivas del CMI en las Pymes

Perspectiva Financiera: La perspectiva financiera recoge todas aquellas medidas o indicadores que tradicionalmente han sido utilizadas por el sistema informativo contable Para reflejar el grado en que la empresa está alcanzando sus objetivos financieros, así como la cuantificación económica de las decisiones tomadas. Para Fernández-Feijóo et al. [2003: 46] “el CMI hace explícitos los objetivos financieros, adaptándolos a las particularidades del entorno competitivo, estrategia específica y fase de la vida de los productos o servicios ofertados por las PYMES”. García et al. [1999] proponen un conjunto de medidas financieras para las PYMES, siendo las principales:

- Agilizar el proceso de recepción de pedidos;
- Reducir los desfases entre plazos de cobro y pago a través de la mejora del poder de negociación con clientes y proveedores;
- Atender primero a los pedidos que aporten más rentabilidad al negocio;
- Evaluar las diferentes opciones de financiación a corto plazo y gestionar adecuadamente el disponible bancario;
- Elaborar presupuestos de tesorería de manera formalizada.

Paralelamente, el CMI debe posibilitar la vinculación de los objetivos financieros a la estrategia organizativa, suministrando de forma comprensible a los miembros de la organización los indicadores financieros relevantes para la ejecución de la estrategia. Además de permitir ajustes entre diferentes unidades de negocio y unidades en distintas fases de sus ciclos de vida, el CMI explicitará los objetivos financieros y evaluará la gestión del riesgo operativo y financiero de la PYME [Kaplan y Norton, 1997].

Perspectiva De Clientes: La perspectiva de clientes refleja la creación de valor desde el punto de vista del cliente, considerado el eje central de cualquier organización, es decir, busca medir la percepción de la actuación de la empresa por parte de sus clientes. García et al. [1999] opinan que las PYMES, en general, tienden a prestar poca atención a los atributos del producto y a la forma en que se debería actuar sobre ellos. Así, es fundamental definir prioridades estratégicas por segmentos y propuestas de valor basadas en los atributos de los productos o servicios ofertados por la empresa, en la imagen de la misma y en sus relaciones con los clientes y en la propuesta del valor añadido que la PYME aporta a sus clientes en la satisfacción de sus necesidades [Fernández-Feijóo et al., 2003; García et al., 1999]. En otras palabras, el análisis del valor añadido es crucial en las PYMES puesto que suministrará información para el desarrollo de ventajas competitivas. Las exigencias de los clientes y el cambio constante de su perfil obligan a las PYMES a reflejar sobre sus necesidades y a adaptar los procesos productivos a esas necesidades, identificando clientes y segmentos de mercado que representan una fuente de rendimiento y que aporten positivamente para el desempeño financiero de la organización, desarrollando productos más diferenciados y personalizados. Para Olve et al. [2002], esta perspectiva, al describir el camino a tomar en la creación de valor para los clientes, representa el “corazón del CMI”, una vez que si la empresa falla en la oferta de productos y servicios dentro de las exigencias de satisfacción del cliente, en la retención y captación de nuevos clientes, su supervivencia estará amenazada. De esta forma, la PYME debe dedicar especial atención a todos los cambios registrados en el comportamiento de los clientes, mostrándose apta a responder a esos cambios.

Perspectiva De Procesos Internos: La perspectiva de procesos internos refleja la cadena de valor de cada empresa, la cual está formada por un conjunto de procesos que son la fuente de ventajas competitivas, es

decir, a través de los cuales la organización crea valor para sus clientes y produce los resultados financieros deseados. En lo que respecta a esta perspectiva, Fernández-Feijóo et al. [2003: 48] afirman que “el logro de un buen conocimiento de los procesos internos parece, a priori, más sencillo en las PYMES que en una gran empresa, dado su menor número y complejidad. Sin embargo, el interés por establecer un análisis sistemático de las características de coste, calidad, tiempo y actuación, no se hizo patente en este tipo de empresas hasta poco tiempo”. El enfoque del CMI ofrece medios para visualizar la organización como una cadena de procesos integrados y no como un conjunto de departamentos separados. En este sentido, la perspectiva interna supone la identificación de los procesos internos críticos para generar valor y alcanzar la excelencia, debiendo incluirse tanto medidas de procesos como de resultados, capaces de conducir a la realización de los objetivos de los clientes y accionistas, es decir, esta perspectiva conlleva a la identificación previa de los procesos clave en la generación de valor para los grupos de mayor interés para la empresa: los accionistas y los clientes [Kaplan y Norton, 2001].

Perspectiva De Aprendizaje y Crecimiento: La perspectiva de aprendizaje y crecimiento busca la evaluación de la capacidad de innovación y aprendizaje de una organización en base a las inversiones realizadas en personal, sistemas y procedimientos. Como las expectativas de los clientes están en constante cambio, las PYMES son presionadas a hacer mejoras continuas, siendo fundamental la habilidad de las personas en aprender e innovar, tanto en términos individuales como en términos colectivos. Según Kaplan y Norton [2001] es improbable que las empresas sean capaces de alcanzar sus metas a largo plazo para los clientes y procesos internos utilizando las tecnologías y capacidades actuales. Así, los objetivos financieros, de clientes y de los procesos internos sólo serán alcanzados si la PYME posee una infraestructura que apoye esos objetivos y que provenga de las personas, sistemas y procedimientos organizacionales, es decir, las perspectivas de los clientes y de los procesos sólo constituirán factores críticos de éxito en el caso de que la organización forme a sus recursos humanos e invierta en Tecnologías de Información (TI). Es precisamente en este contexto donde el CMI encaja perfectamente, ya que las metodologías de evaluación del desempeño que lo han antecedido no abordaban claramente la importancia del proceso de aprendizaje para el éxito organizacional.

Los factores que influyen y miden la perspectiva de aprendizaje y crecimiento son los menos desarrollados tanto en PYMES como en grandes empresas, ya que el reconocimiento de los recursos humanos como un recurso de la organización aún es reciente, debiéndose invertir en la medición de su experiencia, conocimientos y capacidad para desarrollar nuevas capacidades al servicio de la organización. Importa subrayar que la perspectiva de aprendizaje y crecimiento refleja la base para la construcción de un CMI excelente tanto en las PYMES como en las grandes empresas, una vez que se orienta hacia la formación y mejora de las habilidades de los empleados y a la calidad de los sistemas de información utilizados.

A tenor de lo expuesto, las perspectivas del CMI son las distintas ópticas desde las que puede considerarse la actuación de la empresa. En otras palabras, son las distintas dimensiones críticas o claves de la organización en base a las cuales se puede analizar/evaluar el desempeño organizativo. Estas perspectivas establecerán los parámetros necesarios para la gestión de la empresa y deberán permitir el equilibrio entre: (a) objetivos a corto, medio y largo plazo; (b) medidas externas (centradas en los accionistas y clientes) e internas (centradas en los procesos críticos de innovación, aprendizaje y crecimiento); (c) resultados deseados e inductores de rendimiento (vectores del desempeño); (d) medidas objetivas y subjetivas; y (e) medidas financieras y no financieras. La figura 1 resume las cuatro perspectivas sugeridas por Kaplan y Norton y las cuestiones más importantes para cada una de ellas. Importa subrayar que las perspectivas básicas propuestas se deben ver sólo como un guion o como un modelo, no siendo por eso obligatorias y únicas. Parafraseando a Kaplan y Norton [1996], no se deben ver como una “camisa de fuerza”. De esta forma, serán las circunstancias del sector y la estrategia de la unidad de negocio las que determinarán la necesidad de agregar una o más perspectivas complementarias.

La Implementación Del CMI En Las Pymes: Ventajas y Aspectos Críticos

Bastos y Gomes [2009] han analizado los factores que influyen en la decisión por parte de las PYMES de implementar y utilizar sistemas de medición del desempeño. Para los citados autores, dichos factores tienen que ver en gran medida con la convicción por parte de las PYMES de que los factores determinantes de su éxito competitivo son la excelencia técnica del producto y la adopción de procesos de decisión rápidos. Para Thakkar et al. [2009], las ventajas de las PYMES tienden a ser de comportamiento, haciendo hincapié en la diferenciación cualitativa y la innovación. Se centran más en los recursos financieros, en el corto plazo y en inculcar una mejor comunicación e incentivos para la explotación del conocimiento interno. En este sentido, para Russo [2009] y McAdam [2000] existe un conjunto de factores que favorecen la implementación eficaz del CMI en las PYMES:

- Definición clara de la estrategia organizacional;
- Mayor atención prestada a los recursos y a las infraestructuras necesarias para la implementación de los planes estratégicos;
- Alineamiento de la estrategia definida, las medidas y los procesos de desempeño a las mejoras registradas en los resultados y a los procesos operativos, en virtud de un modelo de medición más riguroso;
- Aumento del rigor en los procesos y en la orientación de las PYMES, con respeto por el carácter informal de las relaciones entre colaboradores y clientes;
- Mejora en el alineamiento de la organización a las necesidades de los clientes;
- Mayor implicación y participación de los trabajadores, apostando por su calificación, reconocimiento y satisfacción y desarrollando iniciativas en términos de innovación organizacional (la perspectiva de aprendizaje y crecimiento ya no se deja en segundo plano);
- Vinculación del desempeño a un sistema de incentivos y recompensas;
- Comunicación de la estrategia por toda la organización;
- La centralización del poder en la alta dirección facilita la implementación del CMI por la influencia ejercida por aquella a nivel de la reorientación empresarial de cara a la creación de valor a largo plazo.

Como principales ventajas de la adopción del CMI en las PYMES se señalan el aumento de su capacidad de respuesta a los cambios del entorno en el que operan; la obtención de consenso, compromiso y cooperación entre sus miembros; la mejora de los procesos internos, incrementando su rendimiento operativo; las relaciones con clientes, proveedores, empleados y la comunidad quedan reflejadas en el CMI; y la promoción de patrones de calidad y mejora en la cooperación entre diferentes equipos de trabajo, fortaleciéndose, asimismo, la cultura organizativa [Russo, 2009; Teixeira y Marques, 2006; Fernández-Feijóo et al., 2003; McAdam, 2000; García et al., 1999; Jennings y Beaver, 1997]. Para Carpinetti et al. [2008], la implantación y manutención de sistemas de medición ayuda a las PYMES a centrarse en los factores claves del desempeño y a estimular el proceso de toma de decisiones basado en el análisis de la información. A tenor de lo expuesto, frente a las ventajas citadas anteriormente, Russo [2009], Russo y Martins [2005] y McAdam [2000] hacen referencia a los siguientes problemas asociados a la implementación del CMI en las PYMES:

- El enfoque formal y complejo del CMI puede limitar la flexibilidad que caracteriza a la mayoría de las PYMES en el desarrollo personalizado de sus negocios con los clientes;
- Las especificidades de las PYMES no siempre son compatibles con la significativa inversión de medios humanos y financieros necesarios para la implantación del CMI;
- El elevado tiempo que se necesita para una efectiva implementación del CMI contrasta con la falta de disponibilidad de tiempo para la evaluación del desempeño organizacional por parte del empresario/gestor de las PYMES y/o la práctica ausencia de empleados especializados en estos asuntos;
- La inestabilidad, incertidumbre y riesgo del entorno que rodea las PYMES dificulta la integración de las estrategias previamente definidas;
- La prevalencia en la mayoría de las PYMES de una visión a corto plazo en detrimento del largo plazo;

- El excesivo énfasis en la medición del desempeño de los empleados, quienes pueden sentirse limitados en lo que afecta a la realización de su trabajo.

Objetivos

Como se ha comentado con anterioridad, además de proporcionar algunas ideas acerca de qué factores influyen en la aplicación del CMI en las PYMES, qué ventajas o inconvenientes proporciona su empleo, qué perspectivas son las más adecuadas y qué caracterizan a las empresas que lo adoptan, este trabajo pretende obtener evidencia empírica sobre el conocimiento y utilización del CMI en PYMES de Mexicali, así como identificar las principales razones inherentes a la no adopción o abandono del CMI en dichas organizaciones.

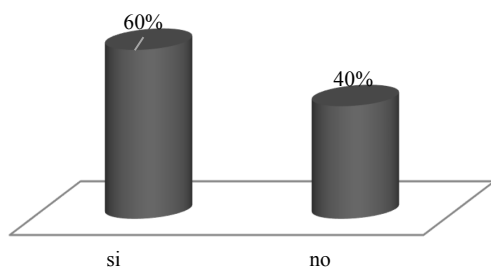
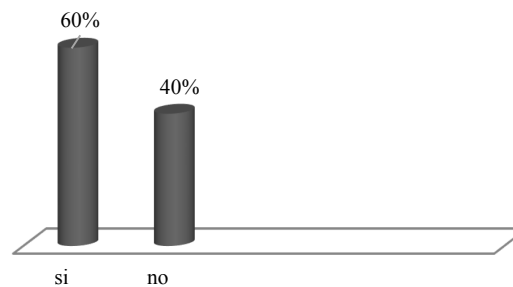
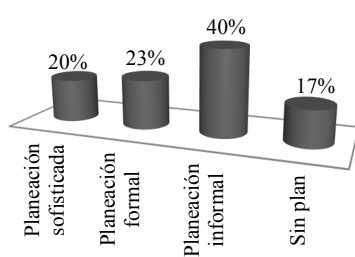
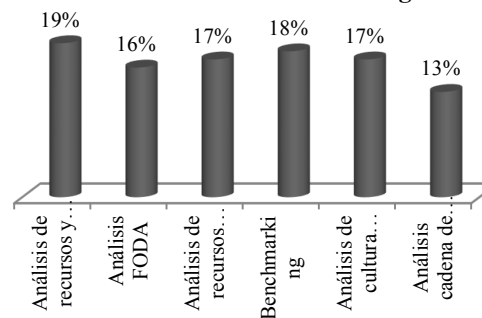
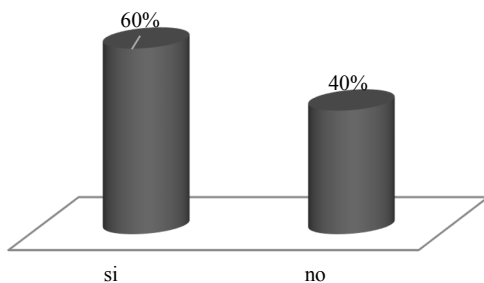
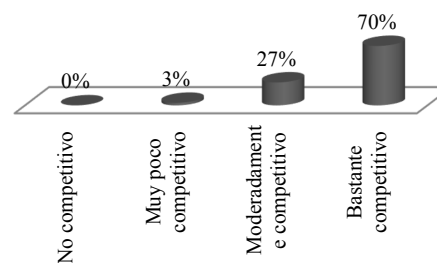
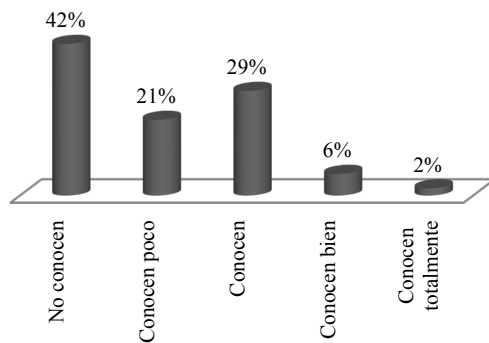
METODOLOGÍA

Como medio básico para la recolección de los datos se optó por la realización de una encuesta a través de un cuestionario a una muestra de 45 PYMES ubicadas en Mexicali, B.C. Las cuestiones fueron agrupadas en bloques en función del tema o asunto al que se referían. Las preguntas eran principalmente cualitativas, aunque en menor grado también se incluyeron algunos aspectos cuantitativos. Así, el cuestionario estaba integrado esencialmente por preguntas cerradas, mayoritariamente de elección múltiple y dicotómica, con aplicación de escalas del tipo nominal y ordinal para ser posible codificar las respuestas (como, por ejemplo, escalas tipo Likert). Se intentó recoger las opiniones de los encuestados sobre el tema objeto de estudio y se han incluido también, en menor medida, algunas cuestiones abiertas para identificar la percepción de los encuestados respecto al CMI, complementando la respuesta obtenida en las cuestiones cerradas. La primera parte incluye cuestiones relativas a las características específicas de las organizaciones a analizar, identificando algunas características generales de las empresas, tales como la región donde actúan, su dimensión, edad/fecha de constitución, caracterización jurídica y control, si poseen alguna certificación (de calidad y/o medioambiental). La segunda parte del cuestionario se destinó a obtener información sobre las características del mercado y el entorno organizativo. Se buscó recabar información respecto a la estructura de la organización; el grado de incertidumbre percibida del entorno; si la organización posee una estrategia organizativa definida y sigue un proceso de planificación estratégica así como si la misión, visión y objetivos estratégicos están claramente definidos. Se consideró una la tercera parte del cuestionario a obtener información sobre el CMI. Los datos recogidos se han tratado estadísticamente con recurso al programa SPSS.

RESULTADOS

La caracterización de las empresas de la muestra en función de la antigüedad año de fundación, se realizó estableciendo varias franjas de edad. Tal y como se puede observar, casi la mitad de las PYMES se encuentran dentro de alcanzar la primera década de antigüedad. En este sentido la empresa más “joven” tiene 1 año. Siendo interesante en el sentido de que las PYMES que superan los primeros 4 años, pueden considerarse que generaran permanencia.

Es relevante el conocer si las PYMES estudiadas llevan a cabo un proceso de planeación dentro de sus actividades, siendo de relevancia el hecho de que si consideran la planeación como fundamento de su estilo de trabajo, teniendo a su favor el hecho de conocer lo relevante y trascendental que esto es para el buen funcionamiento de la empresa.

Llevar a cabo planeación**Antigüedad de la empresa****Formalidad de la planeación****Uso de herramientas estratégicas****Utilizan herramientas estratégicas****Competencia del entorno****Conocimiento del CMI**

En el instrumento realizado, la planeación se dividió en cuatro niveles: sofisticada, formal, informal y sin plan. El criterio utilizado se basó en: (1) si el plan se encontraba por escrito; y (2) si cumplía con los requisitos de una planeación formal.

Los resultados muestran que solo el 20% de las PYME tienen una planeación sofisticada y el 23% cuenta con una planeación formal.

Sin embargo, el 17% no planea y el 40% lo hace de manera informal, es decir, no tiene un plan por escrito. Al realizar un análisis más profundo de los datos, los resultados de la figura 2 sugieren que puede existir mayor probabilidad de mejorar el rendimiento de la empresa mediante la aplicación de un proceso formal de planeación, que a través de un proceso emergente e informal. También se encontró que las empresas que tienen una planeación sofisticada tienen un rendimiento mayor que las que planean de manera informal o no planean.

Conociendo que si llevan a cabo la planeación dentro de la empresa, aun cuando esta sea de manera informal en la gran mayoría de los casos, también es crucial el conocer si utilizan herramientas estratégicas como apoyo a su desempeño, obteniendo que el 60% de las empresas objeto de estudio si implementan dichas herramientas, partiendo de este cuestionamiento fue de interés conocer qué tipo de ellas son las más utilizadas.

En cuanto a la utilización de herramientas Estratégicas se encontró que las herramientas más utilizadas son: el análisis de recursos y capacidades de la empresa, con 20%; el análisis de fuerzas, oportunidades, debilidades y amenazas (FODA), con 17%; y el análisis de cultura organizacional (17%). Los resultados del análisis muestran que las PYME que utilizan en mayor medida estos instrumentos tienen una planeación estratégica más formales. Estos resultados refuerzan otros estudios que han encontrado que las empresas que emplean herramientas estratégicas experimentaron un efecto positivo y significativo entre la formalidad de la planeación, mayor eficacia en su ejecución y un rendimiento superior. Sin embargo, se aprecia un uso limitado de estas herramientas, particularmente las que se relacionan con aspectos estratégicos.

De igual manera se puede observar el grado de competencia del entorno/mercado donde opera la organización. La casi totalidad de las organizaciones consideran que se enfrentan a un entorno/mercado bastante competitivo.

En lo que respecta al conocimiento de la herramienta de gestión CMI por parte de los encuestados, se pudo observado que, con carácter general, las organizaciones conocen el CMI, lo que indica que dicha herramienta divulgada entre los empresarios. Sin embargo, también destaca el importante porcentaje de encuestados en las PYMES que manifestaron desconocer el CMI.

CONCLUSIONES

Es generalmente aceptado que las PYMES son el núcleo competitivo no solo de la economía de México sino también de la economía mundial. Limitaciones no solo de orden financiera sino también a nivel de los sistemas de información y de recursos humanos calificados, de la definición de la estrategia (o la ausencia de la misma) y de procedimientos para su divulgación en una organización, así como la poca importancia atribuida a la planificación formal y estratégica y a la inclusión de medidas de carácter no financiero y la inexistencia de una articulación entre la estrategia y los resultados logrados son factores que caracterizan y limitan la actuación de muchas PYMES y pueden llevar a su fracaso. Además, las PYMES se caracterizan por la capacidad de respuesta rápida, eficiente y variada a los cambios producidos en el entorno interno y externo de la organización debido a la simplicidad y a la poca jerarquía en sus estructuras. Todo esto hace que estas empresas merezcan una atención especial, no debiendo ser consideradas secundarias en comparación con las empresas de mayor dimensión. Una opción viable es el CMI como una herramienta

que sirve de apoyo a los dueños de las PYMES, al proporcionarles un conjunto de informaciones que ayudan a la toma de decisiones. Así, el CMI es una herramienta que ayuda las organizaciones, independientemente de su dimensión, a satisfacer las expectativas de sus colaboradores y a articular y comunicar los objetivos estratégicos y evaluar su ejecución. Por consiguiente, la forma de propiedad y la estructura de gestión son factores contingentes decisivos en la utilización de sistemas de gestión del desempeño formalizados como el CMI.

Algo importante que se debe destacar es el hecho de que las empresas familiares tienden a basarse más en la intuición y en contactos personales e informales que en planes formales de medición y gestión del desempeño. Por lo tanto la gestión de las empresas administradas exclusivamente por su propietario es significativamente diferente, ya que los gerentes-propietarios de pequeñas empresas tienden a tener estilos de gestión más informales y más personalizados. Algo que facilita la implementación del CMI es el reducido número de niveles jerárquicos y la concentración de la toma de decisiones en la alta dirección pueden llevar a una menor utilización de dicha herramienta, considerando que las organizaciones con un mayor grado de formalización y diferenciación vertical tienden a adoptar herramientas de gestión más innovadoras. Además, a medida que aumenta el grado de descentralización los sistemas de información de gestión deben volverse más sensitivos y sofisticados, aumentando la necesidad de controles formales en sustitución de los controles informales.

En efecto, el CMI es una herramienta propuesta en la literatura como un medio para responder a los nuevos desafíos planteados por el entorno cambiante al que se enfrentan las organizaciones contemporáneas. Es precisamente en escenarios de incertidumbre donde el CMI se revela como más necesario, dada la necesidad de la empresa en anticiparse y reaccionar a los cambios en el entorno. Teniendo en cuenta el elevado conocimiento y la amplia divulgación del CMI es previsible un crecimiento de su implantación en los próximos años. Además, atendiendo a las respuestas obtenidas, podemos afirmar que, en general, las organizaciones entienden perfectamente el concepto y están en condiciones de llevar a cabo con éxito la implementación del mismo. Sin embargo, considerando que las mismas no disponen de muchos recursos ni de personal especializado y que el propietario, en general, acumula funciones administrativas y operativas, resaltamos la importancia de que el proceso seguido en la implantación del CMI sea simple, comprensible y poco burocrático. Además, teniendo en cuenta que este tipo de empresas no posee muchos niveles jerárquicos, entendemos que se justificaría la implementación de un CMI a nivel corporativo, ya que la comunicación suele fluir naturalmente. En cualquier caso, opinamos que el establecimiento de un panel adecuado de objetivos/indicadores bien definidos y comunicados, en cuya definición se haya promovido la participación de todos los miembros de la organización y que permitan difundir los resultados alcanzados y realizar comparaciones en el tiempo y en el espacio constituye la base para el éxito de la adopción del CIM en las PYMES.

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EGRESADOS DE CIENCIAS ADMINISTRATIVAS Y HÁBITOS DE ESTUDIO. DIAGNÓSTICO DE TRES COHORTES

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RESUMEN

Esta investigación describe los resultados que arroja la aplicación de test sobre hábitos de estudio a egresados de tres cohortes de cuatro programas de licenciatura matriculados en la Facultad de Contaduría y Administración de la Universidad Autónoma de Chiapas, México. La información generada señala que en las cuatro licenciaturas las variables mejor ponderadas por quienes egresan de esos programas corresponden a Estado fisiológico y Actitud hacia el estudio; mientras que las mayores áreas de oportunidad se ubican en lo relacionado a Distribución del Tiempo y Ambiente Físico; sin dejar de reconocer que los problemas de lectura se presentan en los cuatro programas; en proporciones que alcanzan 24% en Administración; 33% en Contaduría; 34% en Gestión Turística y 42% en Sistemas Computacionales. Se concluye que en los actuales procesos de rediseño curricular deben replantearse los objetivos y contenidos de las actuales asignaturas: Naturaleza del conocimiento y aprender a aprender; como herramientas básicas del proceso de formación profesional y considerar la incorporación de actividades transversales que refuercen las competencias requeridas.

PALABRAS CLAVES: hábitos de estudio, egresados, educación superior

STUDY HABITS AND ADMINISTRATIVE SCIENCE GRADUATES. DIAGNOSIS OF THREE COHORTS

This paper describes results that throw the application of test on study habits to graduates of three cohorts of four undergraduate programs enrolled in the Accounting and Administration School, of the Chiapas University. The generated information indicates that in four degree courses the best weighted variables for those who graduate from these programs correspond to physiological status and attitude towards the study; while mayor opportunity areas are located in regard to time distribution and physical environment: recognizing that reading problems are presented in the four programs; in proportions which reach 24% in administration; 33% in accounting; 34% in tourism administration and 42% in computer systems. Concludes that current processes of redesign curricular should think the objectives and content of the subjects: knowledge nature and learn to learning; as basic tools of the professional formation process and consider the incorporation of cross-cutting activities that reinforce the skills.

JEL: A22, I21, I23,

KEY WORDS: study habits, undergraduates, higher education

LA PERCEPCION DEL FUNCIONAMIENTO DE LA VENTANILLA UNICA DE COMERCIO EXTERIOR SOBRE LAS OPERACIONES DE IMPORTACION Y EXPÓRTACION EN EL PUERTO DE MANZANILLO, COLIMA, MEXICO

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RESUMEN

El propósito de esta investigación es mostrar la percepción que se ha generado por parte de los agentes aduanales adscritos a la asociación de agentes aduanales del puerto de Manzanillo, Colima, A. C. (AAPUMAC, A. C.), como gestores de las operaciones de comercio exterior que se realizan por la aduana de Manzanillo respecto del funcionamiento de la ventanilla única de comercio exterior (VUCE) para la realización de los trámites necesarios para la extracción de mercancías de comercio exterior del recinto fiscal del puerto de Manzanillo, Colima. La recolección de la información que constituyó esta indagatoria fue a través de una investigación de campo efectuada mediante la aplicación de una encuesta como instrumento de recopilación de datos sobre una muestra de 97 individuos que se determinó respecto de la población de agentes aduanales y sus empresas adscritos a la AAPUMAC, A. C., la encuesta se aplicó a los ejecutivos de tráfico que laboran en estas empresas, llegándose a los siguientes resultados: Los encuestados consideran que la VUCE ha simplificado y facilitado los trámites debido a la no presentación en físico de documentos, principalmente en las operaciones de importación, sin embargo, consideran que los días necesarios para dicha liberación son los mismos que antes de la utilización de la VUCE, respecto de los costos, la percepción es de una reducción, pero en un porcentaje muy alto los encuestados expresaron que se tuvo que invertir en capacitación y contratación de personal para operar con la VUCE, en relación a los actos de corrupción la percepción es positiva debido a considerarlos a la baja, por otro lado el principal inconveniente en la gestión del despacho es la falla del sistema con el que opera la VUCE.

PALABRAS CLAVE: Ventanilla única de comercio exterior, tramites, simplificación, facilitación, importación, exportación.

PERCEIVED QUALITY OF SERVICE OF THE FOREIGN TRADE SINGLE WINDOW IN MANZANILLO, COLIMA, MEXICO

ABSTRACT

The purpose of this research is to show the perception that has been generated by the association of affiliated brokers port of Manzanillo, Colima, AC (AAPUMAC, AC), as managers of foreign trade customs agents performed by the office of Manzanillo regarding the functioning of the single window of foreign trade (VUCE) to perform the necessary procedures for the extraction of foreign trade goods of the fiscal area of the port of Manzanillo, Colima. Collecting information that constitutes this investigation was through field research carried out by applying a survey as a tool for collecting data on a sample of 97 individuals was determined for the stock of brokers and affiliated companies the AAPUMAC, AC, the survey traffic executives working in these companies was applied, reaching the following results: Respondents believe that VUCE simplified and facilitated procedures due to the absence in physical

documents, mainly in import operations, however, believe that the days required for this release are the same as before using the VUCE respect of costs, the perception is reduced, but in a very high percentage of respondents said they had to invest in training and staffing to operate VUCE regarding corruption perception is considered positive because of the low, on the other hand, the main drawback in managing the office is the fault of the system that operates VUCE.

JEL: M00

KEYWORDS: foreign trade single window, procedures, simplification, facilitation, import, export.

INTRODUCCION

El 31 de marzo de 2008, se publica en el Diario Oficial de la Federación órgano de difusión oficial en México, el Decreto por el que se otorgan Facilidades Administrativas en materia Aduanera y de Comercio Exterior, en el cual se determinó que la Secretaría de Economía (SECON) y la Secretaría de Hacienda y Crédito Público (SHCP) implementarán acciones permanentes de simplificación, automatización y mejora de los procesos aduaneros y de comercio exterior.

El 14 de Enero del año 2011, se publica en el Diario Oficial de la Federación, el Decreto por el que se establece la VUCE, Decreto que en su artículo cuarto establece las actividades que podrán realizarse a través de la VUCE.

El uso obligatorio de la VUCE no se da sino hasta el 01 de Junio de 2012, en función de que el 31 de mayo del 2012 se publicó en el Diario Oficial de la Federación la Décima Resolución de Modificaciones a las Reglas de Carácter General en Materia de Comercio Exterior para 2011 y sus anexos, Glosario de Definiciones y Acrónimos, 1 y 22, en vigor a partir del 1 de junio del 2012, en donde se realiza una de las principales modificaciones a la Regla 1.9.16, que contiene la regulación que estaba en las reglas 3.1.31 y 3.1.32.

La modificación abordada en el párrafo que antecede, estableció que se debe de requerir a los contribuyentes para que transmitan electrónicamente mediante la VUCE la información contenida en la factura o en cualquier documento que exprese el valor de las mercancías de comercio exterior en las operaciones de importación y de exportación, destacando que dicha transmisión podrá realizarse previamente al despacho a través de agente o apoderado aduanal, sin necesidad de que intervenga el contribuyente interesado y las personas morales podrán continuar con el empleo del sello digital tramitado ante el SAT, así como éstos recibirán un acuse denominado “número del COVE” el cual manifestarán en el pedimento respectivo (Reglas de Carácter General en Materia de Comercio Exterior para 2011, 2012).

En virtud de lo antes descrito se advierte el uso de medios electrónicos y las tecnologías de la información y la comunicación para la realización del despacho de mercancías de comercio exterior con el objeto de hacerlo más simple, ágil y automatizado, todo en beneficio de los usuarios de las aduanas, la cadena de suministros global y el comercio exterior de México. No obstante lo anterior según datos de las encuestas del índice de desempeño logístico 2014 formuladas por el Banco Mundial (BM), en el rubro de la eficiencia de los procesos del despacho de mercancías, donde se evalúa por parte de los encuestados la velocidad, sencillez y previsibilidad de los tramites en una escala de 1 a 5, donde 1 es la peor calificación y 5 la mejor, México obtuvo una calificación de 2,69, descendiendo 4 posiciones en ese rubro, del lugar 66 al 70 de 160 economías sometidas a la evaluación, teniendo como tiempo de espera de las mercancías para la exportación de 3 días y en importación 6 días (<http://www.bancomundial.org/>). Por lo que el propósito de la investigación es conocer ¿cuál ha sido percepción del funcionamiento de la VUCE sobre las operaciones de importación y exportación en el puerto de Manzanillo, Colima, México?

REVISION LITERARIA

El comercio internacional, comercio exterior o comercio entre naciones, definido como “el conjunto de movimientos comerciales y financieros y en general todas aquellas operaciones cualquiera que sea su naturaleza, que se realicen entre naciones; es pues un fenómeno universal en el que participan las diversas comunidades humanas” (Osorio, 1995), actividad que exige para establecer esas relaciones necesarias derivadas de los movimientos comerciales y financieros, formas que logren facilitar el flujo de la información que se genera por esos actos, mismo que da como consecuencia que el movimiento de los bienes sea más dinámico.

En ese contexto, y acorde con las ideas y conceptos acerca del comercio exterior y la globalización concebidas por Reyes (2006) y Trejo (2008), el primero de los autores en mención expresa que la revolución tecnológica ha trascendido a dos aspectos importantes del comercio internacional: la comunicación y el transporte.

La circunstancia descrita en el párrafo anterior ha impulsado a efectuar acciones en materia logística y de fiscalización donde se ha impactado de manera positiva, debido a que el traslado de mercancías se realiza de manera rápida y sencilla, cumpliendo con su entrega en los tiempos previstos y las revisiones aduaneras son más efectivas en virtud de la incorporación de la tecnología para evitar revisiones intrusivas que puedan ocasionar la interrupción en la cadena de suministros global.

En tal tesitura la globalización de las economías requieren de tecnologías que faciliten la transmisión de la información entre sí, por lo tanto, se puede afirmar que las tecnologías de la información y la comunicación (TIC) están presentes en todos los niveles de la sociedad actual, desde las más grandes corporaciones multinacionales, a las pymes, gobiernos, administraciones, universidades, centros educativos, organizaciones socioeconómicas y asociaciones, profesionales y particulares (Suarez, 2007), encontrando en las TIC un instrumento poderoso para poder participar en los mercados mundiales; promover la responsabilidad política; mejorar la provisión de servicios básicos, y realizar las oportunidades de desarrollo local. Pero sin políticas innovadoras de TIC, muchas personas en los países en desarrollo – especialmente los pobres- se quedarán atrasados (Pérez, 2006).

En virtud de lo anterior, la rapidez y la sencillez son cuestiones que están implícitas en el comercio internacional actual, cobrando mayor relevancia la innovación en las ideas respecto de los bienes y servicios que se ofrecen en el mercado global. Aspectos como el origen de las mercancías, calidad, tiempo de producción y precio, pasan a ser segundo plano.

En la vida cotidiana se puede observar como el uso de los códigos de barras, las páginas webs de empresas transnacionales como walmart o de empresas nacionales como cinepolis, son herramientas poderosas para poder comercializar y promocionar los productos y servicios que estas corporaciones ofrecen a la población, ciertamente, la forma de hacer negocios, no solo interna, sino con el resto del globo ha dado un giro vertiginoso, si una empresa se considera competitiva, necesariamente es una empresa que emplea algún tipo de tecnología para el desarrollo de sus actividades, es evidente que no solo el sector privado ha echado mano de las cuestiones tecnológicas, también el estado ha tenido de manera forzosa que sumarse al fenómeno tecnológico.

La aduana que es una de las autoridades más activas en materia de comercio exterior, emplea sistemas, software y equipos que le ayudan al desarrollo eficiente y simple de sus funciones de fiscalización, control y vigilancia del intercambio internacional de bienes, esto permite maximizar el empleo de los recursos que tiene disponible; el sistema automatizado aduanero integral, sistema de selección automatizado, sistema electrónico aduanero, la página de internet de la VUCE, el portal del servicio de administración tributaria, los rayos gamma empleados en cruces fronterizos, terminales ferroviarias y puertos marítimos, los rayos x

usados en las salas internacionales de pasajeros en los aeropuertos, la utilización de tabletas electrónicas por parte de los verificadores aduanales, esclusas y sistemas de control para la entrada y salida de personas y medios de transporte, son algunas de los dispositivos, sistemas y herramientas que las autoridades aduaneras usan para la realización eficiente, sencilla y predictiva de sus funciones como facilitadores del comercio internacional.

Del tema central de la investigación se desprenden dos elementos que se consideran torales, estos elementos son: tecnologías de la información y la comunicación y administración pública. Las tecnologías de la información y la comunicación (TIC) es un término que contempla toda forma de tecnología usada para crear, almacenar, intercambiar y procesar información en sus varias formas, tales como: datos, conversaciones de voz, imágenes fijas o en movimiento, presentaciones multimedia y otras formas, incluyendo aquéllas aún no concebidas. En particular, las TIC están íntimamente relacionadas con computadoras, software y telecomunicaciones. Su objetivo principal es la mejora y el soporte a los procesos de operación y negocios para incrementar la competitividad y productividad de las personas y organizaciones en el tratamiento de cualquier tipo de información (Tello, 2008:3).

La administración pública es la forma de organización que adopta el gobierno a fin de cumplir con el propósito del bien común, en gran parte del mundo se han incorporado las TIC en los procesos de gobierno y administración pública, situación que en opinión de autores como d'Alòs-Moner (2011) y De la Rosa y Senso (2003) se ha efectuado buscando la eficacia y eficiencia de la labor pública, entonces cuando sumamos las TIC y la administración pública tenemos como resultado el concepto de gobierno electrónico o e-government, el segundo de los autores de cita advierte que se debe de tener mucho cuidado respecto de la forma en que se utiliza las TIC en las funciones públicas, debido a que existe una línea muy delgada entre gobierno electrónico y administración electrónica, lo que genera la coyuntura de explicar ambos conceptos. De modo sencillo se puede establecer que el gobierno electrónico es la incorporación de la internet y otros mecanismos digitales o electrónicos para la realización de la gestión del gobierno, por el contrario del concepto de administración electrónica se desprende el procesamiento y manejo de la información a través de medios informáticos, es decir en la administración electrónica se carece de gestión e interacción con el gobernado.

Los autores arriba aludidos establecen de modo muy claro lo que debe y no debe de ser el gobierno electrónico tomando como base la experiencia de países europeos como Finlandia, Holanda, Alemania y España, que como se hizo mención en el párrafo anterior la cuestión fundamental que distingue a un gobierno electrónico de un gobierno que emplea la tecnología a su alcance para realizar el manejo de información, es la gestión e interacción con el pueblo a través de la tecnología.

En los estudios desarrollados por d'Alòs-Moner (2011) y De la Rosa y Senso (2003), se puede encontrar que en la incorporación de la tecnología en los procesos de gobierno genera muchos retos, desde la adaptación de un marco regulatorio adecuado que dé certeza jurídica a las relaciones que se generen por medios digitales entre gobierno y gobernado, la inversión en infraestructura y capacitación para su ejecución, la difusión de esta nueva forma de hacer gobierno para su mayor aprovechamiento y por último una evaluación objetiva que permita tener datos cuantitativos respecto de los costos que se han generado y los beneficios que se han obtenido, es decir regularmente cuando un gobierno hace algo lo difunde por todos los medios que le es posible y que el presupuesto le permita, en algunas ocasiones aunque el presupuesto no se lo permita, aquí el chiste es cacaraquear el huevo, entonces no solo se invierte en tecnología, se invierte en difusión, se invierte en capacitación, se gasta y se gasta dinero, la cuestión aquí es ¿ese dinero que se gastó el estado se ha traducido en servicios eficaces y eficientes, en la atención de las necesidades del pueblo, en la interacción efectiva gobierno-ciudadano?, En resumen, ¿las TIC en la administración pública ha generado un impacto positivo en la vida del pueblo al grado de ser justificable la inversión?.

En ese contexto, por ejemplo, se puede observar que en México el gobierno en los distintos niveles de gobierno como ayuntamientos, gobiernos de los estados, secretarías de estados, direcciones generales, etc. a fin de vender la idea del gobierno electrónico ha creado portales de internet, que lejos de llegar a ser herramientas efectivas de gobierno electrónico, son utilizados para propaganda política, para dar a conocer al pueblo lo que están haciendo en favor de ellos.

No obstante lo anterior, el gobierno de México se enfrenta al reto de la brecha digital, brecha que por desgracia se ha querido abatir regalando tabletas a los niños de primaria o abriendo centros de cómputo en lugares donde no hay luz y mucho menos acceso a internet, pero no hay que ir muy lejos, en las universidades públicas e incluso privadas de todo el país se pregonan ser universidades de talla mundial, ya sea por sus eventos, ya sea por su investigación, instalaciones, etc. Sin embargo, el acceso a internet inalámbrico en los campos muchas veces no es posible o existe infraestructura para tal objeto sin funcionar, entonces, si esto ocurre en la sociedad y las universidades que son las generadoras de conocimiento, como se podría suponer que en México se implementa de manera adecuada la tecnología en la administración pública. Atinente a lo descrito en este párrafo en la décima segunda edición del informe global de tecnología de la información emitido por el foro económico mundial (FEM) en el año en curso, donde se involucra un total de 148 países y se analiza entre otras variables, el grado con el que la población está preparada para hacer usos de las infraestructuras y contenidos digitales, de entre los países latinoamericanos México se ubicó en el lugar 79, por debajo de Chile que se colocó en el lugar 35, Panamá en el 43 y Costa Rica el 53 (<http://www.weforum.org/>).

Aunado a lo anterior en ocasiones los requisitos o trámites que impone el gobierno para que los ciudadanos tengan acceso a los servicios gubernamentales mediante plataformas digitales, a pesar de que aparentemente no genera costo para el particular, es necesario llevar a cabo algún trámite administrativo que requiere de inversión de tiempo, para después no saber qué hacer o bien que el servicio ofrecido no está en pleno funcionamiento.

Todo lo antes expresado se genera a partir de la investigación de Rodríguez (2004) en virtud de la cual se concluye que para lograr la participación de los ciudadanos en el gobierno electrónico debe de ser sencillo y no exigir requisitos específicos y excluyentes de participación derivado de costos adicionales, además de que las páginas de internet de ven de ser amigables para fomentar y facilitar su uso.

METODOLOGIA

El objetivo principal de esta investigación es conocer la percepción del funcionamiento de la VUCE sobre las operaciones de importación y exportación en el puerto de Manzanillo, Colima, México. Resulta interesante resolver algunas cuestiones: ¿Cuáles han sido los beneficios generados para el desaduanamiento de mercancías a partir de la implementación de la VUCE? ¿Cuál ha sido la operación de comercio exterior que ha visto un incremento en el volumen de sus operaciones derivado de la implementación de la VUCE? ¿Cuál ha sido el impacto que sobre la capacitación del personal que participa en la gestión del despacho de mercancías se generó derivado de la implementación de la VUCE? ¿Qué afectaciones se han presentado derivado de la implementación de la VUCE? ¿Cuál es la percepción que existe por parte de las agencias aduanales en relación a la función de la VUCE y los actos de corrupción en el proceso del despacho de mercancías?

Además se pueden enlistar algunos objetivos específicos que se cumplirán al término de la investigación: conocer los beneficios generados para el desaduanamiento de mercancías a partir de la implementación de la VUCE, identificar la operación de comercio exterior que derivado de la implementación de la VUCE ha visto un incremento en el volumen de sus operaciones, conocer si existe algún impacto sobre la capacitación del personal de las agencias aduanales que participan en la gestión del despacho de mercancías se generó derivado de la implementación de la VUCE, conocer si se han generado afectaciones derivado de la

implementación de la VUCE, conocer la percepción que existe por parte de las agencias aduanales en relación a la función de la VUCE y los actos de corrupción en el proceso del despacho de mercancías.

El cumplimiento de los objetivos planteados, así como la resolución a las preguntas elaboradas para la investigación, conducen una hipótesis general. Derivado del inicio de las funciones de la VUCE se ha generado una percepción por parte de los agentes aduanales adscritos a la aduana de Manzanillo respecto de los beneficios, el incremento en el volumen de operaciones, la capacitación del personal que interviene en la gestión del despacho, las potenciales afectaciones y de los actos de corrupción. En el transcurso de la investigación se determinó la cantidad agencias aduanales que se encuentran asociadas a las función de la VUCE en la aduana de Manzanillo y al tenerlas plenamente identificadas se siguió el método inductivo, ya que se planteó que el inicio del funcionamiento de la VUCE genera una percepción por parte de los agentes aduanales adscritos a la aduana de Manzanillo respecto de los beneficios, el incremento en el volumen de operaciones, la capacitación del personal que interviene en la gestión del despacho, las potenciales afectaciones y de los actos de corrupción, situación que podría ser aplicada en general en cualquier otro tipo de organización para identificar estas situaciones y que su desempeño sea eficiente.

La investigación tendrá un enfoque cuantitativo y descriptivo ya que para comprobar la hipótesis, el estudio se basará en el instrumentos de medición aplicado, dicho instrumento es un cuestionario que se podrá tabular de manera estadística, a través de herramientas informáticas como el Excel. Cabe hacer mención que la información analizada fue obtenida de una encuesta que se aplicó a las agencias aduanales relacionadas con la función la VUCE que es de 130, sobre la cual se realizó el estudio estadístico, es importante señalar que a fin de determinar la muestra se utilizó la fórmula de muestra de poblaciones finitas, considerando un universo finito cuando la población objeto de estudio es menor a 500000. La investigación de campo se realizó durante el año 2013. La población a la que se le aplicó la encuesta se determinó en base al padrón de Agencias Aduanales que se encuentran asociadas a la asociación de agentes aduanales del puerto de Manzanillo, Colima, A. C. (AAPUMAC) y que se encuentran relacionadas con la función de la VUCE, de lo anterior se desprende una población de 130 agencias aduanales asociadas a esta organización y que se encuentran ubicadas en el puerto de Manzanillo, Colima, México, de las cuales nuestra muestra constó de 97 entidades a aplicarles la encuesta.

Las personas a las que se les aplicó la encuesta fueron ejecutivos de tráfico, pertenecientes a cada una de las 97 agencias aduanales para tener un valor más correcto en las gráficas producto de la tabulación de resultados, estos individuos tienen como característica principal el laborar para una agencia aduanal y participar en las operaciones de comercio exterior que realizan como parte de sus servicios estas organizaciones ubicadas en el puerto de Manzanillo, Colima, México. Se elaboró una encuesta de 22 preguntas que servirán de apoyo para conocer la percepción del funcionamiento de la VUCE sobre las operaciones de importación y exportación en el puerto de Manzanillo, Colima, México.

RESULTADOS

Después de haber realizado la investigación correspondiente, de haber tabulado y graficado los datos y finalmente haber realizado el análisis y la respectiva interpretación, se obtuvieron los siguientes resultados: En relación a los beneficios o aspectos positivos que ha traído consigo la VUCE, el 82% de los encuestados considera que la puesta en marcha de VUCE ha generado ventajas para los usuarios de entre las cuales las principales son la simplificación en los tramites del despacho con 42% de las respuestas y la agilidad en las operaciones con 30%, por otro lado cuando se planteó que la implementación de la VUCE favorece al crecimiento económico y el incremento de la competitividad de la aduana y puerto de Manzanillo el 79% respondió afirmativamente señalando como uno de los por qué de sus respuesta debido a que consideran que esta medida genera competitividad en virtud de tener como efecto la reducción de costos de los trámites y tiempos en la operación aduanera, en relación a esto mismo el 87% considera que el despacho de las mercancías por la aduana y puerto de Manzanillo se ha vuelto más rápido.

No obstante lo anterior, a los que formaron parte en la contestación de este instrumento se les cuestionó respecto de los días que antes de la entrada en función de la VUCE se llevaban para la extracción de mercancías del recinto portuario, teniendo como respuesta principal con un 42% de 4 a 6 días, en relación con esto mismo se les planteó cuantos días había llevado el mismo proceso ya con la puesta en función de la VUCE donde el 57% considera que sigue siendo la misma cantidad de días. Respecto a las horas empleadas para llevar a cabo la revisión de las mercancías durante el reconocimiento aduanero antes del inicio de la función de VUCE, los encuestados respondieron en un 53% que son de 2 a 4 horas, ahora bien, con el funcionamiento de la VUCE el 57% de los resultados de la encuesta arroja que los usuarios consideran que siguen siendo las mismas horas empleadas para la revisión de las mercancías.

Cuando se planteó a los encuestados el asunto de la simplificación administrativa, el 69% consideran que si se han simplificado los trámites tras la implementación de la VUCE debido a que ya no se hace la presentación física de documentos ante la aduana, lo anterior apoyado con otra de las respuestas donde se manifestó que una de las circunstancias que representa el mayor cambio en este rubro es la eliminación del uso de documentos teniendo un 73% de los resultados.

Siguiendo con el rubro de los beneficios, se planteó a los que contestaron la encuesta si con el empleo de la VUCE había existido una reducción en los costos de la operación a lo que un 53% considera que si la hay, siendo la circunstancia que ha generado la reducción de estos costos el rubro de papelería, teniendo un 76% de los resultados en la encuesta, derivado de la exigencia en la digitalización de los documentos que anteriormente se presentaban en físico para la realización de los trámites en las agencias aduanales se tuvieron que aperturar nuevos puestos o al menos disponer de personal y equipo para poder efectuar los trámites bajo este nuevo esquema. En lo atinente a si con el inicio de las operaciones mediante el uso de la VUCE se percibe un incremento en el volumen de operaciones de comercio exterior por aduana y puerto de Manzanillo, un 56% de los resultados arrojan que si se percibe incremento, respecto de lo 52% de los encuestados considera que las operaciones de importación son en las que se ha notado el incremento en su volumen.

En el aspecto de la capacitación del personal de las agencias aduanales que participan en la gestión del despacho de mercancías que se generó a raíz de la implementación de la VUCE se observó que en un 94% los encuestados manifestaron la necesidad de capacitación para el correcto uso de la VUCE, teniendo con un 60% de las respuestas que la manera en que se capacitó al personal fue a través de cursos soportados por la agencia aduanal donde se labora, sin embargo, se observó un interesante 21% de respuestas en el rubro de otras opciones, donde se expresó que esas opciones eran: cursos impartidos por personal de la misma empresa, a través de un manual por internet proporcionado por la Secretaría de Hacienda y Crédito Público (SHCP) y cursos proporcionados por la AAPUMAC A. C., en relación al tiempo que se tomó para la capacitación del personal el 38% respondió que había sido de una a dos semanas y un 28% señaló ser de 2 a 5 días, expresando con un 85% que con dicha capacitación se había facilitado la gestión del despacho de mercancías por la aduana y puerto de Manzanillo.

Resultado interesante conocer la relación del uso de la VUCE y los actos de corrupción, donde el 54% señala tener la percepción de que han disminuido los actos corruptos por parte de las autoridades aduaneras, no siendo óbice de lo anterior un 39% de los encuestados señala no percibir esa disminución.

En el rubro de afectaciones un 71% de los resultados expresan si percíbilas, siendo algunas de las circunstancias que han generado las mencionadas afectaciones: las fallas en el sistema (la conexión del sistema de la agencia aduanal con el de la autoridad) con un 78%, lo cual representa el principal problema que se presenta presente durante el despacho y desaduanamiento de las mercancías, generándose como consecuencias retrasos en la extracción de los bienes, siendo principalmente un aspecto operativo el que se ve afectado constatándose lo anterior con el 65% que expresa esa percepción, pudiéndose concluir que tanto los rubros operativos, logísticos y económicos van de la mano, lo cual al existir un inconveniente en la operación, generara demoras lo cual se traducirá en un obstáculo en la logística y por consiguiente un gasto.

CONCLUSIONES

Algunas de las investigaciones e ideas de autores que se tienen a la mano como las de Armas y Colmenares (2007), Reyes (2006) y Trejo (2008), ubican el éxito de la modernización del aparato estatal mediante las TIC en las administraciones tributarias y afirman que el objeto de la incorporación de las TIC a la función de las oficinas tributarias es ofrecer servicios más eficientes y rápidos en favor de los usuarios, definitivamente se observa la cuestión del incremento en la recaudación y la accesibilidad de los datos de los contribuyentes; en el caso de las aduanas el uso de la tecnología para los ojos de la autoridad es observado como una excelente oportunidad de mejorar sus procesos de fiscalización para la detección de incumplimientos e ilícitos que pudieran generar perjuicios a las arcas federales, sin embargo, contrario a lo que afirman los autores referenciados, en la práctica se puede observar; no obstante las TIC, infraestructura y herramientas con las que cuenta la autoridad; como no se ha podido convertir en eficiente a la función aduanera.

Lo anterior debido a que como se señaló en el apartado de resultados, no obstante que existe una percepción positiva respecto de la implementación de la VUCE, estos señalan que los días para la extracción de mercancías derivado de su desaduanamiento y las horas que se toma la autoridad a fin de llevar a cabo sus revisiones, siguen siendo las mismas.

Quizás ha habido una mejora para la autoridad, en el sentido de que cuenta con toda la información de sus operaciones, sin ser de libre uso para los interesados y sus inspecciones las pueden efectuar sin el empleo de documentos facilitándoles el acceso a la información de cada operación, sin embargo, lo único que cambio fue respecto del empleo del papel.

Para el usuario de la aduana, llámese importador, exportador o agente aduanal, se ha expresado que las cargas han sido muchas, han tenido que adaptar sus equipos a los nuevos sistemas de la aduana, capacitar personal en el uso de dichos sistemas y sub utilizar empleados digitalizando documentos, quizás algunos trámites ya no se tengan que realizar de forma presencial en algunas oficinas, pero el trámite, aunque en la misma oficina se tiene que efectuar de un modo u otro, el verdadero ahorro o mejora que se ha vivido a raíz de la intensificación del empleo de TIC en la aduana es en el papel, según se ha expresado.

En algunos estudios sobre la percepción que tienen los ciudadanos respecto del gobierno electrónico y tomando como referencia las investigaciones realizadas por Arcila, Monsalvo, Ramos y Santrich (2014) y Cardona (2004), la primera situación que se manifiesta en el sentir de los ciudadanos es que falta difusión respecto de los servicios que pueden proporcionar los gobiernos a través de medios electrónicos, es decir, sobre este respecto en relación al inicio de la VUCE, hubo una intensa campaña por medios masivos de comunicación, presentación ante los representantes de los actores: asociaciones de agentes aduanales, recintos fiscalizados y demás autoridades.

En segunda instancia se conoce de las indagatorias de los autores aludidos que el medio más empleado con la idea del gobierno electrónico son las páginas web o portales alojados en la internet, siendo en el caso de la VUCE, la principal fuente de acceso al sistema para poder gestionar los trámites aduanales

Otro aspecto que trasciende en las referencias que se tomaron para el análisis en relación a la percepción que se tiene respecto de la función de la VUCE es que se percibe más confiabilidad en un servicio prestado vía electrónica respecto de los servicios prestados por la vía tradicional, se espera mayor satisfacción y reducción de costo. Las situaciones aquí descritas son hallazgos obtenidos en los estudios de Arcila, Monsalvo, Ramos y Santrich (2014) y Cardona (2004), que de manera específica se relacionan con el tópico que ocupo esta investigación, siendo el discurso del gobierno federal respecto de la modernización de las aduanas, situación que en la realidad no ha logrado hacerse sentir con la fuerza que se esperaría .

El gobierno de México desarrolló la VUCE que junto con el sistema electrónico aduanero, utilizan el internet para recibir la información de las operaciones de comercio exterior de los interesados, siendo este portal el medio para la transmisión de los datos que contendrán los pedimentos en operaciones de importación o exportación al sistema automatizado aduanero integral (SAAI), donde la autoridad aduanera concentra la información y emplea para que sus funciones de fiscalización, control y vigilancia sean más eficientes y eficaces.

No obstante lo anterior y el propósito tan positivo de este desarrollo en materia aduanera, se percibe con esta indagatoria que el avance más importante ha sido en materia de simplificación debido a la eliminación del uso de documentos físicos para la realización de los tramites del despacho aduanero y su desaduanamiento, sin embargo en el rubro de agilización, la percepción de la mayoría de los individuos que participaron en la indagatoria es que ha resultado lo mismo con o sin VUCE, además que en lo único que se percibe una mejora positiva económicamente hablando es en la reducción en el uso del papel, pero por otro lado se tuvo que invertir en capacitación y en personal para poder ejecutar de manera adecuada las operaciones mediante el empleo de la VUCE.

Otro punto favorable que se suma a la idea de servicios confiables derivado del uso de tecnología en los trámites aduaneros es el hecho que los usuarios tengan una sensación positiva en relación a la reducción en los actos de corrupción, ya que al no poder manipular físicamente documentos que contengan información trascendente en el despacho de mercancías, se encuentran limitados de ofrecer sus favores a cambio de una buena tajada de dinero.

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GERENCIA ESTRATÉGICA EN EL SERVICIO DE TRANSPORTE URBANO DE MOTO TAXIS EN LA CIUDAD DE RIOHACHA LA GUAJIRA- COLOMBIA

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RESUMEN

El propósito de esta investigación, fue implementar la gerencia estratégica en el servicio de transporte urbano de moto taxis en la ciudad de Riohacha la Guajira- Colombia. El estudio se sustenta en las teorías de los autores: Wenz, Davis, Avila, Prieto, Guiltinan y Harrinson. La gerencia estratégica de servicio se enmarca en realizar un diagnóstico de las condiciones internas y externas que regula la prestación del mototaximos en esta ciudad, se identifica el marco institucional que orienta el rumbo estratégico del mismo, y se analiza la calidad y la satisfacción del cliente de este servicio de transporte urbano. La investigación es descriptiva, transversal de enfoque cuantitativo. Los resultados obtenidos reflejan que la falta de recursos económicos, capacidad, trabajo en equipo son debilidades, mientras las habilidades, experiencia, y la eficiencia son ciertas fortalezas en la prestación de este servicio utilizado por más de treinta y cinco mil (35.000) personas, la tecnología, las acciones legales y competencias se manifiesta como amenazas, y la única oportunidad son los valores sociales y culturales que condiciona el transporte de moto taxis. Se concluye que no existe una organización que agrupe este gremio que direcciona bajo un marco institucional este servicio.

PALABRAS CLAVE: Gerencia estratégica en el servicio, Transporte urbano, moto taxis, Riohacha La Guajira, Colombia

COMPORTAMIENTO DEL RÉGIMEN DE INCORPORACIÓN FISCAL A UN AÑO DE SU IMPLEMENTACIÓN EN MÉXICO

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RESUMEN

La presente es una investigación descriptiva que muestra el comportamiento y desarrollo del Régimen de Incorporación Fiscal (RIF) a un año de su implementación. El nuevo régimen se estableció en la reforma de la Ley del Impuesto Sobre la Renta (LISR 2014), con el fin de simplificar y promover la formalidad de las personas físicas que realizan actividades empresariales, sustituyendo al Régimen Intermedio y el REPECO por un régimen de incorporación de estímulos fiscales con duración de 10 años que prepare a las personas físicas para ingresar al régimen general, aplicable sólo a personas físicas que realicen actividades empresariales, que enajenen bienes o que presten servicios por los que no se requiera para su realización título profesional, con ingresos anuales de hasta dos millones de pesos.

El análisis del comportamiento a través de la información y estadísticas del RIF muestra una eficiencia relativa a través del incremento del padrón de contribuyentes, fiscalización y recaudación a un año de su implementación con la reforma hacendaria en México, así como su impacto en la creación de empleos formales y economía nacional.

PALABRAS CLAVES: Régimen de Incorporación Fiscal, Fiscalización, Recaudación

CASINOS EN SONORA: IMPULSO O COMPLEMENTO AL DESARROLLO TURÍSTICO?

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RESUMEN

La presente investigación tiene como objetivo realizar un diagnóstico de la percepción de la instalación y operación de los casinos en el estado de Sonora, Sonora es considerada entidad federativa con más centros de apuesta per cápita en México, en los últimos años se ha dado una proliferación desmedida de los mismos sin cumplir con los requisitos regulatorios de ubicación.

A través de la aplicación aleatoria a una muestra no probabilística de 300 encuesta de opinión, se pretende realizar un diagnóstico de opinión donde entre los resultados más importantes arrojados muestran que el 85% de la percepción de la población encuestada consideran que la instalación de los casinos no contribuye como impulso al turismo, mientras que el 60% consideran que contribuye al esparcimiento de los habitantes locales, y un 55% al deterioro económico de la población. Mientras que un 75% está en contra de la instalación de más casinos, y un 65% considera que los casinos deben ser instalados en puntos estratégicos donde existan viajeros y no cerca de los habitantes.

PALABRAS CLAVE: Casinos, Desarrollo Turístico, Percepción

SISTEMA GEO-ESPACIAL DE INFORMACIÓN CULTURAL PARA FORTALECER LA ADMINISTRACIÓN PÚBLICA DEL ESTADO DE VERACRUZ, MÉXICO

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RESUMEN

México es un país con mucha diversidad cultural y un territorio extenso y variado, por lo cual contar con un atlas de infraestructura y patrimonio cultural de Veracruz representa grandes avances en el desarrollo de estrategias integrales, siendo dicho sistema una iniciativa de la Subdirección de Artes y Patrimonio del Instituto Veracruzano de Cultura, con apoyo del Consejo Nacional para la Cultura y las Artes, así como la Facultad de Contaduría y Administración región Xalapa, cuyo objetivo es conformar un sistema geo espacial de intercambio de información cultural que fortalezca la administración pública a partir de la revisión, actualización y difusión del patrimonio cultural, material e inmaterial de las distintas regiones del estado de Veracruz. Dicho sistema Geo espacial permitirá conformar una herramienta de registro, catalogación y mapeo de la diversidad cultural y artística del estado de Veracruz, mismo que generará datos, estadísticas e indicadores, acerca de diversas dinámicas socioculturales en torno al sector cultural para disponer de parámetros estadísticos eficaces para la administración y el desarrollo de la política cultural estatal, optimizando la proyección y el impacto social de las misma, como herramienta de análisis acerca del sector cultural veracruzano. De esta manera, se conforman tres matrices de información (datos cuantitativos, datos cualitativos y datos espacio-territoriales) acerca del patrimonio cultural, con los cuáles se realiza el estudio. El resultado del cruce de dicha información contenida en estas distintas matrices de datos enfocadas a los objetos culturales, permitirá generar información documental homogénea, parámetros estadísticos y un análisis territorial de la cultura.

PALABRAS CLAVE: Patrimonio Cultural, información espacial, administración pública

KNOWING THE AREA THROUGH THE GEOGRAPHIC INFORMATION SYSTEMS FOR PUBLIC POLICY PRIORITY

ABSTRACT

Mexico is a country with great cultural diversity and an extensive and varied territory, which have an atlas infrastructure and cultural heritage of Veracruz represents great progress in developing comprehensive strategies, said system an initiative of the Division of Arts and Heritage Veracruz Institute of Culture, with support from the National Council for Culture and Arts, and the School of Accounting and Administration Xalapa region, which aims to form a spatial geo-exchange system, cultural information to strengthen public administration from revision, updating and dissemination of cultural, tangible and intangible heritage of different regions of the state of Veracruz. This space Geo system will form a logging tool, cataloging and mapping of cultural and artistic diversity of the state of Veracruz, it will generate data, statistics and indicators on various socio-cultural dynamics around the cultural sector to provide effective statistical parameters Management and development of state cultural policy, optimizing the projection and the social impact of the same, as an analysis tool for Veracruz cultural sector.

Thus, three matrices of information (quantitative data, qualitative data and space-spatial data) about the cultural heritage, with which the study is conducted conform. The result of crossing the information contained in these different data matrices focused on cultural objects to generate homogeneous documentary information, statistical parameters and territorial analysis of culture.

KEYWORDS: Cultural Heritage, spatial information, public administration

INTRODUCCIÓN

La dinámica cultural que nuestro país presenta, tiene una relación estrecha con la fusión de pueblos y culturas, en la diversidad de sus procesos y condiciones de vida que resultan un tanto complejas y que en sus distintos escenarios han ido marcando etapas importantes en su evolución, como es el caso del crecimiento urbanístico que ha instaurado las sociedades contemporáneas, al encontrarse inmersas en el proceso de globalización y de nuevas formas de organización social y económica, donde dichas transformaciones han cambiado la percepción y valoración del patrimonio cultural, dándole un papel protagónico.

Es así como la cultura de nuestro estado es dinámica, ya que su historia y evolución descansa en la diversidad, y cuyo origen histórico está basado en una pluralidad de pueblos que habitaron y coexistieron sujetos a fenómenos internos y externos con rasgos de un pasado muy complejo a partir de la conquista y un presente que es la puerta de acceso al mercado global.

Hoy por hoy la capacidad organizativa del gobierno debe tener una óptima participación de las autoridades en las tareas de la preservación del patrimonio cultural, siendo éste un eje de la política de Estado, ya que los derechos culturales son derechos humanos fundamentales que requieren de una institucionalidad de la Administración Pública de la Cultura, y que en esta sociedad de la información y digitalización debe hacer más fácil el registro, actualización, seguimiento y difusión del patrimonio cultural material e inmaterial de las distintas regiones del estado de Veracruz, con el apoyo de una organización administrativa especializada y equipada con herramientas tecnológicas y digitales para una moderna Administración Pública.

REVISIÓN LITERARIA

El Patrimonio Cultural y la Administración Pública

El tema que hoy atañe a muchos territorios, guarda relación con el tema del patrimonio e identidad cultural, mismo que se está revalorizando como parte de la memoria fundamental de un país o de una región, referirse a las artes y a la cultura es una cuestión cuya relevancia y consideración por parte de las comunidades y sociedades, es cada vez mayor e imperante, lo cual se ve reflejado en la gradual consolidación de las políticas públicas relativas a la cultura a nivel local e internacional.

La dimensión histórica o patrimonial que posee nuestro país proyecta la creatividad ancestral y contemporánea, la cual ha promovido políticas públicas de conservación y restauración para la recuperación de la identidad cultural, que gracias a las iniciativas en tierras europeas, la UNESCO comienza a liderar a finales de las postguerras mundiales, a partir de 1948 (Arizpe, 2006).

A partir de la Conferencia Mundial sobre Políticas Culturales celebrada en México en 1982, se asumió la responsabilidad colectiva de que se debían concretar el diseño e implementación de políticas culturales nacionales y locales, conviniendo en lo siguiente:

“La cultura da al hombre la capacidad de reflexionar sobre sí mismo. Es ella la que hace de nosotros seres específicamente humanos, racionales, críticos y éticamente comprometidos. A través de ella discernimos los valores y efectuamos opciones. A través de ella el hombre se expresa,

toma conciencia de sí mismo, se reconoce como un proyecto inacabado, pone en cuestión sus propias realizaciones, busca incansablemente nuevas significaciones, y crea obras que lo trascienden” (UNESCO, 2010).

En dicho informe se hace un señalamiento que expresa la necesidad de redefinir las políticas culturales a fin de integrarse a las políticas económicas y sociales, de tal manera que los valores culturales nacionales y locales sean considerados en la gestión de la economía, donde la concepción de Patrimonio Cultural cambia, por lo que una de las actividades de la Administración Pública es la de asegurar que el Patrimonio Cultural sea un patrimonio común, además de establecer canales de comunicación para una mejor promoción, otorgándole gran relevancia en la vida cotidiana del individuo.

La Administración Pública al ser uno de los instrumentos principales a través del cual el Estado puede concretar sus acciones, como también el campo de las políticas públicas es uno de los objetos de estudio de la Administración Pública, que juega un papel preponderante en la redefinición de los problemas públicos relacionados con el patrimonio cultural (Franco Corzo, 2012), donde se tiene una visión del término en el que se busca una perspectiva más amplia, tanto del heredado como del actual, en el cual se reconozca el justo valor de los sitios, monumentos y declaratorias patrimoniales, para así promover su adecuado conocimiento.

La Información Espacial y Los Sistemas Geo-Espaciales

En el mundo en que nos desarrollamos cualquier cosa puede tener una dimensión espacial, así como muchos de nuestros problemas cotidianos como por ejemplo: los efectos de una tormenta, la localización de los servicios públicos, el destino de un viaje, entre otros, considerando que todo lo que ocurre en el mundo tiene lugar en algún sitio.

De acuerdo a Antoni Pérez, lo espacial es espacial ya que todos los elementos del mundo pueden definirse por su posición, considerando que su componente espacial es esencial en una gran variedad de disciplinas, dando como resultado información espacial que conlleva a decisiones únicas, complejas y difíciles (Pérez Navarro, 2011).

Los mapas son considerados como el lenguaje natural de la Geografía, ya que son los encargados de suministrar los datos espaciales, así como también el medio de comunicación del análisis geográfico, los cuales muestran relaciones, diferencias, agrupamientos y pautas geográficas. Son abstracciones planas de la realidad que se construyen con símbolos, formas geométricas, colores y texturas para representarlos como modelos reducidos de una determinada región sobre la superficie de la tierra, cuyo grado de reducción se expresa generalmente a través de una escala gráfica o numérica.

La información espacial se representa en un Sistema de Información Geográfica (SIG), es decir, las características del mundo real deben simplificarse para obtener representaciones que puedan almacenarse y manipularse en una computadora, a través de representaciones internas digitales de la información. Por lo anterior, muchos países aprovechan la infraestructura tecnológica y cuentan con bastante información geoespacial, la cual les ha sido útil para la toma de decisiones en diversos campos, por lo cual existe una definición más aterrizada de los SIG's desde el punto de vista tecnológico de acuerdo a Juan Peña (Peña Llopis, 2006) :

Un Sistema de Información Geográfica se entiende como la unión de la información y herramientas informáticas (programas o software) para su análisis con unos objetivos concretos, cuya base es una serie de capas de información espacial en formato digital, que representan diversas variables, o bien capas que representan objetos a los que corresponden varias entradas en una base de datos enlazada.

A través de los Sistemas de información es viable obtener una explicación o respuesta a hechos y fenómenos que suceden en la superficie terrestre, a través de la interrelación en el espacio y tiempo de los diferentes elementos del medio natural y humano, siendo así una importante herramienta geográfica para entender y proponer acciones concretas.

SISTEMA GEO-ESPACIAL DE INFORMACIÓN CULTURAL

El Sistema Geo-Espacial de Información Cultural de Veracruz es una iniciativa de la Subdirección de Artes y Patrimonio del Instituto Veracruzano de Cultura, con apoyo del Consejo Nacional para la Cultura y las Artes, estrategia que surge de la necesidad de crear nuevos canales de información integrales para la difusión del conocimiento cultural del estado, con el objetivo de conformar una red de intercambio de información estructural que fortalezca los procesos en la Administración Pública, partiendo de la revisión, actualización y difusión del patrimonio cultural material e inmaterial de las distintas regiones del estado de Veracruz. Dicho sistema permitirá dar a conocer la localización de las diversas entidades culturales y artísticas, así como mejorar la comprensión de las relaciones estéticas y simbólicas con su entorno.

Planteamiento del problema

El estado de Veracruz recaba en su historia y cultura los orígenes del mundo mexicano, en donde la fusión entre los pueblos nativos y los venidos de los barcos coloniales dieron nacimiento a una cultura multifacética rica en recursos naturales y culturales.

Tres culturas autóctonas poblaron al territorio, hoy estado de Veracruz: los huastecos, los totonacas y los olmecas y fueron éstos una vasta comunidad de pueblos emparentados étnica y culturalmente.

Actualmente el gobierno del estado de Veracruz suma grandes esfuerzos en desarrollar herramientas y estrategias administrativas para dar seguimiento a la gran diversidad cultural en el territorio estatal. Dicha cultura es significado de volúmenes de información complejos, por su amplia gama de elementos que la constituyen.

Hoy en día se cuenta con herramientas tecnológicas que al paso del tiempo han desarrollado una metodología viable en fusionar el manejo de grandes volúmenes de información en un entorno espacial, dando la posibilidad de estudiar los elementos geográficos que enriquecen a dicha información del estado de Veracruz.

Es en este sentido donde surge la necesidad de consolidar sistemas geo-espaciales dentro de la administración pública, dando paso al desarrollo de nuevas metodologías en la forma de ver y representar la información, fusionando los datos administrativos junto con los datos espaciales de los mismos.

Justificación

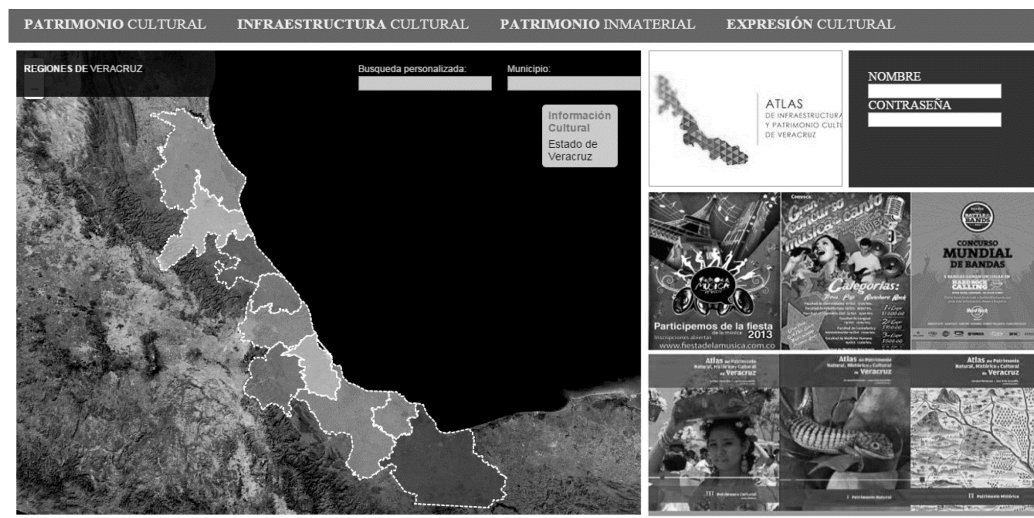
En nuestros días sin lugar a duda internet funge como un escaparate a nuevos horizontes dentro de las sociedades de la información y del conocimiento, donde las plataformas en la nube son en gran medida océanos ricos en datos históricos y relevantes para la realización de procesos administrativos. Estos bancos de información manipulados de manera eficiente a través de las redes y telecomunicaciones fortalecen y facilitan en todo sentido la toma de decisiones.

En épocas recientes el auge de los sistemas espaciales dentro de los procesos administrativos ha llevado a grandes resultados, siendo estos fuertes pilares de la evolución en la admiración pública ya que estos sistemas representan una singular línea de desarrollo, dando pauta a la planeación de estrategias.

Dentro de estas nuevas estrategias en particular existen los llamados SIG que implica la incorporación adecuada de mapas y elementos geográficos, a la información recabada dentro de algún caso de estudio, dando paso al desarrollo de sistemas geoespaciales dentro del perfil administrativo, cuyo impacto ha sido tan relevante en la Administración Pública que poco en poco se han desarrollado grandes herramientas dinámicas que sin lugar a duda son un nuevo rubro en los sistemas administrativos.

En este sentido Contar con un Sistema Geo-Espacial de Información Cultural del Estado de Veracruz permitirá conformar una herramienta de registro, catalogación y mapeo de la diversidad cultural y artística del estado de Veracruz. Generar datos, estadísticas e indicadores, acerca de diversas dinámicas socioculturales en torno al sector cultural veracruzano, permitiendo contar con parámetros estadísticos eficaces para la administración y el desarrollo de la política cultural estatal, optimizando la proyección y el impacto social de las mismas; como herramienta de análisis acerca del sector cultural veracruzano.

Figura 1. Índex principal del Sistema Geo-Espacial de Información Cultural

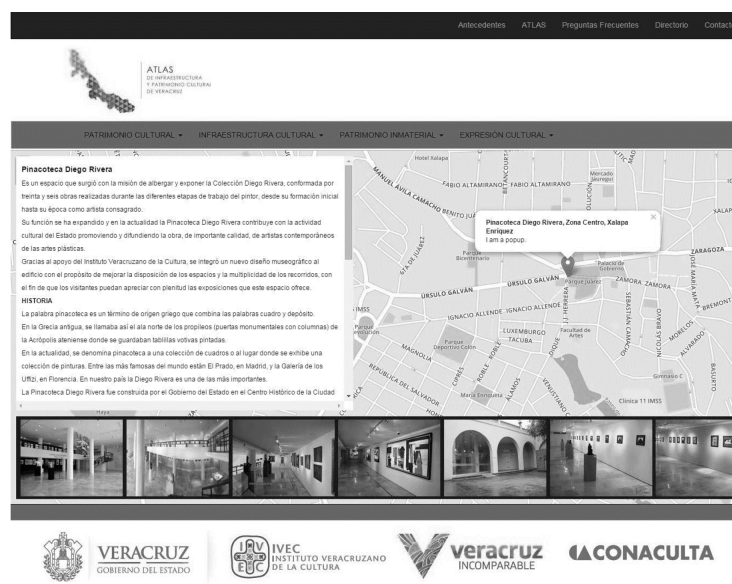


Fuente: Elaboración propia

Alcance y delimitación del proyecto

Conocer y localizar las diversas manifestaciones culturales y artísticas, es el primer paso para el reconocimiento de la identidad y la pertenencia de los individuos y sus comunidades, así como para comprender las relaciones estéticas y simbólicas con su entorno. En ello se basa el conocimiento, la valoración y la estimación de las potencialidades de los conjuntos de bienes culturales de orden material como construcciones, arquitecturas, objetos, obras de arte; pero también del inmaterial, como los ritos y costumbres, lenguas, músicas, danzas y saberes populares producto del conocimiento generacional de una comunidad.

Figura 2. Presentación de entidades culturales del estado



Fuente: Elaboración propia

Es importante precisar que éste proyecto no sólo es una representación de la infraestructura cultural del estado de Veracruz, ya que con éste conocimiento se sienta un precedente de información que tiene la potencialidad de mejorar las acciones de la Administración Pública respecto a la cultura en el estado, al identificar y clasificar la localización, distribución y tipología de los recintos culturales de Veracruz. Mediante la construcción de ésta metodología se podrán diseñar un conjunto de herramientas y estrategias sólidas, para el acopio, almacenamiento y difusión del patrimonio cultural de los veracruzanos, logrando cumplir los objetivos planteados.

Objetivo General: Conformar y desarrollar una herramienta integral que dé a conocer la riqueza cultural del Estado de Veracruz, de esta forma se conformará un sistema Geo-Espacial de la diversidad cultural en el estado, siendo una plataforma capaz de integrar y presentar la información de manera amplia y detallada, en un mismo sitio.

Objetivos Específicos

Desarrollar un sistema de catalogación, registro y mapeo de las entidades culturales.

Maximizar el alcance del proyecto con las diversas tecnologías de la información.

Potenciar una herramienta de aporte y ayude a la toma de decisiones.

Garantizar una óptima calidad de servicio en la presentación de la información.

Promover la capacidad de manejar y almacenar en tiempo y forma grandes volúmenes de información.

Ofrecer un escaparate de aprendizaje para el público en general.

METODOLOGÍA

El desarrollo de éste proyecto ha requerido de una investigación descriptiva, ya que se detallan los antecedentes y características de los Sistemas espaciales, de los Sistemas de Información Geográfica, y la relación que guardan con la Administración Pública para ofrecer información significativa en un ambiente digital, donde se lleva a cabo el registro y seguimiento del patrimonio cultural del estado de Veracruz.

Por otro lado fue necesario determinar una metodología temática definida en cuatro campos generales, debido a la riqueza, cantidad y diversidad de bienes y manifestaciones culturales y artísticas que se expresan en las distintas regiones del estado. Cada uno de estos géneros incluye una categorización de objetos culturales de acuerdo a la clasificación para la catalogación de bienes culturales emitida por UNESCO Y el Consejo Nacional para la Cultura y las Artes; facilitando los procesos de acopio, sistematización, análisis y representación de la información, que contendrá el Sistema geo-Espacial de información Cultural de Veracruz. De esta manera, se determinó la siguiente clasificación temática:

PATRIMONIO CULTURAL

Zonas arqueológicas
Centros históricos
Zonas de monumentos históricos
Monumentos artísticos
Patrimonio ferrocarrilero
Obra pictórica declarada Patrimonio Nacional
Arte sacro
INFRAESTRUCTURA CULTURAL Museos
Centros culturales
Casas de cultura
Casas de artesanías
Galerías
Teatros
Salas de conciertos o auditorios
Salas de cine
Bibliotecas
Centros de educación artística y cultural
Fototecas
Hemerotecas
Archivos estatales y municipales
Fonotecas
PATRIMONIO INMATERIAL Lenguas
Fiestas y tradiciones
Danzas
Música
Indumentaria
Gastronomía
Tradición oral y saberes populares
Artesanías
EXPRESIÓN CULTURAL
Artes visuales
Danza
Teatro
Música
Literatura

Dicha catalogación se realizó en apego a la siguiente metodología de desarrollo:

Registro de información de cada entidad cultural
Vaciado de la información al sistema geográfico
Presentación de la información para el usuario

Obtención de resultados estadísticos.

Figura 3. Registro de información geográfica de las diversas entidades culturales

Fuente: Elaboración propia

RESULTADOS

Dentro de las características en sistemas administrativos existen vertientes que han llevado a la evolución de la Administración pública, dando como resultado un panorama detallado de los elementos que pueden constituir un segmento de información.

Puntualmente esto tiene que ver con los beneficios que brindan estas nuevas técnicas en los sistemas de la Administración Pública que a su vez conforman una mejor perspectiva de los datos estáticos ante el usuario final. Dando un giro relevante al contexto, cambiando el enfoque sectorial que en muchas ocasiones se tiene como resultado.

En este sentido se da la pauta a determinar un contexto real y uniforme de los elementos y características de la información recabada, que a su vez enriquecen el diseño de nuevas estrategias y conlleva al apoyo de toma de decisiones a través de un amplio panorama de los elementos de estudio.

Independientemente de los mecanismos que se utilicen en el tratamiento de los datos éstas nuevas técnicas tienen la capacidad de modernizar la visión integrar de la información, dentro del sector de la Administración Pública. Desde hace algunos años estas herramientas son parte de las grandes estrategias que permiten la evolución de los procesos administrativos.

El Sistema Geo-espacial de Información Cultural de Veracruz brinda información detallada acerca de las características formales, estéticas y simbólicas de los bienes culturales y artísticos, tanto materiales como inmateriales; además, permitirá ubicarlos en el territorio y representar algunas de las dinámicas espacio territoriales del sector cultural en esta región. Para este intercambio de información, se diseñaron distintas herramientas para el acopio, sistematización y almacenamiento de datos como (fichas técnicas, formatos de catalogación, base de datos Geo-Estadística, cartografía temática). De ésta manera, se conforman tres matrices de información (datos cuantitativos, datos cualitativos y datos espacio-territoriales) acerca del patrimonio cultural, con los cuáles se realiza el estudio. El resultado del cruce de información contenida en estas distintas matrices de datos enfocadas a los objetos culturales, permite generar información documental homogénea, parámetros estadísticos y un análisis territorial de la cultura.

CONCLUSIONES

Como resultado del desarrollo e investigación del Sistema Geo-espacial de Información Cultural de Veracruz, es posible concluir que existe una gran demanda por proporcionar herramientas actuales que faciliten y agilicen los procesos en la Administración Pública,

Si examinamos con detenimiento el desarrollo de dichas herramientas en las últimas décadas podemos concretar que los sistemas administrativos son parte de la evolución diaria, que nace de las necesidades de agrupar ciertas características y elementos fundamentales para el desarrollo de estrategias. Dando paso a las nuevas tecnologías de la información que son en la actualidad pilares del conocimiento y desarrollo humano.

En este sentido se vuelve fundamental para el Instituto Veracruzano de la Cultura consolidar el desarrollo de una herramienta capaz de analizar el espacio-territorial de la cultura, para entender las relaciones de similitud y diferencia entre las distintas regiones del estado de Veracruz; ya que las fortalezas de sistemas radican no sólo en conocer que, como y donde se encuentran localizados los recintos culturales y los servicios y actividades que brindan al público, sino que constituye una base sólida para la toma de decisiones en la gestión, administración, difusión y salvaguarda del patrimonio cultural y artístico de los veracruzanos.

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BIOGRAFÍA

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DESARROLLO DE UNA METODOLOGÍA PARA DETERMINAR EL POTENCIAL DEL TURISMO RURAL EN OASIS SUDCALIFORNIANOS DE MÉXICO

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RESUMEN

El proyecto de investigación se orienta en realizar un análisis de las ventajas comparativas y competitivas de las localidades asentadas en los principales Oasis ubicados en Baja California Sur México: Oasis San Ignacio y Oasis Mulegé (Municipio de Mulegé), Oasis San Javier (Municipio Loreto), Oasis La Purísima, Oasis San Isidro, Oasis San José y San Miguel de Comondú (Municipio Comondú) y Oasis El Chorro ubicado en el Municipio de Los Cabos. La metodología sugerida en este documento muestra la posición que ocupa cada Oasis en materia de riquezas naturales y del entorno (ventajas comparativas) con respecto a los demás sitios objeto de estudio, así como la posición que ocupan por sus ventajas competitivas frente a las demás localidades, esto permite identificar aquellas amenazas y nichos de oportunidad para el desarrollo de la actividad del Turismo rural en los Oasis Sudcalifornianos.

Palabras clave: Turismo Rural, Potencial Turístico, Competitividad y Desarrollo.

DEVELOPMENT OF A METHODOLOGY FOR DETERMINING THE POTENTIAL OF RURAL TOURISM IN BAJA CALIFORNIA SUR OASIS OF MEXICO

ABSTRACT

The research project focuses on an analysis of comparative and competitive advantages of settled locations in major Oasis located in Baja California Sur Mexico: San Ignacio Oasis and Mulege Oasis (Municipality of Mulege), San Javier Oasis (Municipality of Loreto) , La Purísima Oasis, San Isidro Oasis , San Jose and San Miguel de Comondú Oasis (Municipality of Comondú) and El Chorro Oasis located in the municipality of Los Cabos. The methodology proposed in this paper shows the position of every Oasis on natural resources and the environment (comparative advantages) with respect to the other sites under study, and their position for their competitive advantages over other locations, this allows to identify the threats and niche opportunity for the development of rural tourism activity in Baja California Sur Oasis.

JEL: O180, L830, M21, O210.

KEYWORDS: Rural Tourism, Tourist Potential, Competitiveness and Development.

INTRODUCCIÓN

La presente investigación es producto del trabajo que se realiza dentro del Taller de Investigación Comercial, Aduanera y Observatorio de Negocios (TICAO) de la Universidad Autónoma de Baja California Sur y se deriva de estudios anteriores realizados dentro de los trabajos del Proyecto “Opciones productivas con aprovechamiento sustentable del agua para las comunidades rurales de los 5 municipios sudcalifornianos con principales puntos de oasis”; este proyecto esta anclado a la labor que empezó a realizarse en el año de 2011 cuando se decide dar comienzo al Proyecto Estratégico de Desarrollo Sustentable: Oasis Sudcalifornianos, promovido por el Gobierno del Estado de Baja California Sur. El presente trabajo se enfoca en el análisis de 8 oasis de los más de 171 que se encuentran en B.C.S. (Breceda,

et.al. 2010), para el caso de estudio estos son los oasis determinados: Oasis de San Ignacio y Oasis Mulegé (Municipio Mulegé), Oasis San Javier (Municipio Loreto), Oasis La Purísima, Oasis San Isidro, Oasis de San José y San Miguel de Comondú (Municipio Comondú) y en el Municipio de Los Cabos el Oasis El Chorro.

Uno de los temas más socorridos en los últimos años es el tema de la competitividad visto desde la perspectiva del negocio, en este aspecto la actividad turística no se ha visto desprotegida de ser incluida como una rama de la economía con un intenso dinamismo, de forma tal, que para el año 2013 generó 1,197 miles de millones de dólares a nivel global y en México dejó una derrama de 13.9 miles de millones de dólares, lo que le represento al país una variación porcentual del 9.5% con respecto al año anterior (OMT 2015).

En el caso de México en lo que respecta a la percepción de turistas esta fue de 2,599.5 miles de personas en lo que va del 2015 contra 2,274.4 miles de personas registradas durante todo 2014; en lo que a derrama de divisas se refiere en 2014 estas fueron por \$1,389.1 Millones de dólares y en lo que va de este año estas alcanzan un \$1,583.8 Millones de dólares (BANXICO 2015).

De acuerdo al Barómetro del Turismo Mundial México ocupa el Décimo Quinto puesto en lo que a llegadas de turistas se refiere, siendo superado por países como Francia, E.E.U.U., España, China, Italia, Turquía, Alemania, Reino Unido, Rusia, Tailandia, Malasia, Hong Kong, Austria y Ucrania (Barómetro Turismo OMT 2015). En cuanto al rubro de divisas por turismo internacional México ocupa el Vigésimo tercer lugar superado por casi las mismas naciones que lo superan en afluencia, en cuanto al gasto del turismo internacional decae al vigésimo noveno sitio superándolo países americanos como Brasil.

Es por lo anteriormente expuesto más que vital el concebir, una estrategia basada en una correcta planificación de las actividades turísticas al interior de México que permita por un lado aprovechar las ventajas naturales que presentan algunas entidades federativas con respecto a otras, y por otro lado las ventajas competitivas que como nación se han desarrollado para facilitar la vida de los residentes de las localidades y para ser cada vez más participes de un mundo más globalizado e interrelacionado. Como se expresó con anterioridad el término competitividad cobra gran relevancia en el entorno económico actual, la competitividad que de conformidad con Porter (1991) está dada por el hecho que mientras “la principal meta económica de una nación es producir un alto nivel de vida para sus ciudadanos, se vincula a la competitividad la capacidad de conseguir el bienestar y por lo tanto está determinada por el nivel de productividad con la que una nación, región o clusters, utilizan sus recursos naturales, humanos y de capital” (CEPAL/ONU 2006), es por tanto factor preponderante para el cambio, el desarrollo económico de las regiones tanto en magnitudes globales, nacionales, regionales y locales.

Como lo expresa Porter en su concepto, se puede deducir que parte de la competitividad que desarrolla un país, región o clúster deriva de forma directa de los recursos naturales que se encuentran en su entorno, de los cuales la población hacen uso para la satisfacción de sus necesidades básicas, esto ha sido corroborado en lugares como Taiwán donde el aprovechamiento de las ventajas que les han concedido las variables endógenas naturales con las que cuenta, les permiten ofrecer una gama considerable de servicios innovadores para el turista tanto internacional como local, pero además deben ser consideradas las variables como transportación y/o logística, Información, Promoción, TIC's, entre otras (Tsai, et.al. 2012).

De forma más concreta el concepto de competitividad aplicado al turismo se centra en la idea expresada por Hassan de que la competitividad turística se define como la capacidad de un destino para crear e integrar productos con valor añadido que permitan sostener los recursos locales y conservar su posición de mercado respecto a sus competidores (Hassan, 2000), o bien como dirían Ritchie & Crouch es “la capacidad de un país para crear valor añadido e incrementar de esta forma el bienestar nacional mediante la gestión de

ventajas y procesos, atractivos, agresividad y proximidad, integrando las relaciones entre los mismos en un modelo económico y social” (Ritchie y Crouch, 2003).

Es justo en el desarrollo de ventajas competitivas donde la tendencia en cuanto a las actividades relacionadas al turismo no convencional o de masas son aún más necesarias, cito el caso de las experiencias relacionadas con actividades del así llamado turismo alternativo como es el caso del Turismo Rural, donde el crear ventajas que permitan a los habitantes de las localidades competir si bien no en igualdad de circunstancias, si por lo menos haciendo uso de los determinantes con que cuenta de manera local para atraer al turista que gusta de experiencias que el gran turismo no puede ya brindarle y que se relacionan de forma mas directa con la naturaleza y el entorno social más sencillo, lejos del bullicio de las urbes, por esta razón cada vez más las experiencias en tipo de estrategias se han ido desarrollando como es el caso del Reino Unido donde el aprovechamiento de este tipo de herramientas a permitido a las localidades adaptarse y crecer, esto fortalece a la empresa familiar hace uso de los recursos de manera eficiente y sostenible pero sobre todo genera un encadenamiento productivo entre los prestadores de servicios turisticos rurales y los empresarios locales en otras ramas de la economía dispuesto a ser partícipes de la experiencia, logrando así un mejoramiento de los niveles de bienestar basados en esta vinculación de tipo productivo (Haven-Tang y Jones, 2012).

Por lo anterior, se hace necesario para la experiencia sudcaliforniana la búsqueda de escenarios alternativos para lograr este ansiado estado de las cosas, por lo que es menester de este trabajo de investigación aplicado, el construir una herramienta que pueda ser utilizada como primer paso para la elaboración de dicha estrategia al determinar por una parte la potencialidad de los oasis en Baja California Sur basada en las variables endógenas naturales (ventajas comparativas) y por otro lado, determinando la competitividad del destino en base a las variables exógenas y/o ventajas competitivas adquiridas o desarrolladas.

REVISIÓN DE LITERATURA

Las alternativas de desarrollo de un sector económico son determinadas por la variedad de maneras en el que se desarrollan las actividades inherentes a él, en el estado de Baja California Sur los distintos niveles de gobierno (estatal, municipal y local) se enfrentan a una problemática de tipo cuello de botella, donde se encuentran enfrascados en lo concerniente a la toma de decisiones en una incapacidad total derivado de la constante indagación por las vocaciones reales que pudiesen otorgarle identidad y certidumbre a las empresas familiares locales, en su mayoría micros y pequeñas, por tanto no es exagerado decir que en esta cuestión la actividad turística no se encuentra exenta de dicho argumento, más bien lo padece de forma severa.

Lo que no debe de perderse de vista es el hecho de que las actividades y proyectos en el sector turismo, pero sobre todos aquellos relacionados con el turismo no convencional como lo es el caso que nos ocupa (turismo rural), se debe hacer uso de los recursos naturales cuidando en todo momento su preservación, de forma tal que pueda hablarse de un desarrollo económico sostenible que permita a las nuevas generaciones contar con alternativas para su inserción en el mercado laboral.

Se han desarrollado algunas metodologías bajo este propósito con miras a lograr medir por un lado la cuestión del potencial de un sitio para realizar en el mismo actividades vinculadas al sector turismo y por otro el detectar los determinantes de la competitividad turística que impactan en ese sector. Para lograr dilucidar con claridad cada aspecto que se considera importante contemplar para la elaboración de una herramienta de este tipo, a continuación de forma sucinta enlistaremos algunas de las principales aportaciones teóricas en las cuales se ha basado el desarrollo del presente trabajo.

Modelo de Calgary: Modelo propuesto por los autores Crouch y Ritchie en 1999, ellos dibujan a través de un claro marco referencial una herramienta que permite socorrer a los destinos para que puedan de alguna

forma presentar competencia con otros destinos y otras empresas de forma constante y eficaz dentro del mercado turístico, pero con un aclarando que en la búsqueda del incremento en los niveles de bienestar se logra un beneficio social a la par (Crouch y Ritchie, 1999). Para tales efectos consideran dos elementos: la ventaja comparativa (recursos endógenos) lo que comprende a los recursos humanos, recursos físicos, conocimiento de los recursos, disponibilidad de capital, infraestructura turística, recursos históricos y culturales y tamaño de la economía; por otra parte el segundo elemento a considerar son las ventajas competitivas (recursos desplegados) que consisten en la capacidad de utilizar los recursos que se han generado o adquirido de manera eficaz a largo, lo que conlleva ser eficiente y eficaz.

Modelo Integrado de Competitividad: Este modelo fue desarrollado por los autores Dwyer y Kim (2003), se le considera uno de los esquemas más completos en cuanto a la interpretación de las variables que determinan la competitividad de un destino se refiere. Basándose a nivel de referencia en el modelo de Calgary, Dwyer y Kim proponen su modelo integrado que contempla y segmenta los distintos tipos de recursos con que cuenta una localidad y los dividen de la siguiente manera: recursos heredados, recursos creados y recursos de soporte. Dichos recursos y sus interacciones son quienes determinan el éxito del destino turístico y otorgan cimiento a la competitividad turística del lugar.

Este modelo de forma complementaria contempla las condiciones de índole situacional, la gestión del destino y la demanda del mismo. Es en base a las interrelaciones de estos factores y variables subyacentes que se gesta la competitividad de los destinos turísticos, que conllevan en su pleno desarrollo al mejoramiento de los niveles de bienestar de los locales o habitantes de los lugares objeto de análisis (Dwyer y Kim, 2003).

Monitor de Competitividad: El Monitor de Competitividad se basa en el desarrollo hecho por Gooroochurn y Sugiyarto en 2005, conocido como Índice de competitividad turística y el conocido como el monitor de competitividad del World Travel and Tourism Council (WTTC). El WTTC en coordinación con el Instituto Christel DeHaan Travel Research (TTRI) de la Universidad de Nottingham, desarrollaron el llamado Monitor de Competitividad (CM) para turismo, cuyo fin es el de realizar indicadores de referencia en materia turística entre naciones.

Esta metodología puede resumirse en dos grandes procesos. Como primer procedimiento se seleccionan 23 indicadores y se normalizan de conformidad con los lineamientos marcados por Naciones Unidas, como segundo momento se procede al cálculo de un índice de tipo agregado orientado a cada uno de los ocho grupos.

Paso siguiente, en base a la metodología CM, se elabora el indicador sintético de competitividad, este se calcula obteniendo una media ponderada de cada uno de los ocho indicadores compuestos, se utiliza para tal fin el análisis factorial de acuerdo a Gooroochurn y Sugiyarto. De acuerdo a sus desarrollo consideran que no todos los factores repercuten igual en la competitividad del destino o localidad turística para ellos el peso específico de cada factor está dado para cada indicador de la siguiente forma: Tecnología (0,220), Indicador social (0,217), Recursos humanos (0,153), Precio (0,147), Apertura (0,126), Infraestructura (0,101), Factor humano (0,033) y Medioambiente (0,003) (Gooroochurn y Sugiyarto, 2005).

Propuesta Metodológica para Oasis Sudcalifornianos: Esta propuesta metodológica para el caso específico de los Oasis fue elaborada por Mendoza y Dominguez (2014), este método busca determinar la viabilidad de llevar a cabo en cada oasis actividades relacionadas con el turismo rural, en el mismo analizan la importancia de contar con una herramienta que pudiese permitir la evaluación de las variables internas a través de una matriz que relacionara cada aspecto vinculado con el entorno natural y social de los oasis, mismo que les otorgan las características particulares con que cuenta, de forma tal que se obtuviese una valoración del potencial de estas variables como indicador de la posibilidad natural-social de realizar ahí actividades de este tipo, por otro lado evalúan a través de una segunda matriz las variables externas que

tienen que ver con aquellos servicios que son de vital importancia o por lo menos así valorados por el turista, esto para utilizar dicha evaluación como un termómetro para ubicar en que posición se encuentra el lugar con respecto del resto de las localidades que compiten con el para la realización de este tipo de turismo en específico. Una vez obtenidos ambos resultados se cruzan para establecer que variables (internas o externas) representan una ventaja competitiva real y cuales pudiesen ser en el corto, mediano y largo plazo las principales problemáticas a enfrentar (Mendoza y Domínguez, 2014).

Breve análisis del Estado del Arte Presentado: Las distintas metodologías aquí presentadas si bien representan una aproximación a la realidad de un fenómeno por demás dinámico como lo es el turismo, sirven de base para el desarrollo de futuros acercamientos al análisis de los principales determinantes que dan vida a la actividad turística. En el caso de la mayor parte de ellas se encuentra la problemática derivada del hecho que para poder ejecutarlas se debe contar con una amplia gama de datos en casi todos los casos desagregados, cosa que en un país como México y sobremanera en el estado de Baja California Sur, representa un verdadero reto al no contar con dicha información a la mano, por lo que el investigador se ve obligado a tener que generarla con la incalculable pérdida de tiempo y recursos financieros que ello conlleva. Además algunos de estos modelos asumen ciertos criterios de valor a algunas variables que son eminentemente cualitativas y, por ende, difíciles de cuantificar sino es a una cierta apreciación del evaluador, por tanto no carece de un alto componente de margen de error al depender de marco de referencias distintos de acuerdo a quien es el encargado de levantar y analizar los datos. Por esta razón es menester del presente ofrecer una alternativa para la valoración de dichas potencialidades basada en la experiencia del trabajo en las comunidades y bajo el criterio de que una apreciación más detallada de ciertos fenómenos permite una aproximación a la realidad más cercana de lo alcanzado hasta ahora, usando como base todo método desarrollado por colegas a lo largo del estudio del sector turismo a nivel global.

METODOLOGÍA

Para el análisis de las localidades asentadas en torno a estos Oasis se he dividido el trabajo en dos vertientes, la primera en relación al análisis de las variables endógenas naturales de las mismas determinando así su potencialidad, y por otro lado, un breve análisis de las variables exógenas, haciendo uso de la información a través de una herramienta similar al Modelo WEF se determinará cuáles de estos sitios cuentan con las características que los hagan competitivos en cuantos al desarrollo de negocios de turismo rural se refiere.

La Metodología recoge algunos conceptos de cada una de las corrientes teóricas y de aplicación anteriormente citadas, al igual que con el Modelo Calgary tomaremos las variables endógenas o inherentes al entorno de cada oasis concretamente en lo que a ventajas comparativas se refiere pero dejando fuera el aspecto social de la comunidad en lo que al análisis de la variables internas se refiere, para realizar esto, al igual que el Modelo Propuesto por Mendoza-Domínguez (2014) utilizaremos una matriz para medirlas (Bote Gómez, 1997)) pero con la diferencia que no se consideran dentro de este Item aspectos como el Entorno Social y el Entorno Económico por considerarse más bien componente primordial que otorgan competitividad al lugar al representar ventajas competitivas del lugar, una vez que éstas han sido generadas o adquiridas por la comunidad. Al final se evaluarán como variables internas las características generales (léase naturales) del entorno bajo los siguientes rubros y ponderación (Tabla 1):

Tabla 1. Matriz de Medición de Variables Internas (Naturales) de los Oasis y su Ponderación.

VARIABLE INTERNA PONDERACIÓN (%)	ENTORNO NATURAL (Variables Endógenas / Ventajas Comparativas)					TOTAL IVNO VALORACIÓN
	FLORA (a)	FAUNA (b)	GEOMORFOLOGÍA (c)	CLIMA (d)	AGUA (e)	
	0.22	0.22	0.1	0.16	0.3	1.0

FUENTE: Elaboración Propia.

Donde:

Flora (a). Se valoraron las especies nativas (endémicas y no endémicas) e introducidas por el hombre.

Fauna (b). Especies endémicas y aquellas que no, se tomó en cuenta si existen animales migratorios en la zona. De ser así el puntaje otorgado es mayor.

Geomorfología (c). Se valora mas alto si la zona cuenta con geoformas como lagos, volcanes, calderas, acantilados, cañones, escurrimientos de basalto, etc. Con menor porcentaje si el terreno es poco escarpado tendiendo a plano, esto por el tipo de actividades turísticas que se limitan de ser así.

Clima (d). La valoración más alta es enfocada a los sitios que mantienen una temperatura media entre 15° y 20° (16%), valoración media (8%) a temperaturas promedio situadas en los rangos (10°C-14°C) y (21°C-25°), y por último el valor inferior de 0 a las situadas en los rangos extremos de (9°C hacia abajo) y (26°C hacia arriba); estos segmentos se consideraron así derivado de que son las temperaturas en las que se pueden realizar las actividades de Turismo rural de forma más cómoda.

Agua (e). Se le otorga a esta variable la mayor puntuación debido a que el recurso hídrico es vital para este tipo de actividades sobre todo cuando se habla de Oasis.

IVNO: Índice de las Ventajas Naturales del Oasis. Entre más cercano a 1 mayor potencial natural para el Turismo rural.

Con respecto a la medición de las variables que definen la competitividad como tal, tenemos a las variables que definen a las ventajas competitivas del lugar, en este caso y a diferencia de otras propuestas, se desarrolla una tabla de variables competitivas con una batería de indicadores que miden las principales ventajas en este rubro con que cuenta el lugar (variables que se han generado a lo largo del tiempo o bien han sido adquiridas como es el caso de las tecnología y medio de comunicación moderno).

Dichos indicadores se basan en una primer instancia en los utilizados por el Monitor WTTC estos evalúan lo siguiente: competitividad de precios, factor humano, desarrollo infraestructuras, medio ambiente (referido a aspectos relacionados a su cuidado), desarrollo tecnológico, recursos humanos, apertura turística y desarrollo social. De conformidad con lo que comenta Bravo (Bravo Cabria, 2004), basándonos en el aporte que ofrece la metodología del Medidor de Competitividad (CM) que los autores Gooroochurn y Sugiyarto complementan desarrollando “un indicador sintético de competitividad, obteniendo una media ponderada de cada uno de los ocho indicadores compuestos, donde los pesos se han obtenido utilizando técnicas de análisis factorial” (Gooroochurn y Sugiyarto, 2005). Este Indicador es el que se ha decidido utilizar pero en una versión adaptada a las características propias de un ecosistema como lo es el Oasis, pero en la importancia y peso que le dan Gooroochurn y Sugiyarto será idéntico, quedando como se muestra a continuación (Tabla 2).

Tabla 2. Tabla resumen de las ponderaciones otorgadas a los 8 indicadores sugeridos por Gooroochurn y Sugiyarto. (Medición de Competitividad basado en Ventajas Competitivas de los Oasis).

INDICE	VALOR (PONDERACIÓN %)
Tecnología	0.22
Indicador social	0.217
Recursos humanos	0.153
Precio	0.147
Apertura	0.126
Infraestructura	0.101
Factor humano	0.033
Medioambiente	0.003
IC	1

FUENTE: Elaboración basada en Gooroochurn, N., & Sugiyarto, G. (2005). Competitiveness indicators in the travel and tourism industry. *Tourism Economics*, 11(1), 25-43.

Estas ponderaciones en ambos instrumentos es derivado del hecho que no todas las variables inciden de igual manera sobre el potencial y la competitividad del lugar objeto de estudio, por tanto, es basado en la opinión de pequeños grupos y a través del método Delphi que se centra en el trabajo con grupos de expertos en este tipo de actividades (no solo académicos sino empresarios), así como análisis del tipo de Focus Group (con gente que práctica el turismo rural de forma habitual) que se han decidido los porcentajes expresados en la Tabla 1 y se ha generado una nueva clasificación basado en la Tabla 2 mostrada con anterioridad pero adaptada al desarrollo de las ventajas competitivas desde lo local, que se puede apreciar a detalle en la Tabla 3.

Tabla 3. Tabla de Medición de las Variables a considerar para determinar la Competitividad basada en Ventajas Competitivas de los Oasis

INDICE	VALOR (PONDERACIÓN %)
Tecnología	0.1
Precio	0.05
Vías de Acceso	0.1
Servicios Básicos	0.1
Factor Humano	0.3
Medio Ambiente	0.15
Patrimonio Cultural	0.2
ICO	1

FUENTE: Elaboración propia.

Donde:

Tecnología. Si el poblado cuenta con CPU's, acceso a TIC's (wifi), teléfono, radio y Televisión.

Precio. Referido a los precio de Hospedaje y alimentación del poblado tomando en cuenta la Paridad del Dólar.

Vías de Acceso. Si se cuenta con vías de acceso al poblado pavimentadas, si la carretera es Federal o Estatal e importancia de la misma.

Servicios Básico. Si se cuenta con alumbrado público, luz eléctrica en casas, agua potable, Servicios Médicos.

Factor Humano. Nivel de escolaridad de la población, Cultura de la población hacia los negocios en materia de Turismo y servicios.

Medio Ambiente. Cultura de la gente respecto al cuidado del medio ambiente, si se cuenta con programas de cuidado del entorno y PET.

Patrimonio Cultural. Se refiere si cuenta con Vestigios culturales prehispánicos, de la colonia, pinturas rupestres, tradiciones propias y procesos artesanales de producción.

ICO: Índice de Competitividad del Oasis. Entre más cercano a 1 mayor ventaja competitiva presenta para el desarrollo del Turismo Rural.

Con la información que se desprende de cada Tabla se puede inferir si el Oasis cuenta con las ventajas comparativas necesarias para desarrollar en el actividades vinculadas al Turismo Rural, (Tabla 1) a la vez de determinar si se cuenta con las ventajas competitivas suficientes para que se pueda emprender negocios con éxito en estas zonas (Tabla 3) de forma tal que si los indicadores derivados de estas tablas se acercan a la Unidad (Valor 1) se hablaría que el Oasis presentan condiciones optimas para el desarrollo del Turismo Rural.

El denominado índice de potencial y competitividad del oasis (IPCO) se elabora con los resultados arrojados por las tablas que miden el potencial del oasis (Ventajas Comparativas) y la competitividad (Ventajas Competitivas). La fórmula del Índice de Potencial y Competitividad del Oasis (IPCO), considera una escala de 0 a 1 considerando de forma ponderada-equilibrada ambos tipos de ventajas (50% y 50%) y se expresa:

$$IPCO = [(IVNO*0.5) + (ICO*0.5)]$$

Donde:

IPCO = 1 El oasis cuenta con altas posibilidades de solventar y soportar actividades de Turismo Rural.

IPCO = 0 El oasis no cuenta con altas posibilidades de solventar y soportar actividades de Turismo Rural.

RESULTADOS

Los resultados obtenidos de la evaluación del potencial de turismo rural en los Oasis Sudcalifornianos objeto de estudio, son los mostrados en la Tabla 4. Se puede apreciar con claridad que en su mayoría los Oasis objeto de estudio presentan condiciones naturales idóneas para el desarrollo de actividades turísticas rurales, siendo los Oasis de San Isidro, Mulegé y La Purísima los que muestran los resultados más elevados

en este rubro, caso contrario de los Oasis de San Javier y El Chorro que presentan menor fortaleza en este tipo de ventaja derivado principalmente de los problemas relacionados con el recurso hídrico en abundancia (en épocas de secas) y en lo que a distribución se refiere (sobre todo en el caso de San Javier) y en el caso de El Chorro al estar situado en una Zona Natural protegida que por razones obvias restringe las actividades productivas.

Los Oasis de San Ignacio, Mulegé y San Javier son los que presentan mayor ventaja en lo que se refiere al rubro de Competitividad medido a través de las principales variables listadas en la Tabla 5, esto derivado principalmente a que son los Oasis ubicados sobre o cercanos a la carretera Transpeninsular que recorre todo el estado de Baja California Sur y que funge como principal vía de acceso para el turismo en la entidad; además que son los oasis más ricos en patrimonio cultural ya que en ellos se localizaron los primeros asentamientos humanos de la época misional y fungen como pueblos fundacionales del Estado. Preservan a su vez la forma tradicional de elaborar algunos productos y cuentan con un atractivo propio para la realización de senderos y actividades vinculados a la cultura del rancho sudcaliforniano. En contraparte el Oasis de El Chorro es el que presenta menos atractivos en estos términos y por lo tanto para las actividades de turismo rural se muestra en clara desventajas con las otras localidades.

La Tabla 6 Muestra el Resultado general en términos de Potencial y Competitividad para Turismo rural de los distintos Oasis, demostrando que los Oasis más proclives a sostener actividades vinculadas con este tipo específico de turismo alternativo son los Oasis de San Ignacio, San Isidro, Mulegé, La Purísima y San Javier en ese orden, situando el desarrollo de este tipo de actividad en la parte norte del Baja California Sur.

Tabla 4. Matriz de Medición de Variables Internas (Naturales) de los Oasis y su Resultado.

VARIABLE INTERNA	ENTORNO NATURAL (Variables Endógenas / Ventajas Comparativas)					TOTAL IVNO VALORACIÓN
	FLORA (a)	FAUNA (b)	GEOMORFOL OGÍA (c)	CLIMA (d)	AGUA (e)	
OASIS (Valor Máximo Esperado)	0.22	0.22	0.1	0.15	0.3	1.0
Oasis San Ignacio	0.11	0.22	0.05	0.08	0.3	0.76
Oasis Mulegé	0.11	0.22	0.10	0.08	0.3	0.81
Oasis San Javier	0.11	0.11	0.10	0.16	0.15	0.63
Oasis La Purísima	0.11	0.22	0.10	0.16	0.20	0.79
Oasis San Isidro	0.11	0.22	0.10	0.16	0.30	0.89
Oasis San Miguel de Comondú	0.11	0.11	0.10	0.08	0.30	0.70
Oasis San José de Comondú	0.11	0.11	0.10	0.08	0.30	0.70
Oasis El Chorro	0.11	0.22	0.10	0.08	0.15	0.66

FUENTE: Elaboración Propia.

En lo referente a las Variables que otorgan competitividad a cada una de las localidades asentadas en los oasis se pueden apreciar dichos resultados en la Tabla 5.

CONCLUSIONES

Con los resultados anteriormente expuestos se puede concluir que el Turismo Rural es una actividad con alta probabilidad de ser realizado en los oasis sudcalifornianos sobre todo en aquellos ubicados en la parte norte del estado tanto del lado del Pacífico como del Mar de Cortez, derivado no solo en sus riquezas naturales (ventajas comparativas) sino en su riqueza en materia de patrimonio cultural y recurso humano que muestra una actitud proactiva hacia los negocios y apertura al turista; otros oasis con potencial natural se han visto afectados por factores de corte cultural en materia de la poca disponibilidad y apertura de la población hacia actividades relacionadas con el turismo, como es el caso de los Oasis de San José y San Miguel de Comondú.

Es conveniente trabajar en materia de capacitación en materia de apertura al emprendedurismo acompañado de forma muy cercana con trabajo de conservación del patrimonio natural y cultural que permita hacer de la opción productiva del turismo rural, una posibilidad real para el bienestar de la población de manera sustentable pero sobre todo sostenible.

Tabla 5. Tabla de Resultados de la Medición de las Variables a considerar para determinar la Competitividad basada en Ventajas Competitivas de los Oasis

OASIS	Valor Esperado	San Ignacio	Mulegé	San Javier La Purísima	San Isidro	San Miguel de Comondú	San José de Comondú	de El Chorro
Tecnología	0.1	0.1	0.1	0.05	0.066	0.066	0.033	0.033
Precio	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05
Vías de Acceso	0.1	0.1	0.1	0.066	0.066	0.066	0.066	0.033
Servicios Básicos	0.1	0.1	0.1	0.066	0.1	0.1	0.066	0.066
Factor Humano	0.3	0.198	0.198	0.198	0.198	0.198	0.099	0.099
Medio Ambiente	0.15	0.15	0.075	0.15	0.15	0.15	0.15	0.15
Patrimonio Cultural	0.2	0.2	0.2	0.2	0.132	0.132	0.132	0.2
ICO	1	0.898	0.823	0.78	0.762	0.762	0.596	0.664
								0.497

FUENTE: Elaboración propia.

Tabla 6. Resultados del Indicador de Potencial y Competitividad de Oasis (IPCO)

OASIS	VENTAJAS COMPARATIVAS (IVNO)	VENTAJAS COMPETITIVAS (ICO)	IPCO
San Ignacio	0.76	0.90	0.83
Mulegé	0.81	0.82	0.82
San Javier	0.63	0.78	0.71
La Purísima	0.79	0.76	0.78
San Isidro	0.89	0.76	0.83
San José de Comondú	0.70	0.66	0.68
San Miguel de Comondú	0.70	0.60	0.65
El Chorro	0.66	0.50	0.58

FUENTE: Elaboración propia.

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